

**BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25**

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring	0%	4,500	3,786	(15.9%)	4,500			
11-51105	Contract Services		4,500	3,786	(15.9%)	4,500			
	Contingencies	0%	10,000	5,247	(47.5%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY23-24)	0%	12,500	14,480	15.8%	0	(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			
11-51112	Supplies/Repairs - Well Pumping Equipment		22,500	19,727	(12.3%)	10,000	(12,500)	(55.6%)	
	SYRWCD Pump Tax	0%	20,000	19,795	(1.0%)	20,000			Based on anticipated water pumped.
11-51405	SYRWCD Pump Tax		20,000	19,795	(1.0%)	20,000			
	Cloud Seeding	0%	4,500	0	(100.0%)	4,500			
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	40,000	0.0%	40,000			Estimated share of WMA expenses until GSA funding source is established.
11-51415	Groundwater Management		44,500	40,000	(10.1%)	44,500			
SOURCE OF SUPPLY (WELLS)			\$91,500	\$83,308	(9.0%)	\$79,000	(\$12,500)	(13.7%)	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	1,500	0.0%	1,500			
	Electrician	0%	2,500	2,500	0.0%	3,500	1,000	40.0%	
11-52105	Contract Services (Water only)		4,000	4,000	0.0%	5,000	1,000	25.0%	
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	Scheduled every 7 years
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	Scheduled every 7 years
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY24-25)	0%	0	0		25,000	25,000	100.0%	Scheduled every 7 years
	Soluble Oil	0%	1,000	870	(13.0%)	1,000			
	SCADA DSL charges	30%	882	890	0.9%	980	98	11.1%	
	SCADA Starlink charges	30%	0	1,008		1,120	1,120	100.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	268	7.3%	300	50	20.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	250	268	7.0%	300	50	20.0%	
	Genset Maintenance (2 years - next FY25-26)	50%	3,750	3,750	0.0%	0	(3,750)	(100.0%)	
	Maintenance - Wells	0%	1,000	1,176	17.6%	1,300	300	30.0%	
11-52112	Supplies/Repairs-Pumping Equipment		8,882	9,105	2.5%	81,750	72,868	820.4%	
	Maintenance/emergencies	30%	3,500	3,500	0.0%	3,500			
	Software Support	30%	3,500	3,500	0.0%	3,500			
	Filter Project SCADA Programming	0%	10,000	10,000	0.0%	10,000			
11-52113	Supplies/Repairs-SCADA Computer Equipment		17,000	17,000	0.0%	17,000			

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	Southern California Gas	0%	900	750	(16.7%)	1,200	300	33.3%	
	PG&E (water only)	0%	365,000	297,700	(18.4%)	310,000	(55,000)	(15.1%)	Based on anticipated water pumped.
11-52300	Purchased Power		365,900	298,450	(18.4%)	311,200	(54,700)	(14.9%)	
	Generator Fuel (water only)	0%	1,000	1,708	70.8%	1,500	500	50.0%	
11-52310	Generator Fuel		1,000	1,708	70.8%	1,500	500	50.0%	
	PUMPING (BOOSTERS)		\$396,782	\$330,263	(16.8%)	\$416,450	\$19,668	5.0%	PUMPING (BOOSTERS)
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	18,000	19,279	7.1%	18,000			
	SWRCB Water System Enforcement Fees	0%	500	0	(100.0%)	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	569	(5.2%)	600			
11-53115	Regulatory Fees		19,100	19,848	3.9%	19,100			
	NaOCL	0%	110,000	114,303	3.9%	140,000	30,000	27.3%	Rates have increased substantially
	NaHSO3	0%	22,000	18,766	(14.7%)	19,000	(3,000)	(13.6%)	
11-53118	Chemicals		132,000	133,069	0.8%	159,000	27,000	20.5%	
	Replace Filter Media (10 years - next FY27-28)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY27-28)	0%	0	0		0			Scheduled maintenance
11-53203	Contract Services - Filter		0	0		0			
	Monthly Bacteria Tests	0%	2,100	2,100	0.0%	2,100			
	General Physical Water Tests	0%	1,000	1,000	0.0%	1,000			
	Iron/Manganese Tests	0%	1,000	1,000	0.0%	1,000			
	CCR Water Tests	0%	1,000	1,000	0.0%	1,000			
	Quarterly PFAS Tests	0%	2,500	1,250	(50.0%)	2,500			
	123TCP Tests	0%	0	600		600	600	100.0%	
	Miscellaneous Water Tests	0%	600	300	(50.0%)	300	(300)	(50.0%)	
	Lead/Copper Testing (3 years - next FY24-25)	0%	300	0	(100.0%)	1,500	1,200	400.0%	
11-53205	Contract Services - Lab		8,500	7,250	(14.7%)	10,000	1,500	17.6%	
	Routine maintenance	0%	5,000	4,266	(14.7%)	5,500	500	10.0%	
	Support contract-Hach	0%	500	0	(100.0%)	0	(500)	(100.0%)	Annual support contract
11-53212	Supplies/Repairs		5,500	4,266	(22.4%)	5,500			
	PG&E purchased power for workshop	0%	525	419	(20.2%)	525			
11-53214	Utility Services		525	419	(20.2%)	525			
	WATER TREATMENT		\$165,625	\$164,853	(0.5%)	\$194,125	\$28,500	17.2%	WATER TREATMENT

