



FISCAL YEAR 2019-20 BUDGET

MISSION STATEMENT

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

CAPITAL BUDGET

The capital budget expenditures are presented in the following categories:

- **Capital Replacement** – Replaces existing equipment, infrastructure, or facilities.
- **Capital Improvement** – Builds upon or improves existing equipment, infrastructure, or facilities.
- **Capital Outlay** – Purchases or constructs new equipment, infrastructure, or facilities.

The capital budget is funded by reserves.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2019-20**

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, \$5,220 has been collected from developers for this project.

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

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

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

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2019-20**

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.

Administrative Office **\$1,850,000**
(Strategic Plan Item #16)

Replace the existing administrative office at 3757 Constellation Road. In August 2015, the vacant Rabobank building at 3745 Constellation Road was purchased by the District and, in December 2015, an architect was selected to prepare plans to remodel the interior for use as an administrative office. Construction began January 2018 and was completed by August 2018. Project is substantially complete and will be removed from the budget as soon as final invoices are posted to the General Ledger. To date, \$16,239 has been collected from developers for this project.

NaOCl (Sodium Hypochlorite) Pumps (2 ea) **\$36,000**

Replace two obsolete Sodium Hypochlorite pumps and associated piping. The old pumps were purchased in 1998 and have outlived their useful lives.

Soft Starters (2 ea) **\$12,500**

Replace two soft starters at site #1.

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

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2019-20**

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

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

Computer Workstations (1 ea) **\$1,000**

Replace one outdated office computer according to a scheduled replacement plan.

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

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

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

New Wells **\$350,000**
(Strategic Plan Item #11)

Fund preliminary work such as a cultural resources study, biological assessment, and environmental documents to obtain a future well site for the eventual replacement of the District's three wells which are now 30-40 years old. Drill a test well at the old County Fire Station. To date, \$11,851 has been collected from developers for this project.

Hydrant Defuser **\$5,000**

Purchase hydrant defuser to reduce chlorine during hydrant flushing per fresh water discharge permit.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2019-20**

Camera Truck

\$300,000

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2019-20**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	11-11171	11-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,216	\$2,325
17-18	11-11171	11-11218-23	Rehabilitate Tank 1	\$285,000		N/A
17-18	11-11171	11-11218-24	Rehabilitate Tank 3	\$15,000		N/A
18-19	11-11171	11-11219-28	Rehabilitate Tank 5A	\$200,000		N/A
18-19	11-11171	11-11219-29	Rehabilitate Tank 5B	\$200,000		N/A
Sub-Total Capital Improvement Plan				\$750,000	\$2,216	\$2,325
Capital Replacement Plan						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building	\$25,000	\$5,261	N/A
15-16 **	11-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$802,594	\$8,469
17-18	11-11160		NaOCI Pumps (2 ea)	\$36,000		N/A
18-19	11-11172	11-11215-04	Valve Replacement Project (18 each)	\$105,000	\$17,524	N/A
18-19	11-11175	11-11217-16	Hydrant Replacement Project (18 each)	\$130,000	\$32,055	N/A
19-20	11-11172	11-11215-04	Valve Replacement Project (10 each)	\$86,000		N/A
19-20	11-11182		Computer Workstation (1 ea)	\$1,000		N/A
19-20	11-11182		Computer Network Server	\$10,000		N/A
19-20	11-11152		Soft Starters (2 ea)	\$12,500		
19-20	11-11183		Valve Operator and Truck	\$220,000		
Sub-Total Capital Replacement Plan				\$1,550,500	\$857,434	\$8,469
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	New Wells/Test Well	\$350,000	\$297,981	\$9,404
19-20	11-11172		Hydrant Defuser	\$5,000		
Sub-Total Capital Outlay Plan				\$355,000	\$297,981	\$9,404
Total Water Capital Budget				\$2,655,500	\$1,157,630	\$20,197

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

Cash Reserves in Bank on 12/31/18	\$1,905,867
Less Total Reserve Requirement @ 6/30/20	(\$978,228)
Capital Reserve Requirement	(489,742)
Operating Reserve Requirement	(488,328)
Emergency Reserve Requirement (including budgeted capital purchases)	(157)
Net Reserves - available <shortfall>	\$927,640

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 2019-20**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
05-06 **	12-11171	12-11208-53	Geographic Information System (GIS) @ 50%	\$50,000	\$2,201	\$2,895
06-07 **	12-11152	12-11209-60	L/S #1 Replacement	\$275,000	\$135,650	\$11,634
Sub-Total Capital Improvement Plan				\$325,000	\$137,851	\$14,529
Capital Replacement Plan						
15-16 **	12-11181	11-11214-96	Administrative Office Remodel @ 50%	\$925,000	\$802,594	\$7,770
Sub-Total Capital Replacement Plan				\$925,000	\$802,594	\$7,770
Capital Outlay Plan						
19-20	12-11172/12-11184		Camera Truck	\$300,000		N/A
Sub-Total Capital Outlay Plan				\$300,000	\$0	\$0
Total Wastewater Capital Budget				\$1,550,000	\$940,445	\$22,299

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

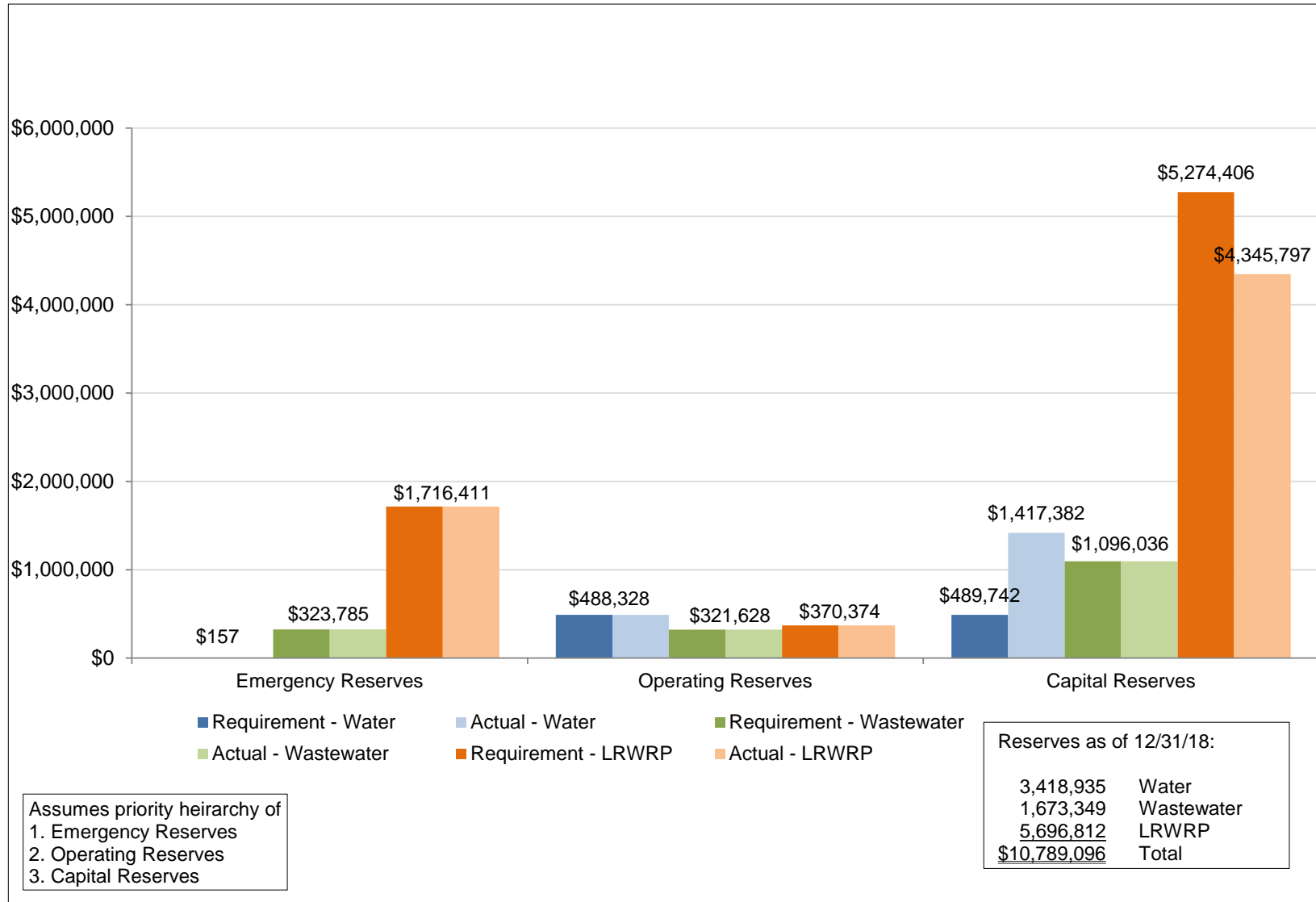
	Wastewater	Less LRWRP	LRWRP
Cash Reserves in Bank on 12/31/18	\$8,174,030	\$1,741,448	\$6,432,582
Less Total Reserve Requirement @ 6/30/20	(\$9,102,640)	(\$1,741,448)	(\$7,361,191)
Capital Reserve Requirement	(6,370,442)	(1,096,036)	(5,274,406)
Operating Reserve Requirement	(692,002)	(321,628)	(370,374)
Emergency Reserve Requirement (including budgeted capital purchases)	(2,040,196)	(323,785)	(1,716,411)
Net Reserves - available <shortfall>	(\$928,610)	\$0	(\$928,610)

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

Operating Reserve Requirement = 25% combined operating budget

Emergency Reserve Requirement = 10% capital assets

RESERVE GOALS FISCAL YEAR 2019-20



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 2019-20

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 2019-20, staff estimates a net **water reserve** contribution of approximately \$29,000 and **wastewater reserve** contribution of approximately \$419,000 from wastewater service charges and \$95,000 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 2019-20**

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

		2018 Interest Rate	FY 19-20 Projection
LAIF	Variable	1.64%	1.64%
Santa Barbara County	Variable	2.40%	2.40%
Money Market	Variable	0.20%	0.20%
WCRF	Variable	1.18%	1.18%

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 60% water, 40% wastewater. Customer related expenses (billing stock, postage, bill inserts) are allocated at 50% to each fund. Payroll for exempt staff and non-exempt office staff is allocated 60% water, 40% wastewater. Payroll for non-exempt field staff is charged to the fund in which the work is performed. Therefore, allocation is based on historical payroll accounting.

The following are significant changes in the budgets:

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

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

Water Treatment – Budget includes \$5,000 to inspect and maintain the filter. Any additional filter media will be included in the FY20-21 budget.

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

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2019-20**

WCRF – This item represents the District’s portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCSD has little control over the annual capital expenditures. The District earns interest on the WCRF balance of \$742,558 which offsets a portion of the wastewater reclamation plant capital expenditures. \$200,000 has been budgeted for the design of the Floradale Bridge wastewater transmission line 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 \$25,000 to replace any remaining meter registers not covered under the 10-year warranty.

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

Insurance – Cost includes general liability and property casualty insurance.

Administrative and General – Budgeted administrative and general costs include \$10,000 for pavement assessment, \$15,000 for legal counsel, and \$17,050 for employee travel expense.

