



# FISCAL YEAR 2023-24 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 2023-24**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>						
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$32,113	\$3,903
			Sub-Total Capital Improvement Plan	\$50,000	\$32,113	\$3,903
<b>Capital Replacement Plan</b>						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$5,076	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70%	\$71,400	\$22,698	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	\$7,000	\$1,730	N/A
21-22	11-11152		Soft Starter	\$5,000	\$0	N/A
22-23	11-11181	11-11223-44	Fence and Gate Repair-Site #1, #3, #5, Burton Mesa	\$37,000	\$0	N/A
22-23 **	11-11183	11-11223-45	Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750	\$0	N/A
23-24 **	11-11140/11152		Well #1B Rehabilitation	\$33,600		N/A
23-24	11-11152		Soft Starter	\$6,000		N/A
23-24 **	11-11160		Filter Rehabilitation Project	\$450,000		N/A
23-24	11-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
23-24 **	11-11185		Lab Equipment	\$30,000		
			Sub-Total Capital Replacement Plan	\$676,500	\$29,504	\$0
<b>Capital Outlay Plan</b>						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$350,000	\$315,454	\$19,456
			Sub-Total Capital Outlay Plan	\$350,000	\$315,454	\$19,456
<b>TOTAL WATER CAPITAL BUDGET ADOPTED AND PROPOSED</b>				\$1,076,500	\$377,071	\$23,359
<b>PLANNED WATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2023-24</b>					<b>\$699,429</b>	

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

	Water Reserves
<b>Cash Reserves in Bank on 12/31/22</b>	<b>\$2,655,381</b>
<b>Less Total Reserve Requirement @ 6/30/24</b>	<b>(\$6,069,948)</b>
Capital Reserve Goal	(4,425,362)
Operating Reserve Goal	(529,942)
Emergency Reserve Goal (including budgeted capital purchases)	(1,114,644)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>(\$3,414,567)</b>

Capital Reserve Requirement = Accumulated depreciation + 25% combined operating budget  
Operating Reserve Requirement = 25% combined operating budget  
Emergency Reserve Requirement = 10% capital assets

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
WASTEWATER CAPITAL BUDGET  
FISCAL YEAR 2023-24**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
<b>Capital Improvement Plan</b>						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$32,098	\$3,075
			Sub-Total Capital Improvement Plan	\$50,000	\$32,098	\$3,075
<b>Capital Replacement Plan</b>						
15-16	12-11151/12-11182	12-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$5,076	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30%	\$30,600	\$34,348	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$615	N/A
22-23	12-11172	12-11223-46	Sewer Main Replacement-Constellation @ Apollo Way	\$73,000	\$8,905	N/A
22-23	12-11172	12-11223-48	Manhole Ring Replacement (16 ea)	\$32,000	\$18,663	N/A
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	\$27,000	\$0	N/A
22-23	12-11181	12-11223-44	Fence and Gate Repair-L/S #1	\$5,000	\$0	N/A
22-23 **	12-11183	12-11223-45	Ford F-150 Pickup (replace Unit #17, new Unit #25) @ 50%	\$22,750	\$0	N/A
22-23	12-11184	12-11223-49	Confined Space Safety Equipment	\$10,000	\$416	N/A
22-23	12-11182		Computer Workstation (2 ea) @ 50%	\$1,250		N/A
			Sub-Total Capital Replacement Plan	\$217,100	\$68,023	\$0
<b>Capital Outlay Plan</b>						
			Sub-Total Capital Outlay Plan	\$0	\$0	\$0
<b>TOTAL WASTEWATER CAPITAL BUDGET ADOPTED AND PROPOSED</b>				<b>\$267,100</b>	<b>\$100,121</b>	<b>\$3,075</b>
<b>PLANNED WASTEWATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2023-24</b>				<b>\$166,980</b>		

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

	Total Wastewater Reserves	VVCSD Wastewater Reserves	LRWRP Wastewater Reserves
<b>Cash Reserves in Bank on 12/31/22</b>	<b>\$10,090,744</b>	<b>\$2,621,814</b>	<b>\$7,468,930</b>
<b>WCRF held at City of Lompoc</b>	<b>\$742,642</b>	<b>\$0</b>	<b>\$742,642</b>
<b>Less Total Reserve Requirement @ 6/30/24</b>	<b>(\$12,863,726)</b>	<b>(\$2,621,814)</b>	<b>(\$10,241,911)</b>
Capital Reserve Goal	(8,940,298)	(1,732,712)	(7,207,585)
Operating Reserve Goal	(710,840)	(385,567)	(325,273)
Emergency Reserve Goal (including budgeted capital purchases)	(2,469,946)	(503,535)	(1,966,411)
WCRF Debt Requirement (minimum)	(742,642)	0	(742,642)
<b>Net Reserves - available &lt;shortfall&gt;</b>	<b>(\$2,030,340)</b>	<b>\$0</b>	<b>(\$2,030,340)</b>

Capital Reserve Requirement = Accumulated depreciation + 25% combined operating budget

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

Wastewater Capital Reserve Fund (WCRF) Debt Requirement (minimum) = District share of SRF loan amount per year

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2023-24**

**CAPITAL IMPROVEMENT PLAN**

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

**Geographic Information System (GIS) \$100,000  
(Strategic Plan Item #3)**

Create electronic utility drawings for the District's water and wastewater systems and provide a web-based database application that would allow District staff to view and update asset maps and associated data. This will greatly improve maintenance, record-keeping, and accounting of infrastructure such as valves, hydrants, manholes, and pipelines. To date, \$6,978 has been collected from developers for this project.

**CAPITAL REPLACEMENT PLAN**

*Replaces existing equipment, infrastructure, or facilities.*

**Security Systems \$25,000**

Replace the security systems that were installed in 1999 at the Shop Building and the Booster Building in conjunction and compatible with the security system at the new Administrative Office Building. There have been increasing problems with malfunctions and false alarms with current system. Surveillance systems are also being installed where applicable.

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

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

**SCADA Computer \$10,000**

Replace SCADA computer purchased in 2014 with updated equipment.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2023-24**

***SCADA Upgrade*** **\$102,000**

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

***Soft Starter*** **\$11,000**

Purchase two soft starters: one for Well 3B (budgeted FY 22-23) and one as a backup (added for FY 23-24). The District has six soft starters: one on each well and one on each booster pump. Well 3B was out of commission for six months due to a soft starter failure. A new unit has been on backorder since September. It is prudent to keep one on hand.

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

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

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

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

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

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

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

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

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2023-24**

***Ford F-150 Pickup Truck*** **\$45,500**  
***(Capital Improvement Plan)***

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

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

Replace outdated confined space safety lift and harnesses.

***Rehabilitate Well 1B*** **\$33,600**  
***(Capital Improvement Plan)***

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 six years. This well was last rehabilitated in 2018. The \$12,500 cost to inspect the well is funded in the operating expense budget.

***Filter Rehabilitation Project*** **\$450,000**

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 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.

***Lab Equipment*** **\$30,000**

Replace multiple items of lab equipment with one unit from Blue-White Industries. The new equipment will integrate with the new filter system and our new SCADA system. This project also allows us to cancel our \$3,000 annual support contract with Hach.

**Vandenberg Village Community Services District  
Water and Wastewater Capital Budget Summary  
Fiscal Year 2023-24**

**CAPITAL OUTLAY PLAN**

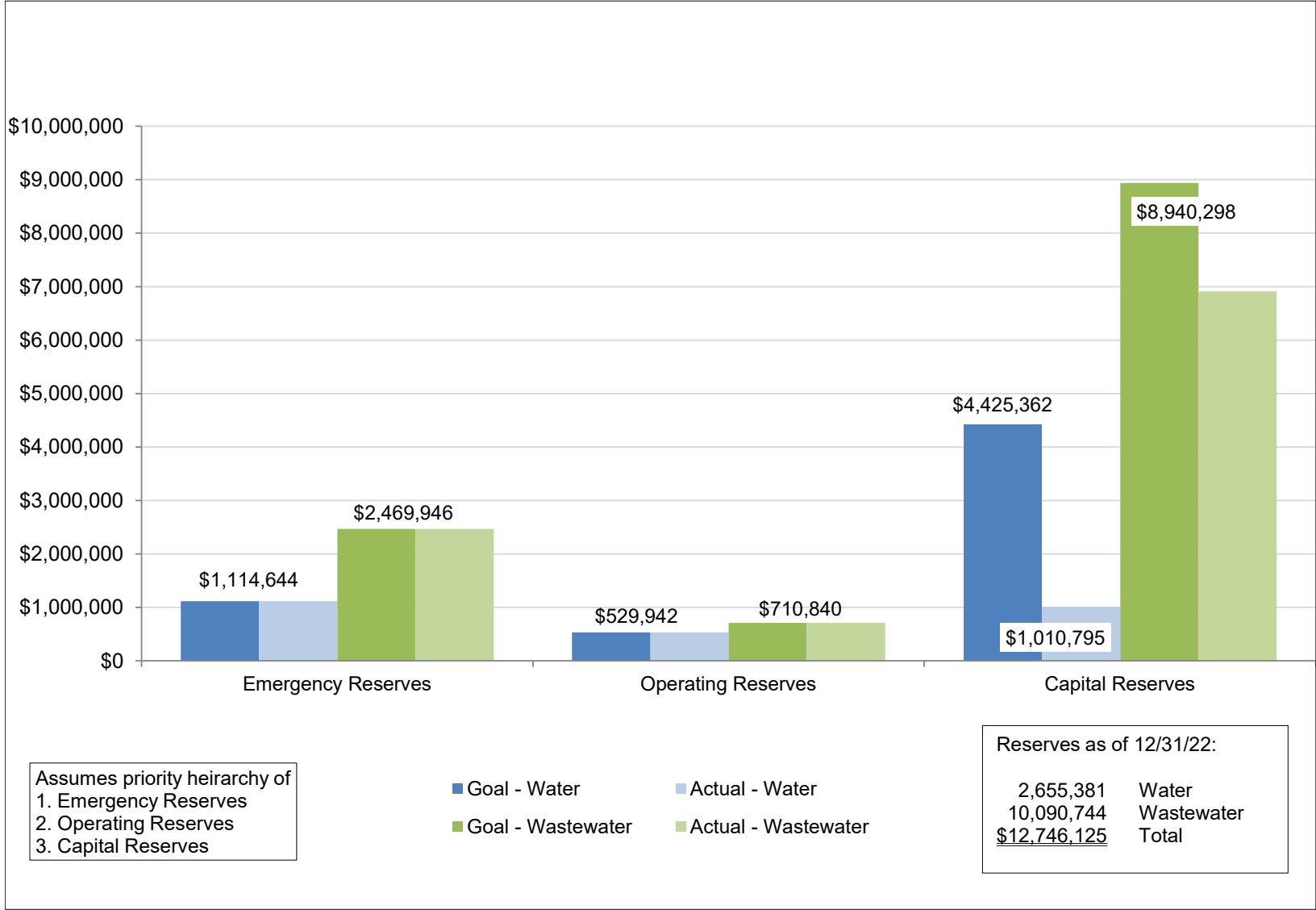
*Purchases or constructs new equipment, infrastructure, or facilities.*

<b><i>New Wells</i></b> <b><i>(Capital Improvement Plan)</i></b>	<b><i>\$350,000</i></b>
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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. Drill a test well at the old County Fire Station. To date, \$19,456 has been collected from developers for this project.



# RESERVE GOALS FISCAL YEAR 2023-24



# 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 2023-24

Below is a summary explanation for each category of the proposed operating budget for the water and wastewater enterprise funds. Although each fund has its own budget and the funds may not be comingled, they are described together in the summary to better represent the operating activities of the District. More detailed information on each line item is available in the District Office for review.

## OPERATING REVENUES

The proposed water and wastewater revenues reflect no changes in rates.

**Water** revenues are projected by using an average number of active customers for a calendar year and five-year historical average water consumption. Since revenue projection is based on historic performance, actual revenue could be better in some months and worse in others.

**Wastewater** revenues are projected by using an average number of active customers. The fees collected are fixed monthly charges; therefore, actual performance varies from budget projection primarily due to residential vacancies.

