FISCAL YEAR 2024-25 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 CAPITAL BUDGET
FISCAL YEAR 2024-25

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
			Sub-Total Capital Improvement Plan	$0	$0	$0
Capital Replacement Plan						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	$12,500	$5,280	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70%	$71,400	$23,917	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	$7,000	$3,947	N/A
22-23	11-11181	11-11223-44	Fence and Gate Repair - Site #1	$26,250	$0	N/A
~~22-23~~	~~11-11181~~	~~11-11223-44~~	~~Fence and Gate Repair-Site #3, #5, Burton Mesa~~	~~$10,750~~	~~$10,752~~	~~N/A~~
~~23-24 **~~	~~11-11140/11152~~	~~11-11224-51~~	~~Well #1B Rehabilitation~~	~~$66,000~~	~~$2,466~~	~~N/A~~
23-24 **	11-11160	11-11224-60	Filter Rehabilitation Project	$600,000	$297,542	N/A
~~23-24 **~~	~~11-11185~~	~~11-11224-61~~	~~Lab Equipment~~	~~$30,000~~	~~$25,900~~	~~N/A~~
24-25 **	11-11172		Golf Course Valve Project	$18,400		N/A
24-25 **	11-11183		Ford F-150 Pickup (replace Unit #18, new Unit #26) @ 50%	$32,000		N/A
24-25	11-11182		Computer Workstation (2 ea) @ 50%	$1,250		N/A
			Sub-Total Capital Replacement Plan	$767,550	$330,685	$0
Capital Outlay Plan						
12-13 **	11-11120	11-11212-86	Land Lease - Future Replacement Well Site	$250,000	$130,172	$22,816
24-25	11-11160		Chlorine Pump (backup)	$6,700		N/A
24-25	11-11186		Trencher @ 50%	$14,100		N/A
24-25	11-11181		Solar Carport @ 50%	$50,000		N/A
24-25	11-11152		SCADA Tablet (5 ea) @ 70%	$2,710		N/A
			Sub-Total Capital Outlay Plan	$323,510	$130,172	$22,816
			TOTAL WATER CAPITAL BUDGET ADOPTED AND PROPOSED	$1,091,060	$460,857	$22,816
			PLANNED WATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2024-25		**$125,160**	
			*** Capital budget item is included in the Strategic Plan/Capital Improvement Plan*	$817,150		

WATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	Water Reserve Balance as of June 30, 2023	Resolution 229-24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> target
Emergency Reserve	1,640,108	1,640,108	1,093,406	0
Operating Reserve	529,942	529,942	529,942	0
Capital Reserve	491,709	1,829,332	1,829,332	(1,337,623)
	$2,661,759	$3,999,382	$3,452,680	($1,337,623)

Resolution 229-24

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

Water Operating Reserve Requirement = 25% combined operating budget

Water Capital Reserve Requirement = 50% Accumulated depreciation

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2024-25

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
			Sub-Total Capital Improvement Plan	$0	$0	$0
Capital Replacement Plan						
15-16	12-11151/12-11182	12-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	$12,500	$5,280	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30%	$30,600	$35,145	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	$3,000	$1,598	N/A
22-23	12-11172	12-11223-46	Sewer Main Replacement-Constellation @ Apollo Way	$163,000	$8,936	N/A
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	$27,000	$7,949	N/A
~~22-23~~	~~12-11181~~	~~12-11223-44~~	~~Fence and Gate Repair-L/S #1~~	~~$5,000~~	~~$3,864~~	~~N/A~~
24-25 **	12-11183	12-11225-62	Ford F-150 Pickup (replace Unit #18, new Unit #26) @ 50%	$32,000		N/A
24-25	12-11182		Computer Workstation (2 ea) @ 50%	$1,250		N/A
			Sub-Total Capital Replacement Plan	$269,350	$58,908	$0
Capital Outlay Plan						
22-23	12-11136	12-11219-52	Floradale Bridge Transmission Line Construction	$2,250,000	$1,954,351	N/A
24-25	12-11186		Trencher @ 50%	$14,100		N/A
24-25	12-11181	12-11225-64	Solar Carport @ 50%	$50,000		N/A
24-25	12-11152		SCADA Tablet (5 ea) @ 30%	$1,160		N/A
			Sub-Total Capital Outlay Plan	$2,315,260	$1,954,351	$0
			TOTAL WASTEWATER CAPITAL BUDGET ADOPTED AND PROPOSED	$2,584,610	$2,013,259	$0
			PLANNED WASTEWATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2024-25		**$98,510**	

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

WASTEWATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	Wastewater Reserve Balance as of June 30, 2023	Resolution 229-24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> target
Emergency Reserve	750,795	750,795	500,530	0
Operating Reserve	385,567	385,567	385,567	0
Capital Reserve	2,137,521	586,982	586,982	1,550,539
	$3,273,883	$1,723,344	$1,473,079	$1,550,539

LRWRP RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	LRWRP Reserve Balance as of June 30, 2023	Resolution 229-24 - Maximum Targets	Resolution 229-24 - Minimum Targets	Net Reserves - above <below> target
Capital Reserve	5,177,247	4,779,616	2,867,770	397,631
	$5,177,247	$4,779,616	$2,867,770	$397,631

Resolution 229-24
Wastewater Emergency Reserve Requirement = Minimum 10% capital assets, Maximum 15% capital assets
Wastewater Operating Reserve Requirement = 25% combined operating budget
Wastewater Capital Reserve Requirement = 50% Accumulated depreciation
LRWRP Reserve = Minimum Target: 15 percent of capacity rights, Maximum Target: 25 percent of capacity rights

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2024-25

CAPITAL IMPROVEMENT PLAN

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

There are no current budget requests for Capital Improvement.

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 the current system. Surveillance systems are also being installed where applicable.

SCADA Upgrade *$102,000*

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

SCADA Computer *$10,000*

Replace the SCADA computer purchased in 2014 with updated equipment.

Fence and Gate Repair-Site #1 *$26,250*

Repair fencing at Site #1 which includes moving the west fence out to the property line.

Sewer Main Replacement *$163,000*

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

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2024-25

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

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

Filter Rehabilitation Project ***$600,000***
(Capital Improvement Plan Item)

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 increase the efficiency of the backwash system. Additionally, this project will eliminate the need for sodium bisulfite but will add a requirement for sodium permanganate. As a result, chemical costs should decrease slightly.

Golf Course Valve Project ***$18,400***
(Capital Improvement Plan Item)

Replace critical gate valves which are no longer functional, located in the easement on the golf course.

Ford F-150 Pickup Truck ***$64,000***
(Capital Improvement Plan Item)

Replace Unit #18 F-150 pickup truck purchased in 2017. Vehicles are on an 8-year replacement schedule.

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

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

Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2024-25

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

Land Lease - Future Replacement Well Site ***$250,000***
(Capital Improvement Plan Item)

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 36-46 years old. To date, $22,816 has been collected from developers for this project.

Floradale Bridge Transmission Line Construction ***$2,250,000***

VVCSD has 100% capacity rights for the interceptor transmission line which was replaced during the the renovation of the Floradale Bridge. This transmission line carries our sewage to the Central Avenue treatment plant.

Trencher ***$28,200***

Purchase trailer-mounted equipment to cut the street and dig a trench when accessing service lines for repair.

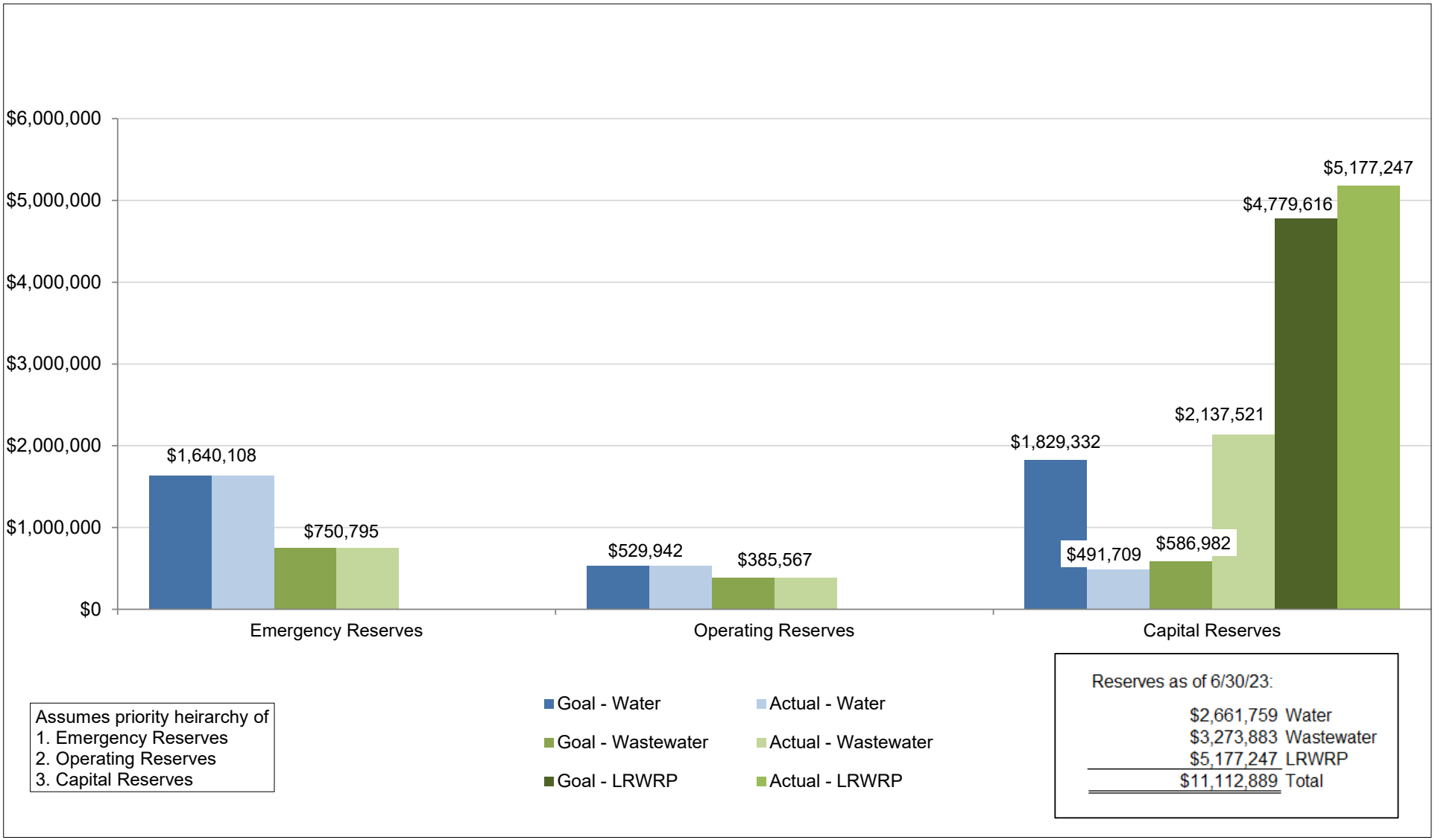
Solar Carport ***$100,000***

Install a carport with solar panels to provide safety to the office employees and emergency backup power to the administrative office.

SCADA Tablets ***$3,875***

Purchase five computer tablets with keyboards for the field crew to access the SCADA system.

RESERVE GOALS
FISCAL YEAR 2024-25



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 2024-25

Below is a summary explanation for each category of the proposed operating budget for the water and wastewater enterprise funds. Although each fund is a separate budget and the funds may not be commingled, 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 the number of wastewater connections. The fees are collected through the annual property tax statement and are fixed annual charges.

For FY 2024-25, staff estimates a net **water reserve** contribution of $466,085, a **wastewater reserve** contribution of $255,970, and a **LRWRP reserve** contribution of $295,294.

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 Mechanics Bank; and Wastewater

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

	December 2022 Interest Rate	December 2023 Interest Rate	FY 24-25 Projection
LAIF	2.07%	4.00%	3.50%
Santa Barbara County	0.82%	2.26%	1.75%
California CLASS	4.19%	5.54%	5.00%
Money Market	2.78%	4.07%	3.50%
WCRF	0.21%	No report	0.75%

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 expenses in the budgets:

Source of Supply (Wells) – Budget includes $4,500 for USGS Groundwater Monitoring; $20,000 for SYRWCD pump taxes; $4,500 for Cloud Seeding; and $40,000 for the estimated expenses for the Sustainable Groundwater Management Act (SGMA) projects and grant administration.