Director’s Expense – Budget includes \$29,150 for director’s travel expenses and salaries.

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

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

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2019-20**

reserve for replacing capital equipment. The resolution was rescinded and replaced in 2006 by Resolution 176-06 with the same direction to staff.

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2019-20 budget which has resulted in an increase of \$59,300 from the FY 2018-19 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 910,500	(FY 2018-19: \$824,195)
Wastewater fund	\$ 435,000	(FY 2018-19: \$373,287)
Total	\$1,345,500	(FY 2018-19: \$1,197,482)

Budgeted salaries increased \$52,600 due to a 3% 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. The budget also includes a fourth field employee due to a retirement postponement.

Budgeted benefits increased by \$6,700 due to the increase resulting from those benefits, such as CalPERS, life insurance, and long-term disability. A reduction in the workers' compensation experience modification factor has offset the increase of benefits by \$6,000. The additional cost for paid benefits such as insurance, retirement, etc. represents 61.9% of the total base salary the District pays its employees.

The table below shows a historical comparison of actual salaries to budget (does not include paid benefits such as holiday, sick, and vacation):

Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance From Budget
15-16	1.30% to 3.30% economic adjustments	651,400	657,124	5,724
16-17	1.10% economic adjustment + 2.00% salary adjustment	676,800	668,187	-8,613
17-18	0.90% economic adjustment	693,500	708,402	14,902

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2019-20**

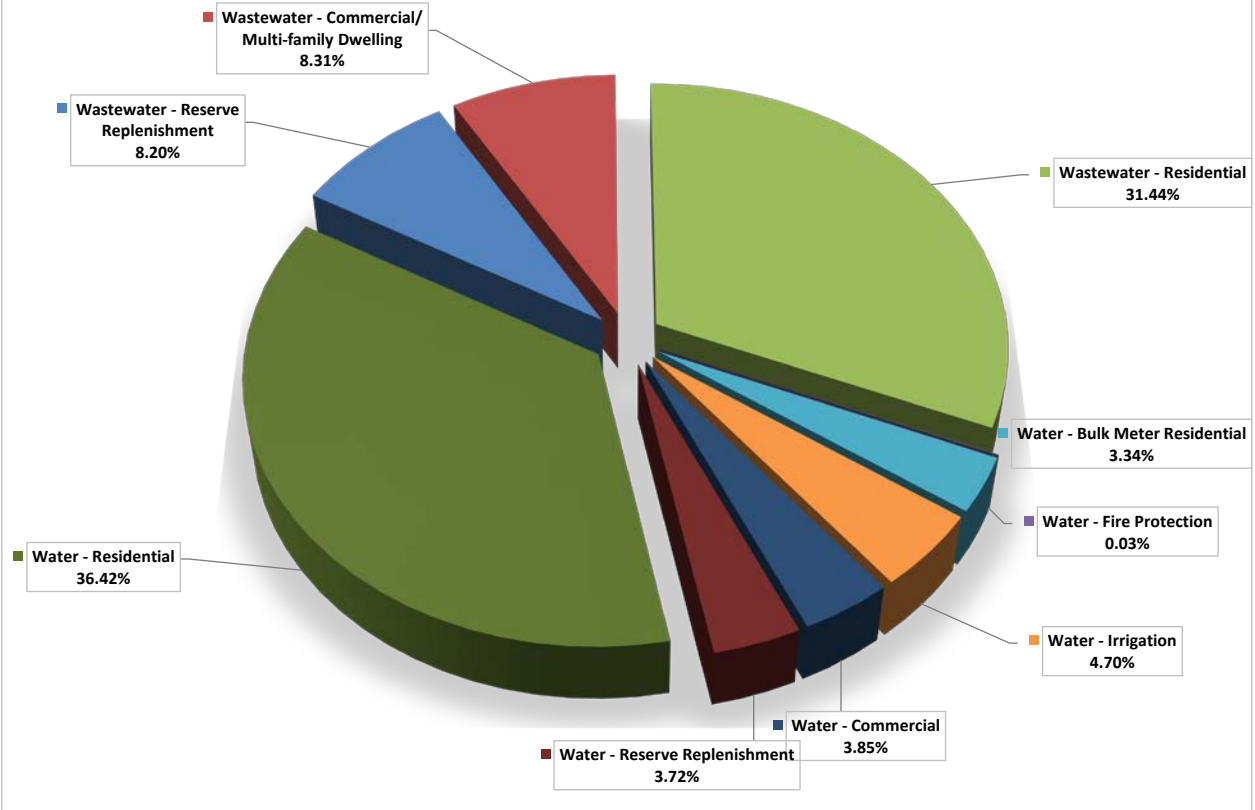
Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance From Budget
18-19	2.40% economic adjustment + 4 th field employee	739,400	733,312 <i>(projected)</i>	-6,088
19-20	3% economic adjustment + 4 th field employee	792,000		

NET INCOME <LOSS>

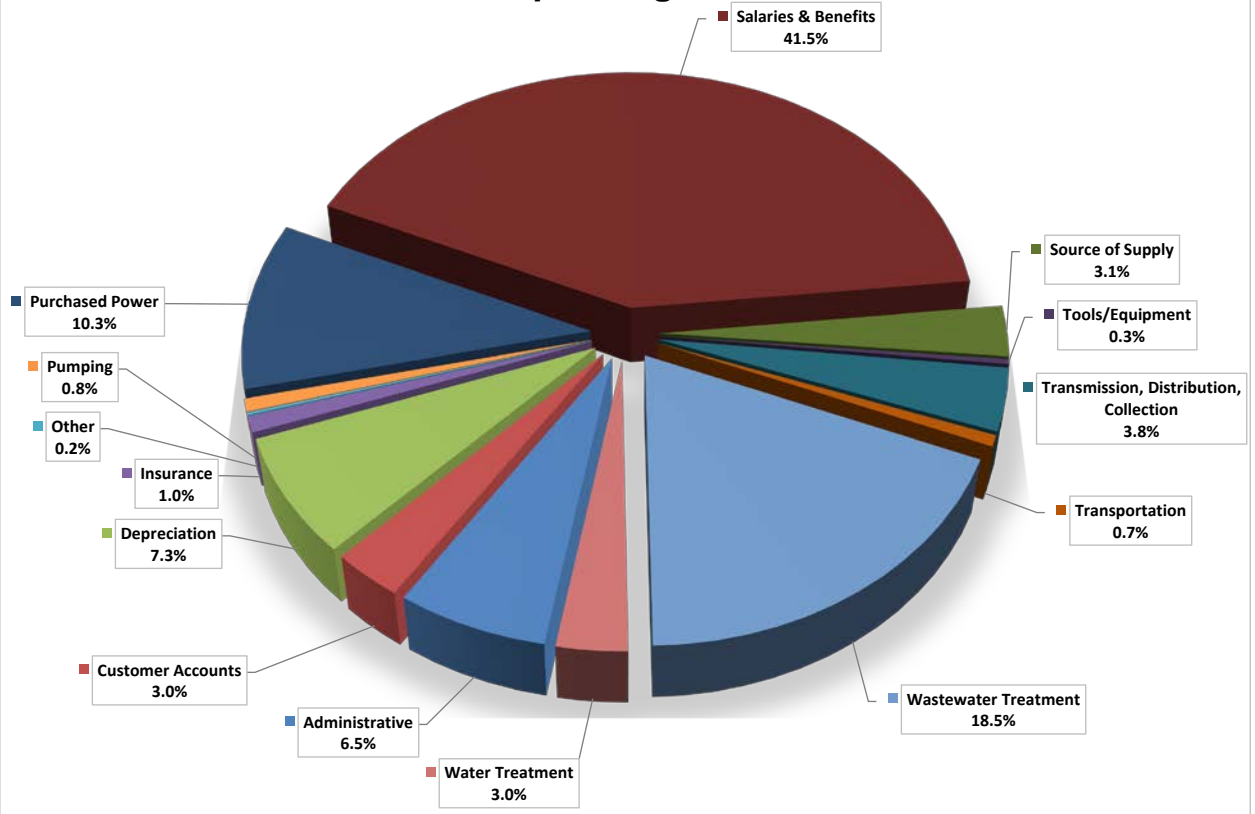
Water Fund	<\$156,299>
Wastewater Fund	\$368,349
LRWRP	<\$395,947>

OPERATING BUDGET FISCAL YEAR 2019-20

Where Operating Dollars Come From



Where Operating Dollars Go



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Dollar Change
OPERATING REVENUE					
Water Sales	1,527,795	1,631,584	1,794,143	1,668,644	37,060
Reserve Replenishment	252,612	150,500	150,567	128,370	(22,130)
Sub-Total	<u>\$1,780,407</u>	<u>\$1,782,084</u>	<u>\$1,944,709</u>	<u>\$1,797,014</u>	<u>\$14,930</u>
NON-OPERATING					
Non-operating Revenue	25,144	32,000	34,539	57,400	25,400
Non-operating Expenses	18,723	20,000	20,000	20,000	0
Sub-Total	<u>\$6,422</u>	<u>\$12,000</u>	<u>\$14,539</u>	<u>\$37,400</u>	<u>\$25,400</u>
OPERATING EXPENSE					
Salaries & Benefits	926,245	867,500	862,824	910,500	43,000
Purchased Power	247,083	270,800	260,650	325,800	55,000
Treatment	87,184	93,975	92,705	98,475	4,500
Insurance	15,834	19,320	15,166	19,320	0
Depreciation	188,158	178,538	187,683	185,000	6,462
Source of Supply	39,187	107,500	104,085	100,500	(7,000)
Pumping	101,592	24,921	25,274	19,921	(5,000)
Transmission and Distribution	53,946	99,775	86,025	89,825	(9,950)
Customer Accounts	31,812	49,578	47,040	50,133	555
Administrative	153,646	131,809	114,948	133,625	1,816
Transportation	15,442	16,020	13,567	13,020	(3,000)
Tools/Equipment	3,432	10,000	6,709	4,000	(6,000)
Other	2,600	2,820	2,884	3,195	375
Sub-Total	<u>\$1,866,161</u>	<u>\$1,872,555</u>	<u>\$1,819,560</u>	<u>\$1,953,313</u>	<u>\$80,758</u>
		+0.3%	-2.8%	+4.3%	
NET INCOME	<u>(\$79,332)</u>	<u>(\$78,471)</u>	<u>\$139,688</u>	<u>(\$118,899)</u>	
+ Depreciation	<u>\$188,158</u>	<u>\$178,538</u>	<u>\$187,683</u>	<u>\$185,000</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$102,404</u>	<u>\$88,067</u>	<u>\$312,832</u>	<u>\$28,701</u>	
Reserve Contribution Factor	5%	5%	17%	1%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Dollar Change
OPERATING REVENUE					
Wastewater Services	1,406,689	1,402,122	1,371,454	1,371,813	(30,309)
Reserve Replenishment	226,247	253,295	283,008	283,048	29,754
Sub-Total	<u>\$1,632,936</u>	<u>\$1,655,416</u>	<u>\$1,654,462</u>	<u>\$1,654,861</u>	<u>(\$555)</u>
NON-OPERATING					
Non-operating Revenue	60,651	68,500	134,093	121,900	53,400
Non-operating Expenses	25	0	0	2,250	0
Sub-Total	<u>\$60,626</u>	<u>\$68,500</u>	<u>\$134,093</u>	<u>\$119,650</u>	<u>\$53,400</u>
OPERATING EXPENSE					
Salaries & Benefits	412,616	418,700	420,970	435,000	16,300
Purchased Power	6,812	6,800	7,006	8,000	1,200
Wastewater Treatment	542,079	600,000	475,000	600,000	0
Insurance	8,539	12,880	10,111	12,880	0
Depreciation	(70,570)	50,546	51,042	50,500	(46)
Pumping	2,500	27,215	26,487	5,215	(22,000)
Collection	3,316	24,800	4,873	34,800	10,000
Customer Accounts	38,093	47,703	45,515	48,253	550
Administrative	86,845	74,476	62,332	75,380	904
Transportation	10,295	10,680	9,044	8,680	(2,000)
Tools/Equipment	5,343	9,675	7,442	5,675	(4,000)
Other	2,079	1,880	1,923	2,130	250
Sub-Total	<u>\$1,047,946</u>	<u>\$1,285,354</u>	<u>\$1,121,745</u>	<u>\$1,286,512</u>	<u>\$1,158</u>
		+22.7%	-12.7%	+0.1%	
NET INCOME					
	<u>\$645,616</u>	<u>\$438,562</u>	<u>\$666,810</u>	<u>\$487,999</u>	
+ Depreciation	<u>(\$70,570)</u>	<u>\$50,546</u>	<u>\$51,042</u>	<u>\$50,500</u>	
ESTIMATED ADDITION TO CASH RESERVES					
	<u>\$514,420</u>	<u>\$420,608</u>	<u>\$583,759</u>	<u>\$418,849</u>	
Reserve Contribution Factor	49%	33%	52%	33%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2019-20**