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

For FY 2023-24, staff estimates a net **water reserve deduction** of approximately \$102,273 and **wastewater reserve deduction** of approximately \$1,159,672 (\$292,867 contribution from wastewater service charges and \$1,452,539 deduction from LRWRP upgrade charges).

## NON-OPERATING REVENUES

**Interest Earnings** are budgeted for the District's investment accounts with the Local Agency Investment Fund (LAIF), Santa Barbara County Treasury; money market account at Rabobank; and Wastewater

**Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2023-24**

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

	December 2021 Interest Rate	December 2022 Interest Rate	FY 23-24 Projection
LAIF	0.23%	2.07%	2.50%
Santa Barbara County	0.30%	0.82%	1.25%
Money Market	0.04%	2.78%	3.50%
WCRF	0.52%	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 changes in the budgets:

**Source of Supply (Wells)** – Budget includes \$4,500 for USGS Groundwater Monitoring; \$12,500 to pull and inspect Well 1B; \$20,000 for SYRWCD pump taxes; \$3,500 for Cloud Seeding; and \$40,000 for the estimated expenses for the Sustainable Groundwater Management Act (SGMA) governance formation.

**Pumping (Boosters)** – Budget includes \$375,000 for purchased power, \$1,750 for generator fuel, and \$10,000 for filter project SCADA programming.

**Water Treatment** – Budget includes \$18,000 for AB2995 SWRCB Water System Fees and \$132,000 for chemicals.

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

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

**Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2023-24**

VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of \$742,642 which offsets a portion of the wastewater reclamation plant capital expenditures. \$1,750,000 has been budgeted for the design of the Floradale Bridge wastewater transmission line which we expect to be billed to VVCSD through the WCRF.

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

***Transmission and Distribution*** – Budget includes routine maintenance and contingencies.

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

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

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

***Administrative and General*** – Budgeted administrative and general costs include \$22,050 for contract services, \$5,000 for legal counsel, and \$13,550 for employee travel expense.

***Director’s Expense*** – Budget includes \$27,850 for director’s travel expenses and salaries.

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

Although there is no cash outlay for depreciation expense, the VVCSD Board of Directors adopted Resolution 99-94 in 1994 that directs staff

**Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2023-24**

to set cash aside based on depreciation expense and establish rates to provide sufficient cash to fund this depreciation expense in order to fund a replacement reserve for replacing capital equipment. The resolution was rescinded and replaced in 2006 by Resolution 176-06 with the same direction to staff.

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.

The FY 2022-23 budget projects only a partial funding of water depreciation (provided revenues and expenses remain steady) and the FY 2023-24 budget anticipates funding no depreciation and, additionally, requiring \$102,273 from reserves to balance the budget.

**Salaries and Benefits** – Many factors affect salaries and benefits in the FY 2023-24 budget which has resulted in an increase of \$61,600 from the FY 2022-23 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 942,800	(FY 2022-23: \$897,800)
Wastewater fund	\$ 528,900	(FY 2022-23: \$512,300)
Total	\$1,471,700	(FY 2022-23: \$1,410,100)

Budgeted salaries increased \$42,100. This includes a 5.5% economic adjustment for all employees. The budget also assumes that employees who are not at the top of their pay scale will receive at least one merit increase. A slight decrease in salaries will be realized by the retirement of the CSR II who was at Step 5 and the hiring of a CSR I who will be at Step 1 for most of this budget period.

Budgeted benefits increased by \$19,500. The additional cost for paid benefits such as insurance, retirement, etc. represents 67.92% of the total base salary the District pays its employees. The new CSR is budgeted at the highest level of health premiums for this budget.

**Vandenberg Village Community Services District  
Water and Wastewater Operating Budget Summary  
Fiscal Year 2023-24**

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
19-20	3% economic adjustment plus 4 <sup>th</sup> field employee	792,000	807,103	+15,103
20-21	2.40% economic adjustment minus six months of 4 <sup>th</sup> field employee	743,200	788,861	+45,661
21-22	1.7% economic adjustment less six months of Service Person II plus six months of Service Person I	771,000	717,584	-53,416
22-23	5.5% economic adjustment	791,800	742,663*	-49,137
23-24	5.5% economic adjustment less CSR II Step 5 plus CSR I Step 1	833,900		

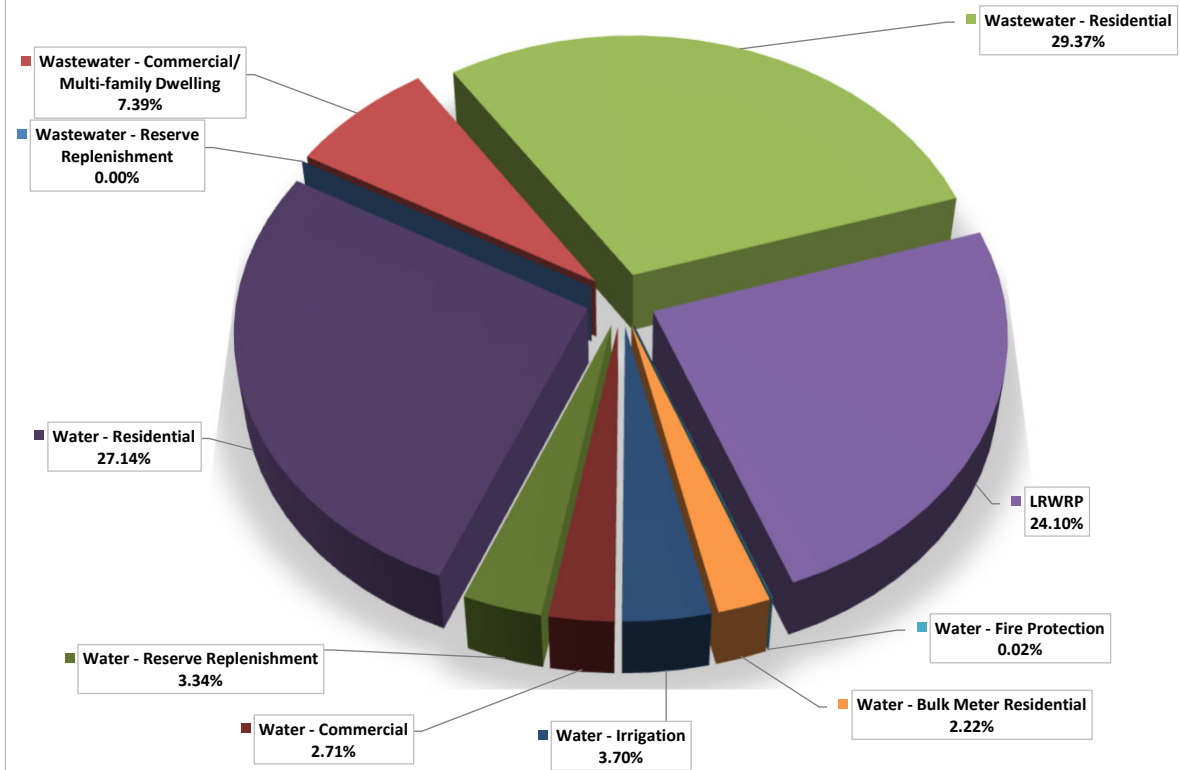
\*projected

**NET OPERATING INCOME <LOSS>**

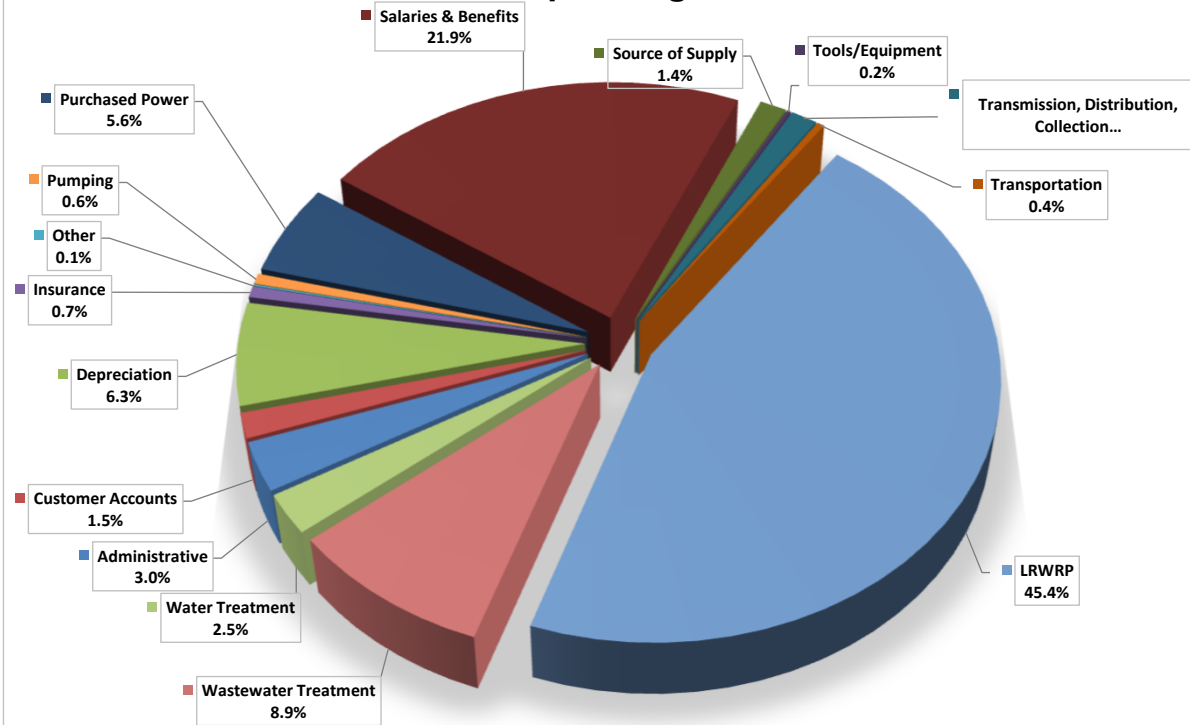
Water Fund	<b>&lt;\$352,273&gt;</b>
Wastewater Fund	<b>\$117,867</b>
LRWRP	<b>&lt;\$1,962,539&gt;</b>