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TRANSMISSION & DISTRIBUTION									
	SWRCB NPDES Drinking Water Discharge Fee	0%	800	868	8.5%	1,000	200	25.0%	
11-54103	Regulatory Fees		800	868	8.5%	1,000	200	25.0%	
	USA Tickets	0%	750	1,019	35.9%	1,000	250	33.3%	<i>Billed per ticket submitted by every user within our service area.</i>
11-54105	Contract Services		750	1,019	35.9%	1,000	250	33.3%	
	SBC encroachment fees (road permits for repairs)	0%	750	218	(70.9%)	300	(450)	(60.0%)	
11-54132	Supplies/Repairs-Miscellaneous		750	218	(70.9%)	300	(450)	(60.0%)	
	Contingencies	0%	500	500	0.0%	500			
	Cathodic Protection Testing - Site 5 (annual)	0%	4,000	4,000	0.0%	4,000			<i>Scheduled replacement of cathodic controller</i>
	Inspect Tank 3 (3 years - next FY 25-26)	0%	0	0		0			<i>Scheduled triennial inspection completed FY22-23</i>
	Inspect Tanks 5A, 5B (3 years - next FY 25-26)	0%	0	0		0			<i>Scheduled triennial inspection completed FY22-23</i>
	Inspect Tanks 1 (3 years - next FY 25-26)	0%	0	0		0			<i>Scheduled triennial inspection completed FY22-23</i>
11-54205	Contract Services - Distribution Reservoirs		4,500	4,500	0.0%	4,500			
	Contingencies	0%	1,000	500	(50.0%)	1,000			
11-54213	Supplies/Repairs- Distribution Reservoirs		1,000	500	(50.0%)	1,000			
	Routine maintenance (water only)	0%	10,000	5,924	(40.8%)	10,000			
11-54222	Supplies/Repairs- Mains		10,000	5,924	(40.8%)	10,000			
	Routine maintenance (water only)	0%	25,000	23,819	(4.7%)	31,000	6,000	24.0%	
11-54232	Supplies/Repairs-Service Connections		25,000	23,819	(4.7%)	31,000	6,000	24.0%	
	Contingencies	0%	5,000	5,000	0.0%	8,000	3,000	60.0%	<i>Replaced as they break (2" + Asphalt, Slurry, 1" Service Lines)</i>
11-54232 1	Supplies/Repairs-A/P Poly B		5,000	5,000	0.0%	8,000	3,000	60.0%	
	Routine maintenance	0%	5,000	9,687	93.7%	20,700	15,700	314.0%	
	Meters for new development projects	0%	0	0		13,500	13,500	100.0%	
11-54242	Supplies/Repairs-Meters		5,000	9,687	93.7%	34,200	29,200	584.0%	
	Dry barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			
	Wet barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			
11-54252	Supplies/Repairs-Hydrants		5,000	2,500	(50.0%)	5,000			
TRANSMISSION & DISTRIBUTION			\$57,800	\$54,035	(6.5%)	\$96,000	\$38,200	66.1%	TRANSMISSION & DISTRIBUTION

