



FISCAL YEAR 2026-27 BUDGET

MISSION STATEMENT

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

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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 CAPITAL BUDGET
FISCAL YEAR 2026-27**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENDITURES @ 4/30/26	FUNDS RECEIVED FROM DEVELOPER	BUDGETED FY 2026-27	BUDGETED PRIOR FISCAL YEARS	BUDGET REMAINING FROM PRIOR YEARS
Capital Improvement Plan									
25-26 **	11-11140		Well 3B columns	\$39,000	\$0			\$39,000	\$39,000
25-26 **	11-11152		Well 3B Bowls	\$24,000	\$0			\$24,000	\$24,000
			Sub-Total Capital Improvement Plan	\$63,000	\$0	\$0	\$0	\$63,000	\$63,000
Capital Replacement Plan									
45-16	44-11182	44-11218-27	Replace Security Systems at Office, Shop @ 50%	\$6,625	\$6,625			\$6,625	\$0
45-16	44-11151	44-11218-27	Replace Security Systems at Booster Building	\$1,410	\$1,409			\$1,410	\$1
15-16	11-11182	11-11218-27	Install Security System at Tank 5	\$10,340	\$7,086			\$10,340	\$3,254
21-22	44-11152	44-11222-41	SCADA Upgrade @ 70% (ADD RADIOS/TOWERS)	\$123,900	\$129,908			\$123,900	(\$6,008)
21-22	44-11152	44-11222-42	SCADA Computer @ 70%	\$7,000	\$4,579			\$7,000	\$2,421
23-24 **	44-11160	44-11224-60	Filter Rehabilitation Project	\$675,000	\$675,252	\$133,630		\$675,000	(\$252)
25-26 **	11-11160		Filter Pump (25 hp)	\$80,000	\$0			\$80,000	\$80,000
25-26 **	44-11160/11-11172	44-11226-76	Line meters, filter meter	\$48,000	\$40,594			\$48,000	\$7,409
25-26 **	11-11173		Water Services	\$52,000	\$0			\$52,000	\$52,000
26-27 **	11-11152		Well 1B Meter	\$22,500	\$0		\$22,500		\$0
26-27 **	11-11152		Well 3A Meter	\$25,000	\$0		\$25,000		\$0
26-27	11-11160		Transducer - Chemical System	\$2,500	\$0		\$2,500		\$0
26-27 **	11-11172		Water Valves	\$105,000	\$0		\$105,000		\$0
26-27 **	11-11182		Computer Equipment @ 50%	\$1,350	\$0		\$1,350		\$0
26-27 **	11-11182		Insertor/Folder @ 50%	\$10,500	\$0		\$10,500		\$0
			Sub-Total Capital Replacement Plan	\$1,171,125	\$865,449	\$133,630	\$166,850	\$1,004,275	\$138,826
Capital Outlay Plan									
12-13 **	11-11120	11-11212-86	Land Lease - Future Replacement Well Site	\$250,000	\$184,146	\$23,257		\$250,000	\$65,854
24-25 **	11-11181	11-11225-64	Backup Power - Admin Office @ 50%	\$50,000	\$23,016			\$50,000	\$26,984
26-27 ***	11-11171		Tank 5 Submersible Mixer	\$40,000	\$0		\$40,000		\$0
26-27 ***	11-11172		Design - Loop from Europa to Enterprise	\$75,000	\$0		\$75,000		\$0
26-27 ***	11-11172		Construction - Loop from Europa to Enterprise	\$0	\$0		\$0		\$0
26-27	11-11181		Materials Storage at Site #1 @ 50%	\$7,500	\$0		\$7,500		\$0
26-27	11-11181		Excavator Storage @ 50%	\$5,000	\$0		\$5,000		\$0
26-27 ***	11-11186		Compact Excavator @ 50%	\$60,000	\$0		\$60,000		\$0
			Sub-Total Capital Outlay Plan	\$487,500	\$207,162	\$23,257	\$187,500	\$300,000	\$92,838
TOTAL WATER CAPITAL BUDGET ADOPTED AND PROPOSED				\$1,721,625	\$1,072,611	\$156,887	\$354,350	\$1,367,275	\$294,664
TOTAL WATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2026-27					\$354,350				

** Capital budget item is included in the Capital Improvement Plan

05/26/2026
*** Approved by the Board of Directors at their January 16, 2026 special meeting for inclusion in the capital budget.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2026-27**

WATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/25

	Water Reserve Balance as of March 31, 2026 plus Interfund Loan	Resolution 229- 24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> Maximum Target
Emergency Reserve	1,682,865	1,682,865	1,121,910	0
Operating Reserve	634,042	634,042	634,042	0
Capital Reserve	2,112,524	2,021,047	2,021,047	91,477
	<u>\$4,429,431</u>	<u>\$4,337,954</u>	<u>\$3,776,999</u>	<u>\$91,477</u>

Resolution 229-24 Revised May 6, 2025

Water Emergency Reserve Target = Minimum 10% audited capital assets, Maximum 15% audited capital assets

Water Operating Reserve Target = 25% of the current annual operating expense budget

Water Capital Reserve Target = 50% of the audited accumulated depreciation

11,219,100 6/30/25 Audit
2,536,169 FY 2026-27 Budget
4,042,093 6/30/25 Audit

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2026-27**

FYE Approved	G/L Acct	CWIP Acct	AMOUNT	EXPENDITURES @ 4/30/26	FUNDS RECEIVED FROM DEVELOPER	BUDGETED FY 2026-27	BUDGETED PRIOR FISCAL YEARS	BUDGET REMAINING FROM PRIOR YEARS	
Capital Improvement Plan									
25-26**	12-11172	12-11226-71	Manholes – Reline 31 manholes	\$510,000	\$131,276		\$510,000	\$378,724	
25-26**	12-11172	12-11226-72	Sewer Mains – Reline 9,640 LF Sewer Mains, Reinstate 350-231 Laterals-	\$772,000	\$585,048		\$772,000	\$186,952	
25-26	12-11172	12-11226-73	Manhole Ring and Cover Replacement – 68 manholes	\$143,000	\$131,344		\$143,000	\$11,656	
26-27	12-11172		Convert Cleanouts to Manholes	\$95,000	\$0	\$95,000			
Sub-Total Capital Improvement Plan				\$1,520,000	\$847,668	\$0	\$95,000	\$1,425,000	
Capital Replacement Plan									
15-16	12-11182	12-11218-27	Replace Security Systems at Office, Shop @ 50%	\$6,625	\$6,625		\$6,625	\$0	
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30% (ADD RADIOS/TOWERS)	\$53,100	\$56,033		\$53,100	(\$2,933)	
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$1,995		\$3,000	\$1,005	
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	\$27,000	\$7,949		\$27,000	\$19,051	
25-26	12-11152	12-11226-77	L/S #1 Motor Replacement	\$20,000	\$20,119		\$20,000	(\$119)	
25-26	12-11172	12-11226-74	Realign and Replace Offsite Manhole #O5	\$128,000	\$0		\$128,000	\$128,000	
26-27	12-11152		Impellers and Mechanical Seals - Lift Stations	\$35,000	\$0	\$35,000			
26-27	12-11152		Transducers - Lift Stations	\$7,500	\$0	\$7,500			
26-27**	12-11182		Computer Equipment @ 50%	\$1,350	\$0	\$1,350			
26-27**	12-11182		Insenter/Folder @ 50%	\$10,500	\$0	\$10,500			
Sub-Total Capital Replacement Plan				\$292,075	\$92,720	\$0	\$54,350	\$237,725	
Capital Outlay Plan									
24-25	12-11181	12-11225-64	Backup Power - Admin Office @ 50%	\$50,000	\$22,473		\$50,000	\$27,527	
26-27	12-11181		Materials Storage at Site #1 @ 50%	\$7,500	\$0	\$7,500			
26-27	12-11181		Excavator Storage @ 50%	\$5,000	\$0	\$5,000			
26-27 ***	12-11186		Compact Excavator @ 50%	\$60,000	\$0	\$60,000			
Sub-Total Capital Outlay Plan				\$122,500	\$22,473	\$0	\$72,500	\$50,000	
TOTAL WASTEWATER CAPITAL BUDGET ADOPTED AND PROPOSED				\$1,934,575	\$962,861	\$0	\$221,850	\$1,712,725	
TOTAL WASTEWATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2026-27				\$221,850			\$221,850	\$1,712,725	\$749,864

** Capital budget item is included in the Capital Improvement Plan

*** Approved by the Board of Directors at their January 16, 2026 special meeting for inclusion in the capital budget.

WASTEWATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/25

	Wastewater Reserve Balance as of March 31, 2026 less Interfund Loan	Resolution 229- 24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> Maximum Target
Emergency Reserve	785,293	785,293	523,529	0
Operating Reserve	417,535	417,535	417,535	0
Capital Reserve	3,405,442	749,428	749,428	2,656,014
	<u>\$4,608,270</u>	<u>\$1,952,256</u>	<u>\$1,690,492</u>	<u>\$2,656,014</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2026-27**

LRWRP RESERVES

Reserve Targets are based on Audited Financial Statements for
Fiscal Year Ended 6/30/25

WCRF held at City of Lompoc
Capital Reserve

Wastewater Reserve Balance as of March 31, 2026	Resolution 229- 24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> Maximum Target
742,642	742,642	742,642	0
5,899,542	5,061,235	3,036,741	838,307
<u>\$6,642,184</u>	<u>\$5,803,877</u>	<u>\$3,779,383</u>	<u>\$838,307</u>

Resolution 229-24 Revised May 6, 2025

Wastewater Emergency Reserve Target = Minimum 10% audited capital assets, Maximum 15% audited capital assets

5,235,285 6/30/25 Audit

Wastewater Operating Reserve Target = 25% of the current annual operating expense budget

1,670,139 FY 2026-27 Budget

Wastewater Capital Reserve Target = 50% of the audited accumulated depreciation

1,498,856 6/30/25 Audit

LRWRP Reserve = Minimum Target: 15% of audited capacity rights, Maximum Target: 25% of audited capacity rights

20,244,941 FY 2026-27 Budget

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2026-27**

CAPITAL IMPROVEMENT PLAN

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

Well 3B bowls and columns **\$63,000**
(Capital Improvement Plan Item) water only

Replace sections of column pipe, refurbish or replace pump bowls, and replace appurtenances, as necessary, as part of the District's standard of rehabilitating wells every five years. This well was last rehabilitated in 2018. An additional \$20,000 for well inspection is funded in the FY 2025-26 operating expense budget. (The capital item is a carryover from FY 2025-26 and is scheduled to be completed by the end of fiscal year 2026.)

Manholes **\$510,000**
(Capital Improvement Plan Item) wastewater only

Reline 58 manholes that were identified during sewer line videoing as requiring repair. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the beginning of fiscal year 2027. The project scope was reduced, and the contracted amount for 31 manholes is approximately \$131K)

Sewer Mains **\$772,000**
(Capital Improvement Plan Item) wastewater only

Reline 14,447 linear feet of sewer main that was identified during sewer line videoing as requiring repair. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the beginning of fiscal year 2027. The project scope was reduced, and the contracted amount to line 9,640 LF sewer main and reinstate 231 service laterals is approximately \$585K)

Manhole Ring and Cover Replacement

\$143,000
wastewater only

Replace rings and covers on relined manholes. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the end of fiscal year 2026. The project scope was changed in response to scheduled County of Santa Barbara road maintenance and labor costs reduced.)

Sewer Cleanout to Manhole Conversion

\$95,000
wastewater only

Convert sewer cleanouts to manholes for improved access and employee safety.

CAPITAL REPLACEMENT PLAN

Replaces existing equipment, infrastructure, or facilities.

Security Systems

\$25,000
water / wastewater

Replace the security systems that were installed in 1999 at the Shop Building and the Booster Building in conjunction with and compatible with the security system at the new Administrative Office Building. There have been increasing problems with malfunctions and false alarms with the current system. Surveillance systems are also being installed where applicable. (This item is a carryover from FY 2015-16 and is scheduled to be completed by the end of fiscal year 2026.)

SCADA Upgrade

\$177,000
70% water / 30% wastewater

Replace the SCADA operating system purchased in 2007 with updated software. The current ClearSCADA software is being replaced by GeoSCADA Expert software and will no longer be supported. In FY 2025-26, radios and towers were added to improve communications. (This item is a carryover from FY 2021-22 and is scheduled to be completed by the end of fiscal year 2026.)

SCADA Computer

\$10,000

70% water / 30% wastewater

Replace the SCADA computer purchased in 2014 with updated equipment. (This item is a carryover from FY 2021-22 and is scheduled to be completed by the end of fiscal year 2026.)

Lift Station #1 Motor Replacement

\$20,000

wastewater only

Provide a backup 20-hp motor and two impellers to maintain efficiency when the motor and impeller are being repaired. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the end of fiscal year 2026.)

Lift Station Impellers and Mechanical Seals

\$35,000

wastewater only

Replace the impellers and mechanical seals at all lift stations in accordance with the equipment's maintenance plan.

Lift Station Transducers

\$7,500

wastewater only

Replace the ultrasonic level transducers at all lift stations that measure wastewater levels.

Well 1B and 3A meters

\$47,500

(Capital Improvement Plan Item)

water only

Replace Well 1B and Well 3A meters purchased in 2015. Large commercial water meters generally have a lifespan of about 10 years before battery power wanes and accuracy declines to critical levels.

Filter Rehabilitation Project

\$675,000

(Capital Improvement Plan Item)

water only

Rehabilitate the original filter system designed in 1978. This project will install all new piping, valves, and improved filter media. The existing pumps were replaced or rehabilitated in 2002; the 62 filter laterals were replaced in 2007; and the filter media was last replaced in 2015. This project will also add a backwash pump and motor to improve the

backwash system's efficiency. Additionally, this project will eliminate the need for sodium bisulfite but will require sodium permanganate. As a result, chemical costs should decrease slightly. To date, \$133,630 has been collected from developers for this project. (This item is a carryover from FY 2023-24 and is scheduled to be completed by the end of fiscal year 2026.)