	Actual FY Ended 6/30/2018	Amended Budget 6/30/2019	Projected 6/30/2019	Staff Proposed 6/30/2020	Dollar Change
OPERATING REVENUE					
LRWRP Upgrade Charge	1,174,373	1,086,322	1,084,800	1,085,547	(775)
Sub-Total	<u>\$1,174,373</u>	<u>\$1,086,322</u>	<u>\$1,084,800</u>	<u>\$1,085,547</u>	<u>(\$775)</u>
OPERATING EXPENSE					
WCRF	(50,000)	250,000	0	250,000	0
Debt Service	916,611	741,091	741,091	741,091	0
Depreciation	611,522	490,403	490,403	490,403	0
Sub-Total	<u>\$1,478,133</u>	<u>\$1,481,494</u>	<u>\$1,231,494</u>	<u>\$1,481,494</u>	<u>\$0</u>
		+0.2%	-16.9%	+15.3%	
NET INCOME	<u>(\$303,760)</u>	<u>(\$395,172)</u>	<u>(\$146,695)</u>	<u>(\$395,947)</u>	
+ Depreciation	<u>\$611,522</u>	<u>\$490,403</u>	<u>\$490,403</u>	<u>\$490,403</u>	
ESTIMATED ADDITION TO CASH RESERVES	<u>\$307,762</u>	<u>\$95,231</u>	<u>\$343,709</u>	<u>\$94,456</u>	
Reserve Contribution Factor	21%	6%	28%	6%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,257,110	1,085,098		\$2,342,208
41200	Commercial	132,980	286,715		\$419,695
41300	Bulk Metered Residential	115,410			\$115,410
41400	Irrigation	162,160			\$162,160
41700	LRWRP Upgrade Charge			1,085,547	\$1,085,547
42100	Fire Protection	984			\$984
	Reserve Replenishment	128,370	283,048		\$411,418
		<u>\$1,797,014</u>	<u>\$1,654,861</u>	<u>\$1,085,547</u>	<u>\$4,537,422</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,000			\$4,000
51112	Pumping Equipment	10,000			\$10,000
51405	SYRWCD Pump Tax	40,000			\$40,000
51415	Groundwater Recharge	46,500			\$46,500
Pumping Equipment					
52105	Contract Services	4,000			\$4,000
52112	Supplies & Repairs	5,171	2,215		\$7,385
52113	SCADA Supplies and Repairs	10,000	2,500		\$12,500
52300	Purchase Power	325,800	8,000		\$333,800
52310	Generator Fuel	750	500		\$1,250
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			250,000	\$250,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	12,800			\$12,800
53118	Water Treatment - Chemicals	66,300			\$66,300
53203	Water Treatment - Filter Media	5,000			\$5,000
53205	Contract Services	5,400			\$5,400
53212	Supplies & Repairs	8,450			\$8,450
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee	550	2,300		\$2,850
54105	Contract Services	275			\$275
54132	Supplies & Repairs	1,500			\$1,500
54205	Contract Services - Reservoirs	2,500			\$2,500
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
54222	Supplies & Repairs - Mains	10,000	30,000		\$40,000
54232	Supplies & Repairs - Services	25,000	2,500		\$27,500
54232 1	Supplies & Repairs - Poly B	5,000			\$5,000
54242	Supplies & Repairs - Meters	38,000			\$38,000
54252	Supplies & Repairs - Hydrants	6,000			\$6,000
Customer Accounts					
55102	Operating Supplies	5,870	5,840		\$11,710
55104	Utility Services	4,600	4,600		\$9,200
55105	Contract Services	28,800	27,100		\$55,900
55106	Postage	8,363	8,213		\$16,575
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	3,600	2,400		\$6,000
56204	Utility Services	6,405	4,270		\$10,675
56205	Contract Services	9,036	6,024		\$15,060
56206	Postage	480	320		\$800
56208	Professional Services	15,689	9,726		\$25,415
56209	Membership Fees and Dues	19,299	4,636		\$23,935
56210	Employee Travel Expense (Direct Payment)	5,025	3,500		\$8,525
56210 1	Employee Travel Expense (Reimbursed)	5,025	3,500		\$8,525
56211	Subscriptions and Books	585	390		\$975
56213	Equipment Rental	1,074	716		\$1,790
56214	Bank Service Charges	3,150	2,100		\$5,250
56215	LAFCO Mandatory Fees	2,550	1,700		\$4,250
56217	Director Expense (Direct Payment)	12,345	5,830		\$18,175
56217 1	Director Expense (Reimbursed)	8,025	2,950		\$10,975
56301	Property/General Liability Insurance	19,320	12,880		\$32,200
56704	Utility Services	5,760	3,840		\$9,600
56705	Contract Services	21,027	13,778		\$34,805
56712	Supplies & Repairs	9,900	6,600		\$16,500
56713	Computer Supplies & Repairs	3,150	2,100		\$5,250
56714	Furniture and Equipment	1,500	1,000		\$2,500
56810	Election Expense	0	0		\$0
57110	Depreciation	185,000	50,500	490,403	\$725,903
57302	Supplies & Repairs - Transportation	3,300	2,200		\$5,500
57303	Fuel - Vehicles	9,720	6,480		\$16,200
57312	Tools	3,600	5,400		\$9,000
57313	Fuel - Equipment	400	275		\$675
57320	Uniforms	615	410		\$1,025

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2019-20**

		Water	Wastewater	LRWRP	Combined
57321	Uniforms - Reimbursed	600	400		\$1,000
57350	Safety Supplies	1,500	1,000		\$2,500
57351	Safety Boots	480	320		\$800
Employee Salaries and Benefits					
Various	Salaries	540,700	251,300		\$792,000
56401	Sick/Personal	37,900			\$37,900
56402	Vacation	54,300			\$54,300
56403	Holiday	40,400			\$40,400
56403 1	Floating Holiday	3,500			\$3,500
56406	Medical Insurance	118,300			\$118,300
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	900			\$900
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	24,000			\$24,000
56417	PERS	220,700			\$220,700
56418	Dental Insurance	7,500			\$7,500
56419	Life Insurance	5,200			\$5,200
56421	Workers Compensation	15,700			\$15,700
56423	Vision Care	2,100			\$2,100
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	13,900			\$13,900
56431	SUI	2,100			\$2,100
57363	WW Allocation - Workers Compensation		6,400		\$6,400
57364	WW Allocation - Employee Benefits		172,100		\$172,100
57372	WW Allocation - Payroll Taxes		5,200		\$5,200
57463	WW Allocation - Workers Compensation	(6,400)			(\$6,400)
57464	WW Allocation - Employee Benefits	(172,100)			(\$172,100)
57472	WW Allocation - Payroll Taxes	(5,200)			(\$5,200)
		<u>\$1,953,313</u>	<u>\$1,286,512</u>	<u>\$1,481,494</u>	<u>\$4,721,319</u>
Net Income		<u>(\$156,299)</u>	<u>\$368,349</u>	<u>(\$395,947)</u>	<u>(\$183,897)</u>
Add to Reserves		<u>\$28,701</u>	<u>\$418,849</u>	<u>\$94,456</u>	<u>\$542,006</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2019-20**

		Amended Budget FYE 2019	Projected June 2019	Proposed Budget * FYE 2020
Water Revenue		\$ 1,782,084	\$ 1,944,709	\$ 1,797,014
11- 41100	Residential	1,217,420	1,343,160	1,257,110
11- 41200	Commercial	149,820	151,243	132,980
11- 41300	Bulk Meter Residential	97,540	100,883	115,410
11- 41400	Irrigation	165,820	197,874	162,160
11- 42100	Fire Protection	984	984	984
	Reserve Replenishment	150,500	150,567	128,370
Wastewater Revenue		\$ 1,655,416	\$ 1,654,462	\$ 1,654,861
12- 41100	Residential	1,107,863	1,084,188	1,085,098
12- 41200	Commercial/Multi-family Dwelling	294,258	287,266	286,715
	Reserve Replenishment	253,295	283,008	283,048
Non-Operating Revenue		\$ 100,500	\$ 168,632	\$ 179,300
11- 49200	Interest Earnings (Investments)	32,000	34,539	57,400
12- 49200	Interest Earnings (Investments)	63,000	128,593	113,200
12- 49201	Interest Earnings (WCRF)	5,500	5,500	8,700
Combined Revenue		\$ 3,538,000	\$ 3,767,803	\$ 3,631,175