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

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

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

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

**BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25**

		% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Elections - November 2024 (FY 24-25)	50%	0	0		2,000	2,000	100.0%	
11-56810	Election Expense		0	0		2,000	2,000	100.0%	
ADMINISTRATIVE & GENERAL			\$366,385	\$349,755	(4.5%)	\$375,450	\$9,065	2.5%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	520,500	507,659	(2.5%)	564,750	44,250	8.5%	Includes 4.3% economic adjustment, longevity pay, and additional employee
<i>Benefits</i>									
11-56401	Sick/Personal	0%	39,700	28,782	(27.5%)	41,400	1,700	4.3%	
11-56402	Vacation	0%	56,500	83,377	47.6%	53,100	(3,400)	(6.0%)	
11-56403	Holiday	0%	46,100	3,607	(92.2%)	47,800	1,700	3.7%	
11-56403 1	Floating Holiday	0%	3,600	45,990	1177.5%	3,800	200	5.6%	
11-56406	Medical Insurance	0%	114,400	115,921	1.3%	145,300	30,900	27.0%	Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	268	(10.7%)	300			
11-56407	Long Term Disability	0%	10,500	10,230	(2.6%)	10,100	(400)	(3.8%)	
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
11-56410	Employee Educational	0%	3,000	120	(96.0%)	3,000			
11-56416	PERS 457	0%	27,300	18,200	(33.3%)	32,500	5,200	19.0%	Employer match for voluntary employee contribution
11-56417	PERS (Employer Contribution/EPMC)	0%	161,700	141,130	(12.7%)	150,700	(11,000)	(6.8%)	Does not include GASB 16 accrual of CTO/Vac Liability
11-56417	PERS (Unfunded Liability Payment)	0%	126,900	122,756	(3.3%)	157,400	30,500	24.0%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	7,200	7,004	(2.7%)	8,500	1,300	18.1%	
11-56419	Life Insurance	0%	4,500	4,504	0.1%	3,500	(1,000)	(22.2%)	
11-56421	Work.Comp.Ins. (includes insurance refund)	0%	13,600	13,934	2.5%	15,900	2,300	16.9%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	1,900	1,859	(2.2%)	2,100	200	10.5%	
11-56424	Performance/Incentive Pay	0%	2,500	342	(86.3%)	2,500			
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	14,800	9,600	(35.1%)	15,158	358	2.4%	
11-56431	SUI	0%	2,100	2,100	0.0%	2,240	140	6.7%	
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(7,000)	(5,076)	(27.5%)	(8,069)	(1,069)	15.3%	Portion of benefits allocated to wastewater fund
11-57464	WW Alloc. Employ. Benefits	0%	(203,000)	(226,666)	11.7%	(208,758)	(5,758)	2.8%	Portion of benefits allocated to wastewater fund
11-57472	WW Alloc. Payroll Taxes	0%	(5,500)	(6,021)	9.5%	(5,303)	197	(3.6%)	Portion of benefits allocated to wastewater fund
EMPLOYEE SALARIES AND BENEFITS			\$942,800	\$880,819	(6.6%)	\$1,039,119	\$96,319	10.2%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	641	(48.7%)	1,750	500	40.0%	
	Dump Truck Maintenance (Unit #24)	50%	0	0		0			Scheduled maintenance
	Vehicle Repair/Tires	50%	1,500	2,243	49.5%	2,500	1,000	66.7%	
11-57302	Transportation (Field Vehicles)-Other		2,750	2,884	4.9%	4,250	1,500	54.5%	
	Gasoline	50%	10,000	8,441	(15.6%)	10,000			
11-57303	Transportation (Field Vehicles)-Fuel		10,000	8,441	(15.6%)	10,000			

**BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2024-25**

	% of Budget Allocated TO Wastewater	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
Tools and equipment	50%	2,500	2,500	0.0%	2,500			
Concrete Saw (walk behind, 14" blade)	50%	250	250	0.0%	250			
Weather Station	50%	0	0		0			
Contingencies	50%	1,250	625	(50.0%)	1,250			
Gator maintenance (2 years - next FY25-26)	50%	375	529	41.0%	0	(375)	(100.0%)	Scheduled maintenance
Tractor maintenance (2 years - next FY24-25)	50%	0	0		3,750	3,750	100.0%	Scheduled maintenance
11-57312 Tool/Work Equipment-Other		4,375	3,904	(10.8%)	7,750	3,375	77.1%	
Diesel Fuel (water only-50% of total)	0%	750	542	(27.7%)	750			
11-57313 Tool/Work Equipment-Fuel		750	542	(27.7%)	750			
5 shirts for each of the 3 field crew	50%	325	469	44.4%	450	125	38.5%	
3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			
1 sweatshirt for each of the 3 field crew (every other year - next FY24-25)	50%	325	0	(100.0%)	150	(175)	(53.8%)	
1 jacket for each of the 3 field crew	50%	0	175		88	88	100.0%	
Hats	50%	0	0		0			
11-57320 Uniforms		825	819	(0.7%)	863	38	4.5%	
Jeans-\$200/field crew + MG	50%	400	400	0.0%	500	100	25.0%	
11-57321 Uniforms Reimbursement		400	400	0.0%	500	100	25.0%	
Safety Supplies, Steel Plates	50%	1,250	808	(35.4%)	5,650	4,400	352.0%	
Annual Safety Dinner	50%	500	500	0.0%	500			
11-57350 Safety Supplies		1,750	1,308	(25.3%)	6,150	4,400	251.4%	
Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	500	100	25.0%	
11-57351 Safety Boot Reimbursement		400	400	0.0%	500	100	25.0%	
OTHER OPERATING EXPENSES		\$21,250	\$18,697	(12.0%)	\$30,763	\$9,513	44.8%	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$2,119,767	\$1,962,325	(7.4%)	\$2,313,251	\$193,484	9.1%	TOTAL OPERATING EXPENSES
Budget Comparison		(percent)	(7.4%)		9.1%			
Budget Comparison		(dollar)	(\$157,442)		\$193,484			