Pumping (Boosters) – Budget includes $322,200 for purchased power, $75,000 to inspect and repair all three pumps for Booster Station #1, and $10,000 for filter project SCADA programming.

Water Treatment – Budget includes $18,000 for AB2995 SWRCB Water System Fees, $159,000 for chemicals, and $10,000 for water sample testing.

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. We budget $50,000, 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 – Budget includes the annual SRF payment of $741,091. This represent the District's portion of the LRWRP debt service obligations.

Transmission and Distribution – Budget includes routine maintenance and contingencies.

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

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

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

Administrative and General – Budgeted administrative and general costs include $30,490 for contract services, $5,000 for legal counsel, and $12,050 for employee travel expense.

Director's Expense – Budget includes $20,430 for director's travel expenses and $9,195 for director's compensation which includes the approved change effective December 2024.

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 VVCSD Board of Directors adopted Resolution 229-24 on March 5, 2024 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 same direction to staff was previously provided in 2006 by Resolution 176-06 and in 1994 by Resolution 99-94 as the District's resolutions regarding the Reserve Policy have been rescinded and replaced.

The Board is aware that the LRWRP charge does not fully fund the depreciation associated with that asset and has directed staff to remain at the current level of funding as there is a sufficient balance in wastewater reserves to fund upcoming projects for the near future.

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2024-25 budget which has resulted in an increase of $96,050 from the FY 2023-24 budget. The projected employee salaries and benefits for working hours are:

Water fund	$1,039,119	(FY 2023-24: $ 942,800)
Wastewater fund	$ 528,632	(FY 2023-24: $ 528,900)
Total	$1,567,751	(FY 2023-24: $1,471,700)

Budgeted salaries increased $37,552. This includes a 4.3% economic adjustment for all employees, longevity pay for employees with 15+ years of seniority, and the temporary addition of an additional field 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 $58,498. The additional cost for paid benefits such as insurance, retirement, etc. represents 71.45% of the

total base salary the District pays its employees. The new employees 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
20-21	2.40% economic adjustment minus six months of 4th field employee	743,200	788,861	+45,661
21-22	1.7% economic adjustment less six months of Service Person II plus six months of Service Person I	771,000	717,584	-53,416
22-23	5.5% economic adjustment	791,600	782,332	-9,268
23-24	5.5% economic adjustment less CSR II Step 5 plus CSR I Step 1	833,900	816,987*	-16,913
24-25	4.3% economic adjustment plus longevity pay plus temporary additional field employee less Finance Administrator Step 5 plus Financial Services Manager Step 2 plus General Manager salary reduction	871,252		

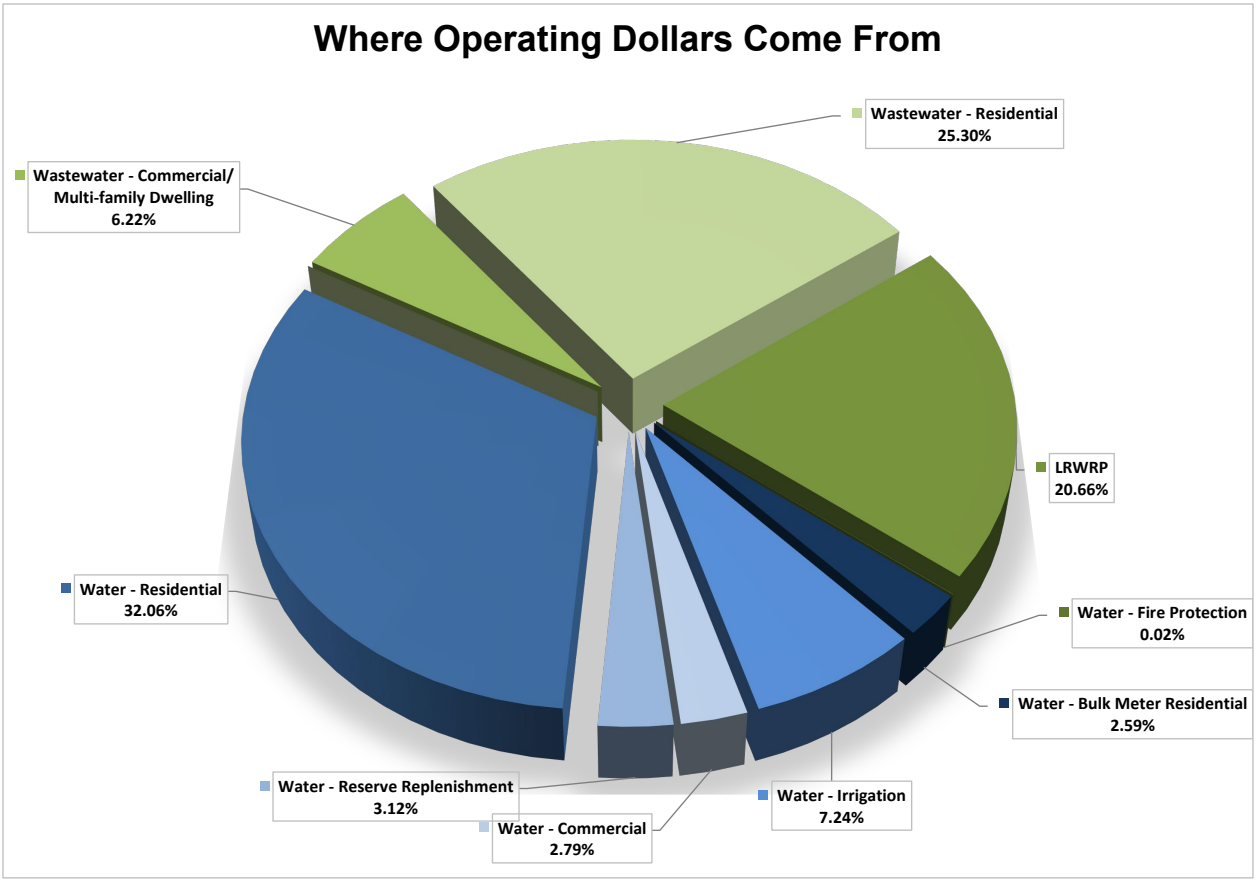
*projected

NET OPERATING INCOME <LOSS>

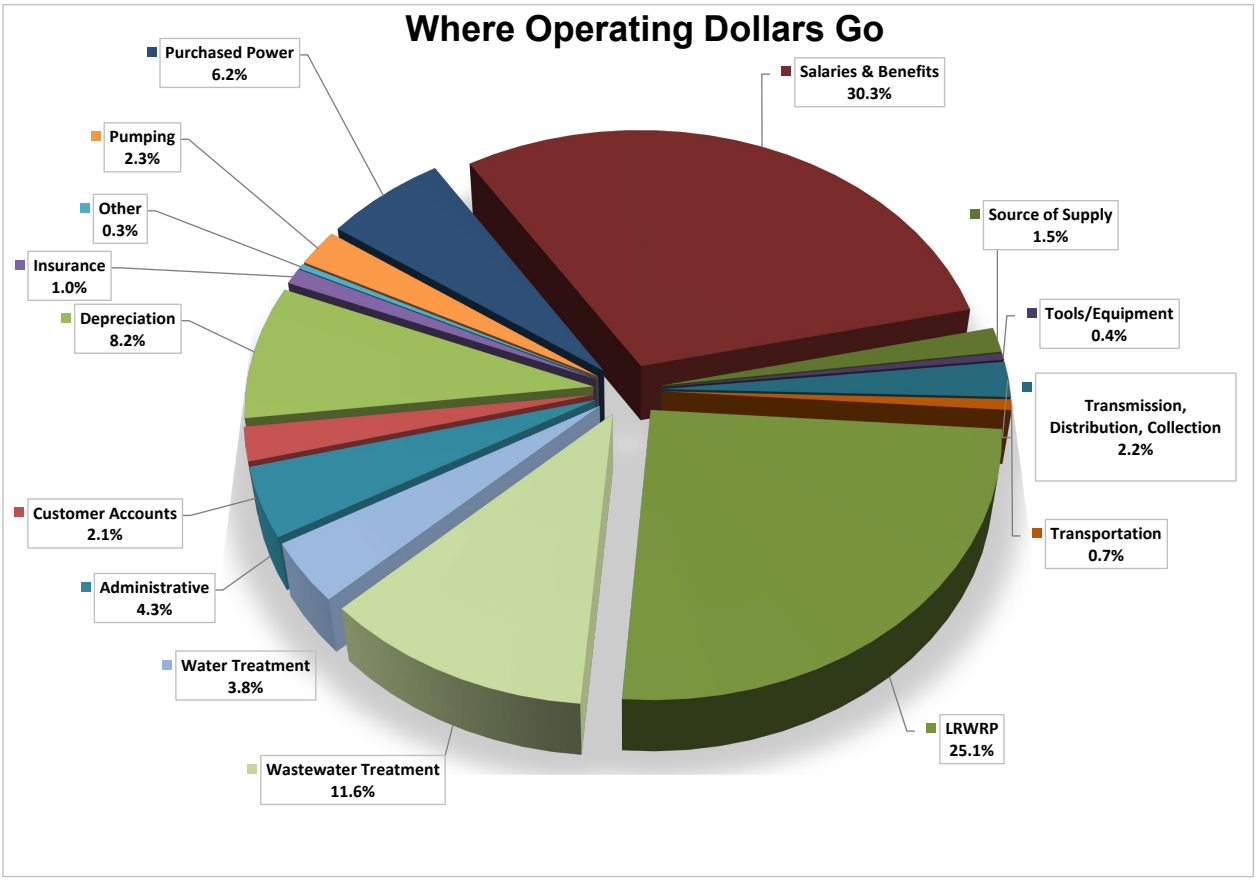
Water Fund	$ 216,085
Wastewater Fund	$ 80,970
LRWRP	<$ 214,706>