Filter Pump (25 hp) **\$80,000**
(Capital Improvement Plan Item) water only

Replace the 25-hp filter pump purchased in 2018 in conjunction with the Filter Rehabilitation Project. (This budget item is a carryover from FY 2025-26 and was amended by the board on May 5, 2026. It is scheduled to be completed by the end of fiscal year 2026.)

Line meters, filter meter **\$48,000**
(Capital Improvement Plan Item) water only

Replace two 12" line meters and one 12" filter meter purchased in 2017. Large commercial water meters generally have a lifespan of about 10 years before battery power wanes and accuracy declines to critical levels. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the end of fiscal year 2026.)

Chemical System Transducer **\$2,500**
water only

Replace the ultrasonic level transducers that measure Sodium Hypochlorite level.

Raise Offsite Manholes **\$27,000**
wastewater only

Raise off-site manholes #O18 and #O24, which were buried when the old sewer plant was removed in 1978. (This item is a carryover from FY 2022-23 and is scheduled to be completed by the end of fiscal year 2027.)

Realign and Replace Offsite Manhole #O5

\$128,000
wastewater only

Perform any necessary upgrades to offsite manhole #O5 to make sure the emergency repair is sufficient for the flow. (This item is a carryover from FY 2025-26 and is scheduled to be completed by the end of fiscal year 2027.)

Water Valves

(Capital Improvement Plan Item)

\$105,000
water only

Replace approximately 20 street valves ranging from 6" to 12" throughout the water distribution system. Some valves are more than 50 years old.

Water Services

(Capital Improvement Plan Item)

\$52,000
water only

Replace water services as needed. (This item is a carryover from FY 2025-26 and has no scheduled completion date.)

Computer Workstations

(Capital Improvement Plan Item)

\$2,700
50% water / 50% wastewater

Annually, replace two outdated office computers in accordance with the District's scheduled replacement plan.

Insertor/Folder

(Capital Improvement Plan Item)

\$21,000
50% water / 50% wastewater

Replace the office insertor/folder that has been in service since 2016.

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

Land Lease – Future Replacement Well Site **\$250,000**
(Capital Improvement Plan Item) water only

Fund preliminary work, including a cultural resources study, biological assessment, and environmental documents, to identify a future well site for the eventual replacement of the District's three wells drilled in 1977, 1985, and 1987. To date, \$23,257 has been collected from developers for this project. (This item is a carryover from FY 2012-13 and has no scheduled completion date at this time.)

Backup Power – Admin Office **\$100,000**
50% water / 50% wastewater

Install emergency backup power to the administrative office. (This item is a carryover from FY 2024-25 and is scheduled to be completed by the end of fiscal year 2027.)

Tank 5 Submersible Mixer **\$40,000**
(Workshop Item) water only

Purchase two submersible mixers to improve water aeration in Tanks 5A and 5B.

Design – Loop from Europa to Enterprise **\$75,000**
(Workshop Item) water only

Design new loop and valves from Europa Avenue to Enterprise Avenue. Construction is not budgeted for this year, but the board may amend the budget based on the results of the design phase.

Construction – Loop from Europa to Enterprise **\$0**
(Workshop Item) water only

Add new loop and valves from Europa Avenue to Enterprise Avenue to reduce the number of customers affected when the water main needs to be shut off for repairs. This is a placeholder. Construction is not budgeted for this year, but the board may amend the budget based on the results of the design phase.

Site #1 Materials Storage

\$15,000

50% water / 50% wastewater

Construct a materials storage area at Site #1 to conserve space and allow orderly storage of materials such as road base and chippings.

Excavator Storage

\$10,000

50% water / 50% wastewater

Construct a storage area to keep the new compact excavator out of the elements.

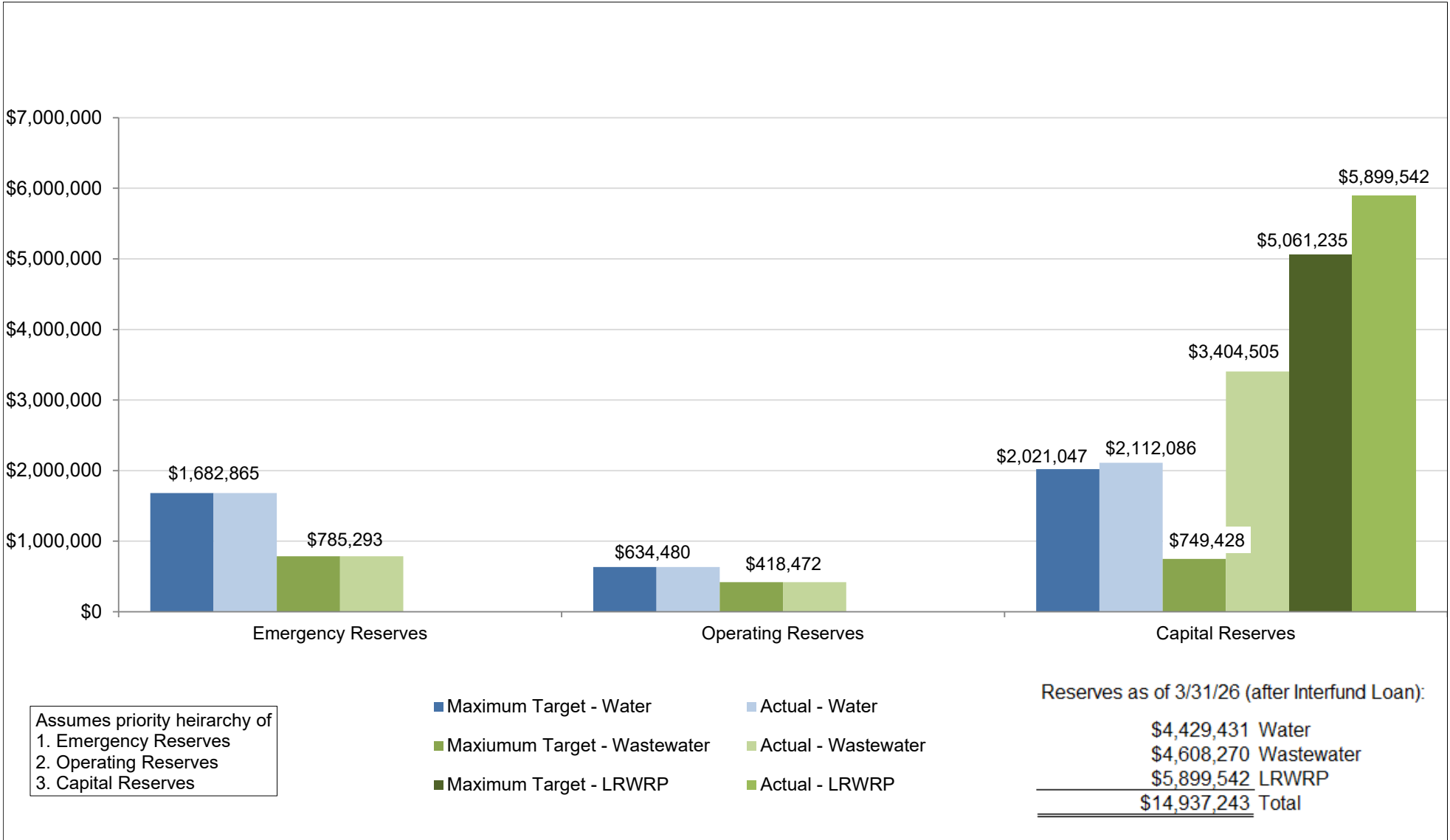
Compact Excavator
(Workshop Item)

\$120,000

50% water / 50% wastewater

Purchase a compact excavator to quickly expose leaks in areas too small for the backhoe to reach. Purchase includes a trailer to haul the excavator to the work sites.

RESERVE GOALS FISCAL YEAR 2026-27



OPERATING BUDGET

The operating budget expenditures are presented in two categories:

- **Water Fund**
- **Wastewater Fund**
 - VVCS D Expenses
 - LRWRP Expenses

The operating budget is funded by rates and charges.

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2026-27**

Below is a summary of each category in the proposed operating budget for the water and wastewater enterprise funds. Although each fund is a separate budget and funds may not be commingled, they are presented together in the summary to better reflect the District's operating activities. 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 rate changes.

Water revenues are projected by using an average number of active customers for a calendar year and a five-year historical average water consumption. Since revenue projections are based on historical performance, actual revenue could be higher in some months and lower 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 the budget projection primarily due to residential vacancies.

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

For FY 2026-27, staff estimates reserve contributions of \$148,325 for water, \$162,605 for wastewater, and \$25,554 for LRWRP.

NON-OPERATING REVENUES

Interest Earnings are budgeted for the District's investment accounts with the Local Agency Investment Fund (LAIF) and California CLASS; money market account at Mechanics Bank; and Wastewater Capital Reserve Fund (WCRF) at the City of Lompoc based on the following projections:

	December 2024 Interest Rate	March 2026 Interest Rate	FY 26-27 Projection
California CLASS	4.64%	3.70%	3.50%
LAIF	4.62%	3.98%	3.50%
Money Market	4.67%	3.74%	3.50%
WCRF (June)	4.42%	--	0.75%

OPERATING EXPENSES

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

The following are significant expenses in the budgets:

Source of Supply (Wells) – The budget includes \$20,000 for SYRWCD pump taxes; \$4,500 for Cloud Seeding; \$20,000 for the SGMA groundwater extraction fee; and \$40,000 for a potential cash call for Sustainable Groundwater Management Act (SGMA) projects and grant administration. *Cash call contributions will be returned to the District by the WMA JPA no later than the Fiscal Year Ending 2028.*

Pumping (Boosters) – The budget includes \$507,480 for purchased power.

Water Treatment – The budget includes \$22,800 for AB2995 SWRCB Water System Fees and \$11,000 for water sample testing. The chemical budget was reduced from \$200,000 in FY 2025-26 to \$95,300 in FY 2026-27 due to the discontinuation of Sodium Bisulfite and the addition of Sodium Permanganate.

Wastewater Treatment – The 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. VVCS has little control over the annual capital expenditures. This budget

includes \$54,000, an average of historical annual expenditures. The District earns interest on the WCRF balance of \$742,642, which offsets a portion of the wastewater reclamation plant capital expenditures.

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

Water Transmission and Distribution – In addition to allocations for routine maintenance for reservoirs, mains, services, and hydrants, the budget includes \$175,000 to replace approximately 500 water meters per the Capital Improvement Plan. At the special board meeting on January 16, 2026, the Board of Directors directed staff to plan meter installations over the next five years.

Wastewater Collection – The budget includes \$25,000 to repair minor wastewater main problem areas as discovered by the camera van. Major repairs are included in the capital budget.

Customer Accounts – The budget includes merchant account fees for customer electronic payments, as well as supplies, cell phone allowance, and printing and postage costs for monthly bills.

Insurance – Cost includes general liability, cyber liability, and property casualty insurance.

Administrative and General – The budgeted administrative and general costs include \$33,600 for contract services, \$5,000 for legal counsel, and \$12,050 for employee travel expenses.

Director’s Expense – The budget includes \$20,400 for the director’s travel expenses and \$11,900 for the director’s compensation.

Depreciation – Budget depreciation assumes new capital assets will be 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, GASB 34 requires governments to capitalize and depreciate assets with values that exceed an established threshold to ensure capital asset costs

match the periods in which they provide service and that the depreciation expenses are reported on the financial statements.

The VVCSD Board of Directors adopted Resolution 229-24, directing staff to set aside cash based on depreciation expense and to establish rates to provide sufficient cash to fund this depreciation expense and a replacement reserve for capital equipment replacement. The same direction to staff was previously provided in Resolutions 176-06 and 99-94, as the District's resolutions regarding the Reserve Policy have been rescinded and replaced.

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2026-27 budget, resulting in an increase of \$44,759 from the FY 2025-26 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 973,934	(FY 2025-26: \$ 928,402)
Wastewater fund	<u>\$ 579,536</u>	(FY 2025-26: <u>\$ 580,309</u>)
Total	\$1,553,470	(FY 2025-26: \$1,508,711)

Budgeted salaries increased by \$7,999. This includes a 2.6% 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 and includes longevity pay previously adopted by the board for employees with more than 15 years of service.

Budgeted benefits increased by \$36,760. The additional cost of paid benefits, such as insurance and retirement, represents 76.23% of the total base salary the District pays its employees. Vacant employee classifications are budgeted at the highest level of health premiums for this budget.