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

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)									
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	SCADA DSL charges	30%	378	382	0.9%	420	42	11.1%	
	SCADA Starlink charges	30%	0	432		480	480	100.0%	
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	250	268	7.3%	300	50	20.0%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	250	268	7.0%	300	50	20.0%	
	Genset Maintenance (2 years - next FY25-26)	50%	3,750	3,750	0.0%	0	(3,750)	(100.0%)	
	Maintenance - Lift Stations	100%	2,500	6,311	152.4%	6,500	4,000	160.0%	
12-52112	Supplies/Repairs-Pumping Equipment		8,878	12,285	38.4%	9,750	872	9.8%	
	Maintenance/emergencies	30%	1,500	1,500	0.0%	1,500			
	Software Support	30%	1,500	1,500	0.0%	1,500			
12-52113	Supplies/Repairs-SCADA Computer Equipment		3,000	3,000	0.0%	3,000	0	0.0%	
	PG&E (sewer only)	100%	10,000	9,800	(2.0%)	11,000	1,000	10.0%	
12-52300	Purchased Power		10,000	9,800	(2.0%)	11,000	1,000	10.0%	
	Generator Fuel (sewer only)	100%	750	375	(50.0%)	750			
12-52310	Generator Fuel		750	375	(50.0%)	750	0	0.0%	
	PUMPING (BOOSTERS)		\$22,628	\$25,460	12.5%	\$24,500	1,872	8.3%	PUMPING (BOOSTERS)
WASTEWATER TREATMENT									
	Estimated City of Lompoc treatment costs	100%	600,000	550,000	(8.3%)	600,000			
12-53105 1	Contract Services- Wastewater Treatment		600,000	550,000	(8.3%)	600,000	0	0.0%	
	WASTEWATER TREATMENT		\$600,000	\$550,000	(8.3%)	\$600,000	0	0.0%	WASTEWATER TREATMENT
COLLECTION									
	SBCEHS Hazardous Materials Permit-L/S #1	100%	350	369	5.4%	375	25	7.1%	
	SWRCB Waste Discharge Fee	100%	3,250	3,439	5.8%	3,500	250	7.7%	
12-54103	Regulatory Fees		3,600	3,808	5.8%	3,875	275	7.6%	
	Routine maintenance (wastewater only)	100%	25,000	12,500	(50.0%)	25,000			<i>Anticipated repairs as camera truck discovers problem areas</i>
	Offsite Culvert Repair	100%	0	620		0			<i>Scheduled maintenance</i>
	Camera van software support contracts	100%	2,000	2,000	0.0%	2,000			
12-54222	Supplies/Repairs- Mains		27,000	15,120	(44.0%)	27,000	0	0.0%	