OPERATING BUDGET
FISCAL YEAR 2024-25

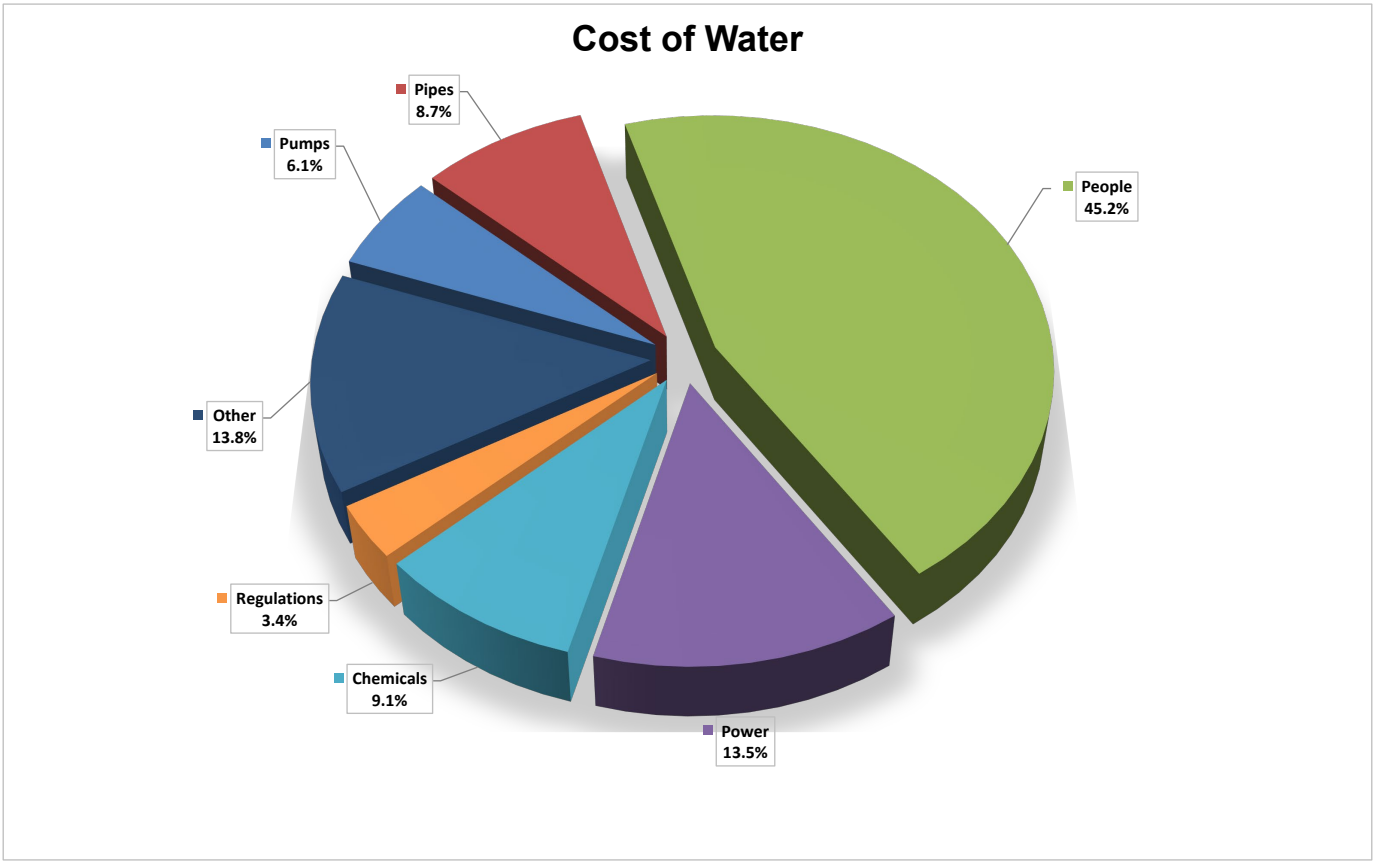
Where Operating Dollars Come From



Where Operating Dollars Go



OPERATING BUDGET
FISCAL YEAR 2024-25



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2024-25

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
Water Sales	1,511,153	1,872,543	1,780,409	2,350,183
Reserve Replenishment	152,123	155,320	152,123	163,961
Sub-Total	*$1,663,276*	*$2,027,862*	*$1,932,532*	*$2,514,144*
NON-OPERATING				
Non-operating Revenue (Interest Income)	46,045	61,300	87,680	83,200
Non-operating Expenses (Asset Retirement)	54,196	0	25,000	100,000
Sub-Total	*($8,151)*	*$61,300*	*$62,680*	*($16,800)*
OPERATING EXPENSE				
Salaries & Benefits	844,677	942,800	817,645	1,039,119
Purchased Power	306,467	365,900	298,450	311,200
Treatment	130,595	165,625	166,853	196,125
Insurance	21,446	23,325	24,763	25,675
Depreciation	222,768	250,000	250,000	250,000
Source of Supply	24,036	91,500	83,308	79,000
Pumping	13,016	30,882	31,813	104,270
Transmission and Distribution	47,724	57,800	54,035	76,800
Customer Accounts	59,122	54,300	55,833	56,670
Administrative	81,042	116,385	99,755	125,450
Transportation	9,924	12,750	11,324	17,000
Tools/Equipment	5,864	5,125	4,446	8,500
Other	3,165	3,375	2,927	8,250
Sub-Total	*$1,769,847*	*$2,119,767*	*$1,901,152*	*$2,298,059*
		+19.8%	*-10.3%*	*+8.4%*
NET INCOME	*($114,722)*	*($30,605)*	*$94,061*	*$199,285*
+ Depreciation	*$222,768*	*$250,000*	*$250,000*	*$250,000*
ESTIMATED ADDITION TO CASH RESERVES	*$116,197*	*$158,095*	*$281,380*	*$466,085*
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budge	*($64,475)*	*($699,429)*	*($496,335)*	*($656,453)*
Reserve Contribution Factor	*7%*	*7%*	*15%*	*20%*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2024-25

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
Wastewater Services	1,545,371	1,660,135	1,658,728	1,656,997
Reserve Replenishment	114,287	0	0	0
Sub-Total	*$1,659,658*	*$1,660,135*	*$1,658,728*	*$1,656,997*
NON-OPERATING				
Non-operating Revenue (Interest Income)	162,277	232,800	268,963	158,100
Non-operating Expenses (Asset Retirement)	3,340	0	25,000	25,000
Sub-Total	*$158,937*	*$232,800*	*$243,963*	*$133,100*
OPERATING EXPENSE				
Salaries & Benefits	495,549	528,900	610,265	528,632
Purchased Power	9,783	10,000	9,800	11,000
Wastewater Treatment	428,200	600,000	550,000	600,000
Insurance	21,446	23,325	24,763	25,675
Depreciation	159,929	175,000	175,000	175,000
Pumping	19,232	12,628	15,660	13,080
Collection	5,822	33,100	24,817	35,555
Customer Accounts	51,955	49,200	50,645	51,355
Administrative	63,313	85,865	82,990	97,980
Transportation	9,924	12,750	11,324	17,000
Tools/Equipment	26,928	8,125	5,946	12,500
Other	1,692	3,375	2,927	8,250
Sub-Total	*$1,293,774*	*$1,542,268*	*$1,564,137*	*$1,576,027*
		+19.2%	*+1.4%*	*+2.2%*
NET INCOME	*$524,821*	*$350,667*	*$338,554*	*$214,071*
+ Depreciation	*$159,929*	*$175,000*	*$175,000*	*$175,000*
ESTIMATED ADDITION TO CASH RESERVES	*$525,813*	*$292,867*	*$269,591*	*$255,971*
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital	*($123,252)*	*($166,980)*	*($67,607)*	*($267,452)*
Reserve Contribution Factor	*41%*	*19%*	*17%*	*16%*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2024-25

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
LRWRP Upgrade Charge	1,077,928	1,088,752	1,092,640	1,086,385
Sub-Total	*$1,077,928*	*$1,088,752*	*$1,092,640*	*$1,086,385*
NON-OPERATING				
Non-operating Revenue (Interest Income)	2,566	5,600	5,000	163,700
Non-operating Expenses (Asset Retirement)	0	0	0	0
Sub-Total	*$2,566*	*$5,600*	*$5,000*	*$163,700*
OPERATING EXPENSE				
WCRF	0	50,000	50,000	50,000
Debt Service	741,091	741,091	741,091	741,091
Depreciation	490,403	510,000	490,403	510,000
Sub-Total	*$1,231,494*	*$1,301,091*	*$1,281,494*	*$1,301,091*
		+5.7%	*-1.5%*	*-15.6%*
NET INCOME	*($150,999)*	*($206,740)*	*($183,854)*	*($51,006)*
+ Depreciation	*$490,403*	*$510,000*	*$490,403*	*$510,000*
ESTIMATED ADDITION TO CASH RESERVES	*$336,837*	*$297,660*	*$301,549*	*$295,294*
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budge	*$0*	*$0*	*($1,954,351)*	*($295,649)*
Reserve Contribution Factor	*27%*	*23%*	*24%*	*23%*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2024-25

		Water	Wastewater	LRWRP	Combined
	REVENUE				
41100	Residential	1,685,457	1,329,915		$3,015,372
41200	Commercial	146,916	327,082		$473,998
41300	Bulk Metered Residential	136,285			$136,285
41400	Irrigation	380,421			$380,421
41700	LRWRP Upgrade Charge			1,086,385	$1,086,385
42100	Fire Protection	1,104			$1,104
	Reserve Replenishment	163,961	0		$163,961
		$2,514,144	$1,656,997	$1,086,385	$5,257,526
	EXPENSES				
	Source of Supply				
51105	Contract Services	4,500			$4,500
51112	Pumping Equipment	10,000			$10,000
51405	SYRWCD Pump Tax	20,000			$20,000
51415	Groundwater Recharge	44,500			$44,500
	Pumping Equipment				
52105	Contract Services	5,000			$5,000
52112	Supplies & Repairs	80,770	9,330		$90,100
52113	SCADA Supplies and Repairs	17,000	3,000		$20,000
52300	Purchase Power	311,200	11,000		$322,200
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			50,000	$50,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	$741,091
53115	Regulatory Fees AB2995	19,100			$19,100
53118	Water Treatment - Chemicals	159,000			$159,000
53203	Water Treatment - Filter Media	0			$0
53205	Contract Services	10,000			$10,000
53212	Supplies & Repairs	7,500			$7,500
53214	Utility Services	525			$525
	Transmission and Distribution				
54103	Waste Discharge Fee	1,000	3,875		$4,875
54105	Contract Services	1,000			$1,000
54132	Supplies & Repairs	300			$300
54205	Contract Services - Reservoirs	4,500			$4,500

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2024-25

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			$1,000
54222	Supplies & Repairs - Mains	10,000	28,180		$38,180
54232	Supplies & Repairs - Services	31,000	3,500		$34,500
54232 1	Supplies & Repairs - Poly B	8,000			$8,000
54242	Supplies & Repairs - Meters	15,000			$15,000
54252	Supplies & Repairs - Hydrants	5,000			$5,000
	Customer Accounts				
55102	Operating Supplies	5,050	5,050		$10,100
55104	Utility Services	5,550	5,550		$11,100
55105	Contract Services	36,115	30,800		$66,915
55106	Postage	7,455	7,455		$14,910
55200	Uncollectible Accounts	2,500	2,500		$5,000
	Administrative and General				
56202	Office Supplies	2,875	2,875		$5,750
56204	Utility Services	6,615	6,615		$13,230
56205	Contract Services	15,245	15,245		$30,490
56206	Postage	315	315		$630
56208	Professional Services	9,973	7,473		$17,445
56209	Membership Fees and Dues	22,595	6,985		$29,580
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	660	660		$1,320
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)	11,905	7,505		$19,410
56217 1	Director Expense (Reimbursed)	7,308	2,908		$10,215
56301	Property/General Liability Insurance	25,675	25,675		$51,350
56704	Utility Services	5,025	5,025		$10,050
56705	Contract Services	20,360	19,500		$39,860
56712	Supplies & Repairs	3,750	3,750		$7,500
56713	Computer Supplies & Repairs	4,450	4,450		$8,900
56714	Furniture and Equipment	250	250		$500
56810	Election Expense	2,000	2,000		$4,000
57110	Depreciation	250,000	175,000	510,000	$935,000
57302	Supplies & Repairs - Transportation	7,000	7,000		$14,000
57303	Fuel - Vehicles	10,000	10,000		$20,000
57312	Tools	7,750	11,750		$19,500

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2024-25

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	750	750		$1,500
57320	Uniforms	1,100	1,100		$2,200
57321	Uniforms - Reimbursed	500	500		$1,000
57350	Safety Supplies	6,150	6,150		$12,300
57351	Safety Boots	500	500		$1,000
	Employee Salaries and Benefits				
Various	Salaries	564,750	306,502		$871,252
56401	Sick/Personal	41,400			$41,400
56402	Vacation	53,100			$53,100
56403	Holiday	47,800			$47,800
56403 1	Floating Holiday	3,800			$3,800
56406	Medical Insurance	145,300			$145,300
56406	Employee Assistance Plan (EAP)	300			$300
56407	Long Term Disability	10,100			$10,100
56408	Flex Spending Account Admin Fees	1,200			$1,200
56410	Educational	3,000			$3,000
56416	PERS 457	32,500			$32,500
56417	PERS	150,700			$150,700
56417	PERS	157,400			$157,400
56418	Dental Insurance	8,500			$8,500
56419	Life Insurance	3,500			$3,500
56421	Workers Compensation	15,900			$15,900
56423	Vision Care	2,100			$2,100
56424	Performance/Incentive Pay	2,500			$2,500
56430	Medicare FICA	15,158			$15,158
56431	SUI	2,240			$2,240
57463	WW Allocation - Workers Compensation	(8,069)	8,069		$0
57464	WW Allocation - Employee Benefits	(208,758)	208,758		$0
57472	WW Allocation - Payroll Taxes	(5,303)	5,303		$0
		$2,298,059	$1,576,027	$1,301,091	$5,175,176
	Net Operating Income	$216,085	$80,971	($214,706)	$82,349
	Deposit to (Withdrawal from) Reserves	$466,085	$255,971	$295,294	$1,017,349