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
22-23	5.5% economic adjustment	791,600	782,332	<9,268>
23-24	5.5% economic adjustment less CSR II Step 5 plus CSR I Step 1	833,900	772,845	<61,055>
24-25	4.3% economic adjustment plus longevity pay plus a temporary additional field employee less Administrative Services Manager Step 5 less Finance Administrator Step 5 plus Financial Services Manager Step 2 plus Accountant Step 1 less General Manager salary reduction	871,252	785,120	<86,132>
25-26	2.7% economic adjustment plus longevity pay plus permanent additional field employee less Administrative Assistant Step 5 less CSR I Step 1 plus CSR II Step 1 plus Part-Time CSR I Step 1 less O&M Manager Step 5 plus O&M Manager Step 2	828,601	747,130*	<81,471>
26-27	2.6% economic adjustment less Service Person II Step 5 plus Service Person I Step 1 less Service Person I Step 3 plus Service Person I Step 1	836,600		

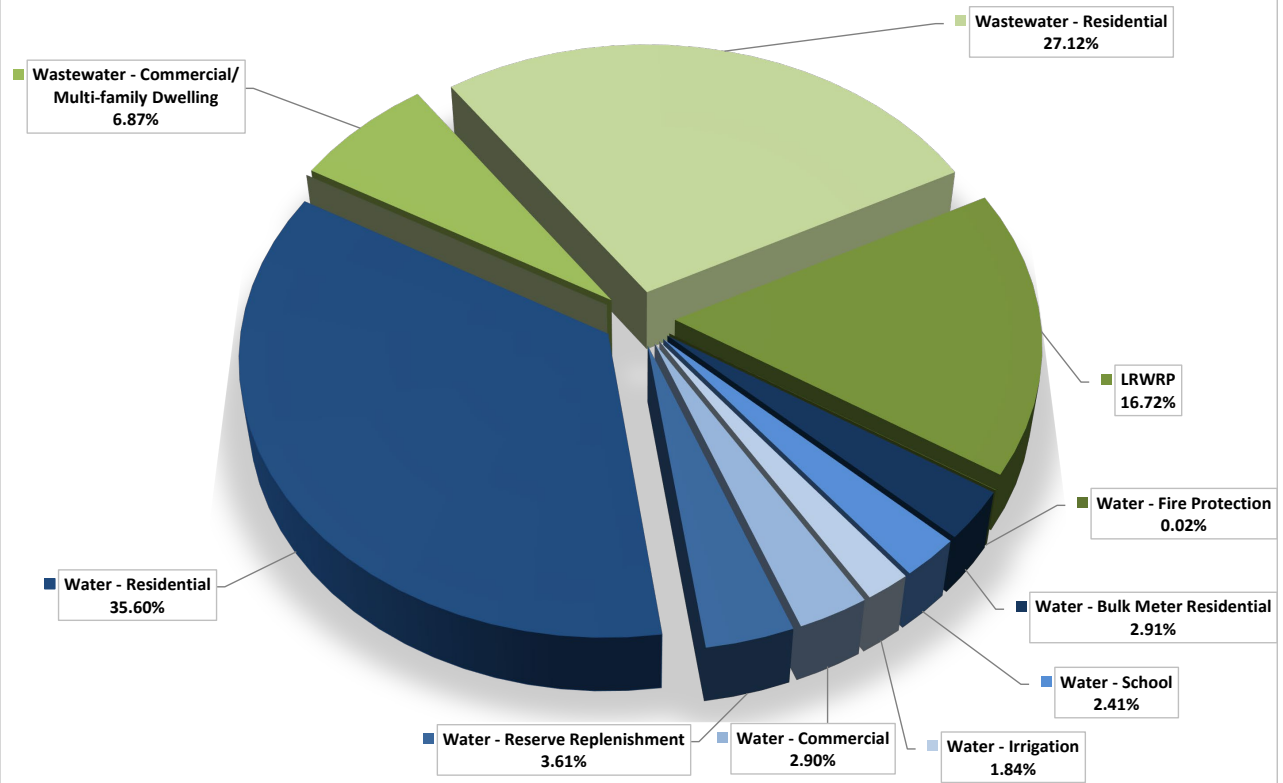
*projected

NET OPERATING INCOME <LOSS>

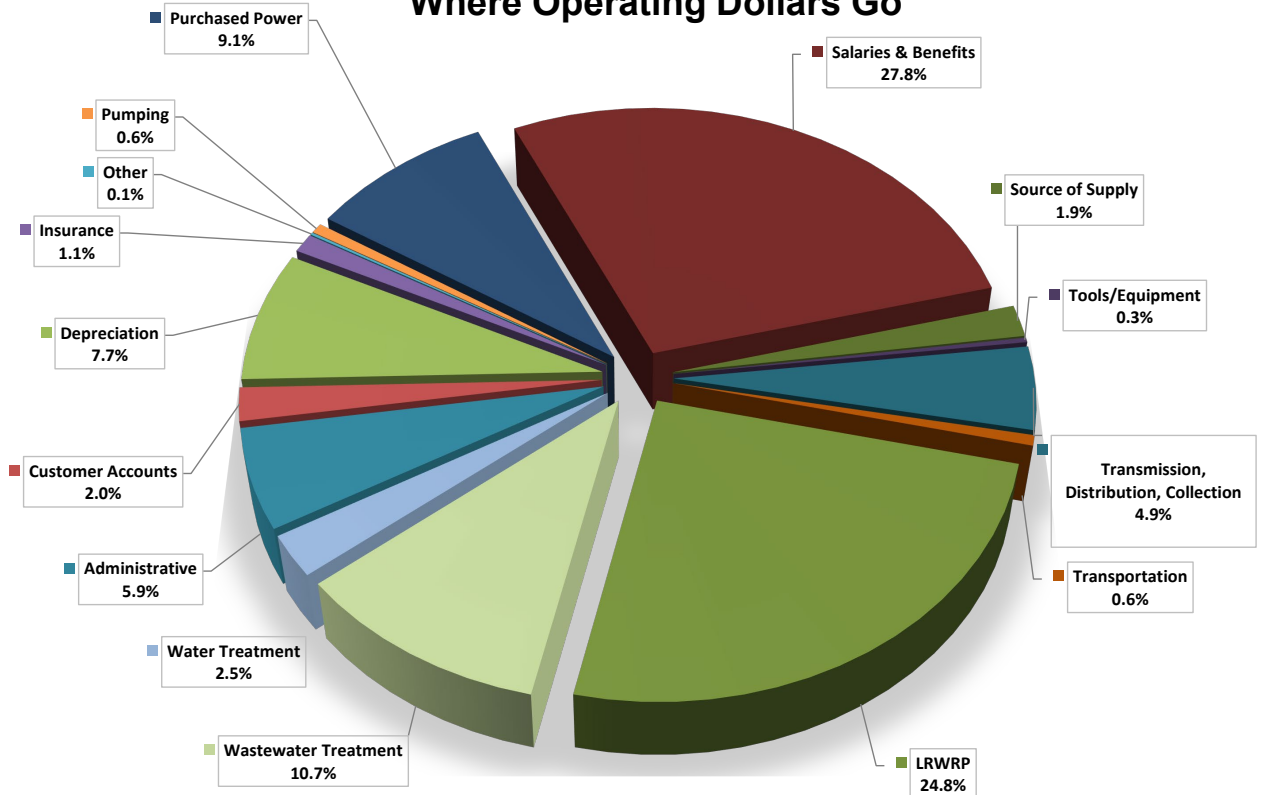
Water Fund <\$ 117,675>
Wastewater Fund <\$ 2,195>
LRWRP <\$ 568,645>

OPERATING BUDGET FISCAL YEAR 2026-27

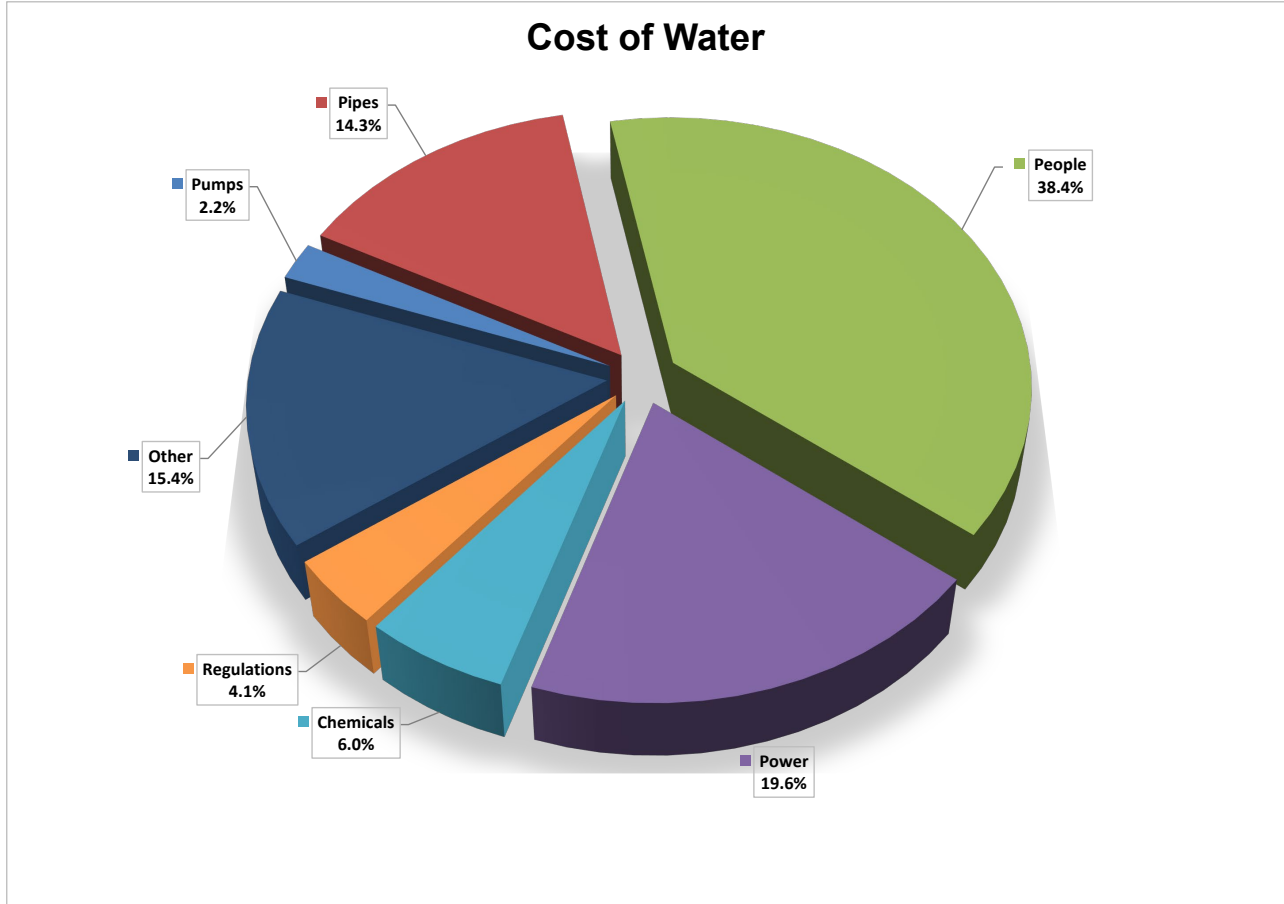
Where Operating Dollars Come From



Where Operating Dollars Go



OPERATING BUDGET FISCAL YEAR 2026-27



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2026-27**

	Actual FY Ended FYE 2025	Amended Budget FYE 2026	Projected FYE 2026	Proposed 03/13/2026 FYE 2027	Proposed 05/26/2026 FYE 2027	Dollar Change
OPERATING REVENUE						
Water Sales	2,210,783	2,211,644	2,210,932	2,241,564	2,241,564	29,920
Reserve Replenishment	152,123	172,240	172,240	176,930	176,930	4,690
Sub-Total	<u>\$2,362,905</u>	<u>\$2,383,884</u>	<u>\$2,383,172</u>	<u>\$2,418,494</u>	<u>\$2,418,494</u>	<u>\$34,610</u>
NON-OPERATING						
Non-operating Revenue (Interest Income)	147,049	96,500	133,391	114,800	114,800	18,300
Non-operating Expenses (Asset Retirement)	7,448	91,000	1,500	99,000	99,000	8,000
Sub-Total	<u>\$139,601</u>	<u>\$5,500</u>	<u>\$131,891</u>	<u>\$15,800</u>	<u>\$15,800</u>	<u>\$10,300</u>
OPERATING EXPENSE						
Salaries & Benefits	929,686	928,402	832,012	973,934	973,934	45,532
Purchased Power	431,187	442,200	475,030	496,480	496,480	54,280
Treatment	168,205	243,260	132,400	209,206	139,372	(103,888)
Insurance	27,500	30,775	27,163	31,350	31,350	575
Depreciation	229,976	260,000	234,200	266,000	266,000	6,000
Source of Supply	53,733	93,000	96,638	94,500	104,500	11,500
Pumping	30,433	32,870	34,714	23,320	19,570	(13,300)
Transmission and Distribution	88,054	123,300	127,938	237,800	237,800	114,500
Customer Accounts	60,676	64,100	62,313	58,268	57,898	(6,202)
Administrative	105,922	200,757	168,580	181,570	182,540	(18,217)
Transportation	12,354	17,000	16,026	17,000	17,000	0
Tools/Equipment	6,360	10,000	14,485	5,750	5,750	(4,250)
Other	7,311	3,850	3,761	3,975	3,975	125
Sub-Total	<u>\$2,151,395</u>	<u>\$2,449,514</u>	<u>\$2,225,261</u>	<u>\$2,599,153</u>	<u>\$2,536,169</u>	<u>\$86,655</u>
		+13.9%	-9.2%	+6.1%	+3.5%	
NET INCOME	<u>\$351,111</u>	<u>(\$60,130)</u>	<u>\$289,801</u>	<u>(\$164,859)</u>	<u>(\$101,875)</u>	
+ Depreciation	<u>\$229,976</u>	<u>\$260,000</u>	<u>\$234,200</u>	<u>\$266,000</u>	<u>\$266,000</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$441,486</u>	<u>\$194,370</u>	<u>\$392,111</u>	<u>\$85,341</u>	<u>\$148,325</u>	
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budget)	<u>(\$42,617)</u>	<u>(\$382,450)</u>	<u>(\$385,060)</u>	<u>(\$539,350)</u>	<u>(\$354,350)</u>	
Reserve Contribution Factor	21%	8%	18%	3%	6%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2026-27**