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

	% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
Routine maintenance (wastewater only)	100%	500	1,775	254.9%	500			
\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	1,000	0.0%	1,000			
Contingencies - repairs due to videoing (wastewater only)	100%	1,000	1,995	99.5%	2,000	1,000	100.0%	
SmartCover Floradale manhole sensor monitoring fee	100%		1,120		1,180	1,180	100.0%	
12-54232	Supplies/Repairs-Service Laterals	2,500	5,889	135.6%	4,680	2,180	87.2%	
COLLECTION		\$33,100	\$24,817	(25.0%)	\$35,555	2,455	7.4%	COLLECTION
CUSTOMER ACCOUNTS								
Public Meetings, Public Notices, Facebook Notices	50%	250	254	1.6%	250			
Billing Stock, Window Envelopes, Return Envelopes	50%	3,250	3,432	5.6%	3,500	250	7.7%	
Printing Costs	50%	1,000	987	(1.3%)	1,000			
Candy, Contingencies	50%	50	157	213.6%	50			
Customer Forms, Deposit Slips	50%	250	256	2.2%	250			
12-55102	Operating Supplies	4,800	5,085	5.9%	5,050	250	5.2%	
Cellular phone and Internet allowance	50%	3,250	3,250	0.0%	4,030	780	24.0%	
Phone-Shop, Office Fax @ 30% (Frontier)	50%	513	644	25.6%	675	163	31.7%	
Phone-Office @ 30% (TierZero, Comcast)	50%	825	792	(4.0%)	720	(105)	(12.7%)	
Miscellaneous	50%	125	125	0.0%	125			
12-55104	Utility Services	4,713	4,811	2.1%	5,550	838	17.8%	
Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
Merchant Account Fees	50%	27,500	28,887	5.0%	28,500	1,000	3.6%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	100	125	25.0%	125	25	25.0%	
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			Annual support contract
Contingencies	50%	250	250	0.0%	250			
12-55105	Contract Services	29,775	31,151	4.6%	30,800	1,025	3.4%	
Postage meter @ 70%	50%	900	705	(21.7%)	740	(160)	(17.8%)	
Bulk mail postage	50%	6,250	6,100	(2.4%)	6,405	155	2.5%	
Permit fee	50%	138	155	12.7%	165	28	20.0%	
Postage meter supplies	50%	125	139	11.3%	145	20	16.0%	
12-55106	Postage	7,413	7,099	(4.2%)	7,455	43	0.6%	
Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500			
12-55200	Uncollectible Accounts	2,500	2,500	0.0%	2,500	0	0.0%	
CUSTOMER ACCOUNTS		\$49,200	\$50,645	2.9%	\$51,355	2,155	4.4%	CUSTOMER ACCOUNTS

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

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

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

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

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

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

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

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	Office equipment	50%	250	250	0.0%	250			
	Refrigerator	50%	0	0		0			
12-56714	Supplies and Repairs - Furniture & Equipment		250	250	0.0%	250	0	0.0%	
	Depreciation	100%	175,000	175,000	0.0%	175,000			
12-57110	Depreciation		175,000	175,000	0.0%	175,000	0	0.0%	
	Elections - November 2024 (FY 24-25)	50%	0	0		2,000	2,000	100.0%	
12-56810	Election Expense		0	0		2,000	2,000	100.0%	
ADMINISTRATIVE & GENERAL			\$260,865	\$257,990	(1.1%)	\$272,980	12,115	4.6%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	313,400	318,689	1.7%	306,502	(6,899)	(2.2%)	<i>Includes 4.3% economic adjustment, longevity pay, and additional employee</i>
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	7,000	5,076	(27.5%)	8,069	1,069	15.3%	
12-57464	WW Alloc. Employ. Benefits	100%	203,000	226,666	11.7%	208,758	5,758	2.8%	
12-57472	WW Alloc. Payroll Taxes	100%	5,500	6,021	9.5%	5,303	(197)	(3.6%)	
EMPLOYEE SALARIES AND BENEFITS			\$528,900	\$556,452	5.2%	\$528,632	(268)	(0.1%)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	1,250	641	(48.7%)	1,750	500	40.0%	
	Dump Truck Maintenance (Unit #24)	50%	0	0		0			<i>Scheduled maintenance</i>
	Vehicle Repair/Tires	50%	1,500	2,243	49.5%	2,500	1,000	66.7%	
12-57302	Transportation (Field Vehicles)-Other		2,750	2,884	4.9%	4,250	1,500	54.5%	
	Gasoline	50%	10,000	8,441	(15.6%)	10,000			
12-57303	Transportation (Field Vehicles)-Fuel		10,000	8,441	(15.6%)	10,000	0	0.0%	
	Tools and equipment	50%	2,500	2,500	0.0%	2,500			
	Sewer Equipment Maintenance (WW only)	100%	3,000	1,500	(50.0%)	3,000			
	Concrete Saw (walk behind, 14" blade)	50%	250	250	0.0%	250			
	Contingencies	50%	1,250	625	(50.0%)	1,250			
	Harben Repair	100%	0	0		1,000	1,000	166.7%	
	Gator maintenance (2 years - next FY25-26)	50%	375	529	41.0%	0	(375)	100.0%	<i>Scheduled maintenance</i>
	Tractor maintenance (2 years - next FY24-25)	50%	0	0		3,750	3,750	#REF!	<i>Scheduled maintenance</i>
12-57312	Tool/Work Equipment-Other		7,375	5,404	(26.7%)	11,750	4,375	59.3%	
	Tool/Work Equipment-Fuel	100%	750	542	(27.7%)	750			
12-57313	Tool/Work Equipment-Fuel		750	542	(27.7%)	750	0	0.0%	