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2024-25

		Amended Budget FYE 2024	Projected June 2024	Proposed Budget * FYE 2025
Water Revenue		**$ 2,027,862**	**$ 1,932,532**	**$ 2,514,144**
11- 41100	Residential	1,442,272	1,346,437	1,685,457
11- 41200	Commercial	129,984	130,851	146,916
11- 41300	Bulk Meter Residential	115,965	94,657	136,285
11- 41400	Irrigation	183,308	207,361	380,421
11- 42100	Fire Protection	1,014	1,104	1,104
	Reserve Replenishment	155,320	152,123	163,961
Wastewater Revenue		**$ 1,660,135**	**$ 1,658,728**	**$ 1,656,997**
12- 41100	Residential	1,326,598	1,329,805	1,329,915
12- 41200	Commercial/Multi-family Dwelling	333,537	328,923	327,082
	Reserve Replenishment	0	0	0
LRWRP Upgrade Revenue		**$ 1,088,752**	**$ 1,092,640**	**$ 1,086,385**
12- 41700	Residential	880,915	880,555	880,915
12- 41700	Commercial	30,187	34,332	28,002
12- 41700	Bulk Meter Residential	177,649	177,753	177,467
Operating Revenue		**$4,776,749**	**$4,683,900**	**$5,257,526**
Non-Operating Revenue		**$ 299,700**	**$ 361,643**	**$ 405,000**
11- 49200	Interest Earnings (Investments)	61,300	87,680	83,200
12- 49200	Interest Earnings (Investments)	232,800	268,963	316,200
12- 49201	Interest Earnings (WCRF)	5,600	5,000	5,600
Combined Revenue		**$5,076,449**	**$5,045,543**	**$5,662,526**

** Budget based on rates adopted December 5, 2023 in effect January 4, 2024. Rates are multipled by the average number of customers per calendar year.*

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring	0%	4,500	3,786	(15.9%)	4,500			
11-51105	**Contract Services**		**4,500**	**3,786**	**(15.9%)**	**4,500**			
	Contingencies	0%	10,000	5,247	(47.5%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY28-29)	0%	12,500	14,480	15.8%	0	(12,500)	(100.0%)	*Scheduled maintenance*
	Inspect and Repair Well 3A (5 years - next FY27-28)	0%	0	0		0			*Scheduled maintenance*
	Inspect and Repair Well 3B (5 years - next FY25-26)	0%	0	0		0			*Scheduled maintenance*
11-51112	**Supplies/Repairs - Well Pumping Equipment**		**22,500**	**19,727**	**(12.3%)**	**10,000**	**(12,500)**	**(55.6%)**	
	SYRWCD Pump Tax	0%	20,000	19,795	(1.0%)	20,000			*Based on anticipated water pumped.*
11-51405	**SYRWCD Pump Tax**		**20,000**	**19,795**	**(1.0%)**	**20,000**			
	Cloud Seeding	0%	4,500	0	(100.0%)	4,500			
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	40,000	0.0%	40,000			*Estimated share of WMA expenses until GSA funding source is established.*
11-51415	**Groundwater Management**		**44,500**	**40,000**	**(10.1%)**	**44,500**			
	SOURCE OF SUPPLY (WELLS)		**$91,500**	**$83,308**	**(9.0%)**	**$79,000**	**($12,500)**	**(13.7%)**	***SOURCE OF SUPPLY (WELLS)***
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	1,500	0.0%	1,500			
	Electrician	0%	2,500	2,500	0.0%	3,500	1,000	40.0%	
11-52105	**Contract Services (Water only)**		**4,000**	**4,000**	**0.0%**	**5,000**	**1,000**	**25.0%**	
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	*Scheduled maintenance*
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	*Scheduled maintenance*
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	*Scheduled maintenance*
	Soluble Oil	0%	1,000	870	(13.0%)	1,000			
	SCADA DSL charges	30%	882	890	0.9%	0	(882)	(100.0%)	*To be canceled, replaced with Starlink*
	SCADA Starlink charges	30%	0	1,008		1,120	1,120	100.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	268	7.3%	300	50	20.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	250	268	7.0%	300	50	20.0%	
	Genset Maintenance (2 years - next FY25-26)	50%	3,750	3,750	0.0%	0	(3,750)	(100.0%)	
	Maintenance - Wells	0%	1,000	1,176	17.6%	1,300	300	30.0%	
11-52112	**Supplies/Repairs-Pumping Equipment**		**8,882**	**9,105**	**2.5%**	**80,770**	**71,888**	**809.4%**	
	Maintenance/emergencies	30%	3,500	3,500	0.0%	3,500			
	Software Support	30%	3,500	3,500	0.0%	3,500			
	Filter Project SCADA Programming	0%	10,000	10,000	0.0%	10,000			
11-52113	**Supplies/Repairs-SCADA Computer Equipment**		**17,000**	**17,000**	**0.0%**	**17,000**			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	900	750	(16.7%)	1,200	300	33.3%	
	PG&E (water only)	0%	365,000	297,700	(18.4%)	310,000	(55,000)	(15.1%)	*Based on anticipated water pumped.*
11-52300	**Purchased Power**		**365,900**	**298,450**	**(18.4%)**	**311,200**	**(54,700)**	**(14.9%)**	
	Generator Fuel (water only)	0%	1,000	1,708	70.8%	1,500	500	50.0%	
11-52310	**Generator Fuel**		**1,000**	**1,708**	**70.8%**	**1,500**	**500**	**50.0%**	
	PUMPING (BOOSTERS)		**$396,782**	**$330,263**	**(16.8%)**	**$415,470**	**$18,688**	**4.7%**	***PUMPING (BOOSTERS)***
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	18,000	19,279	7.1%	18,000			
	SWRCB Water System Enforcement Fees	0%	500	0	(100.0%)	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	569	(5.2%)	600			
11-53115	**Regulatory Fees**		**19,100**	**19,848**	**3.9%**	**19,100**			
	NaOCl	0%	110,000	114,303	3.9%	140,000	30,000	27.3%	*Rates have increased substantially*
	NaHSO3	0%	22,000	18,766	(14.7%)	19,000	(3,000)	(13.6%)	
11-53118	**Chemicals**		**132,000**	**133,069**	**0.8%**	**159,000**	**27,000**	**20.5%**	
	Add/Replace Filter Media (10 years - next FY34-35)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY29-30)	0%	0	0		0			*Scheduled maintenance*
11-53203	**Contract Services - Filter**		**0**	**0**		**0**			
	Monthly Bacteria Tests	0%	2,100	2,100	0.0%	2,100			
	General Physical Water Tests	0%	1,000	1,000	0.0%	1,000			
	Iron/Manganese Tests	0%	1,000	1,000	0.0%	1,000			
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000			
	Quarterly PFAS Tests	0%	2,500	1,250	(50.0%)	2,500			
	123TCP Tests	0%	0	600		600	600	100.0%	
	Miscellaneous Water Tests	0%	600	300	(50.0%)	300	(300)	(50.0%)	
	Lead/Copper Testing (3 years - next FY24-25)	0%	300	0	(100.0%)	1,500	1,200	400.0%	
11-53205	**Contract Services - Lab**		**8,500**	**7,250**	**(14.7%)**	**10,000**	**1,500**	**17.6%**	
	Routine maintenance	0%	5,000	4,266	(14.7%)	5,500	500	10.0%	
	Support contract-Hach	0%	500	2,000	300.0%	2,000	1,500	300.0%	*Annual support contract*
11-53212	**Supplies/Repairs**		**5,500**	**6,266**	**13.9%**	**7,500**	**2,000**	**36.4%**	
	PG&E purchased power for workshop	0%	525	419	(20.2%)	525			
11-53214	**Utility Services**		**525**	**419**	**(20.2%)**	**525**			
	WATER TREATMENT		**$165,625**	**$166,853**	**0.7%**	**$196,125**	**$30,500**	**18.4%**	***WATER TREATMENT***

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION									
	SWRCB NPDES Drinking Water Discharge Fee	0%	800	868	8.5%	1,000	200	25.0%	
11-54103	**Regulatory Fees**		**800**	**868**	**8.5%**	**1,000**	**200**	**25.0%**	
	USA Tickets	0%	750	1,019	35.9%	1,000	250	33.3%	*Billed per ticket submitted by every user within our service area.*
11-54105	**Contract Services**		**750**	**1,019**	**35.9%**	**1,000**	**250**	**33.3%**	
	SBC encroachment fees (road permits for repairs)	0%	750	218	(70.9%)	300	(450)	(60.0%)	
11-54132	**Supplies/Repairs-Miscellaneous**		**750**	**218**	**(70.9%)**	**300**	**(450)**	**(60.0%)**	
	Contingencies	0%	500	500	0.0%	500			
	Cathodic Protection Testing - Site 5 (annual)	0%	4,000	4,000	0.0%	4,000			*Scheduled replacement of cathodic controller*
	Inspect Tank 3 (3 years - next FY 25-26)	0%	0	0		0			*Scheduled triennial inspection completed FY22-23*
	Inspect Tanks 5A, 5B (3 years - next FY 25-26)	0%	0	0		0			*Scheduled triennial inspection completed FY22-23*
	Inspect Tanks 1 (3 years - next FY 25-26)	0%	0	0		0			*Scheduled triennial inspection completed FY22-23*
11-54205	**Contract Services - Distribution Reservoirs**		**4,500**	**4,500**	**0.0%**	**4,500**			
	Contingencies	0%	1,000	500	(50.0%)	1,000			
11-54213	**Supplies/Repairs- Distribution Reservoirs**		**1,000**	**500**	**(50.0%)**	**1,000**			
	Routine maintenance (water only)	0%	10,000	5,924	(40.8%)	10,000			
11-54222	**Supplies/Repairs- Mains**		**10,000**	**5,924**	**(40.8%)**	**10,000**			
	Routine maintenance (water only)	0%	25,000	23,819	(4.7%)	31,000	6,000	24.0%	
11-54232	**Supplies/Repairs-Service Connections**		**25,000**	**23,819**	**(4.7%)**	**31,000**	**6,000**	**24.0%**	
	Contingencies	0%	5,000	5,000	0.0%	8,000	3,000	60.0%	*Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)*
11-54232 1	**Supplies/Repairs-A/P Poly B**		**5,000**	**5,000**	**0.0%**	**8,000**	**3,000**	**60.0%**	
	Routine maintenance	0%	5,000	9,687	93.7%	15,000	10,000	200.0%	
	Meters for new development projects	0%	0	0		0			
11-54242	**Supplies/Repairs-Meters**		**5,000**	**9,687**	**93.7%**	**15,000**	**10,000**	**200.0%**	
	Dry barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			
	Wet barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			
11-54252	**Supplies/Repairs-Hydrants**		**5,000**	**2,500**	**(50.0%)**	**5,000**			
	TRANSMISSION & DISTRIBUTION		**$57,800**	**$54,035**	**(6.5%)**	**$76,800**	**$19,000**	**32.9%**	***TRANSMISSION & DISTRIBUTION***