	Actual FY Ended FYE 2025	Amended Budget FYE 2026	Projected FYE 2026	Proposed 03/13/2026 FYE 2027	Proposed 05/26/2026 FYE 2027	Dollar Change
OPERATING REVENUE						
Wastewater Services	1,544,345	1,643,662	1,657,111	1,667,944	1,667,944	24,282
Reserve Replenishment	114,287	0	0	0	0	0
Sub-Total	<u>\$1,658,632</u>	<u>\$1,643,662</u>	<u>\$1,657,111</u>	<u>\$1,667,944</u>	<u>\$1,667,944</u>	<u>\$24,282</u>
NON-OPERATING						
Non-operating Revenue (Interest Income)	246,356	183,400	224,383	198,700	198,700	15,300
Non-operating Expenses (Asset Retirement)	30,113	48,321	1,600	46,500	46,500	(1,821)
Sub-Total	<u>\$216,242</u>	<u>\$135,079</u>	<u>\$222,783</u>	<u>\$152,200</u>	<u>\$152,200</u>	<u>\$17,121</u>
OPERATING EXPENSE						
Salaries & Benefits	595,663	580,309	527,927	579,536	579,536	(772)
Purchased Power	13,753	11,000	9,800	11,000	11,000	0
Wastewater Treatment	590,662	600,000	700,850	600,000	600,000	0
Insurance	27,500	30,775	27,163	31,350	31,350	575
Depreciation	167,792	168,000	157,000	164,800	164,800	(3,200)
Pumping	2,364	16,580	17,165	17,530	13,780	(2,800)
Collection	11,424	35,835	23,993	37,500	37,500	1,665
Customer Accounts	53,644	57,690	55,283	52,648	52,278	(5,412)
Administrative	81,452	105,077	97,478	148,200	149,170	44,093
Transportation	12,354	17,000	16,026	17,000	17,000	0
Tools/Equipment	11,219	14,000	9,695	9,750	9,750	(4,250)
Other	6,718	3,850	3,913	3,975	3,975	125
Sub-Total	<u>\$1,574,546</u>	<u>\$1,640,116</u>	<u>\$1,646,292</u>	<u>\$1,673,289</u>	<u>\$1,670,139</u>	<u>\$30,024</u>
		+4.2%	+0.4%	+2.0%	+1.8%	
NET INCOME	<u>\$300,328</u>	<u>\$138,625</u>	<u>\$233,601</u>	<u>\$146,855</u>	<u>\$150,005</u>	
+ Depreciation	<u>\$167,792</u>	<u>\$168,000</u>	<u>\$157,000</u>	<u>\$164,800</u>	<u>\$164,800</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$251,878</u>	<u>\$171,546</u>	<u>\$167,818</u>	<u>\$159,455</u>	<u>\$162,605</u>	
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budget)	<u>(\$6,707)</u>	<u>(\$1,588,950)</u>	<u>(\$911,880)</u>	<u>(\$179,350)</u>	<u>(\$221,850)</u>	
Reserve Contribution Factor	16%	10%	10%	10%	10%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2026-27**

	Actual FY Ended FYE 2025	Amended Budget FYE 2026	Projected FYE 2026	Proposed 03/13/2026 FYE 2027	Proposed 05/26/2026 FYE 2027	Dollar Change
OPERATING REVENUE						
LRWRP Upgrade Charge	1,097,383	1,085,236	1,092,640	1,094,194	820,645	(264,591)
Sub-Total	<u>\$1,097,383</u>	<u>\$1,085,236</u>	<u>\$1,092,640</u>	<u>\$1,094,194</u>	<u>\$820,645</u>	<u>(264,591)</u>
NON-OPERATING						
Non-operating Revenue (Interest Income)	268,366	189,000	229,383	204,300	204,300	15,300
Non-operating Expenses (Asset Retirement)	0	0	0	0	0	0
Sub-Total	<u>\$268,366</u>	<u>\$189,000</u>	<u>\$229,383</u>	<u>\$204,300</u>	<u>\$204,300</u>	<u>\$15,300</u>
OPERATING EXPENSE						
WCRF	0	52,000	0	54,000	54,000	2,000
Debt Service	741,091	741,091	741,091	741,091	741,091	(0)
Depreciation	594,199	594,199	594,199	594,199	594,199	0
Sub-Total	<u>\$1,335,290</u>	<u>\$1,387,290</u>	<u>\$1,335,290</u>	<u>\$1,389,290</u>	<u>\$1,389,290</u>	<u>\$2,000</u>
		+3.9%	-3.7%	-15.3%	-15.3%	
NET INCOME	<u>\$30,459</u>	<u>(\$113,054)</u>	<u>(\$13,268)</u>	<u>(\$90,796)</u>	<u>(\$364,345)</u>	
+ Depreciation	<u>\$594,199</u>	<u>\$594,199</u>	<u>\$594,199</u>	<u>\$594,199</u>	<u>\$594,199</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$356,292</u>	<u>\$292,145</u>	<u>\$351,549</u>	<u>\$299,103</u>	<u>\$25,554</u>	
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budget)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Reserve Contribution Factor	27%	21%	26%	22%	2%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2026-27**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,746,740	1,330,971		\$3,077,711
41200	Commercial	142,300	336,973		\$479,273
41300	Bulk Metered Residential	143,020			\$143,020
41400	School	118,040			\$118,040
41400	Irrigation	90,360			\$90,360
41700	LRWRP Upgrade Charge			820,645	\$820,645
42100	Fire Protection	1,104			\$1,104
	Reserve Replenishment	176,930			\$176,930
		<u>\$2,418,494</u>	<u>\$1,667,944</u>	<u>\$820,645</u>	<u>\$4,907,084</u>

EXPENSES

Source of Supply

51105	Contract Services	0			\$0
51112	Pumping Equipment	20,000			\$20,000
51405	SYRWCD Pump Tax	20,000			\$20,000
51415	Groundwater Recharge	64,500			\$64,500

Pumping Equipment

52105	Contract Services	4,000			\$4,000
52112	Supplies & Repairs	7,070	10,030		\$17,100
52113	SCADA Supplies and Repairs	7,000	3,000		\$10,000
52300	Purchase Power	496,480	11,000		\$507,480
52310	Generator Fuel	1,500	750		\$2,250

Water/Wastewater Treatment

53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			54,000	\$54,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	23,900			\$23,900
53118	Water Treatment - Chemicals	95,300			\$95,300
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	11,000			\$11,000
53212	Supplies & Repairs	8,500			\$8,500
53214	Utility Services	672			\$672

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2026-27**

		Water	Wastewater	LRWRP	Combined
Transmission and Distribution					
54103	Waste Discharge Fee	1,000	4,000		\$5,000
54105	Contract Services	1,000			\$1,000
54132	Supplies & Repairs	300			\$300
54205	Contract Services - Reservoirs	4,500			\$4,500
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	30,000		\$40,000
54232	Supplies & Repairs - Services	25,000	3,500		\$28,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54232 2	Supplies & Repairs - Copper	5,000			\$5,000
54242	Supplies & Repairs - Meters	180,000			\$180,000
54252	Supplies & Repairs - Hydrants	5,000			\$5,000
Customer Accounts					
55102	Operating Supplies	5,400	5,400		\$10,800
55104	Utility Services	5,550	5,550		\$11,100
55105	Contract Services	36,295	30,675		\$66,970
55106	Postage	8,153	8,153		\$16,306
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	2,925	2,925		\$5,850
56204	Utility Services	8,845	8,845		\$17,690
56205	Contract Services	16,800	16,800		\$33,600
56206	Postage	450	450		\$900
56208	Professional Services	10,700	8,200		\$18,900
56209	Membership Fees and Dues	24,715	7,655		\$32,370
56210	Employee Travel Expense (Direct Payment)	2,938	3,088		\$6,025
56210 1	Employee Travel Expense (Reimbursed)	2,938	3,088		\$6,025
56211	Subscriptions and Books	375	375		\$750
56213	Equipment Rental	610	610		\$1,220
56214	Bank Service Charges	2,875	2,875		\$5,750
56215	LAFCO Mandatory Fees	3,000	3,000		\$6,000
56217	Director Expense (Direct Payment)	13,475	8,625		\$22,100

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2026-27**

		Water	Wastewater	LRWRP	Combined
56217 1	Director Expense (Reimbursed)	7,525	2,675		\$10,200
56301	Property/General Liability Insurance	31,350	31,350		\$62,700
56704	Utility Services	5,650	5,650		\$11,300
56705	Contract Services	67,845	63,435		\$131,280
56712	Supplies & Repairs	3,750	3,750		\$7,500
56713	Computer Supplies & Repairs	4,875	4,875		\$9,750
56714	Furniture and Equipment	250	250		\$500
56810	Election Expense	2,000	2,000		\$4,000
57110	Depreciation	266,000	164,800	594,199	\$1,024,999
57302	Supplies & Repairs - Transportation	7,000	7,000		\$14,000
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	5,000	9,000		\$14,000
57313	Fuel - Equipment	750	750		\$1,500
57320	Uniforms	1,225	1,225		\$2,450
57321	Uniforms - Reimbursed	500	500		\$1,000
57350	Safety Supplies	1,750	1,750		\$3,500
57351	Safety Boots	500	500		\$1,000
 Employee Salaries and Benefits					
Various	Salaries	509,100	327,500		\$836,600
56401	Sick/Personal	39,800			\$39,800
56402	Vacation	53,300			\$53,300
56403	Holiday	47,200			\$47,200
56403 1	Floating Holiday	3,700			\$3,700
56406	Medical Insurance	142,750			\$142,750
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	8,570			\$8,570
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	35,100			\$35,100
56417	PERS	130,470			\$130,470
56417	PERS	206,500			\$206,500
56418	Dental Insurance	7,070			\$7,070
56419	Life Insurance	2,990			\$2,990
56421	Workers Compensation	14,310			\$14,310

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2026-27**

	Water	Wastewater	LRWRP	Combined
56423 Vision Care	2,100			\$2,100
56424 Performance/Incentive Pay	2,500			\$2,500
56430 Medicare FICA	14,891			\$14,891
56431 SUI	1,120			\$1,120
57463 WW Allocation - Workers Compensation	(7,264)	7,264		\$0
57464 WW Allocation - Employee Benefits	(239,337)	239,337		\$0
57472 WW Allocation - Payroll Taxes	(5,435)	5,435		\$0
	<u>\$2,536,169</u>	<u>\$1,670,139</u>	<u>\$1,389,290</u>	<u>\$5,595,599</u>
Net Operating Income	<u>(\$117,675)</u>	<u>(\$2,195)</u>	<u>(\$568,645)</u>	<u>(\$688,515)</u>
Deposit to (Withdrawal from) Reserves	<u>\$148,325</u>	<u>\$162,605</u>	<u>\$25,554</u>	<u>\$336,484</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2026-27**

		Amended Budget FYE 2026	Projected June 2026	Proposed Budget * FYE 2027
Water Revenue		\$ 2,383,884	\$ 2,383,172	\$ 2,418,494
11- 41100	Residential	1,727,420	1,715,671	1,746,740
11- 41200	Commercial	140,120	160,012	142,300
11- 41300	Bulk Meter Residential	144,020	127,162	143,020
11- 41400	School	113,150	104,544	118,040
11- 41400	Irrigation	85,830	102,439	90,360
11- 42100	Fire Protection	1,104	1,104	1,104
	Reserve Replenishment	172,240	172,240	176,930
Wastewater Revenue		\$ 1,643,662	\$ 1,657,111	\$ 1,667,944
12- 41100	Residential	1,329,331	1,331,406	1,330,971
12- 41200	Commercial/Multi-family Dwelling	314,331	325,704	336,973
LRWRP Upgrade Revenue		\$ 1,085,236	\$ 1,092,640	\$ 820,645
12- 41700	Residential	880,915	880,555	660,687
12- 41700	Commercial	26,854	34,332	25,908
12- 41700	Bulk Meter Residential	177,467	177,753	134,050
Operating Revenue		\$5,112,782	\$5,132,922	\$4,907,084
Non-Operating Revenue		\$ 468,900	\$ 587,156	\$ 517,800
11- 49200	Interest Earnings (Investments)	96,500	133,391	114,800
12- 49200	Interest Earnings (Investments)	366,800	448,765	397,400
12- 49201	Interest Earnings (WCRF)	5,600	5,000	5,600
Combined Revenue		\$5,581,682	\$5,720,078	\$5,424,884

* Budget based on rates adopted December 5, 2023 in effect January 1, 2026. Rates are multiplied by the average number of customers per calendar year.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

		% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	1,200	890	(25.8%)	980	(220)	(18.3%)	980			
	PG&E (water only)	0%	441,000	474,140	7.5%	495,500	54,500	12.4%	495,500			Increased PGE rates
11-52300	Purchased Power		442,200	475,030	7.4%	496,480	54,280	12.3%	496,480			
	Generator Fuel (water only)	0%	1,500	1,500	0.0%	1,500			1,500			
11-52310	Generator Fuel		1,500	1,500	0.0%	1,500			1,500			
	PUMPING (BOOSTERS)		\$475,070	\$509,744	7.3%	\$519,800	\$44,730	9.4%	\$516,050	(\$3,750)	(0.7%)	PUMPING (BOOSTERS)
WATER TREATMENT												
	SWRCB Water System Fees (AB2995)	0%	22,000	21,760	(1.1%)	18,000	(4,000)	(18.2%)	22,800	4,800	26.7%	Staff proposed number was a carryover from a previous budget; corrected during the committee meeting.
	SWRCB Water System Enforcement Fees	0%	500	0	(100.0%)	500			500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	553	(7.8%)	600			600			
11-53115	Regulatory Fees		23,100	22,313	(3.4%)	19,100	(4,000)	(17.3%)	23,900	4,800	25.1%	
	NaOCl (Sodium Hypochlorite)	0%	120,000	76,500	(36.3%)	90,400	(29,600)	(24.7%)	80,300	(10,100)	(11.2%)	Use expected to decrease when combined with NaMnO4
	NaHSO3 (Sodium Bisulfite)	0%	0	7,800		0			0			NaHSO3 replaced with NaMnO4
	NaMnO4 (Sodium Permanganate)	0%	80,000	7,750	(90.3%)	81,500	1,500	1.9%	15,000	(66,500)	(81.6%)	New chemical recommended by Pureflow Filtration.
11-53118	Chemicals		200,000	92,050	(54.0%)	171,900	(28,100)	(14.1%)	95,300	(76,600)	(44.6%)	
	Add/Replace Filter Media (10 years - next FY35-36)	0%	0	0		0			0			
	Filter Inspection/ maintenance (5 years - next FY30-31) **	0%	0	0		0			0			Scheduled maintenance
11-53203	Contract Services - Filter		0	0		0			0			
	Monthly Bacteria Tests	0%	4,100	3,820	(6.8%)	4,100			4,100			
	General Physical Water Tests	0%	1,000	790	(21.0%)	1,000			1,000			
	Iron/Manganese Tests	0%	1,000	1,040	4.0%	1,000			1,000			
	CCR Water Tests	0%	1,500	1,035	(31.0%)	1,500			1,500			
	Quarterly PFAS Tests	0%	2,500	2,425	(3.0%)	2,500			2,500			
	123TCP Tests	0%	600	150	(75.0%)	600			600			
	Miscellaneous Water Tests	0%	300	300	0.0%	300			300			
	Lead/Copper Testing (3 years - next FY27-28)	0%	0	0		0			0			
11-53205	Contract Services - Lab		11,000	9,560	(13.1%)	11,000			11,000			
	Routine maintenance	0%	5,500	4,838	(12.0%)	5,500			5,500			
	Support contract-Hach	0%	3,000	3,000	0.0%	1,000	(2,000)	(66.7%)	3,000	2,000	200.0%	Annual support contracts
11-53212	Supplies/Repairs		8,500	7,838	(7.8%)	6,500	(2,000)	(23.5%)	8,500	2,000	30.8%	
	PG&E purchased power for workshop	0%	660	640	(3.1%)	706	46	6.9%	672	(34)	(4.8%)	
11-53214	Utility Services		660	640	(3.1%)	706	46	6.9%	672	(34)	(4.8%)	
** Expense budget item is included in the Capital Improvement Plan												
	WATER TREATMENT		\$243,260	\$132,400	(45.6%)	\$209,206	(\$34,054)	(14.0%)	\$139,372	(\$69,834)	(33.4%)	WATER TREATMENT