# OPERATING BUDGET FISCAL YEAR 2023-24

## Where Operating Dollars Come From

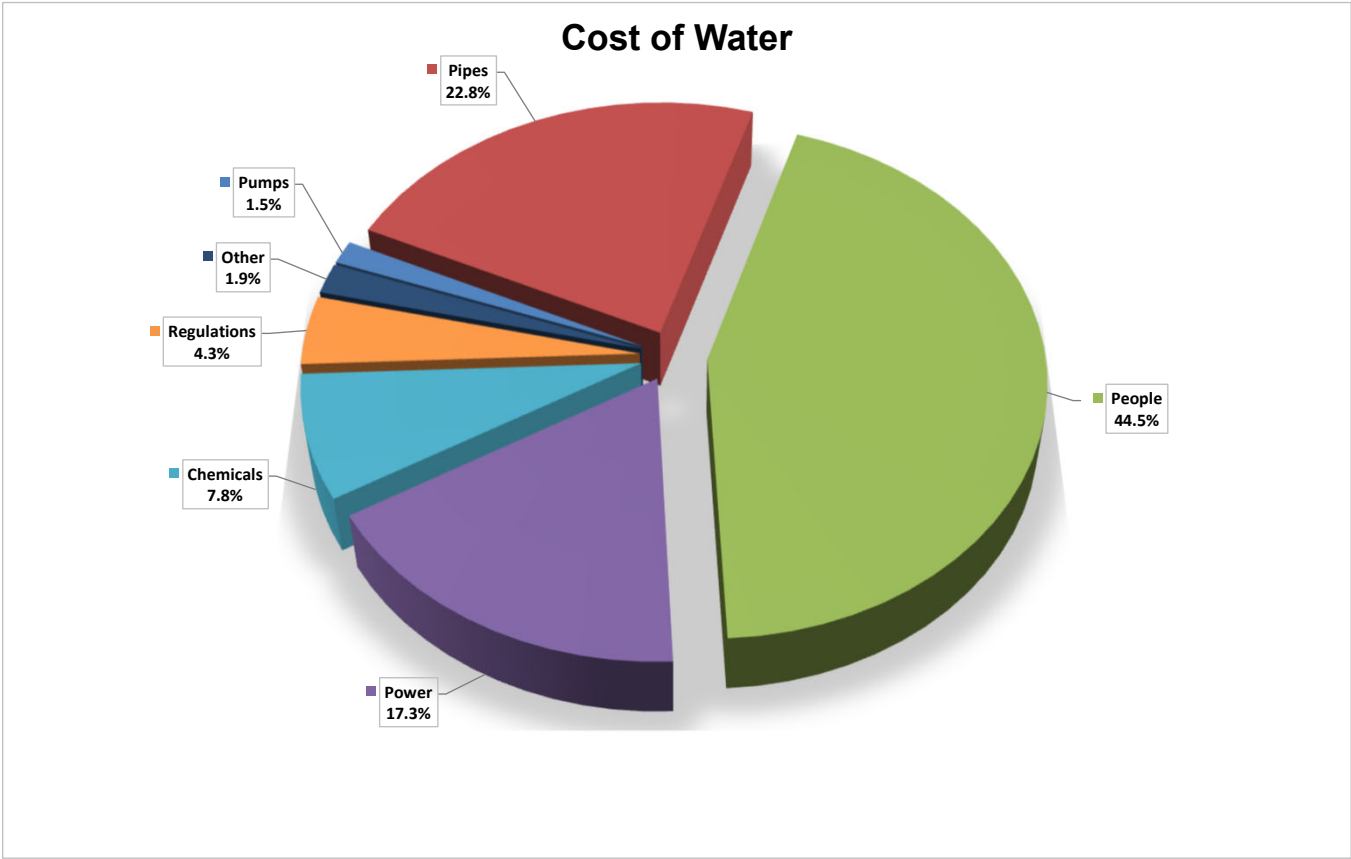


## Where Operating Dollars Go





# OPERATING BUDGET FISCAL YEAR 2023-24



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING/NON-OPERATING BUDGET - WATER  
FISCAL YEAR 2023-24**

	Actual FY Ended 6/30/2022	Adopted Budget 6/30/2023	Projected 6/30/2023	Proposed 6/30/2024	Dollar Change
<b>OPERATING REVENUE</b>					
Water Sales	1,714,301	1,663,164	1,745,510	1,616,734	(46,430)
Reserve Replenishment	152,123	130,100	152,123	150,760	20,660
Sub-Total	<u>\$1,866,424</u>	<u>\$1,793,264</u>	<u>\$1,897,633</u>	<u>\$1,767,494</u>	<u>(\$25,770)</u>
<b>NON-OPERATING</b>					
Non-operating Revenue (Interest Income)	(36,512)	5,200	29,247	61,300	56,100
Non-operating Expenses (Asset Retirement)	28,554	0	100,000	100,000	0
Sub-Total	<u>(\$65,065)</u>	<u>\$5,200</u>	<u>(\$70,753)</u>	<u>(\$38,700)</u>	<u>\$56,100</u>
<b>OPERATING EXPENSE</b>					
Salaries & Benefits	781,299	897,800	885,454	942,800	45,000
Purchased Power	328,026	365,900	324,225	365,900	0
Treatment	115,301	161,525	155,211	165,625	4,100
Insurance	17,144	18,950	21,446	23,325	4,375
Depreciation	201,541	250,000	250,000	250,000	0
Source of Supply	46,662	91,000	31,596	91,500	500
Pumping	8,375	16,882	17,600	30,882	14,000
Transmission and Distribution	75,557	83,500	63,638	57,800	(25,700)
Customer Accounts	46,519	52,245	51,894	54,300	2,055
Administrative	94,246	104,905	91,219	116,385	11,480
Transportation	10,881	13,750	13,238	12,750	(1,000)
Tools/Equipment	4,282	5,150	3,174	5,125	(25)
Other	2,448	3,050	2,051	3,375	325
Sub-Total	<u>\$1,732,280</u>	<u>\$2,064,657</u>	<u>\$1,910,746</u>	<u>\$2,119,767</u>	<u>\$55,110</u>
		+19.2%	-7.5%	+2.7%	
<b>NET INCOME</b>	<u>\$69,079</u>	<u>(\$266,193)</u>	<u>(\$83,866)</u>	<u>(\$390,973)</u>	
+ Depreciation	<u>\$201,541</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>	
<b>ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVE</b>	<u>\$335,685</u>	<u>(\$21,393)</u>	<u>\$236,887</u>	<u>(\$102,273)</u>	
Reserve Contribution Factor	19%	-1%	12%	-5%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING/NON-OPERATING BUDGET - WASTEWATER  
FISCAL YEAR 2023-24**

	Actual FY Ended 6/30/2022	Adopted Budget 6/30/2023	Projected 6/30/2023	Proposed 6/30/2024	Dollar Change
<b>OPERATING REVENUE</b>					
Wastewater Services	1,543,459	1,583,560	1,658,595	1,660,135	76,575
Reserve Replenishment	114,287	73,864	0	0	(73,864)
Sub-Total	<u>\$1,657,747</u>	<u>\$1,657,424</u>	<u>\$1,658,595</u>	<u>\$1,660,135</u>	<u>\$2,712</u>
<b>NON-OPERATING</b>					
Non-operating Revenue (Interest Income)	(143,174)	18,800	106,737	232,800	219,600
Non-operating Expenses (Asset Retirement)	2,833	0	25,000	25,000	0
Sub-Total	<u>(\$146,008)</u>	<u>\$18,800</u>	<u>\$81,737</u>	<u>\$207,800</u>	<u>\$219,600</u>
<b>OPERATING EXPENSE</b>					
Salaries & Benefits	508,082	512,300	512,495	528,900	16,600
Purchased Power	9,450	10,000	10,000	10,000	0
Wastewater Treatment	343,019	650,000	525,000	600,000	(50,000)
Insurance	17,144	18,950	21,446	23,325	4,375
Depreciation	27,461	175,000	155,784	175,000	0
Pumping	20,570	8,628	22,905	12,628	4,000
Collection	13,986	33,100	22,609	33,100	0
Customer Accounts	41,535	47,145	46,911	49,200	2,055
Administrative	73,954	90,485	75,068	85,865	(4,620)
Transportation	10,881	13,750	13,238	12,750	(1,000)
Tools/Equipment	3,336	10,250	20,737	8,125	(2,125)
Other	2,448	3,050	1,896	3,375	325
Sub-Total	<u>\$1,071,865</u>	<u>\$1,572,658</u>	<u>\$1,428,089</u>	<u>\$1,542,268</u>	<u>(\$30,390)</u>
		+46.7%	-9.2%	-1.9%	
<b>NET INCOME</b>	<u>\$439,874</u>	<u>\$103,566</u>	<u>\$312,243</u>	<u>\$325,667</u>	
+ Depreciation	<u>\$27,461</u>	<u>\$175,000</u>	<u>\$155,784</u>	<u>\$175,000</u>	
<b>ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH</b>	<u>\$613,342</u>	<u>\$259,766</u>	<u>\$361,290</u>	<u>\$292,867</u>	
Reserve Contribution Factor	57%	17%	25%	19%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE  
FISCAL YEAR 2023-24**

	Actual FY Ended	Adopted Budget	Projected	Proposed	Dollar Change
	6/30/2022	6/30/2023	6/30/2023	6/30/2024	
<b>OPERATING REVENUE</b>					
LRWRP Upgrade Charge	1,099,203	1,091,857	1,092,640	1,088,552	(3,305)
Sub-Total	<u>\$1,099,203</u>	<u>\$1,091,857</u>	<u>\$1,092,640</u>	<u>\$1,088,552</u>	<u>(3,305)</u>
<b>NON-OPERATING</b>					
Non-operating Revenue (Interest Income)	3,776	3,900	5,000	5,600	1,700
Non-operating Expenses (Asset Retirement)	0	0	0	0	0
Sub-Total	<u>\$3,776</u>	<u>\$3,900</u>	<u>\$5,000</u>	<u>\$5,600</u>	<u>\$1,700</u>
<b>OPERATING EXPENSE</b>					
WCRF	53,531	1,800,000	154,402	1,800,000	0
Debt Service	916,611	643,139	741,091	741,091	11,498
Depreciation	611,522	490,403	490,403	510,000	19,597
Sub-Total	<u>\$1,581,664</u>	<u>\$2,933,542</u>	<u>\$1,385,896</u>	<u>\$3,051,091</u>	<u>\$31,095</u>
		+85.5%	-52.8%	+94.0%	
<b>NET INCOME</b>	<u>(\$478,684)</u>	<u>(\$1,837,785)</u>	<u>(\$288,257)</u>	<u>(\$1,956,939)</u>	
+ Depreciation	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$510,000</u>	
<b>ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVE:</b>	<u>\$132,838</u>	<u>(\$1,607,147)</u>	<u>(\$159,144)</u>	<u>(\$1,446,939)</u>	
Reserve Contribution Factor	8%	-55%	-11%	-47%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2023-24**

		Water	Wastewater	LRWRP	Combined
<b>REVENUE</b>					
41100	Residential	1,225,590	1,326,598		\$2,552,188
41200	Commercial	122,590	333,537		\$456,127
41300	Bulk Metered Residential	100,350			\$100,350
41400	Irrigation	167,280			\$167,280
41700	LRWRP Upgrade Charge			1,088,552	\$1,088,552
42100	Fire Protection	924			\$924
	Reserve Replenishment	150,760	0		\$150,760
		<u>\$1,767,494</u>	<u>\$1,660,135</u>	<u>\$1,088,552</u>	<u>\$4,516,181</u>

<b>EXPENSES</b>					
<b>Source of Supply</b>					
51105	Contract Services	4,500			\$4,500
51112	Pumping Equipment	22,500			\$22,500
51405	SYRWCD Pump Tax	20,000			\$20,000
51415	Groundwater Recharge	44,500			\$44,500
<b>Pumping Equipment</b>					
52105	Contract Services	4,000			\$4,000
52112	Supplies & Repairs	8,882	8,878		\$17,760
52113	SCADA Supplies and Repairs	17,000	3,000		\$20,000
52300	Purchase Power	365,900	10,000		\$375,900
52310	Generator Fuel	1,000	750		\$1,750
<b>Water/Wastewater Treatment</b>					
53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			1,800,000	\$1,800,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	19,100			\$19,100
53118	Water Treatment - Chemicals	132,000			\$132,000
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	8,500			\$8,500
53212	Supplies & Repairs	5,500			\$5,500
53214	Utility Services	525			\$525
<b>Transmission and Distribution</b>					
54103	Waste Discharge Fee	800	3,600		\$4,400
54105	Contract Services	750			\$750
54132	Supplies & Repairs	750			\$750
54205	Contract Services - Reservoirs	4,500			\$4,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2023-24**

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	27,000		\$37,000
54232	Supplies & Repairs - Services	25,000	2,500		\$27,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54242	Supplies & Repairs - Meters	5,000			\$5,000
54252	Supplies & Repairs - Hydrants	5,000			\$5,000
<b>Customer Accounts</b>					
55102	Operating Supplies	4,800	4,800		\$9,600
55104	Utility Services	4,713	4,713		\$9,425
55105	Contract Services	34,875	29,775		\$64,650
55106	Postage	7,413	7,413		\$14,825
55200	Uncollectible Accounts	2,500	2,500		\$5,000
<b>Administrative and General</b>					
56202	Office Supplies	2,750	2,750		\$5,500
56204	Utility Services	6,413	6,413		\$12,825
56205	Contract Services	11,025	11,025		\$22,050
56206	Postage	400	400		\$800
56208	Professional Services	9,825	7,325		\$17,150
56209	Membership Fees and Dues	22,053	6,493		\$28,545
56210	Employee Travel Expense (Direct Payment)	3,313	3,463		\$6,775
56210 1	Employee Travel Expense (Reimbursed)	3,313	3,463		\$6,775
56211	Subscriptions and Books	313	313		\$625
56213	Equipment Rental	750	750		\$1,500
56214	Bank Service Charges	2,625	2,625		\$5,250
56215	LAFCO Mandatory Fees	2,750	2,750		\$5,500
56217	Director Expense (Direct Payment)	11,888	5,938		\$17,825
56217 1	Director Expense (Reimbursed)	7,988	2,038		\$10,025
56301	Property/General Liability Insurance	23,325	23,325		\$46,650
56704	Utility Services	4,375	4,375		\$8,750
56705	Contract Services	19,970	19,110		\$39,080
56712	Supplies & Repairs	3,250	3,250		\$6,500
56713	Computer Supplies & Repairs	3,138	3,138		\$6,275
56714	Furniture and Equipment	250	250		\$500
56810	Election Expense	0	0		\$0
57110	Depreciation	250,000	175,000	510,000	\$935,000
57302	Supplies & Repairs - Transportation	2,750	2,750		\$5,500
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	4,375	7,375		\$11,750