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
CUSTOMER ACCOUNTS									
	Public Meetings, Public Notices, Facebook Notices	50%	250	254	1.6%	250			
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,432	5.6%	3,500	250	7.7%	
	Printing Costs	50%	1,000	987	(1.3%)	1,000			
	Candy, Contingencies	50%	50	157	213.6%	50			
	Customer Forms, Deposit Slips	50%	250	256	2.2%	250			
11-55102	**Operating Supplies**		**4,800**	**5,085**	**5.9%**	**5,050**	**250**	**5.2%**	
	Cellular phone and Internet allowance	50%	3,250	3,250	0.0%	4,030	780	24.0%	
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	513	644	25.6%	675	163	31.7%	
	Phone-Office @ 30% (TierZero, Comcast)	50%	825	792	(4.0%)	720	(105)	(12.7%)	
	Miscellaneous	50%	125	125	0.0%	125			
11-55104	**Utility Services**		**4,713**	**4,811**	**2.1%**	**5,550**	**838**	**17.8%**	
	Vehicle Reading System	0%	1,850	1,925	4.1%	2,035	185	10.0%	*Annual support contract*
	Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
	Merchant Account Fees	50%	27,500	28,887	5.0%	28,500	1,000	3.6%	*Percentage charged by merchant account to process credit card payments*
	Formsite subscription	50%	100	125	25.0%	125	25	25.0%	
	Folder/Inserter service agreement	50%	800	764	(4.5%)	800			*Annual support contract*
	Backflow Software Subscription	0%	3,250	3,263	0.4%	3,280	30	0.9%	*Annual support contract*
	Contingencies	50%	250	250	0.0%	250			
11-55105	**Contract Services**		**34,875**	**36,338**	**4.2%**	**36,115**	**1,240**	**3.6%**	
	Postage meter @ 70%	50%	900	705	(21.7%)	740	(160)	(17.8%)	
	Bulk mail postage	50%	6,250	6,100	(2.4%)	6,405	155	2.5%	
	Permit fee	50%	138	155	12.7%	165	28	20.0%	
	Postage meter supplies	50%	125	139	11.3%	145	20	16.0%	
11-55106	**Postage**		**7,413**	**7,099**	**(4.2%)**	**7,455**	**43**	**0.6%**	
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500			
11-55200	**Uncollectible Accounts**		**2,500**	**2,500**	**0.0%**	**2,500**			
	CUSTOMER ACCOUNTS		**$54,300**	**$55,833**	**2.8%**	**$56,670**	**$2,370**	**4.4%**	***CUSTOMER ACCOUNTS***
INSURANCE									
	General Liability (term:October - September)	50%	16,600	17,116	3.1%	17,550	950	5.7%	*Premium is based on salaries*
	Cyber Liability (term:October - September)	50%	875	598	(31.7%)	875			
	Property Casualty (term:April - March)	50%	5,850	7,050	20.5%	7,250	1,400	23.9%	
11-56301	**Property/Gen. Liability Insurance**		**23,325**	**24,763**	**6.2%**	**25,675**	**2,350**	**10.1%**	
	INSURANCE		**$23,325**	**$24,763**	**6.2%**	**$25,675**	**$2,350**	**10.1%**	***INSURANCE***

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
	Envelopes, Check Stock	50%	250	125	(50.0%)	250			
	Employment Notices	50%		1,327		125	125	100.0%	
11-56202	**Office Supplies**		**2,750**	**3,952**	**43.7%**	**2,875**	**125**	**4.5%**	
	Southern California Gas - 3745 Constellation	50%	463	459	(0.9%)	925	463	100.0%	
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,200	1,443	20.3%	1,580	380	31.7%	
	Phone - Office @ 70% (TierZero, Comcast)	50%	2,250	1,799	(20.0%)	1,610	(640)	(28.4%)	
	PG&E - 3745 Constellation	50%	2,500	2,239	(10.4%)	2,500			
11-56204	**Utility Services-Office**		**6,413**	**5,940**	**(7.4%)**	**6,615**	**203**	**3.2%**	
	Corbin Willits Systems (MOM software)	50%	6,250	5,203	(16.7%)	5,455	(795)	(12.7%)	
	Office High Speed Internet	50%	1,250	1,783	42.7%	2,160	910	72.8%	
	Office Cable TV	50%	500	211	(57.9%)	0	(500)	(100.0%)	*Bundle credit expired, service canceled*
	Copier contract	50%	2,300	2,447	6.4%	2,550	250	10.9%	
	Website hosting, domain registration, assessiblity compliance	50%	350	4,121	1077.6%	2,955	2,605	744.3%	
	Document Scanning Service	50%	250	250	0.0%	250			
	Zworld Aerial Imagery	50%	0	0		1,750	1,750	100.0%	
	Contingencies	50%	125	125	0.0%	125			
11-56205	**Contract Services-Office**		**11,025**	**14,141**	**28.3%**	**15,245**	**4,220**	**38.3%**	
	Postage meter @ 30%	50%	400	302	(24.5%)	315	(85)	(21.3%)	
11-56206	**Postage**		**400**	**302**	**(24.5%)**	**315**	**(85)**	**(21.3%)**	
	Audit Services	50%	4,200	4,200	0.0%	4,348	148	3.5%	
	Legal Counsel	50%	2,500	2,500	0.0%	2,500			
	IRWM Plan Share	0%	2,500	1,250	(50.0%)	2,500			*Integrated Regional Water Management Plan Administration Costs*
	Contingencies	50%	625	625	0.0%	625			
11-56208	**Professional Services**		**9,825**	**8,575**	**(12.7%)**	**9,973**	**148**	**1.5%**	
	CSDA (Dec)	50%	4,250	4,300	1.2%	4,515	265	6.2%	*Based on operating revenue.*
	SBCCSDA (Dec)	50%	150	150	0.0%	150			
	Costco	50%	60	60	0.0%	60			
	MSA	50%	35	50	42.9%	50	15	42.9%	
	APWA (May)	50%	108	115	6.5%	120	13	11.6%	
	Amazon Prime	50%	0	96		100	100	100.0%	
	GFOA (Aug)	50%	80	80	0.0%	80			
	Miscellaneous	50%	50	50	0.0%	50			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Below are water only:								
	ACWA (Nov)	0%	14,500	13,690	(5.6%)	14,370	(130)	(0.9%)	*Based on water operating expense.*
	AWWA (Aug)	0%	775	808	4.3%	850	75	9.7%	
	CRWA (July)	0%	1,200	1,299	8.3%	1,360	160	13.3%	
	License renewals	0%	650	650	0.0%	680	30	4.6%	
	Cross Connection Foundation (Dec)	0%	120	120	0.0%	130	10	8.3%	
	CCWUC (Feb)	0%	75	75	0.0%	80	5	6.7%	
11-56209	**Membership & Dues**		**22,053**	**21,543**	**(2.3%)**	**22,595**	**543**	**2.5%**	
	Extended travel expenses, registration, mileage	50%	5,000	4,044	(19.1%)	5,000			
	Local travel expenses, registration, mileage, virtual	50%	1,250	250	(80.0%)	500	(750)	(60.0%)	
	Meeting meals	50%	150	150	0.0%	150			
	SBCCSDA meeting meals	50%	225	160	(28.9%)	225			
11-56210	**Employee Travel Expense (Direct Payment)**		**3,313**	**2,302**	**(30.5%)**	**2,938**	**(375)**	**(11.3%)**	
11-56210-1	**Employee Travel Expense (Reimbursed)**		**3,313**	**2,302**	**(30.5%)**	**2,938**	**(375)**	**(11.3%)**	
			6,625	4,604	(30.5%)	5,875	**(750)**	(11.3%)	
	Newspaper Subscriptions	50%	113	45	(60.0%)	50	(63)	(55.6%)	
	Text books	50%	75	75	0.0%	75			
	Miscellaneous	50%	125	249	99.2%	250	125	100.0%	
11-56211	**Subscription & Books**		**313**	**369**	**18.1%**	**375**	**63**	**20.0%**	
	Mailing machine rental	50%	750	627	(16.4%)	660	(90)	(12.0%)	
11-56213	**Office Equipment Rentals**		**750**	**627**	**(16.4%)**	**660**	**(90)**	**(12.0%)**	
	NSF Fees	50%	250	300	20.0%	250			*NSF bank fees are offset by NSF charge billed to customer*
	NSF Fees (Customer Offset)	50%	(500)	(650)	30.0%	(500)			*NSF bank fees are offset by NSF charge billed to customer*
	Account Analysis Fees	50%	2,750	1,492	(45.7%)	3,000	250	9.1%	
	Miscellaneous Bank Fees	50%	125	125	0.0%	125			
11-56214	**Bank Service Charges**		**2,625**	**1,267**	**(51.7%)**	**2,875**	**250**	**9.5%**	
	VVCSD Share of LAFCO budget	50%	2,750	2,055	(25.3%)	3,000	250	9.1%	
11-56215	**AB2838 - LAFCO Mandatory Fees**		**2,750**	**2,055**	**(25.3%)**	**3,000**	**250**	**9.1%**	
	Meeting refreshments	50%	250	147	(41.0%)	250			
	Training and mileage-water	0%	13,600	3,462	(74.5%)	13,750	150	1.1%	
	SBCCSDA meeting meals	50%	1,750	120	(93.1%)	240	(1,510)	(86.3%)	
	Meeting meals	50%	250	250	0.0%	250			
	Miscellaneous Expenses	50%	125	125	0.0%	125			
	Salaries	50%	3,900	4,250	9.0%	4,598	698	17.9%	*Includes director compensation increase effective December 2024*
11-56217	**Director's Expense (Direct Payment)**		**11,888**	**6,302**	**(47.0%)**	**11,905**	**18**	**0.1%**	
11-56217-1	**Director's Expense (Reimbursed)**		**7,988**	**2,052**	**(74.3%)**	**7,308**	**(680)**	**(8.5%)**	
			19,875	8,355	(58.0%)	19,213	(663)	(3.3%)	