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

		% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION												
	SWRCB NPDES Drinking Water Discharge Fee	0%	1,000	881	(11.9%)	1,000			1,000			
11-54103	Regulatory Fees		1,000	881	(11.9%)	1,000			1,000			
	USA Tickets	0%	1,000	1,094	9.4%	1,000			1,000			Billed per ticket submitted by every user within our service area.
11-54105	Contract Services		1,000	1,094	9.4%	1,000			1,000			
	SBC encroachment fees (road permits for repairs)	0%	300	574	91.3%	300			300			
11-54132	Supplies/Repairs-Miscellaneous		300	574	91.3%	300			300			
	Contingencies	0%	500	500	0.0%	500			500			
	Cathodic Protection Testing - Site 5 (annual)	0%	4,000	4,000	0.0%	4,000			4,000			Scheduled replacement of cathodic controller
	Inspect Tank 3 (3 years - next FY 28-29) **	0%	5,500	3,350	(39.1%)	0	(5,500)	(100.0%)	0			Scheduled triennial inspection
	Inspect Tanks 5A, 5B (3 years - next FY 28-29) **	0%	5,500	6,700	21.8%	0	(5,500)	(100.0%)	0			Scheduled triennial inspection
	Inspect Tank 1 (3 years - next FY 28-29) **	0%	5,500	3,350	(39.1%)	0	(5,500)	(100.0%)	0			Scheduled triennial inspection
11-54205	Contract Services - Distribution Reservoirs		21,000	17,900	(14.8%)	4,500	(16,500)	(78.6%)	4,500			
	Contingencies	0%	1,000	500	(50.0%)	1,000			1,000			
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	500	(50.0%)	1,000			1,000			
	Routine maintenance (water only)	0%	10,000	29,587	195.9%	10,000			10,000			Over budget in FYE 2026 due to offramp main break
11-54222	Supplies/Repairs- Mains		10,000	29,587	195.9%	10,000			10,000			
	Routine maintenance (water only)	0%	25,000	13,571	(45.7%)	25,000			25,000			
11-54232	Supplies/Repairs-Service Connections		25,000	13,571	(45.7%)	25,000			25,000			
	Contingencies	0%	8,000	7,986	(0.2%)	5,000	(3,000)	(37.5%)	5,000			Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
11-54232 1	Supplies/Repairs-A/P Poly B		8,000	7,986	(0.2%)	5,000	(3,000)	(37.5%)	5,000			
	Contingencies	0%	11,000	11,290	2.6%	5,000	(6,000)	(54.5%)	5,000			Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
11-54232 2	Supplies/Repairs-Copper		11,000	11,290	2.6%	5,000	(6,000)	(54.5%)	5,000			
	Parts to install meters	0%	15,000	14,048	(6.3%)	5,000	(10,000)	(66.7%)	5,000			
	Replace meters/meter registers **	0%	25,000	25,000	0.0%	175,000	150,000	600.0%	175,000			Replace meters over next five years per Capital Improvement Plan
	Meters for new development projects	0%	0	0		0			0			
11-54242	Supplies/Repairs-Meters		40,000	39,048	(2.4%)	180,000	140,000	350.0%	180,000			
	Dry barrel hydrant repairs	0%	2,500	4,257	70.3%	2,500			2,500			
	Wet barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			2,500			
11-54252	Supplies/Repairs-Hydrants		5,000	5,507	10.1%	5,000			5,000			
	** Expense budget item is included in the Capital Improvement Plan											
TRANSMISSION & DISTRIBUTION			\$123,300	\$127,938	3.8%	\$237,800	\$114,500	92.9%	\$237,800	TRANSMISSION & DISTRIBUTION		

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

	% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS											
11-55102	Operating Supplies	5,400	4,280	(20.7%)	5,400			5,400			
	Public Meetings, Public Notices, Facebook Notices	350	332	(5.1%)	350			350			
	Billing Stock, Window Envelopes, Return Envelopes	3,750	2,133	(43.1%)	3,750			3,750			
	Printing Costs	1,000	1,540	54.0%	1,000			1,000			
	Candy, Contingencies	50	25	(50.0%)	50			50			
	Customer Forms, Deposit Slips	250	250	0.0%	250			250			
	Cellular phone and Internet allowance	3,610	3,348	(7.3%)	3,610			3,610			
	Phone-Shop, Office Fax @ 30% (Frontier)	820	1,000	22.0%	820			1,105	285	34.8%	
	Phone-Office @ 30% (TierZero, Comcast)	720	678	(5.9%)	720			710	(10)	(1.4%)	
	Miscellaneous	125	125	0.0%	125			125			
11-55104	Utility Services	5,275	5,151	(2.4%)	5,275			5,550	275	5.2%	
	Vehicle Reading System	2,640	2,100	(20.5%)	2,340	(300)	(11.4%)	2,340			Annual support contract
	Melissa Software (barcoding)	1,125	898	(20.2%)	1,125			1,125			Annual subscription
	Merchant Account Fees	34,125	32,726	(4.1%)	28,500	(5,625)	(16.5%)	28,500			Percentage charged by merchant account to process credit card payments
	Formsite subscription	125	0	(100.0%)	0	(125)	(100.0%)	0			No longer required. Forms are now included with Streamline website.
	Folder/Inserter service agreement	800	764	(4.5%)	800			800			Annual support contract
	Backflow Software Subscription	3,770	3,436	(8.8%)	3,280	(490)	(13.0%)	3,280			Annual support contract
	Contingencies	250	250	0.0%	250			250			
11-55105	Contract Services	42,835	40,173	(6.2%)	36,295	(6,540)	(15.3%)	36,295			
	Postage meter @ 70%	760	910	19.7%	1,000	240	31.6%	1,000			
	Bulk mail postage	6,995	6,491	(7.2%)	7,460	465	6.6%	6,815	(645)	(8.6%)	
	Permit fee	185	185	0.0%	188	3	1.6%	188			
	Postage meter supplies	150	139	(7.6%)	150			150			
11-55106	Postage	8,090	7,725	(4.5%)	8,798	708	8.8%	8,153	(645)	(7.3%)	
	Bad debt writeoffs-water	2,500	4,985	99.4%	2,500			2,500			
11-55200	Uncollectible Accounts	2,500	4,985	99.4%	2,500			2,500			
CUSTOMER ACCOUNTS		\$64,100	\$62,313	(2.8%)	\$58,268	(\$5,832)	(9.1%)	\$57,898	(\$370)	(0.6%)	CUSTOMER ACCOUNTS
INSURANCE											
	General Liability (term:October - September)	19,800	19,604	(1.0%)	21,200	1,400	7.1%	21,200			Premium is based on salaries
	Cyber Liability (term:October - September)	875	644	(26.5%)	750	(125)	(14.3%)	750			
	Property Casualty (term:April - March)	10,100	6,916	(31.5%)	9,400	(700)	(6.9%)	9,400			
11-56301	Property/Gen. Liability Insurance	30,775	27,163	(11.7%)	31,350	575	1.9%	31,350			
INSURANCE		\$30,775	\$27,163	(11.7%)	\$31,350	\$575	1.9%	\$31,350			INSURANCE

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

	% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
ADMINISTRATIVE & GENERAL											
Office supplies, ink, toner	50%	2,500	3,764	50.6%	2,500			2,500			
Envelopes, Check Stock	50%	300	405	35.1%	300			300			
Employment Notices	50%	125	0	(100.0%)	125			125			
11-56202 Office Supplies		2,925	4,170	42.6%	2,925			2,925			
Southern California Gas - 3745 Constellation	50%	925	607	(34.3%)	735	(190)	(20.5%)	685	(50)	(6.8%)	
Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,910	2,334	22.2%	1,910			2,580	670	35.1%	
Phone - Office @ 70% (TierZero)	50%	1,675	1,581	(5.6%)	1,675			1,675			
PG&E - 3745 Constellation	50%	3,200	3,551	11.0%	4,025	825	25.8%	3,905	(120)	(3.0%)	
11-56204 Utility Services-Office		7,710	8,073	4.7%	8,345	635	8.2%	8,845	500	6.0%	
Corbin Willits Systems (MOM software)	50%	5,960	5,696	(4.4%)	6,150	190	3.2%	6,150			
Office High Speed Internet	50%	2,255	2,507	11.2%	2,255			2,600	345	15.3%	
Copier contract	50%	2,550	2,596	1.8%	2,550			2,550			
Website hosting, domain, accessibility (Streamline, GoDaddy)	50%	2,955	3,804	28.7%	4,000	1,045	35.4%	4,000			
Document Scanning Service	50%	250	250	0.0%	0	(250)	(100.0%)	0			
Zworld Aerial Imagery	50%	1,750	1,225	(30.0%)	1,375	(375)	(21.4%)	1,375			
Contingencies	50%	125	481	285.2%	125			125			
11-56205 Contract Services-Office		15,845	16,560	4.5%	16,455	610	3.8%	16,800	345	2.1%	
Postage meter @ 30%	50%	315	362	14.9%	450	135	42.9%	450			
11-56206 Postage		315	362	14.9%	450	135	42.9%	450			
Audit Services	50%	4,900	4,900	0.0%	5,075	175	3.6%	5,075			
Legal Counsel	50%	2,500	625	(75.0%)	2,500			2,500			
IRWM Plan Share	0%	2,500	202	(91.9%)	2,500			2,500			Integrated Regional Water Management Plan Administration Costs
Contingencies	50%	625	156	(75.0%)	625			625			
11-56208 Professional Services		10,525	5,883	(44.1%)	10,700	175	1.7%	10,700			
CSDA (Dec)	50%	4,765	4,833	1.4%	5,075	310	6.5%	5,075			Based on operating revenue.
SBCCSDA (Dec)	50%	150	150	0.0%	150			150			
Costco	50%	60	60	0.0%	60			60			
MSA	50%	50	50	0.0%	50			50			
APWA (May)	50%	125	125	0.0%	130	5	4.0%	130			
Amazon Prime	50%	100	0	(100.0%)	0	(100)	(100.0%)	0			Free through CSDA membership
GFOA (Aug)	50%	0	0		80	80	100.0%	80			
Miscellaneous	50%	50	25	(50.0%)	50			50			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
Below are water only:											
ACWA (Nov)	0%	14,370	13,690	(4.7%)	14,370			14,370			Based on water operating expense.
AWWA (Aug)	0%	530	525	(0.9%)	550	20	3.8%	550			
CRWA (July)	0%	1,430	1,432	0.1%	1,500	70	4.9%	1,500			
License renewals	0%	710	710	0.0%	750	40	5.6%	750			
Cross Connection Foundation (Dec)	0%	140	120	(14.3%)	130	(10)	(7.1%)	130			
CCWUC (Feb)	0%	80	1,733	2066.3%	1,820	1,740	2175.0%	1,820			
11-56209	Membership & Dues	22,560	23,453	4.0%	24,715	2,155	9.6%	24,715			
Extended travel expenses, registration, mileage	50%	5,000	4,124	(17.5%)	5,000			5,000			
Local travel expenses, registration, mileage, virtual	50%	500	322	(35.7%)	500			500			
Meeting meals	50%	150	87	(42.0%)	150			150			
SBCCSDA meeting meals	50%	225	96	(57.2%)	225			225			
11-56210	Employee Travel Expense (Direct Payment)	2,938	2,315	(21.2%)	2,938	0	0.0%	2,938	(0)	(0.0%)	
11-56210-1	Employee Travel Expense (Reimbursed)	2,938	2,315	(21.2%)	2,937	(0)	(0.0%)	2,938	0	0.0%	
		5,875	4,629	(21.2%)	5,875			5,875			
Newspaper Subscriptions	50%	50	45	(10.0%)	50			50			
Books and Manuals	50%	75	112	49.7%	250	175	233.3%	250			
Miscellaneous	50%	250	193	(22.8%)	75	(175)	(70.0%)	75			
11-56211	Subscription & Books	375	350	(6.6%)	375			375			
Mailing machine rental	50%	680	427	(37.2%)	610	(70)	(10.3%)	610			
11-56213	Office Equipment Rentals	680	427	(37.2%)	610	(70)	(10.3%)	610			
NSF Fees	50%	250	493	97.3%	250			250			NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	50%	(500)	(983)	96.7%	(500)			(500)			NSF bank fees are offset by NSF charge billed to customer
Account Analysis Fees	50%	3,000	1,565	(47.8%)	3,000			3,000			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			125			
11-56214	Bank Service Charges	2,875	1,200	(58.3%)	2,875			2,875			
VCSD Share of LAFCO budget	50%	3,000	2,140	(28.7%)	3,000			3,000			
11-56215	AB2838 - LAFCO Mandatory Fees	3,000	2,140	(28.7%)	3,000			3,000			
Salaries-water	0%	6,480	4,695	(27.5%)	5,950	(530)	(8.2%)	5,950			
Training and mileage-water	0%	14,580	2,363	(83.8%)	14,300	(280)	(1.9%)	14,300			
SBCCSDA meeting meals	50%	240	200	(16.7%)	250	10	4.2%	250			
Meeting refreshments	50%	250	125	(50.0%)	125	(125)	(50.0%)	125			
Meeting meals	50%	250	250	0.0%	250			250			
Miscellaneous Expenses	50%	125	125	0.0%	125			125			
11-56217	Director's Expense (Direct Payment)	14,203	6,226	(56.2%)	13,475	(727)	(5.1%)	13,475	(0)	(0.0%)	
11-56217-1	Director's Expense (Reimbursed)	7,723	1,531	(80.2%)	7,525	(198)	(2.6%)	7,525			
		21,925	7,758	(64.6%)	21,000	(925)	(4.2%)	21,000	(0)	(0.0%)	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

	% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
Trash - 3745 Constellation	50%	400	394	(1.4%)	325	(75)	(18.8%)	325			
Trash - Shop	50%	1,135	1,119	(1.4%)	1,190	55	4.8%	1,175	(15)	(1.3%)	
Empty roll-off bins at shop	50%	500	1,028	105.5%	500			500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	889	(40.7%)	1,500			1,500			
Dump trips	50%	125	111	(11.5%)	125			125			
Document shredding service	50%	2,025	1,887	(6.8%)	2,025			2,025			
11-56704 Utility Services-General Plant		5,685	5,427	(4.5%)	5,665	(20)	(0.4%)	5,650	(15)	(0.3%)	
Janitorial - monthly service + windows/carpet	50%	2,945	2,670	(9.3%)	2,945			2,945			
Office yard maintenance - 3745 Constellation	50%	1,200	1,260	5.0%	1,200			1,320	120	10.0%	
Alarm service - office, shop	50%	500	410	(18.0%)	500			500			
Alarm service - Bstr bldg WATER ONLY	0%	360	360	0.0%	360			360			
Starlink Internet for Tank 5 Security	0%	1,800	904	(49.8%)	1,800			1,800			
Pest Control - Office	50%	682	738	8.2%	750	68	10.0%	770	20	2.7%	
Rodent/Insect Control - Site #1, Site #3	0%	900	2,220	146.7%	2,500	1,600	177.8%	2,500			
Haul-away service (Lot 54)	50%	300	263	(12.5%)	300			300			
Vegetation Management	50%	9,700	9,700	0.0%	50,000	40,300	415.5%	50,000			Maintain access to State Lands lease areas
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			2,500			
State Lands Leases	0%	500	500	0.0%	500			500			
GIS Software Annual Contracts (iWater, ArcGIS)	50%	1,000	1,600	60.0%	1,600	600	60.0%	1,600			Annual support contract
Capital Plan Software Subscription	50%	1,500	1,500	0.0%	1,500			1,500			Annual support contract
Water System Scoping Study (Wallace Group)	0%	65,000	50,958	(21.6%)	0	(65,000)	(100.0%)	0			
Contingencies	50%	1,250	646	(48.3%)	1,250			1,250			Contingency
11-56705 Contract Services-General Plant		90,137	76,229	(15.4%)	67,705	(22,432)	(24.9%)	67,845	140	0.2%	
Towels	50%	2,500	1,807	(27.7%)	2,500			2,500			
Supplies and repairs	50%	1,250	3,528	182.3%	1,250			1,250			
11-56712 Supplies and Repairs - General Plant		3,750	5,335	42.3%	3,750			3,750			
Software Upgrades, Cybersecurity	50%	1,750	1,750	0.0%	1,750			1,750			
Maintenance/emergencies	50%	500	1,578	215.6%	500			500			
Owl Camera	50%	1,500	750	0.0%	0	(1,500)	(100.0%)	0			Budget amendment approved November 4, 2025
Experts exchange subscription	50%	75	75	(0.0%)	0	(75)	(100.0%)	0			Cancelled
Adobe Acrobat subscription	50%	750	720	(4.0%)	750			750			
Microsoft 365 Office subscription	50%	500	297	(40.6%)	500			500			
Microsoft 365 Exchange subscription	50%	375	508	35.6%	500	125	33.3%	500			
Microsoft Teams subscription	50%	375	288	(23.3%)	375			375			
Carbonite Service	50%	500	450	(10.0%)	500			500			
11-56713 Supplies and Repairs - Computer Equip.		6,325	6,416	1.4%	4,875	(1,450)	(22.9%)	4,875			
Office equipment	50%	250	169	(32.6%)	250			250			
11-56714 Supplies and Repairs - Furniture & Equipment		250	169	(32.6%)	250			250			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

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	Depreciation	0%	260,000	234,200	(9.9%)	266,000	6,000	2.3%	266,000			
11-57110	Depreciation		260,000	234,200	(9.9%)	266,000	6,000	2.3%	266,000			
	General Election (November)	50%	0	0		2,000	2,000	100.0%	2,000			Every other year
11-56810	Election Expense		0	0		2,000	2,000	100.0%	2,000			
ADMINISTRATIVE & GENERAL			\$460,757	\$402,780	(12.6%)	\$447,570	(\$13,187)	(2.9%)	\$448,540	\$970	0.2%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS												
Various	Salaries	0%	495,458	451,839	(8.8%)	509,100	13,642	2.8%	509,100			Includes 2.6% economic adjustment
<i>Benefits</i>												
11-56401	Sick/Personal	0%	39,800	43,577	9.5%	39,800			39,800			
11-56402	Vacation	0%	46,600	67,131	44.1%	53,300	6,700	14.4%	53,300			
11-56403	Holiday	0%	45,900	32,158	(29.9%)	47,200	1,300	2.8%	47,200			
11-56403 1	Floating Holiday	0%	3,800	1,756	(53.8%)	3,700	(100)	(2.6%)	3,700			
11-56406	Medical Insurance	0%	144,000	113,552	(21.1%)	142,750	(1,250)	(0.9%)	142,750			Calendar Year premium. Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	330	268	(18.8%)	300	(30)	(9.1%)	300			
11-56407	Long Term Disability	0%	8,450	7,605	(10.0%)	8,570	120	1.4%	8,570			
11-56408	Flex Spending Account Admin Fees	0%	1,200	969	(19.3%)	1,200			1,200			
11-56410	Employee Educational	0%	3,000	402	(86.6%)	3,000			3,000			
11-56416	PERS 457	0%	35,100	18,700	(46.7%)	35,100	0	0.0%	35,100			Employer match for voluntary employee contribution
11-56417	PERS (Employer Contribution/EPMC)	0%	127,040	107,567	(15.3%)	130,470	3,430	2.7%	130,470			Does not include GASB 16 accrual of CTO/Vac Liability
11-56417	PERS (Unfunded Liability Payment)	0%	178,900	178,936	0.0%	206,500	27,600	15.4%	206,500			Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	7,100	7,005	(1.3%)	7,070	(30)	(0.4%)	7,070			
11-56419	Life Insurance	0%	3,200	2,626	(17.9%)	2,990	(210)	(6.6%)	2,990			
11-56421	Work.Comp.Ins. (includes insurance refund)	0%	14,190	12,885	(9.2%)	14,310	120	0.8%	14,310			Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	2,100	1,859	(11.5%)	2,100			2,100			
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500			2,500			
<i>Payroll Taxes</i>												
11-56430	Medicare FICA	0%	14,660	13,573	(7.4%)	14,891	230	1.6%	14,891			
11-56431	SUI	0%	2,240	2,240	0.0%	1,120	(1,120)	(50.0%)	1,120			
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(7,233)	(4,872)	(32.6%)	(7,264)	(31)	0.4%	(7,264)			Portion of benefits allocated to wastewater fund
11-57464	WW Alloc. Employ. Benefits	0%	(233,999)	(222,227)	(5.0%)	(239,337)	(5,338)	2.3%	(239,337)			Portion of benefits allocated to wastewater fund
11-57472	WW Alloc. Payroll Taxes	0%	(5,934)	(5,537)	(6.7%)	(5,435)	499	(8.4%)	(5,435)			Portion of benefits allocated to wastewater fund
EMPLOYEE SALARIES AND BENEFITS			\$928,402	\$832,012	(10.4%)	\$973,934	\$45,532	4.9%	\$973,934	\$0	0.0%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES												
	Preventative maintenance, operating supplies	50%	3,750	2,073	(44.7%)	3,750			3,750			
	Dump Truck Maintenance (Annual)	50%	750	750	0.0%	750			750			Scheduled maintenance
	Vehicle Repair/Tires	50%	2,500	4,403	76.1%	2,500			2,500			
11-57302	Transportation (Field Vehicles)-Other		7,000	7,227	3.2%	7,000			7,000			
	Gasoline	50%	10,000	8,799	(12.0%)	10,000			10,000			
11-57303	Transportation (Field Vehicles)-Fuel		10,000	8,799	(12.0%)	10,000			10,000			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated TO Wastewater	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
Tools and equipment	50%	2,500	2,500	0.0%	2,500			2,500			
Concrete Saw (walk behind, 14" blade)	50%	250	369	47.6%	250			250			
Honda WT20 Portable Pump and wheel kit	50%	1,000	977	(2.3%)	1,000			1,000			
Valve Exerciser maintenance	0%	0	7,059		0			0			
Contingencies	50%	1,250	1,250	0.0%	1,250			1,250			
Gator maintenance (2 years - next FY27-28)	50%	500	500	0.0%	0	(500)	(100.0%)	0			Scheduled maintenance
Tractor maintenance (2 years - next FY27-28)	50%	3,750	1,079	(71.2%)	0	(3,750)	(100.0%)	0			Scheduled maintenance
11-57312	Tool/Work Equipment-Other	9,250	13,735	48.5%	5,000	(4,250)	(45.9%)	5,000			
Diesel Fuel (water only-50% of total)	0%	750	750	0.0%	750			750			
11-57313	Tool/Work Equipment-Fuel	750	750	0.0%	750			750			
5 shirts for each of the 4 field crew	50%	450	568	26.2%	600	150	33.3%	600			Annual
3 shirts for each of the 5 office crew	50%	175	296	69.0%	300	125	71.4%	300			Annual
2 sweatshirts for each of the 4 field crew	50%	300	151	(49.6%)	150	(150)	(50.0%)	150			Every other year
1 jacket for each of the 2 new field crew	50%	175	175	0.0%	175			175			Every other year
Hats	50%	0	0		0			0			As needed
11-57320	Uniforms	1,100	1,190	8.2%	1,225	125	11.4%	1,225			
Jeans-\$200/field crew + Operations Manager	50%	500	586	17.2%	500			500			
11-57321	Uniforms Reimbursement	500	586	17.2%	500			500			
Safety Supplies	50%	1,250	1,250	0.0%	1,250			1,250			
Steel Safety Plates	50%	0	0		0			0			
Annual Safety Dinner	50%	500	335	(33.0%)	500			500			
11-57350	Safety Supplies	1,750	1,585	(9.4%)	1,750			1,750			
Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	500	400	(19.9%)	500			500			
11-57351	Safety Boot Reimbursement	500	400	(19.9%)	500			500			
OTHER OPERATING EXPENSES		\$30,850	\$34,272	11.1%	\$26,725	(\$4,125)	(13.4%)	\$26,725			OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$2,449,514	\$2,225,261	(9.2%)	\$2,599,153	\$149,639	6.1%	\$2,536,169	(\$62,984)	(2.4%)	TOTAL OPERATING EXPENSES
Budget Comparison	(percent)		(9.2%)		6.1%			3.5%			
Budget Comparison	(dollar)		(\$224,253)		\$149,639			\$86,655			

** Expense budget item is included in the Capital Improvement Plan

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated FROM Water	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)											
Routine Maintenance	50%	1,750	875	(50.0%)	1,750			1,750			
SCADA Starlink charges	30%	480	440	(8.3%)	480			480			
SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	350	0	(100.0%)	450	100	28.6%	450			
SBCAPCD Diesel Emergency Engine Fee (annual - Site #3, L/S #1)	50%	0	511		550	550	100.0%	550			
SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	0	0		300	300	100.0%	300			
Genset Maintenance (2 years - next FY27-28)	50%	3,750	5,642	50.5%	3,750			0	(3,750)	(100.0%)	Scheduled maintenance
Maintenance - Lift Stations	100%	6,500	6,027	(7.3%)	6,500			6,500			
12-52112	Supplies/Repairs-Pumping Equipment	12,830	13,495	5.2%	13,780	950	7.4%	10,030	(3,750)	(27.2%)	
Maintenance/emergencies	30%	1,500	880	(41.3%)	1,500			1,500			
Software Support	30%	1,500	2,040	36.0%	1,500			1,500			
12-52113	Supplies/Repairs-SCADA Computer Equipment	3,000	2,920	(2.7%)	3,000	0	0.0%	3,000			
PG&E (sewer only)	100%	11,000	9,800	(10.9%)	11,000			11,000			
12-52300	Purchased Power	11,000	9,800	(10.9%)	11,000	0	0.0%	11,000			
Generator Fuel (sewer only)	100%	750	750	0.0%	750			750			
12-52310	Generator Fuel	750	750	0.0%	750	0	0.0%	750			
PUMPING (BOOSTERS)		\$27,580	\$26,965	(2.2%)	\$28,530	950	3.4%	\$24,780	(3,750)	(13.1%)	PUMPING (BOOSTERS)
WASTEWATER TREATMENT											
Estimated City of Lompoc treatment costs	100%	600,000	700,850	16.8%	600,000			600,000			
12-53105 1	Contract Services- Wastewater Treatment	600,000	700,850	16.8%	600,000	0	0.0%	600,000			
WASTEWATER TREATMENT		\$600,000	\$700,850	16.8%	\$600,000	0	0.0%	\$600,000			WASTEWATER TREATMENT
COLLECTION											
SBCEHS Hazardous Materials Permit-L/S #1	100%	375	500	33.3%	500	125	33.3%	500			
SWRCB Waste Discharge Fee	100%	3,500	3,661	4.6%	3,500			3,500			
12-54103	Regulatory Fees	3,875	4,161	7.4%	4,000	125	3.2%	4,000			
Routine maintenance (wastewater only)	100%	25,000	13,142	(47.4%)	25,000			25,000			Anticipated small repairs as camera truck discovers problem areas
Offsite culvert repair	100%	0	0		0			0			Scheduled maintenance
Camera van software support contracts	100%	2,000	2,000	0.0%	2,000			2,000			Annual support contract
Smart manhole cover monitoring fee (Consibio)	100%	1,460	2,940	101.4%	3,000	1,540	105.5%	3,000			Annual support contract
12-54222	Supplies/Repairs- Mains	28,460	18,082	(36.5%)	30,000	1,540	5.4%	30,000			
Routine maintenance (wastewater only)	100%	500	250	(50.0%)	500			500			
\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	500	(50.0%)	1,000			1,000			
Contingencies - repairs due to videoing (wastewater only)	100%	2,000	1,000	(50.0%)	2,000			2,000			
12-54232	Supplies/Repairs-Service Laterals	3,500	1,750	(50.0%)	3,500	0	0.0%	3,500			
COLLECTION		\$35,835	\$23,993	(33.0%)	\$37,500	1,665	4.6%	\$37,500			COLLECTION