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
OPERATING BUDGET  
FISCAL YEAR 2023-24**

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	750	750		\$1,500
57320	Uniforms	825	825		\$1,650
57321	Uniforms - Reimbursed	400	400		\$800
57350	Safety Supplies	1,750	1,750		\$3,500
57351	Safety Boots	400	400		\$800
<b>Employee Salaries and Benefits</b>					
Various	Salaries	520,500	313,400		\$833,900
56401	Sick/Personal	39,700			\$39,700
56402	Vacation	56,500			\$56,500
56403	Holiday	46,100			\$46,100
56403 1	Floating Holiday	3,600			\$3,600
56406	Medical Insurance	114,400			\$114,400
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	10,500			\$10,500
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	27,300			\$27,300
56417	PERS	161,700			\$161,700
56417	PERS	126,900			\$126,900
56418	Dental Insurance	7,200			\$7,200
56419	Life Insurance	4,500			\$4,500
56421	Workers Compensation	13,600			\$13,600
56423	Vision Care	1,900			\$1,900
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	14,800			\$14,800
56431	SUI	2,100			\$2,100
57463	WW Allocation - Workers Compensation	(7,000)	7,000		\$0
57464	WW Allocation - Employee Benefits	(203,000)	203,000		\$0
57472	WW Allocation - Payroll Taxes	(5,500)	5,500		\$0
		<u>\$2,119,767</u>	<u>\$1,542,268</u>	<u>\$3,051,091</u>	<u>\$6,713,126</u>
Net Income		<u>(\$352,273)</u>	<u>\$117,867</u>	<u>(\$1,962,539)</u>	<u>(\$2,196,945)</u>
Deposit to (Withdrawal from) Reserves		<u>(\$102,273)</u>	<u>\$292,867</u>	<u>(\$1,452,539)</u>	<u>(\$1,261,945)</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - REVENUE  
FISCAL YEAR 2023-24**

		Adopted Budget FYE 2023	Projected June 2023	Proposed Budget * FYE 2024
<b>Water Revenue</b>		<b>\$ 1,793,264</b>	<b>\$ 1,897,633</b>	<b>\$ 1,767,494</b>
11- 41100	Residential	1,273,910	1,315,605	1,225,590
11- 41200	Commercial	107,970	128,615	122,590
11- 41300	Bulk Meter Residential	100,270	104,403	100,350
11- 41400	Irrigation	180,090	195,963	167,280
11- 42100	Fire Protection	924	924	924
	Reserve Replenishment	130,100	152,123	150,760
<b>Wastewater Revenue</b>		<b>\$ 1,657,424</b>	<b>\$ 1,658,595</b>	<b>\$ 1,660,135</b>
12- 41100	Residential	1,263,822	1,325,059	1,326,598
12- 41200	Commercial/Multi-family Dwelling	319,739	333,537	333,537
	Reserve Replenishment	73,864	0	0
<b>LRWRP Upgrade Revenue</b>		<b>\$ 1,091,857</b>	<b>\$ 1,092,640</b>	<b>\$ 1,088,552</b>
12- 41700	Residential	881,758	880,555	880,915
12- 41700	Commercial	33,172	34,332	29,987
12- 41700	Bulk Meter Residential	176,927	177,753	177,649
<b>Operating Revenue</b>		<b>\$4,542,544</b>	<b>\$4,648,868</b>	<b>\$4,516,181</b>
<b>Non-Operating Revenue</b>		<b>\$ 27,900</b>	<b>\$ 140,984</b>	<b>\$ 299,700</b>
11- 49200	Interest Earnings (Investments)	5,200	29,247	61,300
12- 49200	Interest Earnings (Investments)	18,800	106,737	232,800
12- 49201	Interest Earnings (WCRF)	3,900	5,000	5,600
<b>Combined Revenue</b>		<b>\$4,570,444</b>	<b>\$4,789,852</b>	<b>\$4,815,881</b>

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



**BUDGET - WATER OPERATING EXPENSES**  
**FISCAL YEAR 2023-24**

		% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>SOURCE OF SUPPLY (WELLS)</b>									
	USGS Groundwater Monitoring	0%	4,500	4,146	(7.9%)	4,500			
<b>11-51105</b>	<b>Contract Services</b>		<b>4,500</b>	<b>4,146</b>	<b>(7.9%)</b>	<b>4,500</b>			
	Contingencies	0%	10,000	5,000	(50.0%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY23-24)	0%	0	0		12,500	12,500	100.0%	
	Inspect and Repair Well 3A (5 years - next FY27-28)	0%	0	0		0			
	Inspect and Repair Well 3B (5 years - next FY25-26)	0%	0	0		0			
<b>11-51112</b>	<b>Supplies/Repairs - Well Pumping Equipment</b>		<b>10,000</b>	<b>5,000</b>	<b>(50.0%)</b>	<b>22,500</b>	<b>12,500</b>	<b>125.0%</b>	
	SYRWCD Pump Tax	0%	33,000	18,529	(43.9%)	20,000	(13,000)	(39.4%)	Based on anticipated water pumped.
<b>11-51405</b>	<b>SYRWCD Pump Tax</b>		<b>33,000</b>	<b>18,529</b>	<b>(43.9%)</b>	<b>20,000</b>	<b>(13,000)</b>	<b>(39.4%)</b>	
	Cloud Seeding	0%	3,500	3,921	12.0%	4,500	1,000	28.6%	
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	0	(100.0%)	40,000			Estimated share of WMA expenses until GSA funding source is established.
<b>11-51415</b>	<b>Groundwater Management</b>		<b>43,500</b>	<b>3,921</b>	<b>(91.0%)</b>	<b>44,500</b>	<b>1,000</b>	<b>2.3%</b>	
<b>SOURCE OF SUPPLY (WELLS)</b>			<b>\$91,000</b>	<b>\$31,596</b>	<b>(65.3%)</b>	<b>\$91,500</b>	<b>\$500</b>	<b>0.5%</b>	<b>SOURCE OF SUPPLY (WELLS)</b>
<b>PUMPING (BOOSTERS)</b>									
	Contingencies	0%	1,500	1,500	0.0%	1,500			
	Electrician	0%	2,500	2,500	0.0%	2,500			
<b>11-52105</b>	<b>Contract Services (Water only)</b>		<b>4,000</b>	<b>4,000</b>	<b>0.0%</b>	<b>4,000</b>			
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750			
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0		0			
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0		0			
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0		0			
	Soluble Oil	0%	1,000	1,000	0.0%	1,000			
	SCADA DSL charges	30%	882	890	1.0%	882			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	250	0.0%	250			
	SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	0	0		250	250	100.0%	
	Genset Maintenance (2 years - next FY23-24)	50%	0	326		3,750	3,750	100.0%	
	Maintenance - Wells	0%	1,000	1,000	0.0%	1,000			
<b>11-52112</b>	<b>Supplies/Repairs-Pumping Equipment</b>		<b>4,882</b>	<b>5,216</b>	<b>6.8%</b>	<b>8,882</b>	<b>4,000</b>	<b>81.9%</b>	
	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%	0	0		10,000	10,000	100.0%	
<b>11-52113</b>	<b>Supplies/Repairs-SCADA Computer Equipment</b>		<b>7,000</b>	<b>7,000</b>	<b>0.0%</b>	<b>17,000</b>	<b>10,000</b>	<b>142.9%</b>	

**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

		% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	900	886	(1.5%)	900			
	PG&E (water only)	0%	365,000	323,339	(11.4%)	365,000			Based on anticipated water pumped.
<b>11-52300</b>	<b>Purchased Power</b>		<b>365,900</b>	<b>324,225</b>	<b>(11.4%)</b>	<b>365,900</b>			
	Generator Fuel (water only)	0%	1,000	1,384	38.4%	1,000			
<b>11-52310</b>	<b>Generator Fuel</b>		<b>1,000</b>	<b>1,384</b>	<b>38.4%</b>	<b>1,000</b>			
<b>PUMPING (BOOSTERS)</b>			<b>\$382,782</b>	<b>\$341,825</b>	<b>(10.7%)</b>	<b>\$396,782</b>	<b>\$14,000</b>	<b>3.7%</b>	<b>PUMPING (BOOSTERS)</b>
<b>WATER TREATMENT</b>									
	SWRCB Water System Fees (AB2995)	0%	18,000	18,333	1.8%	18,000			
	SWRCB Water System Enforcement Fees	0%	500	500	0.0%	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	600	0.0%	600			
<b>11-53115</b>	<b>Regulatory Fees</b>		<b>19,100</b>	<b>19,433</b>	<b>1.7%</b>	<b>19,100</b>			
	NaOCL	0%	98,000	102,924	5.0%	110,000	12,000	12.2%	
	NaHSO3	0%	22,000	13,580	(38.3%)	22,000			
<b>11-53118</b>	<b>Chemicals</b>		<b>120,000</b>	<b>116,504</b>	<b>(2.9%)</b>	<b>132,000</b>	<b>12,000</b>	<b>10.0%</b>	
	Replace Filter Media (10 years - next FY27-28)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY22-23)	0%	5,000	5,000	0.0%	0	(5,000)	(100.0%)	Scheduled maintenance
<b>11-53203</b>	<b>Contract Services - Filter</b>		<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>	<b>0</b>	<b>(5,000)</b>	<b>(100.0%)</b>	
	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	270	(73.0%)	1,000			
	Quarterly PFAS Tests	0%	2,500	2,500	0.0%	2,500			
	123TCP Tests	0%	0	550		600	600	100.0%	
	Miscellaneous Water Tests	0%	300	0	(100.0%)	300			
	Lead/Copper Testing (3 years - next FY24-25)	0%	0	0		0			
<b>11-53205</b>	<b>Contract Services - Lab</b>		<b>7,900</b>	<b>7,420</b>	<b>(6.1%)</b>	<b>8,500</b>	<b>600</b>	<b>7.6%</b>	
	Routine maintenance	0%	5,000	2,500	(50.0%)	5,000			
	Support contract-Hach	0%	4,000	4,000	0.0%	500	(3,500)	(87.5%)	Annual support contract
<b>11-53212</b>	<b>Supplies/Repairs</b>		<b>9,000</b>	<b>6,500</b>	<b>(27.8%)</b>	<b>5,500</b>	<b>(3,500)</b>	<b>(38.9%)</b>	
	PG&E purchased power for workshop	0%	525	355	(32.4%)	525			
<b>11-53214</b>	<b>Utility Services</b>		<b>525</b>	<b>355</b>	<b>(32.4%)</b>	<b>525</b>			
<b>WATER TREATMENT</b>			<b>\$161,525</b>	<b>\$155,211</b>	<b>(3.9%)</b>	<b>\$165,625</b>	<b>\$4,100</b>	<b>2.5%</b>	<b>WATER TREATMENT</b>