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

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
SOURCE OF SUPPLY (WELLS)												
11-51105	USGS Groundwater Monitoring Contract Services	0%	4,000	3,975	(0.6%)	4,000		0.0%	4,000	4,000		
			4,000	3,975	(0.6%)	4,000		0.0%	4,000	4,000		
	Contingencies	0%	10,000	5,000	(50.0%)	10,000		0.0%	10,000	10,000		
	Inspect and Repair Well 1B (5 years - next FY22-23)	0%	0	0	0.0%	0		(100.0%)	0	0		
	Inspect and Repair Well 3A (5 years - next FY23-24)	0%	10,000	10,630	6.3%	0	(10,000)	(100.0%)	0	0		Scheduled maintenance
	Inspect and Repair Well 3B (5 years - next FY23-24)	0%	10,000	3,980	(60.2%)	0	(10,000)	(100.0%)	0	0		Scheduled maintenance
11-51112	Supplies/Repairs - Well Pumping Equipment		30,000	19,610	(34.6%)	10,000	(20,000)	(66.7%)	10,000	10,000		
11-51405	SYRWCD Pump Tax SYRWCD Pump Tax	0%	30,000	34,000	13.3%	40,000	10,000	33.3%	40,000	40,000		Pump tax rates increased and water production has increased.
			30,000	34,000	13.3%	40,000	10,000	33.3%	40,000	40,000		
	Cloud Seeding	0%	3,500	3,500	0.0%	3,500		0.0%	3,500	3,500		
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	43,000	7.5%	43,000	3,000	7.5%	43,000	43,000		
11-51415	Groundwater Management		43,500	46,500	6.9%	46,500	3,000	6.9%	46,500	46,500		
	SOURCE OF SUPPLY (WELLS)		\$107,500	\$104,085	(3.2%)	\$100,500	(\$7,000)	(6.5%)	\$100,500	\$100,500		SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)												
	Contingencies	0%	1,500	1,500	0.0%	1,500		0.0%	1,500	1,500		
11-52105	Electrician Contract Services (Water only)	0%	2,500	2,485	(0.6%)	2,500		0.0%	2,500	2,500		
			4,000	3,985	(0.4%)	4,000		0.0%	4,000	4,000		
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750		0.0%	1,750	1,750		
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0	0		
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0	0		
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0	0.0%	0		(100.0%)	0	0		
	Soluble Oil	0%	1,200	1,200	0.0%	1,200		0.0%	1,200	1,200		
	SCADA DSL charges	20%	1,008	960	(4.8%)	1,008		0.0%	1,008	1,008		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213		0.0%	213	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0	0.0%	0		(100.0%)	0	0		
	Genset Maintenance (2 years - next FY20-21)	50%	1,000	1,081	8.1%	0	(1,000)	(100.0%)	0	0		
	Maintenance - Wells	0%	1,000	4,405	340.5%	1,000		0.0%	1,000	1,000		
11-52112	Supplies/Repairs-Pumping Equipment		6,171	9,608	55.7%	5,171	(1,000)	(16.2%)	5,171	5,171		
	Maintenance/emergencies	20%	6,000	3,000	(50.0%)	6,000		0.0%	6,000	6,000		
	Software Support	20%	8,000	8,000	0.0%	4,000	(4,000)	(50.0%)	4,000	4,000		Preventative maintenance on SCADA operating system
11-52113	Supplies/Repairs-SCADA Computer Equipment		14,000	11,000	(21.4%)	10,000	(4,000)	(28.6%)	10,000	10,000		
	Southern California Gas	0%	800	650	(18.8%)	800		0.0%	800	800		
	PG&E (water only)	0%	270,000	260,000	(3.7%)	325,000	55,000	20.4%	325,000	325,000		
11-52300	Purchased Power		270,800	260,650	(3.7%)	325,800	55,000	20.3%	325,800	325,800		
11-52310	Generator Fuel (water only) Generator Fuel	0%	750	681	(9.2%)	750		0.0%	750	750		
			750	681	(9.2%)	750		0.0%	750	750		
	PUMPING (BOOSTERS)		\$295,721	\$285,924	(3.3%)	\$345,721	\$50,000	16.9%	\$345,721	\$345,721		PUMPING (BOOSTERS)

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
WATER TREATMENT												
	SWRCB Water System Fees (AB2995)	0%	12,000	11,411	(4.9%)	12,000		0.0%	12,000	12,000		
	SWRCB Water System Enforcement Fees	0%	500	500	0.0%	500		0.0%	500	500		
	SBC EHS Hazardous Materials Permit-Site #1	0%	300	300	0.0%	300		0.0%	300	300		
11-53115	Regulatory Fees		12,800	12,211	(4.6%)	12,800		0.0%	12,800	12,800		
	NaOCL	0%	52,300	52,300	0.0%	52,300		0.0%	52,300	52,300		
	NaHSO3	0%	14,000	14,000	0.0%	14,000		0.0%	14,000	14,000		
11-53118	Chemicals		66,300	66,300	0.0%	66,300		0.0%	66,300	66,300		
	Add Filter Media (7 years - next FY21-22)	0%	0	0	0.0%	0		(100.0%)	0	0		
	Filter Inspection/ maintenance (5 years - next FY19-20)	0%	0	0	0.0%	5,000	5,000	100.0%	5,000	5,000		
11-53203	Contract Services - Filter		0	0	0.0%	5,000	5,000	0.0%	5,000	5,000		
	Monthly Bacteria Tests	0%	2,100	1,910	(9.0%)	2,100		0.0%	2,100	2,100		
	General Physical Water Tests	0%	1,000	720	(28.0%)	1,000		0.0%	1,000	1,000		
	Iron/Manganese Tests	0%	1,000	1,152	15.2%	1,000		0.0%	1,000	1,000		
	CCR Water Tests	0%	1,000	1,212	21.2%	1,000		0.0%	1,000	1,000		
	Miscellaneous Water Tests	0%	300	0	(100.0%)	300		0.0%	300	300		
	Lead/Copper Testing (3 years - next FY21-22)	0%	500	400	(20.0%)	0	(500)	(100.0%)	0	0		
11-53205	Contract Services - Lab		5,900	5,394	(8.6%)	5,400	(500)	(8.5%)	5,400	5,400		
	Routine maintenance	0%	5,000	5,000	0.0%	5,000		0.0%	5,000	5,000		
	Support contract-Hach	0%	3,450	3,450	0.0%	3,450		0.0%	3,450	3,450		Annual support contract
11-53212	Supplies/Repairs		8,450	8,450	0.0%	8,450		0.0%	8,450	8,450		
	PG&E purchased power for workshop	0%	525	350	(33.3%)	525		0.0%	525	525		
11-53214	Utility Services		525	350	(33.3%)	525		0.0%	525	525		
	WATER TREATMENT		\$93,975	\$92,705	(1.4%)	\$98,475	\$4,500	4.8%	\$98,475	\$98,475		WATER TREATMENT
TRANSMISSION & DISTRIBUTION												
	SWRCB NPDES Drinking Water Discharge Fee	0%	500	550	10.0%	550	50	10.0%	550	550		
11-54103	Regulatory Fees		500	550	10.0%	550	50	10.0%	550	550		
	USA Tickets	0%	275	275	0.0%	275		0.0%	275	275		
11-54105	Contract Services		275	275	0.0%	275		0.0%	275	275		
	SBC encroachment fees (road permits for repairs)	0%	1,500	750	(50.0%)	1,500		0.0%	1,500	1,500		
11-54132	Supplies/Repairs-Miscellaneous		1,500	750	(50.0%)	1,500		0.0%	1,500	1,500		
	Contingencies	0%	500	0	0.0%	500		0.0%	500	500		
	Cathodic Protection Testing - Site 5 (annual)	0%	2,000	0	0.0%	2,000		0.0%	2,000	2,000		Scheduled replacement of cathodic controller
	Inspect Tank 3 (3 years - next FY20-21)	0%	2,500	0	0.0%	0	(2,500)	(100.0%)	0	0		
	Inspect Tanks 5A, 5B (3 years - next FY20-21)	0%	5,000	0	0.0%	0	(5,000)	(100.0%)	0	0		
	Inspect Tanks 1 (3 years - next FY20-21)	0%	2,500	0	(100.0%)	0	(2,500)	(100.0%)	0	0		
11-54205	Contract Services - Distribution Reservoirs		12,500	0	(100.0%)	2,500	(10,000)	(80.0%)	2,500	2,500		
	Contingencies	0%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
11-54222	Routine maintenance (water only) Supplies/Repairs- Mains	0%	10,000	10,000	0.0%	10,000		0.0%	10,000	10,000		
11-54232	Routine maintenance (water only) Supplies/Repairs-Service Connections	0%	25,000	25,000	0.0%	25,000		0.0%	25,000	25,000		
11-54232 1	Contingencies Supplies/Repairs-A/P Poly B	0%	5,000	5,000	0.0%	5,000		0.0%	5,000	5,000		Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)
11-54242	Routine maintenance Replace meter registers Meters for new development projects Supplies/Repairs-Meters	0% 0% 0%	3,000 25,000 10,000	3,000 25,000 10,000	0.0% 0.0% 0.0%	3,000 25,000 10,000		0.0% 0.0% 0.0%	3,000 25,000 10,000	3,000 25,000 10,000		Replacement of registers not covered by 10 year warranty
11-54252	Dry barrel hydrant repairs Wet barrel hydrant repairs Supplies/Repairs-Hydrants	0% 0%	5,000 1,000	5,000 1,000	0.0% 0.0%	5,000 1,000		0.0% 0.0%	5,000 1,000	5,000 1,000		
	TRANSMISSION & DISTRIBUTION		\$99,775	\$86,025	(13.8%)	\$89,825	(\$9,950)	(10.0%)	\$89,825	\$89,825		TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS												
11-55102	Bill Inserts (3 months) CCR (300 ea x color rate x 2-side) (water only) Prop 218 Notices (3,300 ea) Public Meetings, Public Notices Billing Stock, Window Envelopes, Return Envelopes Bill Printing Costs Candy, Contingencies Customer Forms Operating Supplies	50% 0% 50% 50% 50% 50% 50% 50%	200 25 75 250 3,250 1,250 50 375	100 25 75 250 3,250 1,250 50 375	(50.0%) 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0%	250 30 165 250 3,250 1,500 50 375	50 5 90	25.0% 20.0% 120.0% 0.0% 0.0% 20.0% 0.0% 0.0%	250 30 165 250 3,250 1,500 50 375	250 30 165 250 3,250 1,500 50 375		
11-55104	Cellular phone and Internet allowance Phone-Shop, Office Fax @ 30% (Frontier) Phone-Office @ 30% (TierZero, Comcast) Miscellaneous Utility Services	50% 50% 50% 50%	3,225 440 250 125	3,300 433 646 37	2.3% (1.6%) 158.5% (70.5%)	3,360 440 675 125	135 425	4.2% 0.0% 170.0% 0.0%	3,360 440 675 125	3,360 440 675 125		
11-55105	Vehicle Reading System Melissa Software (barcoding) Merchant Account Fees Formsite subscription Folder/Inserter service agreement Contingencies Contract Services	0% 50% 50% 50% 50% 50%	1,700 1,063 25,000 50 1,138 250	1,500 1,063 23,397 75 764 250	(11.8%) 0.0% (6.4%) 50.0% (32.8%) 0.0%	1,700 900 25,000 75 875 250	(163) 25	(15.3%) 0.0% 0.0% 50.0% (23.1%) 0.0%	1,700 900 25,000 75 875 250	1,700 900 25,000 75 875 250		Annual support contract
	Postage for prop 218 notices Postage for CCR Postage for separate mailers Postage meter @ 70%	50% 0% 50% 50%	75 150 875 900	0 0 438 900	(100.0%) (100.0%) (50.0%) 0.0%	75 150 875 900		0.0% 0.0% 0.0% 0.0%	75 150 875 900	75 150 875 900		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
	Monthly bills	50%	6,000	6,000	0.0%	6,000		0.0%	6,000	6,000		
	Permit fee	50%	113	113	0.0%	113		0.0%	113	113		
	Postage meter supplies	50%	250	250	0.0%	250		0.0%	250	250		
11-55106	Postage		8,363	7,700	(7.9%)	8,363		0.0%	8,363	8,363		
	Bad debt writeoffs-water	0%	2,500	2,500	0.0%	2,500		0.0%	2,500	2,500		
11-55200	Uncollectible Accounts		2,500	2,500	0.0%	2,500		0.0%	2,500	2,500		
	CUSTOMER ACCOUNTS		\$49,578	\$47,040	(5.1%)	\$50,133	\$555	1.1%	\$50,133	\$50,133		CUSTOMER ACCOUNTS
INSURANCE												
	General Liability (term:October - September)	40%	16,740	15,166	(9.4%)	16,740		0.0%	16,740	16,740		Premium is based on salaries
	Property Casualty (term:April - March)	40%	2,580	0	(100.0%)	2,580		0.0%	2,580	2,580		
11-56301	Property/Gen. Liability Insurance		19,320	15,166	(21.5%)	19,320		0.0%	19,320	19,320		
	INSURANCE		\$19,320	\$15,166	(21.5%)	\$19,320		0.0%	\$19,320	\$19,320		INSURANCE
ADMINISTRATIVE & GENERAL												
	Office supplies, ink, toner	40%	3,000	3,000	0.0%	3,000		0.0%	3,000	3,000		
	Envelopes	40%	600	600	0.0%	600		0.0%	600	600		
11-56202	Office Supplies		3,600	3,600	0.0%	3,600		0.0%	3,600	3,600		
	Southern California Gas - 3745 Constellation	40%	420	420	0.0%	420		0.0%	420	420		
	Phone-Shop, Office Fax @ 70% (Frontier)	40%	1,200	1,434	19.5%	1,425	225	18.8%	1,425	1,425		
	Phone-Office @ 70% (TierZero, Comcast)	40%	720	928	28.8%	1,860	1,140	158.3%	1,860	1,860		
	PG&E - 3745 Constellation	40%	3,420	3,022	(11.6%)	2,700	(720)	(21.1%)	2,700	2,700		
11-56204	Utility Services-Office		5,760	5,803	0.8%	6,405	645	11.2%	6,405	6,405		
	Corbin Willits Systems (MOM software)	40%	5,160	5,160	0.0%	5,160		0.0%	5,160	5,160		
	Office High Speed Internet	40%	1,200	1,436	19.7%	1,050	(150)	(12.5%)	1,050	1,050		
	Office Cable TV	40%	120	273	127.7%	240	120	100.0%	240	240		
	Copier contract	40%	1,440	1,440	0.0%	1,866	426	29.6%	1,866	1,866		
	Website hosting, domain registration	40%	120	120	0.0%	120		0.0%	120	120		
	Document Scanning Service	40%	0	0	0.0%	300	300	100.0%	300	300		
	Contingencies	40%	300	300	0.0%	300		0.0%	300	300		
11-56205	Contract Services-Office		8,340	8,730	4.7%	9,036	696	8.3%	9,036	9,036		
	Postage meter @ 30%	40%	480	480	0.0%	480		0.0%	480	480		
11-56206	Postage		480	480	0.0%	480		0.0%	480	480		
	Audit Services	40%	4,680	4,680	0.0%	4,389	(291)	(6.2%)	4,389	4,389		
	Legal Counsel	40%	9,000	4,500	(50.0%)	9,000		0.0%	9,000	9,000		
	IRWM Plan Share	0%	1,750	1,750	0.0%	2,000	250	14.3%	2,000	2,000		Integrated Regional Water Management Plan Administration Costs
	Contingencies	40%	300	300	0.0%	300		0.0%	300	300		
11-56208	Professional Services		15,730	11,230	(28.6%)	15,689	(41)	(0.3%)	15,689	15,689		
	CSDA (Dec)	40%	4,005	4,044	1.0%	4,200	195	4.9%	4,200	4,200		
	SBCCSDA (Dec)	40%	180	180	0.0%	180		0.0%	180	180		
	Costco	40%	66	66	0.0%	66		0.0%	66	66		
	MSA	40%	42	42	0.0%	42		0.0%	42	42		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

	% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2019	FYE 2019	FYE 2019	FYE 2020			FYE 2020	FYE 2020		
								3/19/2019	4/2/2019		
Miscellaneous	40%	120	120	0.0%	120		0.0%	120	120		
GFOA (Aug)	40%	96	96	0.0%	96		0.0%	96	96		
Below are water only:											
ACWA (Nov)	0%	10,800	11,550	6.9%	12,500	1,700	15.7%	12,500	12,500		
CRWA (July)	0%	1,100	1,070	(2.7%)	1,100		0.0%	1,100	1,100		
AWWA (Aug)	0%	425	420	(1.2%)	425		0.0%	425	425		
License renewals	0%	350	240	(31.4%)	350		0.0%	350	350		
Cross Connection Foundation (Dec)	0%	120	120	0.0%	120		0.0%	120	120		
CCWUC (Feb)	0%	100	100	0.0%	100		0.0%	100	100		
Groundwater Foundation (Sept)	0%	0	0	0.0%	0		(100.0%)	0	0		
11-56209 Membership & Dues		17,404	18,048	3.7%	19,299	1,895	10.9%	19,299	19,299		
Extended travel expenses, registration, mileage	40%	9,000	6,490	(27.9%)	9,000		0.0%	9,000	9,000		
Local travel expenses, registration, mileage	40%	600	600	0.0%	600		0.0%	600	600		
Meeting meals	40%	180	180	0.0%	180		0.0%	180	180		
SBCSCDA meeting meals	40%	270	270	0.0%	270		0.0%	270	270		
11-56210 Employee Travel Expense (Direct Payment)		5,025	3,770	(25.0%)	5,025		0.0%	5,025	5,025		
11-56210-1 Employee Travel Expense (Reimbursed)		5,025	3,770	(25.0%)	5,025		0.0%	5,025	5,025		
		10,050	7,540	(25.0%)	10,050		0.0%	10,050	10,050		
Newspaper Subscriptions	40%	105	117	11.0%	105		0.0%	105	105		
Jobs Available	40%	30	27	(10.0%)	30		0.0%	30	30		
Text books	40%	300	300	0.0%	300		0.0%	300	300		
Miscellaneous	40%	150	150	0.0%	150		0.0%	150	150		
11-56211 Subscription & Books		585	594	1.5%	585		0.0%	585	585		
Mailing machine rental	40%	1,020	1,020	0.0%	1,044	24	2.4%	1,044	1,044		
Mailing machine agreement	40%	0	0	0.0%	0		(100.0%)	0	0		
Mailing machine equipment tax	40%	30	30	0.0%	30		0.0%	30	30		
11-56213 Office Equipment Rentals		1,050	1,050	0.0%	1,074	24	2.3%	1,074	1,074		
NSF Fees	40%	300	300	0.0%	300		0.0%	300	300		NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	40%	(600)	(720)	20.0%	(600)		0.0%	(600)	(600)		
Account Analysis Fees	40%	2,700	3,236	19.9%	3,300	600	22.2%	3,300	3,300		
Miscellaneous Bank Fees	40%	150	150	0.0%	150		0.0%	150	150		
11-56214 Bank Service Charges		2,550	2,966	16.3%	3,150	600	23.5%	3,150	3,150		
VCSD Share of LAFCO budget	40%	2,550	2,406	(5.6%)	2,550		0.0%	2,550	2,550		
11-56215 AB2838 - LAFCO Mandatory Fees		2,550	2,406	(5.6%)	2,550		0.0%	2,550	2,550		
Meeting refreshments	40%	300	300	0.0%	300		0.0%	300	300		
Training and mileage-water	0%	11,300	11,300	0.0%	13,200	1,900	16.8%	13,200	13,200		
SBCSCDA meeting meals	40%	2,100	2,100	0.0%	2,100		0.0%	2,100	2,100		
Meeting meals	40%	300	300	0.0%	300		0.0%	300	300		
Miscellaneous Expenses	40%	150	150	0.0%	150		0.0%	150	150		
Salaries	40%	4,320	4,320	0.0%	4,320		0.0%	4,320	4,320		
11-56217 Director's Expense (Direct Payment)		11,395	11,395	0.0%	12,345	950	8.3%	12,345	12,345		
11-56217-1 Director's Expense (Reimbursed)		7,075	7,075	0.0%	8,025	950	13.4%	8,025	8,025		
		18,470	18,470	0.0%	20,370	1,900	10.3%	20,370	20,370		