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2026-27**

	% of Budget Allocated FROM Water	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS											
Public Meetings, Public Notices, Facebook Notices	50%	350	332	(5.1%)	350			350			
Billing Stock, Window Envelopes, Return Envelopes	50%	3,750	2,133	(43.1%)	3,750			3,750			
Printing Costs	50%	1,000	1,540	54.0%	1,000			1,000			
Candy, Contingencies	50%	50	25	(50.0%)	50			50			
Customer Forms, Deposit Slips	50%	250	250	0.0%	250			250			
12-55102	Operating Supplies	5,400	4,280	(20.7%)	5,400	0	0.0%	5,400			
Cellular phone and Internet allowance	50%	3,610	3,348	(7.3%)	3,610			3,610			
Phone-Shop, Office Fax @ 30% (Frontier)	50%	820	1,000	22.0%	820			1,105	285	34.8%	
Phone-Office @ 30% (TierZero, Comcast)	50%	720	678	(5.9%)	720			710	(10)	(1.4%)	
Miscellaneous	50%	125	125	0.0%	125			125			
12-55104	Utility Services	5,275	5,151	(2.4%)	5,275	0	0.0%	5,550	275	5.2%	
Melissa Software (barcoding)	50%	1,125	898	(20.2%)	1,125			1,125			
Merchant Account Fees	50%	34,125	32,726	(4.1%)	28,500	(5,625)	(16.5%)	28,500			Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	125	0	(100.0%)	0	(125)	(100.0%)	0			No longer required. Forms are now included with Streamline website.
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			800			Annual support contract
Contingencies	50%	250	250	0.0%	250			250			
12-55105	Contract Services	36,425	34,637	(4.9%)	30,675	(5,750)	(15.8%)	30,675			
Postage meter @ 70%	50%	760	910	19.7%	1,000	240	31.6%	1,000			
Bulk mail postage	50%	6,995	6,491	(7.2%)	7,460	465	6.6%	6,815	(645)	(8.6%)	
Permit fee	50%	185	185	0.0%	188	3	1.6%	188			
Postage meter supplies	50%	150	139	(7.6%)	150			150			
12-55106	Postage	8,090	7,725	(4.5%)	8,798	708	8.8%	8,153	(645)	(7.3%)	
Bad debt writeoffs-sewer	100%	2,500	3,491	39.7%	2,500			2,500			
12-55200	Uncollectible Accounts	2,500	3,491	39.7%	2,500	0	0.0%	2,500			
CUSTOMER ACCOUNTS		\$57,690	\$55,283	(4.2%)	\$52,648	(5,042)	(8.7%)	\$52,278	(370)	(0.7%)	CUSTOMER ACCOUNTS
INSURANCE											
General Liability (term:October - September)	50%	19,800	19,604	(1.0%)	21,200	1,400	7.1%	21,200			Premium is based on salaries
Cyber Liability (term:October - September)	50%	875	644	(26.5%)	750	(125)	(14.3%)	750			
Property Casualty (term:April - March)	50%	10,100	6,916	(31.5%)	9,400	(700)	(6.9%)	9,400			
12-56301	Property/Gen. Liability Insurance	30,775	27,163	(11.7%)	31,350	575	1.9%	31,350			
INSURANCE		\$30,775	\$27,163	(11.7%)	\$31,350	575	1.9%	\$31,350			INSURANCE
ADMINISTRATIVE & GENERAL											
Office supplies, ink, toner	50%	2,500	3,764	50.6%	2,500			2,500			
Envelopes, Check Stock	50%	300	405	35.1%	300			300			
Employment Notices	50%	125	0	(100.0%)	125			125			
12-56202	Office Supplies	2,925	4,170	42.6%	2,925	0	0.0%	2,925			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Proposed	Dollar Change	Percent Change	Notes
		FYE 2026	FYE 2026	FYE 2026	FYE 2027			FYE 2027			
Southern California Gas - 3745 Constellation	50%	925	607	(34.3%)	735	(190)	(20.5%)	685	(50)	(6.8%)	
Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,910	2,334	22.2%	1,910			2,580	670	35.1%	
Phone - Office @ 70% (TierZero)	50%	1,675	1,581	(5.6%)	1,675			1,675			
PG&E - 3745 Constellation	50%	3,200	3,551	11.0%	4,025	825	25.8%	3,905	(120)	(3.0%)	
12-56204 Utility Services-Office		7,710	8,073	4.7%	8,345	635	8.2%	8,845	500	6.0%	
Corbin Willits Systems (MOM software)	50%	5,960	5,696	(4.4%)	6,150	190	3.2%	6,150			
Office High Speed Internet	50%	2,255	2,507	11.2%	2,255			2,600	345	15.3%	
Copier contract	50%	2,550	2,596	1.8%	2,550			2,550			
Website hosting, domain, accessibility (Streamline, GoDaddy)	50%	2,955	3,804	28.7%	4,000	1,045	35.4%	4,000			
Document Scanning Service	50%	250	250		0	(250)	(100.0%)	0			
Zworld Aerial Imagery	50%	1,750	1,225		1,375	(375)	(21.4%)	1,375			
Contingencies	50%	125	481	285.2%	125			125			
12-56205 Contract Services-Office		15,845	16,560	4.5%	16,455	610	3.8%	16,800	345	2.1%	
Postage meter @ 30%	50%	315	362	14.9%	450	135	42.9%	450			
12-56206 Postage		315	362	14.9%	450	135	42.9%	450			
Audit Services	50%	4,900	4,900	0.0%	5,075	175	3.6%	5,075			
Legal Counsel	50%	2,500	625	(75.0%)	2,500			2,500			
Contingencies	50%	625	156	(75.0%)	625			625			
12-56208 Professional Services		8,025	5,681	(29.2%)	8,200	175	2.2%	8,200			
CSDA (Dec)	50%	4,765	4,833	1.4%	5,075	310	6.5%	5,075			Based on operating revenue.
SBCCSDA (Dec)	50%	150	150	0.0%	150			150			
Costco	50%	60	60	0.0%	60			60			
MSA	50%	50	50	0.0%	50			50			
APWA (May)	50%	125	125	0.0%	130	5	4.0%	130			
Amazon Prime	50%	100	0	(100.0%)	0	(100)	(100.0%)	0			
GFOA (Aug)	50%	0	0		80	80	100.0%	80			
Miscellaneous	50%	50	25	(50.0%)	50			50			
Below are wastewater only:											
CWEA Memberships	100%	1,060	1,060	0.0%	1,110	50	4.7%	1,110			
CWEA Certificate renewals	100%	560	560	0.0%	590	30	5.4%	590			
NAASCO Certificate renewals	100%	340	340	0.0%	360	20	5.9%	360			
12-56209 Membership & Dues		7,260	7,203	(0.8%)	7,655	395	5.4%	7,655			
Extended travel expenses, registration, mileage	50%	5,000	4,124	(17.5%)	5,000			5,000			
Local travel expenses, registration, mileage, virtual	50%	500	322	(35.7%)	500			500			
Meeting meals	50%	150	87	(42.0%)	150			150			
SAMA Meeting	100%	300	173	(42.2%)	300			300			
SBCCSDA meeting meals	50%	225	96	(57.2%)	225			225			
12-56210 Employee Travel Expense (Direct Payment)		3,088	2,401	(22.2%)	3,088	0	0.0%	3,088	(0)	(0.0%)	
12-56210-1 Employee Travel Expense (Reimbursed)		3,088	2,401	(22.2%)	3,087	(0)	(0.0%)	3,088	0	0.0%	
		6,175	4,803	(22.2%)	6,175	0	0.0%	6,175			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Proposed	Dollar Change	Percent Change	Notes
		FYE 2026	FYE 2026	FYE 2026	FYE 2027			FYE 2027			
Newspaper Subscriptions	50%	50	45	(10.0%)	50			50			
Books and Manuals	50%	75	112	49.7%	250	175	233.3%	250			
Miscellaneous	50%	250	193	(22.8%)	75	(175)	(70.0%)	75			
12-56211	Subscription & Books	375	350	(6.6%)	375	0	0.0%	375			
Mailing machine rental	50%	680	427	(37.2%)	610	(70)	(10.3%)	610			
12-56213	Office Equipment Rentals	680	427	(37.2%)	610	(70)	(10.3%)	610			
NSF Fees	50%	250	493	97.3%	250			250			NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	50%	(500)	(983)	96.7%	(500)			(500)			NSF bank fees are offset by NSF charge billed to customer
Account Analysis Fees	50%	3,000	1,565	(47.8%)	3,000			3,000			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			125			
12-56214	Bank Service Charges	2,875	1,200	(58.3%)	2,875	0	0.0%	2,875			
VCSD Share of LAFCO budget	50%	3,000	2,140	(28.7%)	3,000			3,000			
12-56215	AB2838 - LAFCO Mandatory Fees	3,000	2,140	(28.7%)	3,000	0	0.0%	3,000			
Salaries-wastewater	100%	5,400	4,200	(22.2%)	5,950	550	10.2%	5,950			
Training and mileage-wastewater	100%	5,140	2,363	(54.0%)	4,600	(540)	(10.5%)	4,600			
SBCCSDA meeting meals	50%	240	200	(16.7%)	250	10	4.2%	250			
Meeting refreshments	50%	250	125	(50.0%)	125	(125)	(50.0%)	125			
Meeting meals	50%	250	250	0.0%	250			250			
Miscellaneous Expenses	50%	125	125	0.0%	125			125			
12-56217	Director's Expense	8,403	5,731	(31.8%)	8,625	223	2.6%	8,625	(0)	(0.0%)	
12-56217-1	Director's Expense (Reimbursed)	3,003	1,531	(49.0%)	2,675	(328)	(10.9%)	2,675			
		11,405	7,263	(36.3%)	11,300	(105)	(0.9%)	11,300	(0)	(0.0%)	
Trash - 3745 Constellation	50%	400	394	(1.4%)	325	(75)	(18.8%)	325			
Trash - Shop	50%	1,135	1,119	(1.4%)	1,190	55	4.8%	1,175	(15)	(1.3%)	
Empty roll-off bins at shop	50%	500	1,028	105.5%	500			500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	889	(40.7%)	1,500			1,500			
Dump trips	50%	125	111	(11.5%)	125			125			
Document shredding service	50%	2,025	1,887	(6.8%)	2,025			2,025			
12-56704	Utility Services-General Plant	5,685	5,427	(4.5%)	5,665	(20)	(0.4%)	5,650	(15)	(0.3%)	
Janitorial - monthly service + windows/carpet	50%	2,945	2,670	(9.3%)	2,945			2,945			
Office yard maintenance - 3745 Constellation	50%	1,200	1,260	5.0%	1,200			1,320	120	10.0%	
Alarm service - office, shop	50%	500	410	(18.0%)	500			500			
Pest Control - Office	50%	682	738	8.2%	750	68	10.0%	770	20	2.7%	
Rodent Control - L/S #2	100%	900	615	(31.7%)	750	(150)	(16.7%)	750			
Haul-away service (Lot 54)	50%	300	263	(12.5%)	300			300			
Vegetation Management	50%	9,700	9,700	0.0%	50,000	40,300	415.5%	50,000			Maintain access to State Lands lease areas
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			2,500			
GIS Software Annual Contracts (iWater, ArcGIS)	50%	1,000	1,600	60.0%	1,600	600	60.0%	1,600			Annual support contract
Capital Plan Software Subscription	50%	1,500	1,500	0.0%	1,500			1,500			Annual support contract
Contingencies	50%	1,250	646	(48.3%)	1,250			1,250			Contingency
12-56705	Contract Services-General Plant	22,477	21,901	(2.6%)	63,295	40,818	181.6%	63,435	140	0.2%	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