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

		% of Budget Allocated FROM Water	Budget FYE 2024	Projected FYE 2024	Percent Over/Under Budget FYE 2024	Proposed FYE 2025	Dollar Change	Percent Change	Notes
	5 shirts for each of the 3 field crew	50%	325	469	44.4%	450	125	38.5%	
	3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			
	1 sweatshirt for each of the 3 field crew (every other year - next FY24-25)	50%	325	0	(100.0%)	150	(175)	(53.8%)	
	1 jacket for each of the 3 field crew	50%	0	0		88	88	100.0%	
	Hats	50%	0	175		0			
12-57320	Uniforms		825	819	(0.7%)	863	38	4.5%	
	Jeans-\$200/field crew + MG	50%	400	400	0.0%	500	100	25.0%	
12-57321	Uniforms Reimbursement		400	400	0.0%	500	100	25.0%	
	Safety Supplies, Steel Plates	50%	1,250	808	(35.4%)	5,650	4,400	352.0%	
	Annual Safety Dinner	50%	500	500	0.0%	500			
12-57350	Safety Supplies		1,750	1,308	(25.3%)	6,150	4,400	251.4%	
	Safety boot allowance (\$200 ea x 4 (every 12 months))	50%	400	400	0.0%	500	100	25.0%	
12-57351	Safety Boot Reimbursement		400	400	0.0%	500	100	25.0%	
	OTHER OPERATING EXPENSES		\$24,250	\$20,197	(16.7%)	\$34,763	10,513	43.4%	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$1,542,268	\$1,510,325	(2.1%)	\$1,573,459	31,191	2.0%	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(2.1%)		2.0%			
	<i>Budget Comparison</i>		<i>(dollar)</i>	(31,943)		31,191			

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

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

LRWRP UPGRADE CHARGE	\$1,088,752	\$1,091,582		\$1,086,385	(2,367)	(0.2%)	
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EXPENSES	% of Budget Allocated FROM Water	Budget	Projected	Percent Over/Under Budget	Staff Proposed	Dollar Change	Percent Change	Notes
		FYE 2024	FYE 2024	FYE 2024	FYE 2025			
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION								
Capital Improvements to LRWRP	100%	50,000	50,000	0.0%	50,000			
12-53105 2 Contract Services - Treatment Plant Lease (WCRF)		50,000	50,000	0.0%	50,000			
12-25220 Debt Service for LRWRP Upgrade Project-SRF-Principal	100%	654,637	666,340	1.8%	678,253	23,617	3.6%	
12-59120 Debt Service for LRWRP Upgrade Project-SRF-Interest	100%	86,454	74,751	(13.5%)	62,838	(23,617)	(27.3%)	
Contract Services - Debt Service LRWRP SRF		741,091	741,091	(0.0%)	741,091			LRWRP SRF Loan Payment (final payment due 8/31/2029)
Depreciation - LRWRP	100%	510,000	490,403	(3.8%)	510,000			will increase after Bridge Project finalized with City & Lomna
12-57110 Depreciation		510,000	490,403	(3.8%)	510,000			

LRWRP - WCRF, DEBT SERVICE, DEPRECIATION	\$1,301,091	\$1,281,494	(1.5%)	\$1,301,091			
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Estimated Unfunded Depreciation	(212,340)	(189,912)		(214,706)		
Budget Comparison	(percent)	(1.5%)		0.0%		
Budget Comparison	(dollar)	(\$19,597)		\$0		

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

		Amended Budget FYE 2024	Projected June 2024	Proposed Budget * FYE 2025
Water Revenue		\$ 2,027,862	\$ 1,932,532	\$ 2,514,144
11- 41100	Residential	1,442,272	1,346,437	1,685,457
11- 41200	Commercial	129,984	130,851	146,916
11- 41300	Bulk Meter Residential	115,965	94,657	136,285
11- 41400	Irrigation	183,308	207,361	380,421
11- 42100	Fire Protection	1,014	1,104	1,104
	Reserve Replenishment	155,320	152,123	163,961
Wastewater Revenue		\$ 1,660,135	\$ 1,658,728	\$ 1,656,997
12- 41100	Residential	1,326,598	1,329,805	1,329,915
12- 41200	Commercial/Multi-family Dwelling	333,537	328,923	327,082
	Reserve Replenishment	0	0	0
LRWRP Upgrade Revenue		\$ 1,088,752	\$ 1,092,640	\$ 1,086,385
12- 41700	Residential	880,915	880,555	880,915
12- 41700	Commercial	30,187	34,332	28,002
12- 41700	Bulk Meter Residential	177,649	177,753	177,467
Operating Revenue		\$ 4,776,749	\$ 4,683,900	\$ 5,257,526
Non-Operating Revenue		\$ 299,700	\$ 361,643	\$ 340,000
11- 49200	Interest Earnings (Investments)	61,300	87,680	69,700
12- 49200	Interest Earnings (Investments)	232,800	268,963	264,700
12- 49201	Interest Earnings (WCRF)	5,600	5,000	5,600
Combined Revenue		\$ 5,076,449	\$ 5,045,543	\$ 5,597,526