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2019-20**

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
	Trash - 3745 Constellation	40%	660	590	(10.6%)	330	(330)	(50.0%)	330	330		
	Trash - Shop	40%	900	885	(1.7%)	900		0.0%	900	900		
	Empty roll-off bins at shop	40%	480	216	(55.0%)	480		0.0%	480	480		
	Water/Wastewater Service - 3745 Constellation	40%	3,000	4,505	50.2%	2,700	(300)	(10.0%)	2,700	2,700		
	Dump trips	40%	300	210	(30.1%)	150	(150)	(50.0%)	150	150		
	Document shredding service	40%	450	1,181	162.4%	1,200	750	166.7%	1,200	1,200		
11-56704	Utility Services-General Plant		5,790	7,587	31.0%	5,760	(30)	(0.5%)	5,760	5,760		
	Janitorial - monthly service + windows/carpet	40%	2,100	2,100	0.0%	3,600	1,500	71.4%	3,600	3,600		
	Office yard maintenance - 3745 Constellation	40%	2,100	2,100	0.0%	1,080	(1,020)	(48.6%)	1,080	1,080		
	Alarm service - office, shop	40%	660	660	0.0%	432	(228)	(34.5%)	432	432		
	Alarm service - Bstr bldg WATER ONLY	0%	600	600	0.0%	360	(240)	(40.0%)	360	360		
	Exterminator	40%	555	555	0.0%	555		0.0%	555	555		
	Vegetation Management	40%	21,000	6,000	(71.4%)	12,000	(9,000)	(42.9%)	12,000	12,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Contingencies	40%	3,000	3,000	0.0%	3,000		0.0%	3,000	3,000		Contingency
11-56705	Contract Services-General Plant		30,015	15,015	(50.0%)	21,027	(8,988)	(29.9%)	21,027	21,027		
	Towels	40%	1,680	2,341	39.4%	2,400	720	42.9%	2,400	2,400		
	Supplies and repairs	40%	1,500	3,281	118.8%	1,500		0.0%	1,500	1,500		
	Pavement Assessment	40%	0	0	0.0%	6,000	6,000	100.0%	6,000	6,000		
11-56712	Supplies and Repairs - General Plant		3,180	5,622	76.8%	9,900	6,720	211.3%	9,900	9,900		
	Software Upgrades	40%	1,500	1,500	0.0%	1,500		0.0%	1,500	1,500		
	Maintenance/emergencies	40%	600	600	0.0%	600		0.0%	600	600		
	Experts exchange subscription	40%	60	60	0.0%	60		0.0%	60	60		
	Microsoft 365 subscription	40%	495	547	10.5%	600	105	21.2%	600	600		
	Carbonite Service	40%	300	378	26.0%	390	90	30.0%	390	390		
11-56713	Supplies and Repairs - Computer Equip.		2,955	3,085	4.4%	3,150	195	6.6%	3,150	3,150		
	Office equipment	40%	1,500	1,500	0.0%	1,500		0.0%	1,500	1,500		
11-56714	Supplies and Repairs - Furniture & Equipment		1,500	1,500	0.0%	1,500		0.0%	1,500	1,500		
	Depreciation	0%	178,538	187,683	5.1%	185,000	6,462	3.6%	185,000	185,000		
11-57110	Depreciation		178,538	187,683	5.1%	185,000	6,462	3.6%	185,000	185,000		
	Elections - November 2018 (FY 20-21)	40%	1,800	1,221	(32.2%)	0	(1,800)	(100.0%)	0	0		
11-56810	Election Expense		1,800	1,221	(32.2%)	0	(1,800)	0.0%	0	0		
	ADMINISTRATIVE & GENERAL		\$310,347	\$302,631	(2.5%)	\$318,625	\$8,278	2.7%	\$318,625	\$318,625		ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS												
Various	Salaries	0%	502,700	483,629	(3.8%)	540,700	38,000	7.6%	540,700	540,700		3% increase
<i>Benefits</i>												
11-56401	Sick/Personal	0%	36,300	39,886	9.9%	37,900	1,600	4.4%	37,900	37,900		
11-56402	Vacation	0%	57,200	66,279	15.9%	54,300	(2,900)	(5.1%)	54,300	54,300		
11-56403	Holiday	0%	38,100	39,274	3.1%	40,400	2,300	6.0%	40,400	40,400		
11-56403 1	Floating Holiday	0%	3,200	3,200	0.0%	3,500	300	9.4%	3,500	3,500		
11-56406	Medical Insurance	0%	127,800	117,296	(8.2%)	118,300	(9,500)	(7.4%)	118,300	118,300		Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	282	(6.0%)	300		0.0%	300	300		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
			FYE 2019	FYE 2019	FYE 2019	FYE 2020	FYE 2020	FYE 2020	FYE 2020			
									3/19/2019	4/2/2019		
11-56407	Long Term Disability	0%	10,600	10,430	(1.6%)	900	(9,700)	(91.5%)	900	900		
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200		0.0%	1,200	1,200		
11-56410	Employee Educational	0%	3,000	0	(100.0%)	3,000		0.0%	3,000	3,000		
11-56416	PERS 457	0%	21,900	17,220	(21.4%)	24,000	2,100	9.6%	24,000	24,000		
11-56417	PERS	0%	193,300	219,954	13.8%	220,700	27,400	14.2%	220,700	220,700		Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	8,200	7,673	(6.4%)	7,500	(700)	(8.5%)	7,500	7,500		
11-56419	Life Insurance	0%	4,100	4,008	(2.2%)	5,200	1,100	26.8%	5,200	5,200		
11-56421	Work.Comp.Ins.	0%	21,700	6,773	(68.8%)	15,700	(6,000)	(27.6%)	15,700	15,700		Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	2,100	2,065	(1.7%)	2,100		0.0%	2,100	2,100		
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500		0.0%	2,500	2,500		
<i>Payroll Taxes</i>												
11-56430	Medicare FICA	0%	13,200	12,841	(100.0%)	13,900	700	5.3%	13,900	13,900		
11-56431	SUI	0%	2,100	2,100	0.0%	2,100		0.0%	2,100	2,100		
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(7,600)	(6,791)	(10.6%)	(6,400)	1,200	(15.8%)	(6,400)	(6,400)		
11-57464	WW Alloc. Employ. Benefits	0%	(169,400)	(159,872)	(5.6%)	(172,100)	(2,700)	1.6%	(172,100)	(172,100)		
11-57472	WW Alloc. Payroll Taxes	0%	(5,000)	(4,624)	(7.5%)	(5,200)	(200)	4.0%	(5,200)	(5,200)		
EMPLOYEE SALARIES AND BENEFITS			\$867,500	\$862,824	(0.5%)	\$910,500	\$43,000	5.0%	\$910,500	\$910,500		EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES												
	Preventative maintenance, operating supplies	40%	1,500	1,500	0.0%	1,500		0.0%	1,500	1,500		
	Dump Truck Maintenance	40%	3,000	694	(76.9%)	0	(3,000)	(100.0%)	0	0		Scheduled maintenance
	Vehicle Repair	40%	1,800	1,800	0.0%	1,800		0.0%	1,800	1,800		
11-57302	Transportation (Field Vehicles)-Other		6,300	3,994	(36.6%)	3,300	(3,000)	(47.6%)	3,300	3,300		
	Gasoline	40%	9,720	9,572	(1.5%)	9,720		0.0%	9,720	9,720		
11-57303	Transportation (Field Vehicles)-Fuel		9,720	9,572	(1.5%)	9,720		0.0%	9,720	9,720		
	Tools and equipment	40%	3,000	3,000	0.0%	3,000		0.0%	3,000	3,000		
	Contingencies	40%	600	600	0.0%	600		0.0%	600	600		
	Tractor maintenance (2 years - next FY20-21)	40%	6,000	2,955	(50.7%)	0	(6,000)	(100.0%)	0	0		Scheduled maintenance; four new tires
11-57312	Tool/Work Equipment-Other		9,600	6,555	(31.7%)	3,600	(6,000)	(62.5%)	3,600	3,600		
	Diesel Fuel (water only-60% of total)	0%	400	154	(61.4%)	400		0.0%	400	400		
11-57313	Tool/Work Equipment-Fuel		400	154	(61.4%)	400		0.0%	400	400		
	5 shirts for each of the 3 field crew	40%	255	390	52.9%	390	135	52.9%	390	390		
	3 shirts for each of the 3 office crew	40%	150	0	(100.0%)	150		0.0%	150	150		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	40%	75	49	(34.4%)	75		0.0%	75	75		
	1 jacket for each of the 3 field crew	40%	0	75	0.0%	0		(100.0%)	0	0		
11-57320	Uniforms		480	514	7.0%	615	135	28.1%	615	615		
	Jeans-\$200/field crew + MG	40%	480	480	0.0%	600	120	25.0%	600	600		
11-57321	Uniforms Reimbursement		480	480	0.0%	600	120	25.0%	600	600		
	Safety Supplies	40%	900	900	0.0%	900		0.0%	900	900		
	Annual Safety Dinner	40%	480	510	6.3%	600	120	25.0%	600	600		
11-57350	Safety Supplies		1,380	1,410	2.2%	1,500	120	8.7%	1,500	1,500		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated TO Wastewater	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	Notes
11-57351	Safety boot allowance (\$200 ea x 4 (every 12 months))	40%	480	480	0.0%	480		0.0%	480	480		
	Safety Boot Reimbursement		480	480	0.0%	480		0.0%	480	480		
	OTHER OPERATING EXPENSES		\$28,840	\$23,160	(19.7%)	\$20,215	(\$8,625)	(29.9%)	\$20,215	\$20,215		OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,872,555	\$1,819,560	(2.8%)	\$1,953,313	\$80,758	4.3%	\$1,953,313	\$1,953,313		TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(2.8%)		4.3%			4.3%	4.3%		
	<i>Budget Comparison</i>		<i>(dollar)</i>	(\$52,995)		\$80,758			\$80,758	\$80,758		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
			FYE 2019	FYE 2019	FYE 2019	FYE 2020			FYE 2020	FYE 2020		
									3/19/2019	4/2/2019		
PUMPING (BOOSTERS)												
	Routine Maintenance	50%	1,750	1,750	0.0%	1,750		0.0%	1,750	1,750		
	SCADA DSL charges	20%	252	240	(4.8%)	252		0.0%	252	252		
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	213	213	0.0%	213		0.0%	213	213		
	SBCAPCD Permit Reevaluation Fee (3 years - next FY20-21)	50%	0	0	0.0%	0		(100.0%)	0	0		
	Genset Maintenance (2 years - next FY20-21)	50%	1,000	1,081	8.1%	0	(1,000)	(100.0%)	0	0		
	Maintenance - Lift Stations	100%	20,000	20,000	0.0%	0	(20,000)	(100.0%)	0	0		Retrofit Lift Station #2
12-52112	Supplies/Repairs-Pumping Equipment		23,215	23,283	0.3%	2,215	(21,000)	(90.5%)	2,215	2,215		
	Maintenance/emergencies	20%	1,500	750	(50.0%)	1,500		0.0%	1,500	1,500		
	Software Support	20%	2,000	2,000	0.0%	1,000	(1,000)	(50.0%)	1,000	1,000		
12-52113	Supplies/Repairs-SCADA Computer Equipment		3,500	2,750	(21.4%)	2,500	(1,000)	(28.6%)	2,500	2,500		
	PG&E (sewer only)	100%	6,800	7,006	3.0%	8,000	1,200	17.6%	8,000	8,000		
12-52300	Purchased Power		6,800	7,006	3.0%	8,000	1,200	17.6%	8,000	8,000		
	Generator Fuel (sewer only)	100%	500	454	(9.2%)	500		0.0%	500	500		
12-52310	Generator Fuel		500	454	(9.2%)	500	0	0.0%	500	500		
	PUMPING (BOOSTERS)		\$34,015	\$33,493	(1.5%)	\$13,215	(20,800)	(61.2%)	\$13,215	\$13,215		PUMPING (BOOSTERS)
WASTEWATER TREATMENT												
	Estimated City of Lompoc treatment costs	100%	600,000	475,000	(20.8%)	600,000		0.0%	600,000	600,000		
12-53105 1	Contract Services- Wastewater Treatment		600,000	475,000	(20.8%)	600,000	0	0.0%	600,000	600,000		
	WASTEWATER TREATMENT		\$600,000	\$475,000	(20.8%)	\$600,000	0	0.0%	\$600,000	\$600,000		WASTEWATER TREATMENT
COLLECTION												
	SBCEHS Hazardous Materials Permit-L/S #1	100%	300	300	0.0%	300		0.0%	300	300		
	SWRCB Waste Discharge Fee	100%	2,000	2,073	3.7%	2,000		0.0%	2,000	2,000		
12-54103	Regulatory Fees		2,300	2,373	3.2%	2,300	0	0.0%	2,300	2,300		
	Routine maintenance (wastewater only)	100%	10,000	0	0.0%	15,000	5,000	50.0%	15,000	15,000		Raise offsite manholes
	Offsite Culvert Repair	100%	10,000	0	0.0%	15,000	5,000	50.0%	15,000	15,000		
12-54222	Supplies/Repairs- Mains		20,000	0	(100.0%)	30,000	10,000	50.0%	30,000	30,000		
	Routine maintenance (wastewater only)	100%	500	500	0.0%	500		0.0%	500	500		
	\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
	Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
12-54232	Supplies/Repairs-Service Laterals		2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		
	COLLECTION		\$24,800	\$4,873	(80.4%)	\$34,800	10,000	40.3%	\$34,800	\$34,800		COLLECTION
CUSTOMER ACCOUNTS												
	Bill Inserts (3 months)	50%	200	100	(50.0%)	250	50	25.0%	250	250		
	Prop 218 Notices (3,300 ea)	50%	75	75	0.0%	165	90	120.0%	165	165		
	Public Meetings, Public Notices	50%	250	250	0.0%	250		0.0%	250	250		
	Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,250	0.0%	3,250		0.0%	3,250	3,250		
	Bill Printing Costs	50%	1,250	1,250	0.0%	1,500	250	20.0%	1,500	1,500		
	Candy, Contingencies	50%	50	50	0.0%	50		0.0%	50	50		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020	Board Approved FYE 2020	Amount Change	Notes
12-55102	Customer Forms	50%	375	375	0.0%	375		0.0%	375	375		
	Operating Supplies		5,450	5,350	(1.8%)	5,840	390	7.2%	5,840	5,840		
	Cellular phone and Internet allowance	50%	3,225	3,300	2.3%	3,360	135	4.2%	3,360	3,360		
	Phone-Shop, Office Fax @ 30% (Frontier)	50%	440	433	(1.6%)	440		0.0%	440	440		
	Phone-Office @ 30% (TierZero, Comcast)	50%	250	646	158.5%	675	425	170.0%	675	675		
	Miscellaneous	50%	125	37	(70.5%)	125		0.0%	125	125		
12-55104	Utility Services		4,040	4,416	9.3%	4,600	560	13.9%	4,600	4,600		
	Melissa Software (barcoding)	50%	1,063	1,063	0.0%	900	(163)	(15.3%)	900	900		
	Merchant Account Fees	50%	25,000	23,397	(6.4%)	25,000		0.0%	25,000	25,000		
	Formsite subscription	50%	50	75	50.0%	75	25	50.0%	75	75		
	Folder/Inserter service agreement	50%	1,138	764	(32.8%)	875	(263)	(23.1%)	875	875		Annual support contract
	Contingencies	50%	250	250	0.0%	250		0.0%	250	250		
12-55105	Contract Services		27,500	25,549	(7.1%)	27,100	(400)	(1.5%)	27,100	27,100		
	Postage for prop 218 notices	50%	75	0	(100.0%)	75		0.0%	75	75		
	Postage for separate mailers	50%	875	438	(50.0%)	875		0.0%	875	875		
	Postage meter @ 70%	50%	900	900	0.0%	900		0.0%	900	900		
	Monthly bills	50%	6,000	6,000	0.0%	6,000		0.0%	6,000	6,000		
	Permit fee	50%	113	113	0.0%	113		0.0%	113	113		
	Postage meter supplies	50%	250	250	0.0%	250		0.0%	250	250		
12-55106	Postage		8,213	7,700	(6.2%)	8,213	0	0.0%	8,213	8,213		
12-55200	Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500		0.0%	2,500	2,500		
	Uncollectible Accounts		2,500	2,500	0.0%	2,500	0	0.0%	2,500	2,500		
	CUSTOMER ACCOUNTS		\$47,703	\$45,515	(4.6%)	\$48,253	550	1.2%	\$48,253	48,253		CUSTOMER ACCOUNTS
INSURANCE												
	General Liability (term:October - September)	40%	11,160	10,111	(9.4%)	11,160		0.0%	11,160	11,160		Premium is based on salaries
	Property Casualty (term:April - March)	40%	1,720	0	(100.0%)	1,720		0.0%	1,720	1,720		
12-56301	Property/Gen. Liability Insurance		12,880	10,111	(21.5%)	12,880	0	0.0%	12,880	12,880		
	INSURANCE		\$12,880	\$10,111	(21.5%)	\$12,880	0	0.0%	\$12,880	\$12,880		INSURANCE
ADMINISTRATIVE & GENERAL												
	Office supplies, ink, toner	40%	2,000	2,000	0.0%	2,000		0.0%	2,000	2,000		
	Envelopes	40%	400	400	0.0%	400		0.0%	400	400		
12-56202	Office Supplies		2,400	2,400	0.0%	2,400	0	0.0%	2,400	2,400		
	Southern California Gas - 3745 Constellation	40%	280	280	0.0%	280		0.0%	280	280		
	Phone-Shop, Office Fax @ 70% (Frontier)	40%	800	956	19.5%	950	150	18.8%	950	950		
	Phone-Office @ 70% (TierZero, Comcast)	40%	480	618	28.8%	1,240	760	158.3%	1,240	1,240		
	PG&E - 3745 Constellation	40%	2,280	2,014	(11.6%)	1,800	(480)	(21.1%)	1,800	1,800		
12-56204	Utility Services-Office		3,840	3,869	0.8%	4,270	430	11.2%	4,270	4,270		
	Corbin Willits Systems (MOM software)	40%	3,440	3,440	0.0%	3,440		0.0%	3,440	3,440		
	Office High Speed Internet	40%	800	958	19.7%	700	(100)	(12.5%)	700	700		
	Office Cable TV	40%	80	182	127.7%	160	80	100.0%	160	160		
	Copier contract	40%	960	960	0.0%	1,244	284	29.6%	1,244	1,244		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

	% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Committee Recommended	Board Approved	Amount Change	Notes
		FYE 2019	FYE 2019	FYE 2019	FYE 2020			FYE 2020	FYE 2020		
Website hosting, domain registration	40%	80	80	0.0%	80		0.0%	80	80		
Document Scanning Service	40%	0	0	0.0%	200	200	100.0%	200	200		
Contingencies	40%	200	200	0.0%	200		0.0%	200	200		
12-56205 Contract Services-Office		5,560	5,820	4.7%	6,024	464	8.3%	6,024	6,024		
Postage meter @ 30%	40%	320	320	0.0%	320		0.0%	320	320		
12-56206 Postage		320	320	0.0%	320	0	0.0%	320	320		
Audit Services	40%	3,120	3,120	0.0%	2,926	(194)	(6.2%)	2,926	2,926		
Legal Counsel	40%	6,000	3,000	(50.0%)	6,000		0.0%	6,000	6,000		
Contingencies	40%	700	200	(71.4%)	800	100	14.3%	800	800		
12-56208 Professional Services		9,820	6,320	(35.6%)	9,726	(94)	(1.0%)	9,726	9,726		
CSDA (Dec)	40%	2,670	2,696	1.0%	2,800	130	4.9%	2,800	2,800		
SBCCSDA (Dec)	40%	120	120	0.0%	120		0.0%	120	120		
Costco	40%	44	44	0.0%	44		0.0%	44	44		
MSA	40%	28	28	0.0%	28		0.0%	28	28		
Miscellaneous	40%	80	80	0.0%	80		0.0%	80	80		
GFOA (Aug)	40%	64	64	0.0%	64		0.0%	64	64		
Below are wastewater only:											
CWEA	100%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
Certificate renewals	100%	500	500	0.0%	500		0.0%	500	500		
12-56209 Membership & Dues		4,506	4,532	0.6%	4,636	130	2.9%	4,636	4,636		
Extended travel expenses, registration, mileage	40%	6,000	4,327	(27.9%)	6,000		0.0%	6,000	6,000		
Local travel expenses, registration, mileage	40%	400	400	0.0%	400		0.0%	400	400		
Meeting meals	40%	120	120	0.0%	120		0.0%	120	120		
SAMA Meeting	100%	300	300	0.0%	300		0.0%	300	300		
SBCCSDA meeting meals	40%	180	180	0.0%	180		0.0%	180	180		
12-56210 Employee Travel Expense (Direct Payment)		3,500	2,663	(23.9%)	3,500	0	0.0%	3,500	3,500		
12-56210-1 Employee Travel Expense (Reimbursed)		3,500	2,663	(23.9%)	3,500	0	0.0%	3,500	3,500		
		7,000	5,327	(23.9%)	7,000	0	0.0%	7,000	7,000		
Newspaper Subscriptions	40%	70	78	11.0%	70		0.0%	70	70		
Jobs Available	40%	20	18	(10.0%)	20		0.0%	20	20		
Text books	40%	200	200	0.0%	200		0.0%	200	200		
Miscellaneous	40%	100	100	0.0%	100		0.0%	100	100		
12-56211 Subscription & Books		390	396	1.5%	390	0	0.0%	390	390		
Mailing machine rental	40%	680	680	0.0%	696	16	2.4%	696	696		
Mailing machine agreement	40%	0	0	0.0%	0		(100.0%)	0	0		
Mailing machine equipment tax	40%	20	20	0.0%	20		0.0%	20	20		
12-56213 Office Equipment Rentals		700	700	0.0%	716	16	2.3%	716	716		
NSF Fees	40%	200	200	0.0%	200		0.0%	200	200		NSF bank fees are offset by NSF charge billed to customer
NSF Fees (Customer Offset)	40%	(400)	(480)	20.0%	(400)		0.0%	(400)	(400)		
Account Analysis Fees	40%	1,800	2,158	19.9%	2,200	400	22.2%	2,200	2,200		
Miscellaneous Bank Fees	40%	100	100	0.0%	100		0.0%	100	100		
12-56214 Bank Service Charges		1,700	1,978	16.3%	2,100	400	23.5%	2,100	2,100		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020	Board Approved FYE 2020	Amount Change	Notes
	VVCS D Share of LAFCO budget	40%	1,700	1,604	(5.6%)	1,700		0.0%	1,700	1,700		
12-56215	AB2838 - LAFCO Mandatory Fees		1,700	1,604	(5.6%)	1,700	0	0.0%	1,700	1,700		
	Meeting refreshments	40%	200	200	0.0%	200		0.0%	200	200		
	Training and mileage-wastewater	100%	2,000	2,000	0.0%	4,000	2,000	100.0%	4,000	4,000		
	SBCCSDA meeting meals	40%	1,400	1,400	0.0%	1,400		0.0%	1,400	1,400		
	Meeting meals	40%	200	200	0.0%	200		0.0%	200	200		
	Miscellaneous Expenses	40%	100	100	0.0%	100		0.0%	100	100		
	Salaries	40%	2,880	2,880	0.0%	2,880		0.0%	2,880	2,880		
12-56217	Director's Expense		4,830	4,830	0.0%	5,830	1,000	20.7%	5,830	5,830		
12-56217-1	Director's Expense (Reimbursed)		1,950	1,950	0.0%	2,950	1,000	51.3%	2,950	2,950		
			6,780	6,780	0.0%	8,780	2,000	29.5%	8,780	8,780		
	Trash - 3745 Constellation	40%	440	394	(10.6%)	220	(220)	(50.0%)	220	220		
	Trash - Shop	40%	600	590	(1.7%)	600		0.0%	600	600		
	Empty roll-off bins at shop	40%	320	144	(55.0%)	320		0.0%	320	320		
	Water/Wastewater Service - 3745 Constellation	40%	2,000	3,003	50.2%	1,800	(200)	(10.0%)	1,800	1,800		
	Dump trips	40%	200	140	(30.1%)	100	(100)	(50.0%)	100	100		
	Document shredding service	40%	300	787	162.4%	800	500	166.7%	800	800		
12-56704	Utility Services-General Plant		3,860	5,058	31.0%	3,840	(20)	(0.5%)	3,840	3,840		
	Janitorial - monthly service + windows/carpet	40%	1,400	1,400	0.0%	2,400	1,000	71.4%	2,400	2,400		
	Office yard maintenance - 3745 Constellation	40%	1,400	1,400	0.0%	720	(680)	(48.6%)	720	720		
	Alarm service - office, shop	40%	440	440	0.0%	288	(152)	(34.5%)	288	288		
	Exterminator	40%	370	370	0.0%	370		0.0%	370	370		
	Vegetation Management	40%	14,000	4,000	(71.4%)	8,000	(6,000)	(42.9%)	8,000	8,000		Labor and permit expenses to clear vegetation from sites, roads, and creek
	Contingencies	40%	2,000	2,000	0.0%	2,000		0.0%	2,000	2,000		Contingency
12-56705	Contract Services-General Plant		19,610	9,610	(51.0%)	13,778	(5,832)	(29.7%)	13,778	13,778		
	Towels	40%	1,120	1,561	39.4%	1,600	480	42.9%	1,600	1,600		
	Supplies and repairs	40%	1,000	2,188	118.8%	1,000		0.0%	1,000	1,000		
	Pavement Assessment	40%	0	0	0.0%	4,000	4,000	100.0%	4,000	4,000		
12-56712	Supplies and Repairs - General Plant		2,120	3,748	76.8%	6,600	4,480	211.3%	6,600	6,600		
	Software Upgrades	40%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
	Maintenance/emergencies	40%	400	400	0.0%	400		0.0%	400	400		
	Experts exchange subscription	40%	40	40	0.0%	40		0.0%	40	40		
	Microsoft 365 subscription	40%	330	365	10.5%	400	70	21.2%	400	400		
	Carbonite Service	40%	200	252	26.0%	260	60	30.0%	260	260		
12-56713	Supplies and Repairs - Computer Equip.		1,970	2,057	4.4%	2,100	130	6.6%	2,100	2,100		
	Office equipment	40%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
12-56714	Supplies and Repairs - Furniture & Equipment		1,000	1,000	0.0%	1,000	0	0.0%	1,000	1,000		
	Depreciation	100%	50,546	51,042	1.0%	50,500	(46)	(0.1%)	50,500	50,500		
12-57110	Depreciation		50,546	51,042	1.0%	50,500	(46)	(0.1%)	50,500	50,500		
	Elections - November 2018 (FY 20-21)	40%	1,200	814	(32.2%)	0	(1,200)	(100.0%)	0	0		
12-56810	Election Expense		1,200	814	(32.2%)	0	(1,200)	(100.0%)	0	0		
	ADMINISTRATIVE & GENERAL		\$125,022	\$113,374	(9.3%)	\$125,880	858	0.7%	\$125,880	\$125,880		ADMINISTRATIVE & GENERAL