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Trash - 3745 Constellation	50%	275	304	10.6%	325	50	18.2%	
	Trash - Shop	50%	825	1,026	24.3%	1,075	250	30.3%	
	Empty roll-off bins at shop	50%	500	500	0.0%	500			
	Water/Wastewater Service - 3745 Constellation	50%	1,500	1,221	(18.6%)	1,500			
	Dump trips	50%	125	125	0.0%	125			
	Document shredding service	50%	1,150	1,412	22.8%	1,500	350	30.4%	
11-56704	**Utility Services-General Plant**		**4,375**	**4,588**	**4.9%**	**5,025**	**650**	**14.9%**	
	Janitorial - monthly service + windows/carpet	50%	2,500	2,584	3.3%	2,600	100	4.0%	
	Office yard maintenance - 3745 Constellation	50%	900	1,050	16.7%	1,050	150	16.7%	
	Alarm service - office, shop	50%	360	485	34.7%	500	140	38.9%	
	Alarm service - Bstr bldg WATER ONLY	0%	360	360	0.0%	360			
	Exterminator	50%	600	592	(1.4%)	600			
	Vegetation Management	50%	10,000	7,988	(20.1%)	10,000			*Labor and permit expenses to clear vegetation from sites, roads, and creek*
	Davis Creek Maintenance	50%	2,500	0	(100.0%)	2,500			
	State Lands Leases	0%	500	500	0.0%	500			*Site #1 back access road, Site #5*
	iWater GIS Software Annual Contract	50%	1,000	1,000	0.0%	1,000			*Annual support contract*
	Contingencies	50%	1,250	1,250	0.0%	1,250			*Contingency*
11-56705	**Contract Services-General Plant**		**19,970**	**15,808**	**(20.8%)**	**20,360**	**390**	**2.0%**	
	Towels	50%	2,000	2,389	19.5%	2,500	500	25.0%	
	Supplies and repairs	50%	1,250	1,440	15.2%	1,250			
11-56712	**Supplies and Repairs - General Plant**		**3,250**	**3,829**	**17.8%**	**3,750**	**500**	**15.4%**	
	Software Upgrades, Cybersecurity	50%	750	1,236	64.8%	1,750	1,000	133.3%	
	Maintenance/emergencies	50%	500	316	(36.9%)	500			
	Experts exchange subscription	50%	75	75	(0.0%)	75			
	Adobe Acrobat subscription	50%	513	720	40.4%	750	238	46.3%	
	Microsoft 365 Office subscription	50%	300	456	52.0%	500	200	66.7%	
	Microsoft 365 Exchange subscription	50%	500	297	(40.6%)	375	(125)	(25.0%)	
	Carbonite Service	50%	500	450	(10.0%)	500			
11-56713	**Supplies and Repairs - Computer Equip.**		**3,138**	**3,550**	**13.1%**	**4,450**	**1,313**	**41.8%**	
	Office equipment	50%	250	250	0.0%	250			
11-56714	**Supplies and Repairs - Furniture & Equipment**		**250**	**250**	**0.0%**	**250**			
	Depreciation	0%	250,000	250,000	0.0%	250,000			
11-57110	**Depreciation**		**250,000**	**250,000**	**0.0%**	**250,000**			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	General Election (November)	50%	0	0		2,000	2,000	100.0%	*Every other year*
11-56810	**Election Expense**		**0**	**0**		**2,000**	**2,000**	**100.0%**	
	ADMINISTRATIVE & GENERAL		**$366,385**	**$349,755**	**(4.5%)**	**$375,450**	**$9,065**	**2.5%**	***ADMINISTRATIVE & GENERAL***
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	520,500	444,486	(14.6%)	564,750	44,250	8.5%	*Includes 4.3% economic adjustment, longevity pay, and additional employee*
Benefits									
11-56401	Sick/Personal	0%	39,700	28,782	(27.5%)	41,400	1,700	4.3%	
11-56402	Vacation	0%	56,500	83,377	47.6%	53,100	(3,400)	(6.0%)	
11-56403	Holiday	0%	46,100	3,607	(92.2%)	47,800	1,700	3.7%	
11-56403 1	Floating Holiday	0%	3,600	45,990	1177.5%	3,800	200	5.6%	
11-56406	Medical Insurance	0%	114,400	115,921	1.3%	145,300	30,900	27.0%	*Assumes 5% increase for six months (Jan-Jun)*
11-56406	Employee Assistance Plan (EAP)	0%	300	268	(10.7%)	300			
11-56407	Long Term Disability	0%	10,500	10,230	(2.6%)	10,100	(400)	(3.8%)	
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
11-56410	Employee Educational	0%	3,000	120	(96.0%)	3,000			
11-56416	PERS 457	0%	27,300	18,200	(33.3%)	32,500	5,200	19.0%	*Employer match for voluntary employee contribution*
11-56417	PERS (Employer Contribution/EPMC)	0%	161,700	141,130	(12.7%)	150,700	(11,000)	(6.8%)	*Does not include GASB 16 accrual of CTO/Vac Liability*
11-56417	PERS (Unfunded Liability Payment)	0%	126,900	122,756	(3.3%)	157,400	30,500	24.0%	*Does not include GASB 16 accrual of CTO/Vac Liability*
11-56418	Dental Insurance	0%	7,200	7,004	(2.7%)	8,500	1,300	18.1%	
11-56419	Life Insurance	0%	4,500	4,504	0.1%	3,500	(1,000)	(22.2%)	
11-56421	Work.Comp.Ins. (includes insurance refund)	0%	13,600	13,934	2.5%	15,900	2,300	16.9%	*Does not include GASB 16 accrual of CTO/Vac Liability*
11-56423	Vision Care	0%	1,900	1,859	(2.2%)	2,100	200	10.5%	
11-56424	Performance/Incentive Pay	0%	2,500	342	(86.3%)	2,500			
Payroll Taxes									
11-56430	Medicare FICA	0%	14,800	9,600	(35.1%)	15,158	358	2.4%	
11-56431	SUI	0%	2,100	2,100	0.0%	2,240	140	6.7%	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(7,000)	(5,076)	(27.5%)	(8,069)	(1,069)	15.3%	*Portion of benefits allocated to wastewater fund*
11-57464	WW Alloc. Employ. Benefits	0%	(203,000)	(226,666)	11.7%	(208,758)	(5,758)	2.8%	*Portion of benefits allocated to wastewater fund*
11-57472	WW Alloc. Payroll Taxes	0%	(5,500)	(6,021)	9.5%	(5,303)	197	(3.6%)	*Portion of benefits allocated to wastewater fund*
	EMPLOYEE SALARIES AND BENEFITS		**$942,800**	**$817,645**	**(13.3%)**	**$1,039,119**	**$96,319**	**10.2%**	***EMPLOYEE SALARIES AND BENEFITS***
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	641	(48.7%)	3,750	2,500	200.0%	*Add tool boxes to Operations Manager's Truck*
	Dump Truck Maintenance (Annual)	50%	0	0		750	750	100.0%	*Scheduled maintenance*
	Vehicle Repair/Tires	50%	1,500	2,243	49.5%	2,500	1,000	66.7%	
11-57302	**Transportation (Field Vehicles)-Other**		**2,750**	**2,884**	**4.9%**	**7,000**	**4,250**	**154.5%**	
	Gasoline	50%	10,000	8,441	(15.6%)	10,000			
11-57303	**Transportation (Field Vehicles)-Fuel**		**10,000**	**8,441**	**(15.6%)**	**10,000**			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Tools and equipment	50%	2,500	2,500	0.0%	2,500			
	Concrete Saw (walk behind, 14" blade)	50%	250	250	0.0%	250			
	Contingencies	50%	1,250	625	(50.0%)	1,250			
	Gator maintenance (2 years - next FY25-26)	50%	375	529	41.0%	0	(375)	(100.0%)	*Scheduled maintenance*
	Tractor maintenance (2 years - next FY24-25)	50%	0	0		3,750	3,750	100.0%	*Scheduled maintenance*
11-57312	**Tool/Work Equipment-Other**		**4,375**	**3,904**	**(10.8%)**	**7,750**	**3,375**	**77.1%**	
	Diesel Fuel (water only-50% of total)	0%	750	542	(27.7%)	750			
11-57313	**Tool/Work Equipment-Fuel**		**750**	**542**	**(27.7%)**	**750**			
	5 shirts for each of the 4 field crew	50%	325	469	44.4%	450	125	38.5%	*Annual*
	3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			*Annual*
	2 sweatshirts for each of the 4 field crew	50%	325	0	(100.0%)	300	(25)	(7.7%)	*Every other year*
	1 jacket for each of the 2 new field crew	50%	0	175		175	175	100.0%	*Every other year*
	Hats	50%	0	0		0			*As needed*
11-57320	**Uniforms**		**825**	**819**	**(0.7%)**	**1,100**	**275**	**33.3%**	
	Jeans-$200/field crew + Operations Manager	50%	400	400	0.0%	500	100	25.0%	
11-57321	**Uniforms Reimbursement**		**400**	**400**	**0.0%**	**500**	**100**	**25.0%**	
	Safety Supplies	50%	1,250	808	(35.4%)	1,250			
	Steel Safety Plates	50%	0	0		4,400	4,400	100.0%	
	Annual Safety Dinner	50%	500	500	0.0%	500			
11-57350	**Safety Supplies**		**1,750**	**1,308**	**(25.3%)**	**6,150**	**4,400**	**251.4%**	
	Safety boot allowance ($200 ea x 4 (every 12 months))	50%	400	400	0.0%	500	100	25.0%	
11-57351	**Safety Boot Reimbursement**		**400**	**400**	**0.0%**	**500**	**100**	**25.0%**	
	OTHER OPERATING EXPENSES		**$21,250**	**$18,697**	**(12.0%)**	**$33,750**	**$12,500**	**58.8%**	***OTHER OPERATING EXPENSES***
	TOTAL OPERATING EXPENSES		**$2,119,767**	**$1,901,152**	**(10.3%)**	**$2,298,059**	**$178,292**	**8.4%**	***TOTAL OPERATING EXPENSES***
	Budget Comparison		*(percent)*	**(10.3%)**		**8.4%**			
	Budget Comparison		*(dollar)*	***($218,615)***		***$178,292***			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)									
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	SCADA DSL charges	30%	378	382	0.9%	0	(378)	(100.0%)	*To be canceled, replaced with Starlink*
	SCADA Starlink charges	30%	0	432		480	480	100.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	268	7.3%	300	50	20.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	250	268	7.0%	300	50	20.0%	
	Genset Maintenance (2 years - next FY25-26)	50%	3,750	3,750	0.0%	0	(3,750)	(100.0%)	*Scheduled maintenance*
	Maintenance - Lift Stations	100%	2,500	6,311	152.4%	6,500	4,000	160.0%	
12-52112	**Supplies/Repairs-Pumping Equipment**		**8,878**	**12,285**	**38.4%**	**9,330**	**452**	**5.1%**	
	Maintenance/emergencies	30%	1,500	1,500	0.0%	1,500			
	Software Support	30%	1,500	1,500	0.0%	1,500			
12-52113	**Supplies/Repairs-SCADA Computer Equipment**		**3,000**	**3,000**	**0.0%**	**3,000**	**0**	**0.0%**	
	PG&E (sewer only)	100%	10,000	9,800	(2.0%)	11,000	1,000	10.0%	*Based on anticipated water pumped.*
12-52300	**Purchased Power**		**10,000**	**9,800**	**(2.0%)**	**11,000**	**1,000**	**10.0%**	
	Generator Fuel (sewer only)	100%	750	375	(50.0%)	750			
12-52310	**Generator Fuel**		**750**	**375**	**(50.0%)**	**750**	**0**	**0.0%**	
	PUMPING (BOOSTERS)		**$22,628**	**$25,460**	**12.5%**	**$24,080**	**1,452**	**6.4%**	**PUMPING (BOOSTERS)**
WASTEWATER TREATMENT									
	Estimated City of Lompoc treatment costs	100%	600,000	550,000	(8.3%)	600,000			
12-53105 1	**Contract Services- Wastewater Treatment**		**600,000**	**550,000**	**(8.3%)**	**600,000**	**0**	**0.0%**	
	WASTEWATER TREATMENT		**$600,000**	**$550,000**	**(8.3%)**	**$600,000**	**0**	**0.0%**	**WASTEWATER TREATMENT**
COLLECTION									
	SBCEHS Hazardous Materials Permit-L/S #1	100%	350	369	5.4%	375	25	7.1%	
	SWRCB Waste Discharge Fee	100%	3,250	3,439	5.8%	3,500	250	7.7%	
12-54103	**Regulatory Fees**		**3,600**	**3,808**	**5.8%**	**3,875**	**275**	**7.6%**	
	Routine maintenance (wastewater only)	100%	25,000	12,500	(50.0%)	25,000			*Anticipated repairs as camera truck discovers problem areas*
	Offsite culvert repair	100%	0	620		0			*Scheduled maintenance*
	Camera van software support contracts	100%	2,000	2,000	0.0%	2,000			*Annual support contract*
	SmartCover Floradale manhole sensor monitoring fee	100%		1,120		1,180	1,180	100.0%	*Annual support contract*
12-54222	**Supplies/Repairs- Mains**		**27,000**	**16,240**	**(39.9%)**	**28,180**	**1,180**	**4.4%**	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Notes
			FYE 2024	FYE 2024	FYE 2024	FYE 2025			
	Routine maintenance (wastewater only)	100%	500	1,775	254.9%	500			
	$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000			
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,995	99.5%	2,000	1,000	100.0%	
12-54232	**Supplies/Repairs-Service Laterals**		**2,500**	**4,769**	**90.8%**	**3,500**	**1,000**	**40.0%**	
	COLLECTION		**$33,100**	**$24,817**	**(25.0%)**	**$35,555**	**2,455**	**7.4%**	**COLLECTION**
CUSTOMER ACCOUNTS									
	Public Meetings, Public Notices, Facebook Notices	50%	250	254	1.6%	250			
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,432	5.6%	3,500	250	7.7%	
	Printing Costs	50%	1,000	987	(1.3%)	1,000			
	Candy, Contingencies	50%	50	157	213.6%	50			
	Customer Forms, Deposit Slips	50%	250	256	2.2%	250			
12-55102	**Operating Supplies**		**4,800**	**5,085**	**5.9%**	**5,050**	**250**	**5.2%**	
	Cellular phone and Internet allowance	50%	3,250	3,250	0.0%	4,030	780	24.0%	
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	513	644	25.6%	675	163	31.7%	
	Phone-Office @ 30% (TierZero, Comcast)	50%	825	792	(4.0%)	720	(105)	(12.7%)	
	Miscellaneous	50%	125	125	0.0%	125			
12-55104	**Utility Services**		**4,713**	**4,811**	**2.1%**	**5,550**	**838**	**17.8%**	
	Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
	Merchant Account Fees	50%	27,500	28,887	5.0%	28,500	1,000	3.6%	*Percentage charged by merchant account to process credit card payments*
	Formsite subscription	50%	100	125	25.0%	125	25	25.0%	
	Folder/Inserter service agreement	50%	800	764	(4.5%)	800			*Annual support contract*
	Contingencies	50%	250	250	0.0%	250			
12-55105	**Contract Services**		**29,775**	**31,151**	**4.6%**	**30,800**	**1,025**	**3.4%**	
	Postage meter @ 70%	50%	900	705	(21.7%)	740	(160)	(17.8%)	
	Bulk mail postage	50%	6,250	6,100	(2.4%)	6,405	155	2.5%	
	Permit fee	50%	138	155	12.7%	165	28	20.0%	
	Postage meter supplies	50%	125	139	11.3%	145	20	16.0%	
12-55106	**Postage**		**7,413**	**7,099**	**(4.2%)**	**7,455**	**43**	**0.6%**	
	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500			
12-55200	**Uncollectible Accounts**		**2,500**	**2,500**	**0.0%**	**2,500**	**0**	**0.0%**	
	CUSTOMER ACCOUNTS		**$49,200**	**$50,645**	**2.9%**	**$51,355**	**2,155**	**4.4%**	**CUSTOMER ACCOUNTS**