		% of Budget Allocated FROM Water	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
	Towels	50%	2,500	1,807	(27.7%)	2,500			2,500			
	Supplies and repairs	50%	1,250	3,528	182.3%	1,250			1,250			
12-56712	Supplies and Repairs - General Plant		3,750	5,335	42.3%	3,750	0	0.0%	3,750			
	Software Upgrades, Cybersecurity	50%	1,750	1,750	0.0%	1,750			1,750			
	Maintenance/emergencies	50%	500	1,578	215.6%	500			500			
	Owl Camera	50%	1,500	750	(50.0%)	0	(1,500)	(100.0%)	0			
	Experts exchange subscription	50%	75	75	(0.0%)	0	(75)	(100.0%)	0			
	Adobe Acrobat subscription	50%	750	720	(4.0%)	750			750			
	Microsoft 365 Office subscription	50%	500	297	(40.6%)	500			500			
	Microsoft 365 Exchange subscription	50%	375	508	35.6%	500	125	33.3%	500			
	Microsoft Teams subscription	50%	375	288	(23.3%)	375			375			
	Carbonite Service	50%	500	450	(10.0%)	500			500			
12-56713	Supplies and Repairs - Computer Equip.		6,325	6,416	1.4%	4,875	(1,450)	(22.9%)	4,875			
	Office equipment	50%	250	169	(32.6%)	250			250			
12-56714	Supplies and Repairs - Furniture & Equipment		250	169	(32.6%)	250	0	0.0%	250			
	Depreciation	100%	168,000	157,000	(6.5%)	164,800	(3,200)	(1.9%)	164,800			
12-57110	Depreciation		168,000	157,000	(6.5%)	164,800	(3,200)	(1.9%)	164,800			
	General Election (November)	50%	0	0		2,000	2,000	100.0%	2,000			Every other year
12-56810	Election Expense		0	0		2,000	2,000	100.0%	2,000			
	ADMINISTRATIVE & GENERAL		\$273,077	\$254,478	(6.8%)	\$313,000	39,923	14.6%	\$313,970	970	0.3%	ADMINISTRATIVE & GENERAL
	EMPLOYEE SALARIES AND BENEFITS											
	Various Salaries	100%	333,143	295,291	(11.4%)	327,500	(5,643)	(1.7%)	327,500			Includes 2.6% economic adjustment
	Payroll Taxes											
12-57463	WW Alloc. Worker's Comp.Ins.	100%	7,233	4,872	(32.6%)	7,264	31	0.4%	7,264			
12-57464	WW Alloc. Employ. Benefits	100%	233,999	222,227	(5.0%)	239,337	5,338	2.3%	239,337			
12-57472	WW Alloc. Payroll Taxes	100%	5,934	5,537	(6.7%)	5,435	(499)	(8.4%)	5,435			
	EMPLOYEE SALARIES AND BENEFITS		\$580,309	\$527,927	(9.0%)	\$579,536	(773)	(0.1%)	\$579,536	0	0.0%	EMPLOYEE SALARIES AND BENEFITS
	OTHER OPERATING EXPENSES											
	Preventative maintenance, operating supplies	50%	3,750	2,073	(44.7%)	3,750			3,750			
	Dump Truck Maintenance (Annual)	50%	750	750	0.0%	750			750			Scheduled maintenance
	Vehicle Repair/Tires	50%	2,500	4,403	76.1%	2,500			2,500			
12-57302	Transportation (Field Vehicles)-Other		7,000	7,227	3.2%	7,000	0	0.0%	7,000			
	Gasoline	50%	10,000	8,799	(12.0%)	10,000			10,000			
12-57303	Transportation (Field Vehicles)-Fuel		10,000	8,799	(12.0%)	10,000	0	0.0%	10,000			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2026-27

	% of Budget Allocated FROM Water	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
Tools and equipment	50%	2,500	2,500	0.0%	2,500			2,500			
Sewer Equipment Maintenance (WW only)	100%	3,000	1,500	(50.0%)	3,000			3,000			
Concrete Saw (walk behind, 14" blade)	50%	250	369	47.6%	250			250			
Honda WT20 Portable Pump and wheel kit	50%	1,000	977	(2.3%)	1,000			1,000			
Contingencies	50%	1,250	1,250	0.0%	1,250			1,250			
Harben maintenance	100%	1,000	769	(23.1%)	1,000			1,000			
Gator maintenance (2 years - next FY27-28)	50%	500	500	0.0%	0	(500)	(100.0%)	0			Scheduled maintenance
Tractor maintenance (2 years - next FY27-28)	50%	3,750	1,079	(71.2%)	0	(3,750)	(100.0%)	0			Scheduled maintenance
12-57312	Tool/Work Equipment-Other	13,250	8,945	(32.5%)	9,000	(4,250)	(32.1%)	9,000			
Tool/Work Equipment-Fuel	100%	750	750	0.0%	750			750			
12-57313	Tool/Work Equipment-Fuel	750	750	0.0%	750	0	0.0%	750			
5 shirts for each of the 4 field crew	50%	450	568	26.2%	600	150	33.3%	600			Annual
3 shirts for each of the 5 office crew	50%	175	296	69.0%	300	125	71.4%	300			Annual
2 sweatshirts for each of the 4 field crew	50%	300	151	(49.6%)	150	(150)	(50.0%)	150			Every other year
1 jacket for each of the 2 new field crew	50%	175	151	(13.6%)	175			175			Every other year
Hats	50%	0	175		0			0			As needed
12-57320	Uniforms	1,100	1,341	21.9%	1,225	125	11.4%	1,225			
Jeans-\$200/field crew + Operations Manager	50%	500	586	17.2%	500			500			
12-57321	Uniforms Reimbursement	500	586	17.2%	500	0	0.0%	500			
Safety Supplies	50%	1,250	1,250	0.0%	1,250			1,250			
Steel Safety Plates	50%	0	0		0			0			
Annual Safety Dinner	50%	500	335	(33.0%)	500			500			
12-57350	Safety Supplies	1,750	1,585	(9.4%)	1,750	0	0.0%	1,750			
Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	500	400	(19.9%)	500			500			
12-57351	Safety Boot Reimbursement	500	400	(19.9%)	500	0	0.0%	500			
OTHER OPERATING EXPENSES		\$34,850	\$29,633	(15.0%)	\$30,725	(4,125)	(11.8%)	\$30,725			OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$1,640,116	\$1,646,292	0.4%	\$1,673,289	33,173	2.0%	\$1,670,139	(3,150)	(0.2%)	TOTAL OPERATING EXPENSES
Budget Comparison	(percent)		0.4%		2.0%			1.8%			
Budget Comparison	(dollar)		6,177		33,173			30,024			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2026-27

REVENUES	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL										
Residential	880,915	880,915	(0.0%)	880,915	(0)	(0.0%)	660,687	(220,229)	(25.0%)	Staff proposes collecting 75% of rate for tax year 2026-2027
Commercial	26,854	29,546	10.0%	34,545	7,691	28.6%	25,908	(8,636)	(3.5%)	Staff proposes collecting 75% of rate for tax year 2026-2027
Bulk Meter Residential	177,467	178,734	0.7%	178,734	1,267	0.7%	134,050	(44,683)	(24.5%)	Staff proposes collecting 75% of rate for tax year 2026-2027
12-41700 LRWRP Upgrade Charge	1,085,236	1,089,195	0.4%	1,094,194	8,958	0.8%	820,645	(273,548)	(24.4%)	
LRWRP UPGRADE CHARGE										
	\$1,085,236	\$1,089,195		\$1,094,194	8,958	0.8%	\$820,645	(273,548)	(24.4%)	

EXPENSES	% of Budget Allocated FROM Water	Budget FYE 2026	Projected FYE 2026	Percent Over/Under Budget FYE 2026	Proposed 03/13/2026 FYE 2027	Dollar Change	Percent Change	Proposed 05/26/2026 FYE 2027	Dollar Change	Percent Change	Notes
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION											
Capital Improvements to LRWRP **	100%	52,000	0	(100.0%)	54,000	2,000	3.8%	54,000			
12-53105 2 Contract Services - Treatment Plant Lease (WCRF)		52,000	0	(100.0%)	54,000	2,000	3.8%	54,000			
12-22500 Debt Service for LRWRP Upgrade Project-SRF-Principal	100%	690,379	690,379	0.0%	702,722	12,343	1.8%	702,722			
12-59120 Debt Service for LRWRP Upgrade Project-SRF-Interest	100%	50,712	50,712	0.0%	38,369	(12,343)	(24.3%)	38,369			
Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091	(0)	(0.0%)	741,091			LRWRP SRF Loan Payment (final payment due 8/31/2029)
Depreciation - LRWRP	100%	594,199	594,199	0.0%	594,199			594,199			Increased with addition of Floradale sewer pipe relocation
12-57110 Depreciation		594,199	594,199	0.0%	594,199			594,199			
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION											
		\$1,387,290	\$1,335,290	(3.7%)	\$1,389,290	2,000	0.1%	\$1,389,290			

Estimated Reserve Contribution

292,145 348,104

299,103

25,554

Budget Comparison

(percent) (3.7%)

0.1%

0.1%

Budget Comparison

(dollar) (\$52,000)

\$2,000

\$2,000

** Expense budget item is included in the Capital Improvement Plan

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEE
 FISCAL YEAR 2026-27

	Budgeted Operating Expense
Water	\$2,536,169
Wastewater	1,670,139
LRWRP	1,389,290
Total	\$5,595,599

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$528,736	
Employee Benefit, Payroll Taxes & Worker's Compensation @	76.23%	403,055
Total Administrative Salaries		<u><u>\$931,791</u></u>
		16.65%

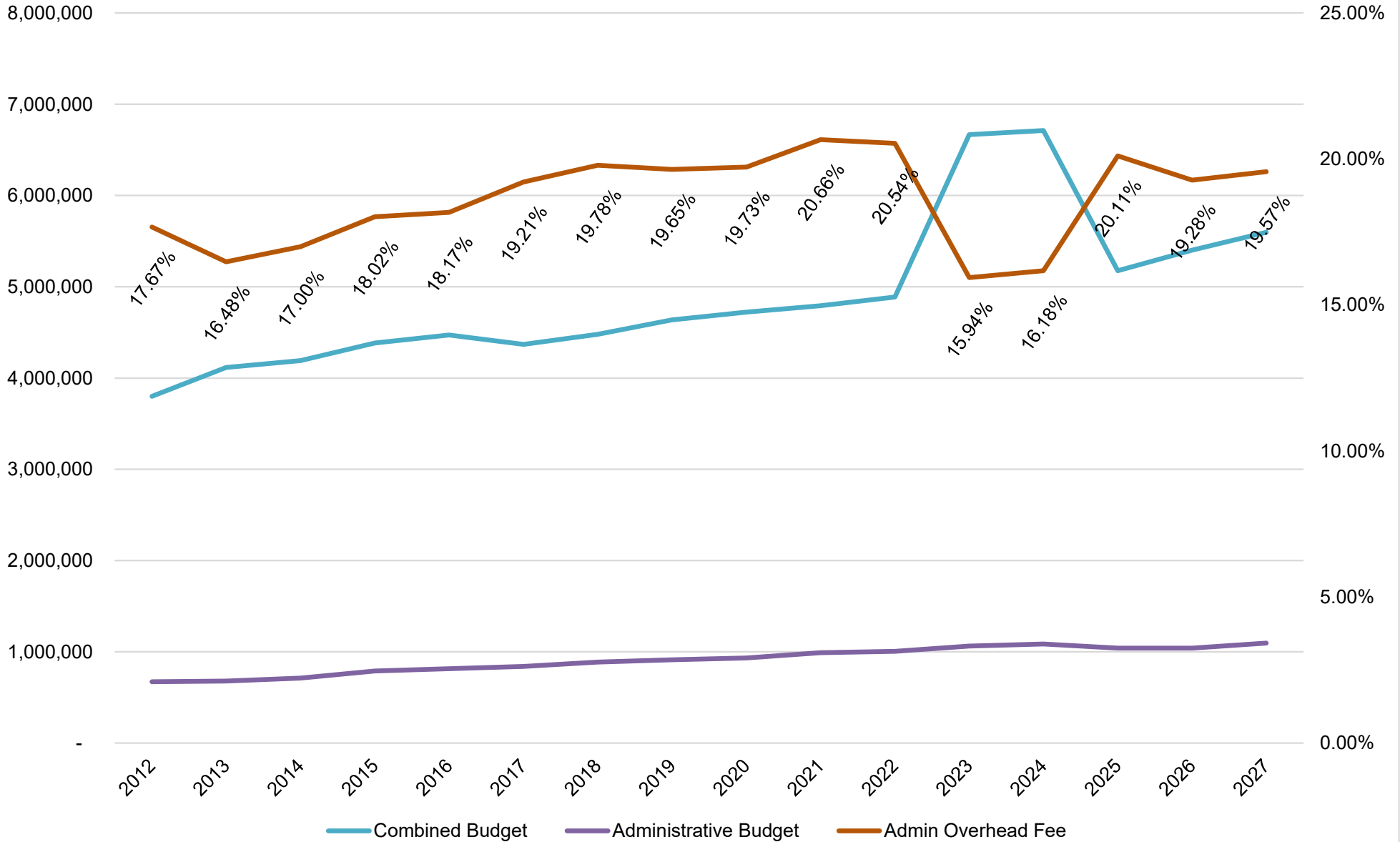
Other Operating Expenses

Vehicles	34,000	0.61%
Tools & Work Equipment	15,500	0.28%
Insurance - Property Casualty	62,700	1.12%
Uniforms	3,450	0.06%
Safety	4,500	0.08%
Utilities	17,690	0.32%
Office/Misc Expenses	25,220	0.45%
Total Other Operating Expenses	<u><u>163,060</u></u>	<u>2.91%</u>

Total 19.56%

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

History of Administrative Overhead Fees FYE 2012 - 2027



VVCSD SCHEDULE OF EMPLOYEE BENEFITS
FISCAL YEAR 2026-27

A/C #	Description	Annual Expense	% Regular Payroll \$939,348	% Gross Payroll \$980,600	% Total Benefits
11/12-55104	Cell Phone/Internet Allowance	\$7,220			
11-56401	Sick/Personal	39,800	4.24%		
11-56402	Vacation	53,300	5.67%		
11-56403	Holiday	47,200	5.02%		
11-56403 1	Floating Holiday	3,700	0.39%		
11-56406	Medical Insurance	142,750	15.20%		
11-56406	EAP	300	0.03%		
11-56407	Long Term Disability	8,570	0.91%		
11-56408	Flex Spending Account Admin Fees	1,200	0.13%		
11-56410	Employee Educational	3,000	0.32%		
11-56416	PERS 457	35,100	3.74%		
11-56417	PERS (Employer Contribution/EPMC) *	130,470	13.89%		
11-56417	PERS (Unfunded Liability Payment)	206,500	21.98%		
11-56418	Dental Insurance	7,070	0.75%		
11-56419	Life Insurance	2,990	0.32%		
11-56421	Workers Compensation	14,310	1.52%		
11-56423	Vision Care	2,100	0.22%		
11-56424	Performance/Incentive Pay	2,500	0.27%		
11-56430	Medicare FICA	14,891		1.52%	
11-56431	SUI	1,120		0.11%	
	Total	\$724,091	74.60%	1.63%	76.23%

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.