**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>TRANSMISSION &amp; DISTRIBUTION</b>								
	0%	750	794	5.9%	800	50	6.7%	
<b>11-54103</b>	<b>Regulatory Fees</b>	<b>750</b>	<b>794</b>	<b>5.9%</b>	<b>800</b>	<b>50</b>	<b>6.7%</b>	
	0%	500	1,781	256.1%	750	250	50.0%	Billed per ticket submitted by every user within our service area.
<b>11-54105</b>	<b>Contract Services</b>	<b>500</b>	<b>1,781</b>	<b>256.1%</b>	<b>750</b>	<b>250</b>	<b>50.0%</b>	
	0%	750	250	(66.7%)	750			
<b>11-54132</b>	<b>Supplies/Repairs-Miscellaneous</b>	<b>750</b>	<b>250</b>	<b>(66.7%)</b>	<b>750</b>			
	0%	500	500	0.0%	500			
	0%	4,000	4,000	0.0%	4,000			Scheduled replacement of cathodic controller
	0%	0	2,513		0			Scheduled triennial inspection completed FY22-23
	0%	0	5,025		0			Scheduled triennial inspection completed FY22-23
	0%	0	2,513		0			Scheduled triennial inspection completed FY22-23
<b>11-54205</b>	<b>Contract Services - Distribution Reservoirs</b>	<b>4,500</b>	<b>14,550</b>	<b>223.3%</b>	<b>4,500</b>			
	0%	1,000	500	(50.0%)	1,000			
<b>11-54213</b>	<b>Supplies/Repairs- Distribution Reservoirs</b>	<b>1,000</b>	<b>500</b>	<b>(50.0%)</b>	<b>1,000</b>			
	0%	10,000	5,000	(50.0%)	10,000			
<b>11-54222</b>	<b>Supplies/Repairs- Mains</b>	<b>10,000</b>	<b>5,000</b>	<b>(50.0%)</b>	<b>10,000</b>			
	0%	25,000	17,774	(28.9%)	25,000			
<b>11-54232</b>	<b>Supplies/Repairs-Service Connections</b>	<b>25,000</b>	<b>17,774</b>	<b>(28.9%)</b>	<b>25,000</b>			
	0%	5,000	5,000	0.0%	5,000			Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
<b>11-54232 1</b>	<b>Supplies/Repairs-A/P Poly B</b>	<b>5,000</b>	<b>5,000</b>	<b>0.0%</b>	<b>5,000</b>			
	0%	15,000	7,500	(50.0%)	5,000	(10,000)	(66.7%)	
	0%	5,000	2,500	(50.0%)	0	(5,000)	(100.0%)	Replacement of registers not covered by 10-year warranty
	0%	10,000	5,000	(50.0%)	0	(10,000)	(100.0%)	
<b>11-54242</b>	<b>Supplies/Repairs-Meters</b>	<b>30,000</b>	<b>15,000</b>	<b>(50.0%)</b>	<b>5,000</b>	<b>(25,000)</b>	<b>(83.3%)</b>	
	0%	5,000	1,990	(60.2%)	2,500	(2,500)	(50.0%)	
	0%	1,000	1,000	0.0%	2,500	1,500	150.0%	
<b>11-54252</b>	<b>Supplies/Repairs-Hydrants</b>	<b>6,000</b>	<b>2,990</b>	<b>(50.2%)</b>	<b>5,000</b>	<b>(1,000)</b>	<b>(16.7%)</b>	
<b>TRANSMISSION &amp; DISTRIBUTION</b>		<b>\$83,500</b>	<b>\$63,638</b>	<b>(23.8%)</b>	<b>\$57,800</b>	<b>(\$25,700)</b>	<b>(30.8%)</b>	<b>TRANSMISSION &amp; DISTRIBUTION</b>

**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>CUSTOMER ACCOUNTS</b>								
Public Meetings, Public Notices, Facebook Notices	50%	250	125	(50.0%)	250			
Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250			
Printing Costs	50%	450	934	107.5%	1,000	550	122.2%	
Candy, Contingencies	50%	50	50	0.0%	50			
Customer Forms, Deposit Slips	50%	250	315	26.0%	250			
<b>11-55102</b>	<b>Operating Supplies</b>	<b>4,250</b>	<b>4,674</b>	<b>10.0%</b>	<b>4,800</b>	<b>550</b>	<b>12.9%</b>	
Cellular phone and Internet allowance	50%	3,250	2,930	(9.8%)	3,250			
Phone-Shop, Office Fax @ 30% (Frontier)	50%	513	540	5.4%	513			
Phone-Office @ 30% (TierZero, Comcast)	50%	825	900	9.1%	825			
Miscellaneous	50%	125	125	0.0%	125			
<b>11-55104</b>	<b>Utility Services</b>	<b>4,713</b>	<b>4,495</b>	<b>(4.6%)</b>	<b>4,713</b>			
Vehicle Reading System	0%	1,850	1,750	(5.4%)	1,850			
Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
Merchant Account Fees	50%	26,000	27,369	5.3%	27,500	1,500	5.8%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	100	100	0.0%	100			
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			Annual support contract
Backflow Software Subscription	0%	3,250	3,233	(0.5%)	3,250			Annual support contract
Contingencies	50%	250	250	0.0%	250			
<b>11-55105</b>	<b>Contract Services</b>	<b>33,375</b>	<b>34,590</b>	<b>3.6%</b>	<b>34,875</b>	<b>1,500</b>	<b>4.5%</b>	
Postage meter @ 70%	50%	900	729	(19.0%)	900			
Bulk mail postage	50%	6,250	4,657	(25.5%)	6,250			
Permit fee	50%	133	138	3.8%	138	5	3.8%	
Postage meter supplies	50%	125	110	(11.7%)	125			
<b>11-55106</b>	<b>Postage</b>	<b>7,408</b>	<b>5,635</b>	<b>(23.9%)</b>	<b>7,413</b>	<b>5</b>	<b>0.1%</b>	
Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500			
<b>11-55200</b>	<b>Uncollectible Accounts</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>	<b>2,500</b>			
<b>CUSTOMER ACCOUNTS</b>		<b>\$52,245</b>	<b>\$51,894</b>	<b>(0.7%)</b>	<b>\$54,300</b>	<b>\$2,055</b>	<b>3.9%</b>	<b>CUSTOMER ACCOUNTS</b>
<b>INSURANCE</b>								
General Liability (term:October - September)	50%	14,350	14,910	3.9%	16,600	2,250	15.7%	Premium is based on salaries
Cyber Liability (term:October - September)	50%	0	791		875	875	100.0%	New policy
Property Casualty (term:April - March)	50%	4,600	5,745	24.9%	5,850	1,250	27.2%	
<b>11-56301</b>	<b>Property/Gen. Liability Insurance</b>	<b>18,950</b>	<b>21,446</b>	<b>13.2%</b>	<b>23,325</b>	<b>4,375</b>	<b>23.1%</b>	
<b>INSURANCE</b>		<b>\$18,950</b>	<b>\$21,446</b>	<b>13.2%</b>	<b>\$23,325</b>	<b>\$4,375</b>	<b>23.1%</b>	<b>INSURANCE</b>



**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>Below are water only:</b>								
ACWA (Nov)	0%	14,500	13,690	(5.6%)	14,500			Based on water operating expense.
AWWA (Aug)	0%	775	784	1.2%	775			
CRWA (July)	0%	1,200	1,237	3.1%	1,200			
License renewals	0%	650	650	0.0%	650			
Cross Connection Foundation (Dec)	0%	120	120	0.0%	120			
CCWUC (Feb)	0%	75	75	0.0%	75			
<b>11-56209</b>	<b>Membership &amp; Dues</b>	<b>21,803</b>	<b>21,067</b>	<b>(3.4%)</b>	<b>22,053</b>	<b>250</b>	<b>1.1%</b>	
Extended travel expenses, registration, mileage	50%	5,000	2,726	(45.5%)	5,000			
Local travel expenses, registration, mileage, virtual	50%	1,250	835	(33.2%)	1,250			
Meeting meals	50%	150	162	8.1%	150			
SBCCSDA meeting meals	50%	225	291	29.3%	225			
<b>11-56210</b>	<b>Employee Travel Expense (Direct Payment)</b>	<b>3,313</b>	<b>2,007</b>	<b>(39.4%)</b>	<b>3,313</b>			
<b>11-56210-1</b>	<b>Employee Travel Expense (Reimbursed)</b>	<b>3,313</b>	<b>2,007</b>	<b>(39.4%)</b>	<b>3,313</b>			
		6,625	4,014	(39.4%)	6,625			
Newspaper Subscriptions	50%	113	113	0.0%	113			
Jobs Available	50%	25	0	(100.0%)	0	(25)	(100.0%)	
Text books	50%	75	75	0.0%	75			
Miscellaneous	50%	125	230	84.0%	125			
<b>11-56211</b>	<b>Subscription &amp; Books</b>	<b>338</b>	<b>418</b>	<b>23.7%</b>	<b>313</b>	<b>(25)</b>	<b>(7.4%)</b>	
Mailing machine rental	50%	750	627	(16.4%)	750			
Mailing machine equipment tax	50%	0	0		0			
<b>11-56213</b>	<b>Office Equipment Rentals</b>	<b>750</b>	<b>627</b>	<b>(16.4%)</b>	<b>750</b>			
NSF Fees	50%	250	2,922	1068.8%	250			NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	50%	(500)	(3,322)	564.4%	(500)			NSF bank fees are offset by NSF charge billed to customer
Account Analysis Fees	50%	2,750	2,750	0.0%	2,750			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			
<b>11-56214</b>	<b>Bank Service Charges</b>	<b>2,625</b>	<b>2,475</b>	<b>(5.7%)</b>	<b>2,625</b>			
VVCS D Share of LAFCO budget	50%	2,600	2,709	4.2%	2,750	150	5.8%	
<b>11-56215</b>	<b>AB2838 - LAFCO Mandatory Fees</b>	<b>2,600</b>	<b>2,709</b>	<b>4.2%</b>	<b>2,750</b>	<b>150</b>	<b>5.8%</b>	

**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
Meeting refreshments	50%	250	224	(10.6%)	250			
Training and mileage-water	0%	7,400	3,678	(50.3%)	13,600	6,200	83.8%	
SBCCSDA meeting meals	50%	2,300	80	(96.5%)	1,750	(550)	(23.9%)	
Meeting meals	50%	250	250	0.0%	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
Salaries	50%	2,650	2,650	0.0%	3,900	1,250	47.2%	
<b>11-56217 Director's Expense (Direct Payment)</b>		<b>7,813</b>	<b>4,828</b>	<b>(38.2%)</b>	<b>11,888</b>	<b>4,075</b>	<b>52.2%</b>	
<b>11-56217-1 Director's Expense (Reimbursed)</b>		<b>5,163</b>	<b>2,178</b>	<b>(57.8%)</b>	<b>7,988</b>	<b>2,825</b>	<b>54.7%</b>	
		12,975	7,007	(46.0%)	19,875	6,900	53.2%	
Trash - 3745 Constellation	50%	275	292	6.0%	275			
Trash - Shop	50%	825	984	19.3%	825			
Empty roll-off bins at shop	50%	500	500	0.0%	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,234	(17.7%)	1,500			
Dump trips	50%	125	382	205.8%	125			
Document shredding service	50%	1,150	1,478	28.5%	1,150			
<b>11-56704 Utility Services-General Plant</b>		<b>4,375</b>	<b>4,870</b>	<b>11.3%</b>	<b>4,375</b>			
Janitorial - monthly service + windows/carpet	50%	2,500	2,346	(6.2%)	2,500			
Office yard maintenance - 3745 Constellation	50%	900	1,050	16.7%	900			
Alarm service - office, shop	50%	360	528	46.7%	360			
Alarm service - Bstr bldg WATER ONLY	0%	360	405	12.5%	360			
Exterminator	50%	600	592	(1.4%)	600			
Vegetation Management	50%	5,000	5,000	0.0%	10,000	5,000	100.0%	Labor and permit expenses to clear vegetation from sites, roads, and creek
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			
State Lands Leases	0%	500	500	0.0%	500			
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
<b>11-56705 Contract Services-General Plant</b>		<b>14,970</b>	<b>15,171</b>	<b>1.3%</b>	<b>19,970</b>	<b>5,000</b>	<b>33.4%</b>	
Towels	50%	2,000	2,414	20.7%	2,000			
Supplies and repairs	50%	1,250	1,258	0.7%	1,250			
<b>11-56712 Supplies and Repairs - General Plant</b>		<b>3,250</b>	<b>3,672</b>	<b>13.0%</b>	<b>3,250</b>			
Software Upgrades	50%	750	750	0.0%	750			
Maintenance/emergencies	50%	500	500	0.0%	500			
Experts exchange subscription	50%	75	75	0.0%	75			
Adobe Acrobat subscription	50%	513	510	(0.5%)	513			
Microsoft 365 Office subscription	50%	300	297	(1.0%)	300			
Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
Carbonite Service	50%	500	450	(10.0%)	500			
<b>11-56713 Supplies and Repairs - Computer Equip.</b>		<b>3,138</b>	<b>3,038</b>	<b>(3.2%)</b>	<b>3,138</b>			