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	50%	16,600	17,116	3.1%	17,550	950	5.7%	*Premium is based on salaries*
	Cyber Liability (term:October - September)	50%	875	598	(31.7%)	875			
	Property Casualty (term:April - March)	50%	5,850	7,050	20.5%	7,250	1,400	23.9%	
12-56301	**Property/Gen. Liability Insurance**		**23,325**	**24,763**	**6.2%**	**25,675**	**2,350**	**10.1%**	
	INSURANCE		**$23,325**	**$24,763**	**6.2%**	**$25,675**	**2,350**	**10.1%**	**INSURANCE**
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
	Envelopes, Check Stock	50%	250	125	(50.0%)	250			
	Employment Notices	50%	0	1,327		125	125	100.0%	
12-56202	**Office Supplies**		**2,750**	**3,952**	**43.7%**	**2,875**	**125**	**4.5%**	
	Southern California Gas - 3745 Constellation	50%	463	459	(0.9%)	925	463	100.0%	
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,200	1,443	20.3%	1,580	380	31.7%	
	Phone - Office @ 70% (TierZero, Comcast)	50%	2,250	1,799	(20.0%)	1,610	(640)	(28.4%)	
	PG&E - 3745 Constellation	50%	2,500	2,239	(10.4%)	2,500			
12-56204	**Utility Services-Office**		**6,413**	**5,940**	**(7.4%)**	**6,615**	**203**	**3.2%**	
	Corbin Willits Systems (MOM software)	50%	6,250	5,203	(16.7%)	5,455	(795)	(12.7%)	
	Office High Speed Internet	50%	1,250	1,783	42.7%	2,160	910	72.8%	
	Office Cable TV	50%	500	211	(57.9%)	0	(500)	(100.0%)	*Bundle credit expired, service canceled*
	Copier contract	50%	2,300	2,447	6.4%	2,550	250	10.9%	
	Website hosting, domain registration, assessiblity compliance	50%	350	4,121	1077.6%	2,955	2,605	744.3%	
	Document Scanning Service	50%	250	250		250			
	Zworld Aerial Imagery	50%	0	0		1,750	1,750	100.0%	
	Contingencies	50%	125	125	0.0%	125			
12-56205	**Contract Services-Office**		**11,025**	**14,141**	**28.3%**	**15,245**	**4,220**	**38.3%**	
	Postage meter @ 30%	50%	400	302	(24.5%)	315	(85)	(21.3%)	
12-56206	**Postage**		**400**	**302**	**(24.5%)**	**315**	**(85)**	**(21.3%)**	
	Audit Services	50%	4,200	4,200	0.0%	4,348	148	3.5%	
	Legal Counsel	50%	2,500	2,500	0.0%	2,500			
	Contingencies	50%	625	625	0.0%	625			
12-56208	**Professional Services**		**7,325**	**7,325**	**0.0%**	**7,473**	**148**	**2.0%**	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Notes
			FYE 2024	FYE 2024	FYE 2024	FYE 2025			
	CSDA (Dec)	50%	4,250	4,300	1.2%	4,515	265	6.2%	*Based on operating revenue.*
	SBCCSDA (Dec)	50%	150	150	0.0%	150			
	Costco	50%	60	60	0.0%	60			
	MSA	50%	35	50	42.9%	50	15	42.9%	
	APWA (May)	50%	108	115	6.5%	120	13	11.6%	
	Amazon Prime	50%	50	96	92.9%	100	50	100.0%	
	GFOA (Aug)	50%	80	80	0.0%	80			
	Miscellaneous	50%	0	50		50	50	100.0%	
	Below are wastewater only:								
	CWEA Memberships	100%	960	960	0.0%	1,010	50	5.2%	
	CWEA Certificate renewals	100%	500	500	0.0%	530	30	6.0%	
	NAASCO Certificate renewals	100%	300	300	0.0%	320	20	6.7%	
12-56209	**Membership & Dues**		**6,493**	**6,661**	**2.6%**	**6,985**	**493**	**7.6%**	
	Extended travel expenses, registration, mileage	50%	5,000	4,044	(19.1%)	5,000			
	Local travel expenses, registration, mileage, virtual	50%	1,250	250	(80.0%)	500	(750)	(60.0%)	
	Meeting meals	50%	150	150	0.0%	150			
	SAMA Meeting	100%	300	227	(24.4%)	300			
	SBCCSDA meeting meals	50%	225	160	(28.9%)	225			
12-56210	**Employee Travel Expense (Direct Payment)**		**3,463**	**2,416**	**(30.2%)**	**3,088**	**(375)**	**(10.8%)**	
12-56210-1	**Employee Travel Expense (Reimbursed)**		**3,463**	**2,416**	**(30.2%)**	**3,088**	**(375)**	**(10.8%)**	
			6,925	4,831	(30.2%)	6,175	(750)	(10.8%)	
	Newspaper Subscriptions	50%	113	45	(60.0%)	50	(63)	(55.6%)	
	Text books	50%	75	75	0.0%	75			
	Miscellaneous	50%	125	249	99.2%	250	125	100.0%	
12-56211	**Subscription & Books**		**313**	**369**	**18.1%**	**375**	**63**	**20.0%**	
	Mailing machine rental	50%	750	627	(16.4%)	660	(90)	(12.0%)	
12-56213	**Office Equipment Rentals**		**750**	**627**	**(16.4%)**	**660**	**(90)**	**(12.0%)**	
	NSF Fees	50%	250	300	20.0%	250			*NSF bank fees are offset by NSF charge billed to customer*
	NSF Fees (Customer Offset)	50%	(500)	(650)	30.0%	(500)			*NSF bank fees are offset by NSF charge billed to customer*
	Account Analysis Fees	50%	2,750	1,492	(45.7%)	3,000	250	9.1%	
	Miscellaneous Bank Fees	50%	125	125	0.0%	125			
12-56214	**Bank Service Charges**		**2,625**	**1,267**	**(51.7%)**	**2,875**	**250**	**9.5%**	
	VVCSD Share of LAFCO budget	50%	2,750	2,055	(25.3%)	3,000	250	9.1%	
12-56215	**AB2838 - LAFCO Mandatory Fees**		**2,750**	**2,055**	**(25.3%)**	**3,000**	**250**	**9.1%**	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Notes
			FYE 2024	FYE 2024	FYE 2024	FYE 2025			
	Meeting refreshments	50%	250	147	(41.0%)	250			
	Training and mileage-wastewater	100%	1,700	3,462	103.7%	4,950	3,250	191.2%	
	SBCCSDA meeting meals	50%	1,750	120	(93.1%)	240	(1,510)	(86.3%)	
	Meeting meals	50%	250	250	0.0%	250			
	Miscellaneous Expenses	50%	125	125	0.0%	125			
	Salaries	50%	3,900	4,250	9.0%	4,598	698	17.9%	*Includes director compensation increase effective December 2024*
12-56217	**Director's Expense**		**5,938**	**6,302**	**6.1%**	**7,505**	**1,568**	**26.4%**	
12-56217-1	**Director's Expense (Reimbursed)**		**2,038**	**2,052**	**0.7%**	**2,908**	**870**	**42.7%**	
			7,975	8,355	4.8%	10,413	2,438	30.6%	
	Trash - 3745 Constellation	50%	275	304	10.6%	325	50	18.2%	
	Trash - Shop	50%	825	1,026	24.3%	1,075	250	30.3%	
	Empty roll-off bins at shop	50%	500	500	0.0%	500			
	Water/Wastewater Service - 3745 Constellation	50%	1,500	1,221	(18.6%)	1,500			
	Dump trips	50%	125	125	0.0%	125			
	Document shredding service	50%	1,150	1,412	22.8%	1,500	350	30.4%	
12-56704	**Utility Services-General Plant**		**4,375**	**4,588**	**4.9%**	**5,025**	**650**	**14.9%**	
	Janitorial - monthly service + windows/carpet	50%	2,500	2,584	3.3%	2,600	100	4.0%	
	Office yard maintenance - 3745 Constellation	50%	900	1,050	16.7%	1,050	150	16.7%	
	Alarm service - office, shop	50%	360	485	34.7%	500	140	38.9%	
	Exterminator	50%	600	592	(1.4%)	600			
	Vegetation Management	50%	10,000	7,988	(20.1%)	10,000			*Labor and permit expenses to clear vegetation from sites, roads, and creek*
	Davis Creek Maintenance	50%	2,500	0		2,500			
	iWater GIS Software Annual Contract	50%	1,000	1,000		1,000			*Annual support contract*
	Contingencies	50%	1,250	1,250	0.0%	1,250			*Contingency*
12-56705	**Contract Services-General Plant**		**19,110**	**14,948**	**(21.8%)**	**19,500**	**390**	**2.0%**	
	Towels	50%	2,000	2,389	19.5%	2,500	500	25.0%	
	Supplies and repairs	50%	1,250	1,440	15.2%	1,250			
12-56712	**Supplies and Repairs - General Plant**		**3,250**	**3,829**	**17.8%**	**3,750**	**500**	**15.4%**	
	Software Upgrades, Cybersecurity	50%	750	1,236	64.8%	1,750	1,000	133.3%	
	Maintenance/emergencies	50%	500	316	(36.9%)	500			
	Experts exchange subscription	50%	75	75	(0.0%)	75			
	Adobe Acrobat subscription	50%	513	720	40.4%	750	238	46.3%	
	Microsoft 365 Office subscription	50%	300	456	52.0%	500	200	66.7%	
	Microsoft 365 Exchange subscription	50%	500	297	(40.6%)	375	(125)	(25.0%)	
	Carbonite Service	50%	500	450	(10.0%)	500			
12-56713	**Supplies and Repairs - Computer Equip.**		**3,138**	**3,550**	**13.1%**	**4,450**	**1,313**	**41.8%**	
	Office equipment	50%	250	250	0.0%	250			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
12-56714	**Supplies and Repairs - Furniture & Equipment**		**250**	**250**	**0.0%**	**250**	**0**	**0.0%**	
	Depreciation	100%	175,000	175,000	0.0%	175,000			
12-57110	**Depreciation**		**175,000**	**175,000**	**0.0%**	**175,000**	**0**	**0.0%**	
	General Election (November)	50%	0	0		2,000	2,000	100.0%	*Every other year*
12-56810	**Election Expense**		**0**	**0**		**2,000**	**2,000**	**100.0%**	
	ADMINISTRATIVE & GENERAL		**$260,865**	**$257,990**	**(1.1%)**	**$272,980**	**12,115**	**4.6%**	**ADMINISTRATIVE & GENERAL**
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	313,400	372,501	18.9%	306,502	(6,899)	(2.2%)	*Includes 4.3% economic adjustment, longevity pay, and additional employee*
Payroll Taxes									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	7,000	5,076	(27.5%)	8,069	1,069	15.3%	
12-57464	WW Alloc. Employ. Benefits	100%	203,000	226,666	11.7%	208,758	5,758	2.8%	
12-57472	WW Alloc. Payroll Taxes	100%	5,500	6,021	9.5%	5,303	(197)	(3.6%)	
	EMPLOYEE SALARIES AND BENEFITS		**$528,900**	**$610,265**	**15.4%**	**$528,632**	**(268)**	**(0.1%)**	**EMPLOYEE SALARIES AND BENEFITS**
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	641	(48.7%)	3,750	2,500	200.0%	*Add tool boxes to Operations Manager's Truck*
	Dump Truck Maintenance (Annual)	50%	0	0		750	750	100.0%	*Scheduled maintenance*
	Vehicle Repair/Tires	50%	1,500	2,243	49.5%	2,500	1,000	66.7%	
12-57302	**Transportation (Field Vehicles)-Other**		**2,750**	**2,884**	**4.9%**	**7,000**	**4,250**	**154.5%**	
	Gasoline	50%	10,000	8,441	(15.6%)	10,000			
12-57303	**Transportation (Field Vehicles)-Fuel**		**10,000**	**8,441**	**(15.6%)**	**10,000**	**0**	**0.0%**	
	Tools and equipment	50%	2,500	2,500	0.0%	2,500			
	Sewer Equipment Maintenance (WW only)	100%	3,000	1,500	(50.0%)	3,000			
	Concrete Saw (walk behind, 14" blade)	50%	250	250	0.0%	250			
	Contingencies	50%	1,250	625	(50.0%)	1,250			
	Harben Repair	100%	0	0		1,000	1,000	100.0%	
	Gator maintenance (2 years - next FY25-26)	50%	375	529	41.0%	0	(375)	(100.0%)	*Scheduled maintenance*
	Tractor maintenance (2 years - next FY24-25)	50%	0	0		3,750	3,750	100.0%	*Scheduled maintenance*
12-57312	**Tool/Work Equipment-Other**		**7,375**	**5,404**	**(26.7%)**	**11,750**	**4,375**	**59.3%**	
	Tool/Work Equipment-Fuel	100%	750	542	(27.7%)	750			
12-57313	**Tool/Work Equipment-Fuel**		**750**	**542**	**(27.7%)**	**750**	**0**	**0.0%**	
	5 shirts for each of the 4 field crew	50%	325	469	44.4%	450	125	38.5%	*Annual*
	3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			*Annual*