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

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

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
Water Sales	1,511,153	1,872,543	1,780,409	2,350,183
Reserve Replenishment	152,123	155,320	152,123	163,961
Sub-Total	<u>\$1,663,276</u>	<u>\$2,027,862</u>	<u>\$1,932,532</u>	<u>\$2,514,144</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	46,045	61,300	87,680	69,700
Non-operating Expenses (Asset Retirement)	54,196	0	25,000	100,000
Sub-Total	<u>(\$8,151)</u>	<u>\$61,300</u>	<u>\$62,680</u>	<u>(\$30,300)</u>
OPERATING EXPENSE				
Salaries & Benefits	844,677	942,800	880,819	1,039,119
Purchased Power	306,467	365,900	298,450	311,200
Treatment	130,595	165,625	164,853	194,125
Insurance	21,446	23,325	24,763	25,675
Depreciation	222,768	250,000	250,000	250,000
Source of Supply	24,036	91,500	83,308	79,000
Pumping	13,016	30,882	31,813	105,250
Transmission and Distribution	47,724	57,800	54,035	96,000
Customer Accounts	59,122	54,300	55,833	56,670
Administrative	81,042	116,385	99,755	125,450
Transportation	9,924	12,750	11,324	14,250
Tools/Equipment	5,864	5,125	4,446	8,500
Other	3,165	3,375	2,927	8,013
Sub-Total	<u>\$1,769,847</u>	<u>\$2,119,767</u>	<u>\$1,962,325</u>	<u>\$2,313,251</u>
		+19.8%	-7.4%	+9.1%
NET INCOME	<u>(\$114,722)</u>	<u>(\$30,605)</u>	<u>\$32,887</u>	<u>\$170,592</u>
+ Depreciation	<u>\$222,768</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$250,000</u>
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVES	<u>\$116,197</u>	<u>\$158,095</u>	<u>\$220,207</u>	<u>\$450,892</u>
Reserve Contribution Factor	7%	7%	11%	19%

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

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
Wastewater Services	1,545,371	1,660,135	1,658,728	1,656,997
Reserve Replenishment	114,287	0	0	0
Sub-Total	<u>\$1,659,658</u>	<u>\$1,660,135</u>	<u>\$1,658,728</u>	<u>\$1,656,997</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	162,277	232,800	268,963	264,700
Non-operating Expenses (Asset Retirement)	3,340	0	25,000	25,000
Sub-Total	<u>\$158,937</u>	<u>\$232,800</u>	<u>\$243,963</u>	<u>\$239,700</u>
OPERATING EXPENSE				
Salaries & Benefits	495,549	528,900	556,452	528,632
Purchased Power	9,783	10,000	9,800	11,000
Wastewater Treatment	428,200	600,000	550,000	600,000
Insurance	21,446	23,325	24,763	25,675
Depreciation	159,929	175,000	175,000	175,000
Pumping	19,232	12,628	15,660	13,500
Collection	5,822	33,100	24,817	35,555
Customer Accounts	51,955	49,200	50,645	51,355
Administrative	63,313	85,865	82,990	97,980
Transportation	9,924	12,750	11,324	14,250
Tools/Equipment	26,928	8,125	5,946	12,500
Other	1,692	3,375	2,927	8,013
Sub-Total	<u>\$1,293,774</u>	<u>\$1,542,268</u>	<u>\$1,510,325</u>	<u>\$1,573,459</u>
		+19.2%	-2.1%	+2.0%
NET INCOME	<u>\$524,821</u>	<u>\$350,667</u>	<u>\$392,366</u>	<u>\$323,238</u>
+ Depreciation	<u>\$159,929</u>	<u>\$175,000</u>	<u>\$175,000</u>	<u>\$175,000</u>
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH	<u>\$525,813</u>	<u>\$292,867</u>	<u>\$323,404</u>	<u>\$258,538</u>
Reserve Contribution Factor	41%	19%	21%	16%