**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

		% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
	Office equipment	50%	250	250	0.0%	250			
	Refrigerator	50%	875	875	0.0%	0	(875)	(100.0%)	
<b>11-56714</b>	<b>Supplies and Repairs - Furniture &amp; Equipment</b>		<b>1,125</b>	<b>1,125</b>	<b>0.0%</b>	<b>250</b>	<b>(875)</b>	<b>(77.8%)</b>	
	Depreciation	0%	250,000	250,000	0.0%	250,000			Added tank rehabilitation projects to depreciable assets
<b>11-57110</b>	<b>Depreciation</b>		<b>250,000</b>	<b>250,000</b>	<b>0.0%</b>	<b>250,000</b>			
	Elections - November 2024 (FY 24-25)	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	
<b>11-56810</b>	<b>Election Expense</b>		<b>2,000</b>	<b>0</b>	<b>(100.0%)</b>	<b>0</b>	<b>(2,000)</b>	<b>(100.0%)</b>	
<b>ADMINISTRATIVE &amp; GENERAL</b>			<b>\$354,905</b>	<b>\$341,219</b>	<b>(3.9%)</b>	<b>\$366,385</b>	<b>\$11,480</b>	<b>3.2%</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>
<b>EMPLOYEE SALARIES AND BENEFITS</b>									
<b>Various</b>	Salaries	0%	490,600	451,928	(7.9%)	520,500	29,900	6.1%	1.7% increase
<i>Benefits</i>									
<b>11-56401</b>	Sick/Personal	0%	37,900	38,087	0.5%	39,700	1,800	4.7%	
<b>11-56402</b>	Vacation	0%	52,700	77,920	47.9%	56,500	3,800	7.2%	
<b>11-56403</b>	Holiday	0%	43,700	3,429	(92.2%)	46,100	2,400	5.5%	
<b>11-56403 1</b>	Floating Holiday	0%	3,500	43,720	1149.1%	3,600	100	2.9%	
<b>11-56406</b>	Medical Insurance	0%	112,000	125,180	11.8%	114,400	2,400	2.1%	Assumes 5% increase for six months (Jan-Jun)
<b>11-56406</b>	Employee Assistance Plan (EAP)	0%	300	302	0.6%	300			
<b>11-56407</b>	Long Term Disability	0%	10,700	11,848	10.7%	10,500	(200)	(1.9%)	
<b>11-56408</b>	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
<b>11-56410</b>	Employee Educational	0%	3,000	907	(69.8%)	3,000			
<b>11-56416</b>	PERS 457	0%	26,000	12,900	(50.4%)	27,300	1,300	5.0%	Employer match for voluntary employee contribution
<b>11-56417</b>	PERS (Employer Contribution/EPMC)	0%	281,500	307,516	9.2%	161,700	7,100	2.5%	Does not include GASB 16 accrual of CTO/Vac Liability
<b>11-56417</b>	PERS (Unfunded Liability Payment)	0%				126,900			
<b>11-56418</b>	Dental Insurance	0%	7,600	7,598	(0.0%)	7,200	(400)	(5.3%)	
<b>11-56419</b>	Life Insurance	0%	4,900	5,148	5.1%	4,500	(400)	(8.2%)	
<b>11-56421</b>	Work.Comp.Ins. (includes insurance refund)	0%	12,800	8,024	(37.3%)	13,600	800	6.3%	Does not include GASB 16 accrual of CTO/Vac Liability
<b>11-56423</b>	Vision Care	0%	1,900	2,168	14.1%	1,900			
<b>11-56424</b>	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500			
<i>Payroll Taxes</i>									
<b>11-56430</b>	Medicare FICA	0%	14,000	7,237	(48.3%)	14,800	800	5.7%	
<b>11-56431</b>	SUI	0%	2,100	2,100	0.0%	2,100			
<b>11-57463</b>	WW Alloc. Worker's Comp.Ins.	0%	(6,600)	(4,610)	(30.2%)	(7,000)	(400)	6.1%	Portion of benefits allocated to wastewater fund
<b>11-57464</b>	WW Alloc. Employ. Benefits	0%	(199,100)	(211,579)	6.3%	(203,000)	(3,900)	2.0%	Portion of benefits allocated to wastewater fund
<b>11-57472</b>	WW Alloc. Payroll Taxes	0%	(5,400)	(5,570)	3.2%	(5,500)	(100)	1.9%	Portion of benefits allocated to wastewater fund
<b>EMPLOYEE SALARIES AND BENEFITS</b>			<b>\$897,800</b>	<b>\$885,454</b>	<b>(1.4%)</b>	<b>\$942,800</b>	<b>\$45,000</b>	<b>5.0%</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>



**BUDGET - WATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated TO Wastewater	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>OTHER OPERATING EXPENSES</b>								
Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250			
Dump Truck Maintenance (Unit #24)	50%	1,000	1,000	0.0%	0	(1,000)	(100.0%)	Scheduled maintenance
Vehicle Repair	50%	1,500	2,505	67.0%	1,500			
<b>11-57302 Transportation (Field Vehicles)-Other</b>		<b>3,750</b>	<b>4,755</b>	<b>26.8%</b>	<b>2,750</b>	<b>(1,000)</b>	<b>(26.7%)</b>	
Gasoline	50%	10,000	8,483	(15.2%)	10,000			
<b>11-57303 Transportation (Field Vehicles)-Fuel</b>		<b>10,000</b>	<b>8,483</b>	<b>(15.2%)</b>	<b>10,000</b>			
Tools and equipment	50%	2,500	914	(63.5%)	2,500			
Concrete Saw	50%	250	250	0.0%	250			
Weather Station	50%	650	659	1.4%	0	(650)	(100.0%)	
Contingencies	50%	1,250	625	(50.0%)	1,250			
Gator maintenance (2 years - next FY23-24)	50%	0	0		375	375	100.0%	Scheduled maintenance
Tractor maintenance (2 years - next FY24-25)	50%	0	0		0			Scheduled maintenance
<b>11-57312 Tool/Work Equipment-Other</b>		<b>4,650</b>	<b>2,448</b>	<b>(47.4%)</b>	<b>4,375</b>	<b>(275)</b>	<b>(5.9%)</b>	
Diesel Fuel (water only-50% of total)	0%	500	726	45.2%	750	250	50.0%	
<b>11-57313 Tool/Work Equipment-Fuel</b>		<b>500</b>	<b>726</b>	<b>45.2%</b>	<b>750</b>	<b>250</b>	<b>50.0%</b>	
5 shirts for each of the 3 field crew	50%	325	264	(18.8%)	325			
3 shirts for each of the 3 office crew	50%	125	125	0.0%	175	50	40.0%	
1 sweatshirt for each of the 3 field crew (every other year - next FY22-23)	50%	0	0		325	325	100.0%	
1 jacket for each of the 3 field crew	50%	0	82		0			
Hats	50%	50	155	210.3%	0	(50)	(100.0%)	
<b>11-57320 Uniforms</b>		<b>500</b>	<b>626</b>	<b>25.2%</b>	<b>825</b>	<b>325</b>	<b>65.0%</b>	
Jeans-\$200/field crew + MG	50%	400	400	0.0%	400			
<b>11-57321 Uniforms Reimbursement</b>		<b>400</b>	<b>400</b>	<b>0.0%</b>	<b>400</b>			
Safety Supplies	50%	1,250	625	(50.0%)	1,250			
Annual Safety Dinner	50%	500	0	(100.0%)	500			
<b>11-57350 Safety Supplies</b>		<b>1,750</b>	<b>625</b>	<b>(64.3%)</b>	<b>1,750</b>			
Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	400			
<b>11-57351 Safety Boot Reimbursement</b>		<b>400</b>	<b>400</b>	<b>0.0%</b>	<b>400</b>			
<b>OTHER OPERATING EXPENSES</b>		<b>\$21,950</b>	<b>\$18,462</b>	<b>(15.9%)</b>	<b>\$21,250</b>	<b>(\$700)</b>	<b>(3.2%)</b>	<b>OTHER OPERATING EXPENSES</b>
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,064,657</b>	<b>\$1,910,746</b>	<b>(7.5%)</b>	<b>\$2,119,767</b>	<b>\$55,110</b>	<b>2.7%</b>	<b>TOTAL OPERATING EXPENSES</b>
<i>Estimated Funding Deficit</i>		<i>(271,393)</i>	<i>(13,113)</i>		<i>(352,273)</i>			
<i>Budget Comparison</i>		<i>(percent)</i>	<i>(7.5%)</i>		<i>2.7%</i>			
<i>Budget Comparison</i>		<i>(dollar)</i>	<i>(\$153,911)</i>		<i>\$55,110</i>			