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2019-20

		% of Budget Allocated FROM Water	Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020	Board Approved FYE 2020	Amount Change	Notes
EMPLOYEE SALARIES AND BENEFITS												
Various	Salaries	100%	236,700	249,683	5.5%	251,300	14,600	6.2%	251,300	251,300		3% increase
<i>Payroll Taxes</i>												
12-57463	WW Alloc. Worker's Comp.Ins.	100%	7,600	6,791	(10.6%)	6,400	(1,200)	(15.8%)	6,400	6,400		
12-57464	WW Alloc. Employ. Benefits	100%	169,400	159,872	(5.6%)	172,100	2,700	1.6%	172,100	172,100		
12-57472	WW Alloc. Payroll Taxes	100%	5,000	4,624	(7.5%)	5,200	200	4.0%	5,200	5,200		
EMPLOYEE SALARIES AND BENEFITS			\$418,700	\$420,970	0.5%	\$435,000	16,300	3.9%	\$435,000	\$435,000		EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES												
	Preventative maintenance, operating supplies	40%	1,000	1,000	0.0%	1,000		0.0%	1,000	1,000		
	Dump Truck Maintenance	40%	2,000	463	(76.9%)	0	(2,000)	(100.0%)	0	0		Scheduled maintenance
	Vehicle Repair	40%	1,200	1,200	0.0%	1,200		0.0%	1,200	1,200		
12-57302	Transportation (Field Vehicles)-Other		4,200	2,663	(36.6%)	2,200	(2,000)	(47.6%)	2,200	2,200		
	Gasoline	40%	6,480	6,382	(1.5%)	6,480		0.0%	6,480	6,480		
12-57303	Transportation (Field Vehicles)-Fuel		6,480	6,382	(1.5%)	6,480	0	0.0%	6,480	6,480		
	Tools and equipment	40%	2,000	2,000	0.0%	2,000		0.0%	2,000	2,000		
	Sewer Equipment Maintenance (WW only)	100%	3,000	2,890	(3.7%)	3,000		0.0%	3,000	3,000		
	Contingencies	40%	400	400	0.0%	400		0.0%	400	400		
	Tractor maintenance (2 years - next FY20-21)	40%	4,000	1,970	(50.7%)	0	(4,000)	(100.0%)	0	0		Scheduled maintenance; four new tires
12-57312	Tool/Work Equipment-Other		9,400	7,260	(22.8%)	5,400	(4,000)	(42.6%)	5,400	5,400		
	Diesel Fuel (sewer only-40% of total)	100%	275	183	(33.6%)	275		0.0%	275	275		
12-57313	Tool/Work Equipment-Fuel		275	183	(33.6%)	275	0	0.0%	275	275		
	5 shirts for each of the 3 field crew	40%	170	260	52.9%	260	90	52.9%	260	260		
	3 shirts for each of the 3 office crew	40%	100	0	(100.0%)	100		0.0%	100	100		
	1 sweatshirt for each of the 3 field crew (every other year - next FY20-21)	40%	50	33	(34.4%)	50		0.0%	50	50		
	1 jacket for each of the 3 field crew	40%	0	50	0.0%	0		(100.0%)	0	0		
12-57320	Uniforms		320	343	7.0%	410	90	28.1%	410	410		
	Jeans-\$200/field crew + MG	40%	320	320	0.0%	400	80	25.0%	400	400		
12-57321	Uniforms Reimbursement		320	320	0.0%	400	80	25.0%	400	400		
	Safety Supplies	40%	600	600	0.0%	600		0.0%	600	600		
	Annual Safety Dinner	40%	320	340	6.3%	400	80	25.0%	400	400		
12-57350	Safety Supplies		920	940	2.2%	1,000	80	8.7%	1,000	1,000		
	Safety boot allowance (\$200 ea x 4 (every 12 months))	40%	320	320	0.0%	320		0.0%	320	320		
12-57351	Safety Boot Reimbursement		320	320	0.0%	320	0	0.0%	320	320		
OTHER OPERATING EXPENSES			\$22,235	\$18,409	(17.2%)	\$16,485	(5,750)	(25.9%)	\$16,485	\$16,485		OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES			\$1,285,354	\$1,121,745	(12.7%)	\$1,286,512	1,158	0.1%	\$1,286,512	\$1,286,512		TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(12.7%)		0.1%			0.1%	0.1%		
	<i>Budget Comparison</i>		<i>(dollar)</i>	(163,609)		1,158			1,158	1,158		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2019-20

REVENUES		Amended Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020	Board Approved FYE 2020	Amount Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL											
	Residential	870,709	869,263	(0.2%)	869,263	(1,446)	(0.2%)	869,263	869,263		
	Commercial	39,592	39,515	(0.2%)	40,263	671	1.7%	40,263	40,263		Amount fluctuates due to changes in commercial water usage.
	Bulk Meter Residential	176,021	176,021	0.0%	176,021	0	0.0%	176,021	176,021		
12-41700	LRWRP Upgrade Charge	1,086,322	1,084,800	(0.1%)	1,085,547	(775)	(0.1%)	1,085,547	1,085,547		
	LRWRP UPGRADE CHARGE	\$1,086,322	\$1,084,800		\$1,085,547	(\$775)		\$1,085,547	\$1,085,547		
EXPENSES		% of Budget Allocated FROM Water Budget FYE 2019	Projected FYE 2019	Percent Over/Under Budget FYE 2019	Staff Proposed FYE 2020	Dollar Change	Percent Change	Committee Recommended FYE 2020 3/19/2019	Board Approved FYE 2020 4/2/2019	Amount Change	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION											
	Capital Improvements to LRWRP	100%	50,000	0	(100.0%)	50,000	0.0%	50,000	50,000		
	Floradale Bridge Transmission Line Design	100%	200,000	0	0.0%	200,000	0.0%	200,000	200,000		Part of County of SB Floradale Bridge Replacement Project
12-53105 2	Contract Services - Treatment Plant Lease (WCRF)		250,000	0	(100.0%)	250,000	0.0%	250,000	250,000		
	Debt Service for LRWRP Upgrade Project-SRF	100%	741,091	741,091	0.0%	741,091	0.0%	741,091	741,091		LRWRP SRF Loan Payment (final payment due 8/31/2029)
12-25220	Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091	0.0%	741,091	741,091		
	Depreciation - LRWRP	100%	490,403	490,403	0.0%	490,403	0.0%	490,403	490,403		
12-57110	Depreciation		490,403	490,403	0.0%	490,403	0.0%	490,403	490,403		
	LRWRP - WCRF, DEBT SERVICE, DEPRECIATION		\$1,481,494	\$1,231,494	(16.9%)	\$1,481,494	0.0%	\$1,481,494	\$1,481,494		
	<i>Estimated Unfunded Depreciation</i>		<i>(395,172)</i>	<i>(146,695)</i>		<i>(395,947)</i>		<i>(395,947)</i>	<i>(395,947)</i>		
	<i>Budget Comparison</i>		<i>(percent)</i>	<i>(16.9%)</i>		<i>0.0%</i>		<i>0.0%</i>	<i>0.0%</i>		
	<i>Budget Comparison</i>		<i>(dollar)</i>	<i>(\$250,000)</i>		<i>\$0</i>		<i>\$0</i>	<i>\$0</i>		

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEES
 FISCAL YEAR 2019-20

	Budgeted Operating Expense
Water	\$1,953,313
Wastewater	1,286,512
LRWRP	1,481,494
Total	\$4,721,319

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$507,414	% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	61.90% 314,089	
Total Administrative Salaries	<u><u>\$821,503</u></u>	

Other Operating Expenses

Vehicles	21,700	0.46%
Tools & Work Equipment	9,675	0.20%
Insurance - Property Casualty	32,200	0.68%
Uniforms	2,025	0.04%
Safety	3,300	0.07%
Utilities	10,675	0.23%
Office/Misc Expenses	30,340	0.64%
Total Other Operating Expenses	<u><u>109,915</u></u>	2.33%
Total		<u><u>19.73%</u></u>

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

VVCSD SCHEDULE OF EMPLOYEE BENEFITS
 FISCAL YEAR 2019-20

A/C #	Description	Annual Expense	% Regular Payroll \$893,170	% Gross Payroll \$928,142	% Total Benefits
11-56401	Sick/Personal	\$37,900	4.24%		
11-56402	Vacation	54,300	6.08%		
11-56403	Holiday	40,400	4.52%		
11-56403 1	Floating Holiday	3,500	0.39%		
11-56406	Medical Insurance	118,300	13.24%		
11-56406	EAP	300	0.03%		
11-56407	Long Term Disability	900	0.10%		
11-56408	Flex Spending Account Admin	1,200	0.13%		
11-56410	Employee Educational	3,000	0.34%		
11-56416	PERS 457	24,000	2.69%		
11-56417	PERS	220,700	24.71%		
11-56418	Dental Insurance	7,500	0.84%		
11-56419	Life Insurance	5,200	0.58%		
11-56421	Workers Compensation	15,700	1.76%		
11-56423	Vision Care	2,100	0.24%		
11-56424	Performance/Incentive Pay	2,500	0.28%		
11-56430	Medicare FICA	13,900		1.50%	
11-56431	SUI	2,100		0.23%	
	Total	\$553,500	60.17%	1.73%	61.90%

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.