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2024-25

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Proposed	Dollar Change	Percent Change	Notes
			FYE 2024	FYE 2024	FYE 2024	FYE 2025			
	2 sweatshirts for each of the 4 field crew	50%	325	0	(100.0%)	300	(25)	(7.7%)	*Every other year*
	1 jacket for each of the 2 new field crew	50%	0	0		175	175	100.0%	*Every other year*
	Hats	50%	0	175		0			*As needed*
12-57320	**Uniforms**		**825**	**819**	**(0.7%)**	**1,100**	**275**	**33.3%**	
	Jeans-$200/field crew + Operations Manager	50%	400	400	0.0%	500	100	25.0%	
12-57321	**Uniforms Reimbursement**		**400**	**400**	**0.0%**	**500**	**100**	**25.0%**	
	Safety Supplies	50%	1,250	808	(35.4%)	1,250			
	Steel Safety Plates	50%	0	0		4,400	4,400	100.0%	
	Annual Safety Dinner	50%	500	500	0.0%	500			
12-57350	**Safety Supplies**		**1,750**	**1,308**	**(25.3%)**	**6,150**	**4,400**	**251.4%**	
	Safety boot allowance ($200 ea x 4 (every 12 months))	50%	400	400	0.0%	500	100	25.0%	
12-57351	**Safety Boot Reimbursement**		**400**	**400**	**0.0%**	**500**	**100**	**25.0%**	
	OTHER OPERATING EXPENSES		**$24,250**	**$20,197**	**(16.7%)**	**$37,750**	**13,500**	**55.7%**	**OTHER OPERATING EXPENSES**
	TOTAL OPERATING EXPENSES		**$1,542,268**	**$1,564,137**	**1.4%**	**$1,576,027**	**33,759**	**2.2%**	**TOTAL OPERATING EXPENSES**
	Budget Comparison		*(percent)*	**1.4%**		**2.2%**			
	Budget Comparison		*(dollar)*	***21,869***		***33,759***			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - LRWRP DEBT SERVICE
FISCAL YEAR 2024-25

	REVENUES	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL								
	Residential	880,915	881,638	0.1%	880,915			
	Commercial	30,187	29,644	(1.8%)	28,002	(2,184)	(7.2%)	*Amount fluctuates due to changes in commercial water usage.*
	Bulk Meter Residential	177,649	180,300	1.5%	177,467	**(182)**	(0.1%)	
12-41700	**LRWRP Upgrade Charge**	**1,088,752**	**1,091,582**	**0.3%**	**1,086,385**	**(2,367)**	**(0.2%)**	
	LRWRP UPGRADE CHARGE	**$1,088,752**	**$1,091,582**		**$1,086,385**	**(2,367)**	**(0.2%)**	

	EXPENSES	% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Staff Proposed FYE 2025	Dollar Change	Percent Change	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION									
	Capital Improvements to LRWRP	100%	50,000	50,000	0.0%	50,000			
12-53105 2	**Contract Services - Treatment Plant Lease (WCRF)**		**50,000**	**50,000**	**0.0%**	**50,000**			
12-25220	Debt Service for LRWRP Upgrade Project-SRF-Principal	100%	654,637	666,340	1.8%	678,253	23,617	3.6%	
12-59120	Debt Service for LRWRP Upgrade Project-SRF-Interest	100%	86,454	74,751	(13.5%)	62,838	(23,617)	(27.3%)	
	Contract Services - Debt Service LRWRP SRF		**741,091**	**741,091**	**(0.0%)**	**741,091**			*LRWRP SRF Loan Payment (final payment due 8/31/2029)*
	Depreciation - LRWRP	100%	510,000	490,403	(3.8%)	510,000			*Will increase after Bridge Project finalized with City of Lompoc*
12-57110	**Depreciation**		**510,000**	**490,403**	**(3.8%)**	**510,000**			
	LRWRP - WCRF, DEBT SERVICE, DEPRECIATION		**$1,301,091**	**$1,281,494**	**(1.5%)**	**$1,301,091**			
	Estimated Unfunded Depreciation		*(212,340)*	*(189,912)*		*(214,706)*			
	Budget Comparison		*(percent)*	**(1.5%)**		**0.0%**			
	Budget Comparison		*(dollar)*	***($19,597)***		***$0***			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT

ADMINISTRATIVE OVERHEAD FEE

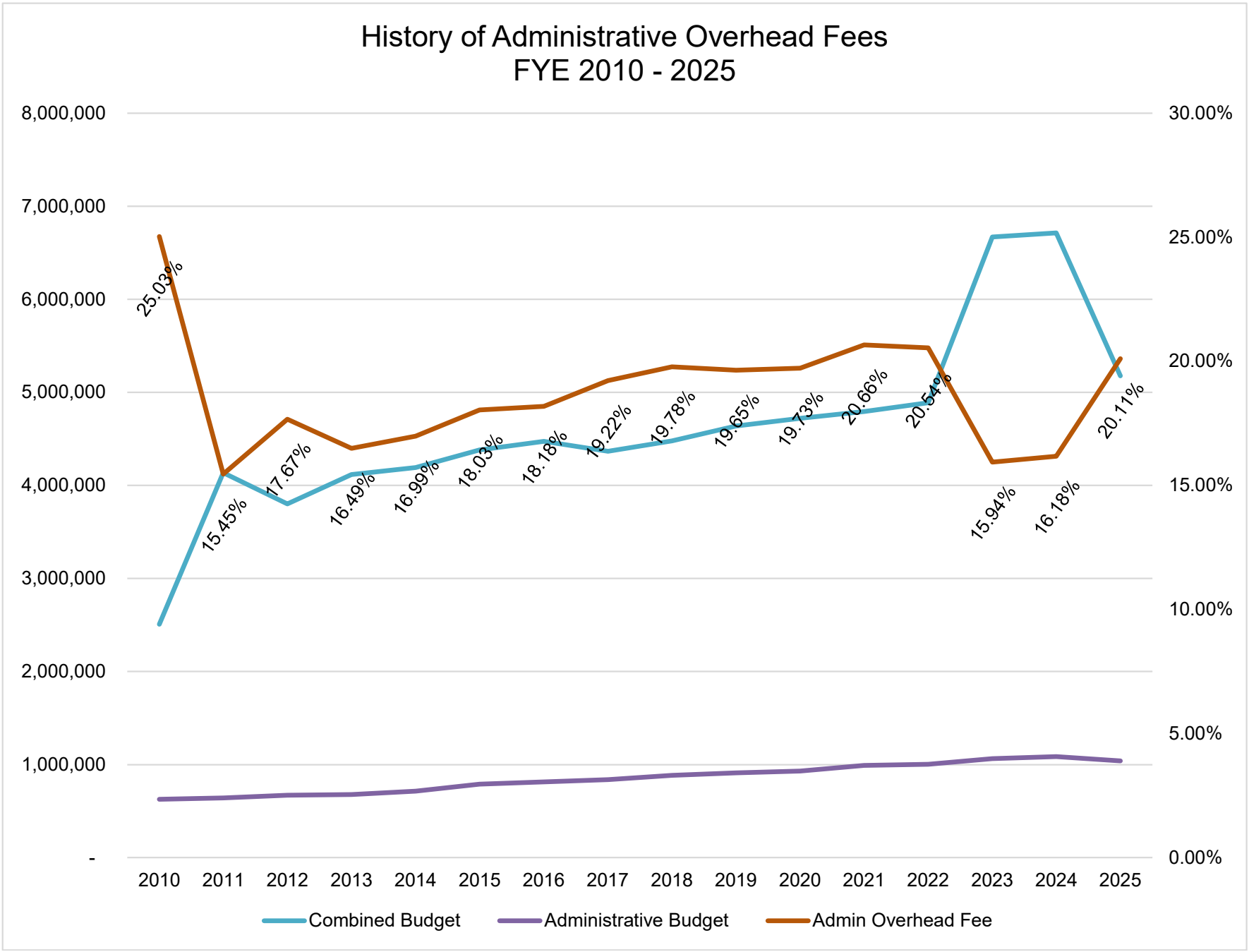
FISCAL YEAR 2024-25

	Budgeted Operating Expense
Water	$2,298,059
Wastewater	1,576,027
LRWRP	1,301,091
Total	$5,175,176

Administrative Salaries

			% of Total Oper. Exp.
Administrative Salaries (Total Annual PR)		$513,471	
Employee Benefit, Payroll Taxes & Worker's Compensation @	71.45%	366,875	
Total Administrative Salaries		$880,346	17.01%
Other Operating Expenses			
Vehicles		34,000	0.66%
Tools & Work Equipment		21,000	0.41%
Insurance - Property Casualty		51,350	0.99%
Uniforms		3,200	0.06%
Safety		13,300	0.26%
Utilities		13,230	0.26%
Office/Misc Expenses		24,100	0.47%
Total Other Operating Expenses		160,180	3.10%
		Total	20.11%

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


History of Administrative Overhead Fees
FYE 2010 - 2025
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
30.00%
25.00%
20.00%
15.00%
10.00%
5.00%
0.00%
25.03%
15.45%
17.67%
16.49%
16.99%
18.03%
18.18%
19.22%
19.78%
19.65%
19.73%
20.66%
20.54%
15.94%
16.18%
20.11%
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
Combined Budget
Administrative Budget
Admin Overhead Fee

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
FISCAL YEAR 2024-25

A/C #	Description	Annual Expense	% Regular Payroll $973,747	% Gross Payroll $1,017,349	% Total Benefits
11-56401	Sick/Personal	$41,400	4.25%		
11-56402	Vacation	53,100	5.45%		
11-56403	Holiday	47,800	4.91%		
11-56403 1	Floating Holiday	3,800	0.39%		
11-56406	Medical Insurance	145,300	14.92%		
11-56406	EAP	300	0.03%		
11-56407	Long Term Disability	10,100	1.04%		
11-56408	Flex Spending Account Admin Fees	1,200	0.12%		
11-56410	Employee Educational	3,000	0.31%		
11-56416	PERS 457	32,500	3.34%		
11-56417	PERS (Employer Contribution/EPMC) *	150,700	15.48%		
11-56417	PERS (Unfunded Liability Payment)	157,400	16.16%		
11-56418	Dental Insurance	8,500	0.87%		
11-56419	Life Insurance	3,500	0.36%		
11-56421	Workers Compensation	15,900	1.63%		
11-56423	Vision Care	2,100	0.22%		
11-56424	Performance/Incentive Pay	2,500	0.26%		
11-56430	Medicare FICA	15,158		1.49%	
11-56431	SUI	2,240		0.22%	
	Total	$696,498	69.74%	1.71%	71.45%

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.