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>PUMPING (BOOSTERS)</b>								
Routine Maintenance	50%	1,750	1,750	0.0%	1,750			
SCADA DSL charges	30%	378	382	1.0%	378			
SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	250	0.0%	250			
SBCAPCD Permit Reevaluation Fee (3 years - next FY23-24)	50%	0	0		250	250	100.0%	
Genset Maintenance (2 years - next FY23-24)	50%	0	326		3,750	3,750	100.0%	
Maintenance - Lift Stations	100%	2,500	17,000	580.0%	2,500			
<b>12-52112</b>	<b>Supplies/Repairs-Pumping Equipment</b>	<b>4,878</b>	<b>19,707</b>	<b>304.0%</b>	<b>8,878</b>	<b>4,000</b>	<b>82.0%</b>	
Maintenance/emergencies	30%	1,500	1,500	0.0%	1,500			
Software Support	30%	1,500	1,500	0.0%	1,500			
<b>12-52113</b>	<b>Supplies/Repairs-SCADA Computer Equipment</b>	<b>3,000</b>	<b>3,000</b>	<b>0.0%</b>	<b>3,000</b>	<b>0</b>	<b>0.0%</b>	
PG&E (sewer only)	100%	10,000	10,000	0.0%	10,000			
<b>12-52300</b>	<b>Purchased Power</b>	<b>10,000</b>	<b>10,000</b>	<b>0.0%</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	
Generator Fuel (sewer only)	100%	750	198	(73.6%)	750			
<b>12-52310</b>	<b>Generator Fuel</b>	<b>750</b>	<b>198</b>	<b>(73.6%)</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>	
<b>PUMPING (BOOSTERS)</b>		<b>\$18,628</b>	<b>\$32,905</b>	<b>76.6%</b>	<b>\$22,628</b>	<b>4,000</b>	<b>21.5%</b>	<b>PUMPING (BOOSTERS)</b>
<b>WASTEWATER TREATMENT</b>								
Estimated City of Lompoc treatment costs	100%	650,000	525,000	(19.2%)	600,000	(50,000)	(7.7%)	
<b>12-53105 1</b>	<b>Contract Services- Wastewater Treatment</b>	<b>650,000</b>	<b>525,000</b>	<b>(19.2%)</b>	<b>600,000</b>	<b>(50,000)</b>	<b>(7.7%)</b>	
<b>WASTEWATER TREATMENT</b>		<b>\$650,000</b>	<b>\$525,000</b>	<b>(19.2%)</b>	<b>\$600,000</b>	<b>(50,000)</b>	<b>(7.7%)</b>	<b>WASTEWATER TREATMENT</b>
<b>COLLECTION</b>								
SBCCEHS Hazardous Materials Permit-L/S #1	100%	350	350	0.0%	350			
SWRCB Waste Discharge Fee	100%	3,250	3,128	(3.8%)	3,250			
<b>12-54103</b>	<b>Regulatory Fees</b>	<b>3,600</b>	<b>3,478</b>	<b>(3.4%)</b>	<b>3,600</b>	<b>0</b>	<b>0.0%</b>	
Routine maintenance (wastewater only)	100%	25,000	15,000	(40.0%)	25,000			Anticipated repairs as camera truck discovers problem areas
Offsite Culvert Repair	100%	0	0		0			Scheduled maintenance
Camera van software support contracts	100%	2,000	1,631	(18.4%)	2,000			
<b>12-54222</b>	<b>Supplies/Repairs- Mains</b>	<b>27,000</b>	<b>16,631</b>	<b>(38.4%)</b>	<b>27,000</b>	<b>0</b>	<b>0.0%</b>	
Routine maintenance (wastewater only)	100%	500	500	0.0%	500			
\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000			
Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000	0.0%	1,000			
<b>12-54232</b>	<b>Supplies/Repairs-Service Laterals</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>	
<b>COLLECTION</b>		<b>\$33,100</b>	<b>\$22,609</b>	<b>(31.7%)</b>	<b>\$33,100</b>	<b>0</b>	<b>0.0%</b>	<b>COLLECTION</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>CUSTOMER ACCOUNTS</b>								
Public Meetings, Public Notices, Facebook Notices	50%	250	125	(50.0%)	250			
Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250			
Printing Costs	50%	450	934	107.5%	1,000	550	122.2%	
Candy, Contingencies	50%	50	50	0.0%	50			
Customer Forms, Deposit Slips	50%	250	315	26.0%	250			
<b>12-55102</b>	<b>Operating Supplies</b>	<b>4,250</b>	<b>4,674</b>	<b>10.0%</b>	<b>4,800</b>	<b>550</b>	<b>12.9%</b>	
Cellular phone and Internet allowance	50%	3,250	2,930	(9.8%)	3,250			
Phone-Shop, Office Fax @ 30% (Frontier)	50%	513	540	5.4%	513			
Phone-Office @ 30% (TierZero, Comcast)	50%	825	900	9.1%	825			
Miscellaneous	50%	125	125	0.0%	125			
<b>12-55104</b>	<b>Utility Services</b>	<b>4,713</b>	<b>4,495</b>	<b>(4.6%)</b>	<b>4,713</b>	<b>0</b>	<b>0.0%</b>	
Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
Merchant Account Fees	50%	26,000	27,369	5.3%	27,500	1,500	5.8%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	100	100	0.0%	100			
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			Annual support contract
Contingencies	50%	250	250	0.0%	250			
<b>12-55105</b>	<b>Contract Services</b>	<b>28,275</b>	<b>29,608</b>	<b>4.7%</b>	<b>29,775</b>	<b>1,500</b>	<b>5.3%</b>	
Postage meter @ 70%	50%	900	729	(19.0%)	900			
Bulk mail postage	50%	6,250	4,657	(25.5%)	6,250			
Permit fee	50%	133	138	3.8%	138	5	3.8%	
Postage meter supplies	50%	125	110	(11.7%)	125			
<b>12-55106</b>	<b>Postage</b>	<b>7,408</b>	<b>5,635</b>	<b>(23.9%)</b>	<b>7,413</b>	<b>5</b>	<b>0.1%</b>	
Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500			
<b>12-55200</b>	<b>Uncollectible Accounts</b>	<b>2,500</b>	<b>2,500</b>	<b>0.0%</b>	<b>2,500</b>	<b>0</b>	<b>0.0%</b>	
<b>CUSTOMER ACCOUNTS</b>		<b>\$47,145</b>	<b>\$46,911</b>	<b>(0.5%)</b>	<b>\$49,200</b>	<b>2,055</b>	<b>4.4%</b>	<b>CUSTOMER ACCOUNTS</b>
<b>INSURANCE</b>								
General Liability (term:October - September)	50%	14,350	14,910	3.9%	16,600	2,250	15.7%	Premium is based on salaries
Cyber Liability (term:October - September)	50%	0	791		875	875	100.0%	New policy
Property Casualty (term:April - March)	50%	4,600	5,745	24.9%	5,850	1,250	27.2%	
<b>12-56301</b>	<b>Property/Gen. Liability Insurance</b>	<b>18,950</b>	<b>21,446</b>	<b>13.2%</b>	<b>23,325</b>	<b>4,375</b>	<b>23.1%</b>	
<b>INSURANCE</b>		<b>\$18,950</b>	<b>\$21,446</b>	<b>13.2%</b>	<b>\$23,325</b>	<b>4,375</b>	<b>23.1%</b>	<b>INSURANCE</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>ADMINISTRATIVE &amp; GENERAL</b>								
Office supplies, ink, toner	50%	2,500	2,500	0.0%	2,500			
Envelopes	50%	250	250	0.0%	250			
<b>12-56202 Office Supplies</b>		<b>2,750</b>	<b>2,750</b>	<b>0.0%</b>	<b>2,750</b>	<b>0</b>	<b>0.0%</b>	
Southern California Gas - 3745 Constellation	50%	400	435	8.8%	463	63	15.6%	
Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,200	1,260	5.0%	1,200			
Phone - Office @ 70% (TierZero, Comcast)	50%	2,000	2,100	5.0%	2,250	250	12.5%	
PG&E - 3745 Constellation	50%	2,250	2,426	7.8%	2,500	250	11.1%	
<b>12-56204 Utility Services-Office</b>		<b>5,850</b>	<b>6,222</b>	<b>6.4%</b>	<b>6,413</b>	<b>563</b>	<b>9.6%</b>	
Corbin Willits Systems (MOM software)	50%	4,750	5,384	13.3%	6,250	1,500	31.6%	
Office High Speed Internet	50%	1,250	1,174	(6.1%)	1,250			
Office Cable TV	50%	500	426	(14.7%)	500			
Copier contract	50%	2,300	1,837	(20.1%)	2,300			
Website hosting, domain registration, assessibility compliance	50%	350	176	(49.7%)	350			
Document Scanning Service	50%	250	250		250			
Contingencies	50%	250	125	(50.0%)	125	(125)	(50.0%)	
<b>12-56205 Contract Services-Office</b>		<b>9,650</b>	<b>9,372</b>	<b>(2.9%)</b>	<b>11,025</b>	<b>1,375</b>	<b>14.2%</b>	
Postage meter @ 30%	50%	400	313	(21.9%)	400			
<b>12-56206 Postage</b>		<b>400</b>	<b>313</b>	<b>(21.9%)</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>	
Audit Services	50%	4,058	4,058	0.0%	4,200	143	3.5%	
Legal Counsel	50%	2,500	1,250	(50.0%)	2,500			
Contingencies	50%	625	625	0.0%	625			
<b>12-56208 Professional Services</b>		<b>7,183</b>	<b>5,933</b>	<b>(17.4%)</b>	<b>7,325</b>	<b>143</b>	<b>2.0%</b>	
CSDA (Dec)	50%	4,000	4,093	2.3%	4,250	250	6.3% Based on operating revenue.	
SBCSDA (Dec)	50%	150	150	0.0%	150			
Costco	50%	60	60	0.0%	60			
MSA	50%	35	50	42.9%	35			
APWA (May)	50%	108	108	0.0%	108			
Miscellaneous	50%	50	50	0.0%	50			
GFOA (Aug)	50%	80	0	(100.0%)	80			
<b>Below are wastewater only:</b>								
CWEA Memberships	100%	960	960	0.0%	960			
CWEA Certificate renewals	100%	500	500	0.0%	500			
NAASCO Membership	100%	300	300	0.0%	300			
<b>12-56209 Membership &amp; Dues</b>		<b>6,243</b>	<b>6,271</b>	<b>0.4%</b>	<b>6,493</b>	<b>250</b>	<b>4.0%</b>	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
Extended travel expenses, registration, mileage	50%	5,000	2,726	(45.5%)	5,000			
Local travel expenses, registration, mileage, virtual	50%	1,250	835	(33.2%)	1,250			
Meeting meals	50%	150	162	8.1%	150			
SAMA Meeting	100%	300	438	45.9%	300			
SBCCSDA meeting meals	50%	225	291	29.3%	225			
<b>12-56210 Employee Travel Expense (Direct Payment)</b>		<b>3,463</b>	<b>2,226</b>	<b>(35.7%)</b>	<b>3,463</b>	<b>0</b>	<b>0.0%</b>	
<b>12-56210-1 Employee Travel Expense (Reimbursed)</b>		<b>3,463</b>	<b>2,226</b>	<b>(35.7%)</b>	<b>3,463</b>	<b>0</b>	<b>0.0%</b>	
		6,925	4,452	(35.7%)	6,925	0	0.0%	
Newspaper Subscriptions	50%	113	113	0.0%	113			
Jobs Available	50%	25	0	(100.0%)	0	(25)	(100.0%)	
Text books	50%	75	75	0.0%	75			
Miscellaneous	50%	125	230	84.0%	125			
<b>12-56211 Subscription &amp; Books</b>		<b>338</b>	<b>418</b>	<b>23.7%</b>	<b>313</b>	<b>(25)</b>	<b>(7.4%)</b>	
Mailing machine rental	50%	750	627	(16.4%)	750			
Mailing machine equipment tax	50%	0	0		0			
<b>12-56213 Office Equipment Rentals</b>		<b>750</b>	<b>627</b>	<b>(16.4%)</b>	<b>750</b>	<b>0</b>	<b>0.0%</b>	
NSF Fees	50%	250	2,922	1068.8%	250			NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	50%	(500)	(3,322)	564.4%	(500)			
Account Analysis Fees	50%	2,750	2,750	0.0%	2,750			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			
<b>12-56214 Bank Service Charges</b>		<b>2,625</b>	<b>2,475</b>	<b>(5.7%)</b>	<b>2,625</b>	<b>0</b>	<b>0.0%</b>	
VVCS D Share of LAFCO budget	50%	2,600	2,709	4.2%	2,750	150	5.8%	
<b>12-56215 AB2838 - LAFCO Mandatory Fees</b>		<b>2,600</b>	<b>2,709</b>	<b>4.2%</b>	<b>2,750</b>	<b>150</b>	<b>5.8%</b>	
Meeting refreshments	50%	250	224	(10.6%)	250			
Training and mileage-wastewater	100%	11,600	3,228	(72.2%)	1,700	(9,900)	(85.3%)	
SBCCSDA meeting meals	50%	2,300	80	(96.5%)	1,750	(550)	(23.9%)	
Meeting meals	50%	250	250	0.0%	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
Salaries	50%	2,650	2,650	0.0%	3,900	1,250	47.2%	
<b>12-56217 Director's Expense</b>		<b>9,913</b>	<b>4,603</b>	<b>(53.6%)</b>	<b>5,938</b>	<b>(3,975)</b>	<b>(40.1%)</b>	
<b>12-56217-1 Director's Expense (Reimbursed)</b>		<b>7,263</b>	<b>1,953</b>	<b>(73.1%)</b>	<b>2,038</b>	<b>(5,225)</b>	<b>(71.9%)</b>	
		17,175	6,557	(61.8%)	7,975	(9,200)	(53.6%)	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

	% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
Trash - 3745 Constellation	50%	275	292	6.0%	275			
Trash - Shop	50%	825	984	19.3%	825			
Empty roll-off bins at shop	50%	500	500	0.0%	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,234	(17.7%)	1,500			
Dump trips	50%	125	382	205.8%	125			
Document shredding service	50%	1,150	1,478	28.5%	1,150			
<b>12-56704 Utility Services-General Plant</b>		<b>4,375</b>	<b>4,870</b>	<b>11.3%</b>	<b>4,375</b>	<b>0</b>	<b>0.0%</b>	
Janitorial - monthly service + windows/carpet	50%	2,500	2,346	(6.2%)	2,500			
Office yard maintenance - 3745 Constellation	50%	900	1,050	16.7%	900			
Alarm service - office, shop	50%	360	528	46.7%	360			
Exterminator	50%	600	592	(1.4%)	600			
Vegetation Management	50%	5,000	5,000	0.0%	10,000	5,000	100.0%	Labor and permit expenses to clear vegetation from sites, roads, and creek
Davis Creek Maintenance	50%	2,500	2,500		2,500			
State Lands Leases	0%	0	0		0			
iWater GIS Software Annual Contract	50%	1,000	1,000		1,000			Annual support contract
Contingencies	50%	1,250	1,250	0.0%	1,250			Contingency
<b>12-56705 Contract Services-General Plant</b>		<b>14,110</b>	<b>14,266</b>	<b>1.1%</b>	<b>19,110</b>	<b>5,000</b>	<b>35.4%</b>	
Towels	50%	2,000	2,414	20.7%	2,000			
Supplies and repairs	50%	1,250	1,258	0.7%	1,250			
<b>12-56712 Supplies and Repairs - General Plant</b>		<b>3,250</b>	<b>3,672</b>	<b>13.0%</b>	<b>3,250</b>	<b>0</b>	<b>0.0%</b>	
Software Upgrades	50%	750	750	0.0%	750			
Maintenance/emergencies	50%	500	500	0.0%	500			
Experts exchange subscription	50%	75	75	0.0%	75			
Adobe Acrobat subscription	50%	513	510	(0.5%)	513			
Microsoft 365 Office subscription	50%	300	297	(1.0%)	300			
Microsoft 365 Exchange subscription	50%	500	456	(8.8%)	500			
Carbonite Service	50%	500	450	(10.0%)	500			
<b>12-56713 Supplies and Repairs - Computer Equip.</b>		<b>3,138</b>	<b>3,038</b>	<b>(3.2%)</b>	<b>3,138</b>	<b>0</b>	<b>0.0%</b>	
Office equipment	50%	250	250	0.0%	250			
Refrigerator	50%	875	875	0.0%	0	(875)	(100.0%)	
<b>12-56714 Supplies and Repairs - Furniture &amp; Equipment</b>		<b>1,125</b>	<b>1,125</b>	<b>0.0%</b>	<b>250</b>	<b>(875)</b>	<b>(77.8%)</b>	
Depreciation	100%	175,000	155,784	(11.0%)	175,000			Correction of nderestimation for FY21-22 and addition of new sewer assets
<b>12-57110 Depreciation</b>		<b>175,000</b>	<b>155,784</b>	<b>(11.0%)</b>	<b>175,000</b>	<b>0</b>	<b>0.0%</b>	
Elections - November 2024 (FY 24-25)	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	
<b>12-56810 Election Expense</b>		<b>2,000</b>	<b>0</b>	<b>(100.0%)</b>	<b>0</b>	<b>(2,000)</b>	<b>(100.0%)</b>	
<b>ADMINISTRATIVE &amp; GENERAL</b>		<b>\$265,485</b>	<b>\$230,852</b>	<b>(13.0%)</b>	<b>\$260,865</b>	<b>(4,620)</b>	<b>(1.7%)</b>	<b>ADMINISTRATIVE &amp; GENERAL</b>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
BUDGET - WASTEWATER OPERATING EXPENSES  
FISCAL YEAR 2023-24**

		% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>EMPLOYEE SALARIES AND BENEFITS</b>									
Various	Salaries	100%	301,200	290,735	(3.5%)	313,400	12,200	4.1%	1.7% increase
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	6,600	4,610	(30.2%)	7,000	400	6.1%	
12-57464	WW Alloc. Employ. Benefits	100%	199,100	211,579	6.3%	203,000	3,900	2.0%	
12-57472	WW Alloc. Payroll Taxes	100%	5,400	5,570	3.2%	5,500	100	1.9%	
<b>EMPLOYEE SALARIES AND BENEFITS</b>			<b>\$512,300</b>	<b>\$512,495</b>	<b>0.0%</b>	<b>\$528,900</b>	<b>16,600</b>	<b>3.2%</b>	<b>EMPLOYEE SALARIES AND BENEFITS</b>
<b>OTHER OPERATING EXPENSES</b>									
	Preventative maintenance, operating supplies	50%	1,250	1,250	0.0%	1,250			
	Dump Truck Maintenance (Unit #24)	50%	1,000	1,000	0.0%	0	(1,000)	(100.0%)	Scheduled maintenance
	Vehicle Repair	50%	1,500	2,505	67.0%	1,500			
12-57302	<b>Transportation (Field Vehicles)-Other</b>		<b>3,750</b>	<b>4,755</b>	<b>26.8%</b>	<b>2,750</b>	<b>(1,000)</b>	<b>(26.7%)</b>	
	Gasoline	50%	10,000	8,483	(15.2%)	10,000			
12-57303	<b>Transportation (Field Vehicles)-Fuel</b>		<b>10,000</b>	<b>8,483</b>	<b>(15.2%)</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>	
	Tools and equipment	50%	2,500	914	(63.5%)	2,500			
	Sewer Equipment Maintenance (WW only)	100%	3,000	2,115	(29.5%)	3,000			
	Concrete Saw	50%	250	250	0.0%	250			
	Weather Station	50%	650	659	1.4%	0	(650)	(100.0%)	
	Gas Analyzer	100%	2,100	1,905	(9.3%)	0	(2,100)	(100.0%)	
	Contingencies	50%	1,250	625	(50.0%)	1,250			
	Harben Repair	100%	0	13,544		0			
	Gator maintenance (2 years - next FY23-24)	50%	0	0		375	375	100.0%	Scheduled maintenance
	Tractor maintenance (2 years - next FY24-25)	50%	0	0		0			Scheduled maintenance
12-57312	<b>Tool/Work Equipment-Other</b>		<b>9,750</b>	<b>20,011</b>	<b>105.2%</b>	<b>7,375</b>	<b>(2,375)</b>	<b>(24.4%)</b>	
	Diesel Fuel (sewer only-50% of total)	100%	500	726	45.2%	750	250	50.0%	
12-57313	<b>Tool/Work Equipment-Fuel</b>		<b>500</b>	<b>726</b>	<b>45.2%</b>	<b>750</b>	<b>250</b>	<b>50.0%</b>	
	5 shirts for each of the 3 field crew	50%	325	264	(18.8%)	325			
	3 shirts for each of the 3 office crew	50%	125	125	0.0%	175	50	40.0%	
	1 sweatshirt for each of the 3 field crew (every other year - next FY22-23)	50%	0	0		325	325	100.0%	
	1 jacket for each of the 3 field crew	50%	0	0		0			
	Hats	50%	50	82	63.1%	0	(50)	(100.0%)	
12-57320	<b>Uniforms</b>		<b>500</b>	<b>471</b>	<b>(5.9%)</b>	<b>825</b>	<b>325</b>	<b>65.0%</b>	
	Jeans-\$200/field crew + MG	50%	400	400	0.0%	400			
12-57321	<b>Uniforms Reimbursement</b>		<b>400</b>	<b>400</b>	<b>0.0%</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>	

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - WASTEWATER OPERATING EXPENSES  
 FISCAL YEAR 2023-24

		% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
	Safety Supplies	50%	1,250	625	(50.0%)	1,250			
	Annual Safety Dinner	50%	500	0	(100.0%)	500			
<b>12-57350</b>	<b>Safety Supplies</b>		<b>1,750</b>	<b>625</b>	<b>(64.3%)</b>	<b>1,750</b>	<b>0</b>	<b>0.0%</b>	
	Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	400			
<b>12-57351</b>	<b>Safety Boot Reimbursement</b>		<b>400</b>	<b>400</b>	<b>0.0%</b>	<b>400</b>	<b>0</b>	<b>0.0%</b>	
	<b>OTHER OPERATING EXPENSES</b>		<b>\$27,050</b>	<b>\$35,871</b>	<b>32.6%</b>	<b>\$24,250</b>	<b>(2,800)</b>	<b>(10.4%)</b>	<b>OTHER OPERATING EXPENSES</b>
	<b>TOTAL OPERATING EXPENSES</b>		<b>\$1,572,658</b>	<b>\$1,428,089</b>	<b>(9.2%)</b>	<b>\$1,542,268</b>	<b>(30,390)</b>	<b>(1.9%)</b>	<b>TOTAL OPERATING EXPENSES</b>
	<i>Budget Comparison</i>		<i>(percent)</i>	<b>(9.2%)</b>		<b>(1.9%)</b>			
	<i>Budget Comparison</i>		<i>(dollar)</i>	<b>(144,569)</b>		<b>(30,390)</b>			



VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
 BUDGET - LRWRP DEBT SERVICE  
 FISCAL YEAR 2023-24

REVENUES		Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL</b>								
	Residential	881,758	880,915	(0.1%)	880,915	(843)	(0.1%)	
	Commercial	33,172	29,987	(9.6%)	29,987	(3,185)	(9.6%)	Amount fluctuates due to changes in commercial water usage.
	Bulk Meter Residential	176,927	177,649	0.4%	177,649	723	0.4%	
<b>12-41700</b>	<b>LRWRP Upgrade Charge</b>	<b>1,091,857</b>	<b>1,088,552</b>	<b>(0.3%)</b>	<b>1,088,552</b>	<b>(3,305)</b>	<b>(0.3%)</b>	

<b>LRWRP UPGRADE CHARGE</b>	<b>\$1,091,857</b>	<b>\$1,088,552</b>		<b>\$1,088,552</b>	<b>(3,305)</b>	<b>(0.3%)</b>	
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EXPENSES		% of Budget Allocated FROM Water	Budget FYE 2023	Projected FYE 2023	Percent Over/Under Budget FYE 2023	Staff Proposed FYE 2024	Dollar Change	Percent Change	Notes
<b>LRWRP - WCRF, DEBT SERVICE, DEPRECIATION</b>									
	Capital Improvements to LRWRP	100%	50,000	0	(100.0%)	50,000			
	Floradale Bridge Transmission Line Construction	100%	1,750,000	154,402		1,750,000			Part of County of SB Floradale Bridge Replacement Project
<b>12-53105 2</b>	<b>Contract Services - Treatment Plant Lease (WCRF)</b>		<b>1,800,000</b>	<b>154,402</b>	<b>(91.4%)</b>	<b>1,800,000</b>			
<b>12-25220</b>	Debt Service for LRWRP Upgrade Project-SRF-Principal	100%	643,139	631,842	(1.8%)	654,637	11,498	1.8%	
<b>12-59120</b>	Debt Service for LRWRP Upgrade Project-SRF-Interest	100%	97,953	109,249	11.5%	86,454	(11,498)	(11.7%)	
	<b>Contract Services - Debt Service LRWRP SRF</b>		<b>741,091</b>	<b>741,091</b>	<b>0.0%</b>	<b>741,091</b>	<b>0</b>	<b>0.0%</b>	LRWRP SRF Loan Payment (final payment due 8/31/2029)
	Depreciation - LRWRP	100%	490,403	490,403	0.0%	510,000	19,597	4.0%	
<b>12-57110</b>	<b>Depreciation</b>		<b>490,403</b>	<b>490,403</b>	<b>0.0%</b>	<b>510,000</b>	<b>19,597</b>	<b>4.0%</b>	

<b>LRWRP - WCRF, DEBT SERVICE, DEPRECIATION</b>	<b>\$3,031,494</b>	<b>\$1,385,896</b>		<b>(54.3%)</b>	<b>\$3,051,091</b>	<b>19,597</b>	<b>0.6%</b>	
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<i>Estimated Unfunded Depreciation</i>	<i>(1,939,637)</i>	<i>(297,344)</i>		<i>(1,962,539)</i>			
<i>Budget Comparison</i>	<i>(percent)</i>	<i>(54.3%)</i>		<i>0.6%</i>			
<i>Budget Comparison</i>	<i>(dollar)</i>	<i>(\$1,645,598)</i>		<i>\$19,597</i>			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT  
**ADMINISTRATIVE OVERHEAD FEE**  
 FISCAL YEAR 2023-24

	Budgeted Operating Expense
Water	\$2,119,767
Wastewater	1,542,268
LRWRP	3,051,091
<b>Total</b>	<b>\$6,713,126</b>

**Administrative Salaries**

		% of Total Oper. Exp.
Administrative Salaries (Total Annual PR)	\$571,927	
Employee Benefit, Payroll Taxes & Worker's Compensation @	67.92%    388,453	
<b>Total Administrative Salaries</b>	<u>\$960,380</u>	14.31%

**Other Operating Expenses**

		% of Total Oper. Exp.
Vehicles	25,500	0.38%
Tools & Work Equipment	13,250	0.20%
Insurance - Property Casualty	46,650	0.69%
Uniforms	2,450	0.04%
Safety	4,300	0.06%
Utilities	12,825	0.19%
Office/Misc Expenses	20,575	0.31%
<b>Total Other Operating Expenses</b>	<u>125,550</u>	1.87%
<b>Total</b>		<u>16.18%</u>

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

## History of Administrative Overhead Fees FYE 2009 - 2024