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

	Actual FY Ended 6/30/2023	Amended Budget 6/30/2024	Projected 6/30/2024	Proposed 6/30/2025
OPERATING REVENUE				
LRWRP Upgrade Charge	1,077,928	1,088,752	1,092,640	1,086,385
Sub-Total	<u>\$1,077,928</u>	<u>\$1,088,752</u>	<u>\$1,092,640</u>	<u>\$1,086,385</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	2,566	5,600	5,000	5,600
Non-operating Expenses (Asset Retirement)	0	0	0	0
Sub-Total	<u>\$2,566</u>	<u>\$5,600</u>	<u>\$5,000</u>	<u>\$5,600</u>
OPERATING EXPENSE				
WCRF	0	50,000	50,000	50,000
Debt Service	741,091	741,091	741,091	741,091
Depreciation	490,403	510,000	490,403	510,000
Sub-Total	<u>\$1,231,494</u>	<u>\$1,301,091</u>	<u>\$1,281,494</u>	<u>\$1,301,091</u>
		+5.7%	-1.5%	-15.6%
NET INCOME	<u>(\$150,999)</u>	<u>(\$206,740)</u>	<u>(\$183,854)</u>	<u>(\$209,106)</u>
+ Depreciation	<u>\$490,403</u>	<u>\$510,000</u>	<u>\$490,403</u>	<u>\$510,000</u>
ESTIMATED ADDITION TO (WITHDRAWAL FROM) CASH RESERVES	<u>\$336,837</u>	<u>\$297,660</u>	<u>\$301,549</u>	<u>\$295,294</u>
Reserve Contribution Factor	27%	23%	24%	23%

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

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,685,457	1,329,915		\$3,015,372
41200	Commercial	146,916	327,082		\$473,998
41300	Bulk Metered Residential	136,285			\$136,285
41400	Irrigation	380,421			\$380,421
41700	LRWRP Upgrade Charge			1,086,385	\$1,086,385
42100	Fire Protection	1,104			\$1,104
	Reserve Replenishment	163,961	0		\$163,961
		<u>\$2,514,144</u>	<u>\$1,656,997</u>	<u>\$1,086,385</u>	<u>\$5,257,526</u>

EXPENSES					
Source of Supply					
51105	Contract Services	4,500			\$4,500
51112	Pumping Equipment	10,000			\$10,000
51405	SYRWCD Pump Tax	20,000			\$20,000
51415	Groundwater Recharge	44,500			\$44,500
Pumping Equipment					
52105	Contract Services	5,000			\$5,000
52112	Supplies & Repairs	81,750	9,750		\$91,500
52113	SCADA Supplies and Repairs	17,000	3,000		\$20,000
52300	Purchase Power	311,200	11,000		\$322,200
52310	Generator Fuel	1,500	750		\$2,250
Water/Wastewater Treatment					
53105 1	Wastewater Treatment		600,000		\$600,000
53105 2	Wastewater Treatment - Plant Lease - WCRF			50,000	\$50,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	19,100			\$19,100
53118	Water Treatment - Chemicals	159,000			\$159,000
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	10,000			\$10,000
53212	Supplies & Repairs	5,500			\$5,500
53214	Utility Services	525			\$525
Transmission and Distribution					
54103	Waste Discharge Fee	1,000	3,875		\$4,875
54105	Contract Services	1,000			\$1,000
54132	Supplies & Repairs	300			\$300
54205	Contract Services - Reservoirs	4,500			\$4,500

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

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	27,000		\$37,000
54232	Supplies & Repairs - Services	31,000	4,680		\$35,680
54232 1	Supplies & Repairs - Poly B	8,000			\$8,000
54242	Supplies & Repairs - Meters	34,200			\$34,200
54252	Supplies & Repairs - Hydrants	5,000			\$5,000
Customer Accounts					
55102	Operating Supplies	5,050	5,050		\$10,100
55104	Utility Services	5,550	5,550		\$11,100
55105	Contract Services	36,115	30,800		\$66,915
55106	Postage	7,455	7,455		\$14,910
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	2,875	2,875		\$5,750
56204	Utility Services	6,615	6,615		\$13,230
56205	Contract Services	15,245	15,245		\$30,490
56206	Postage	315	315		\$630
56208	Professional Services	9,973	7,473		\$17,445
56209	Membership Fees and Dues	22,595	6,985		\$29,580
56210	Employee Travel Expense (Direct Payment)	2,938	3,088		\$6,025
56210 1	Employee Travel Expense (Reimbursed)	2,938	3,088		\$6,025
56211	Subscriptions and Books	375	375		\$750
56213	Equipment Rental	660	660		\$1,320
56214	Bank Service Charges	2,875	2,875		\$5,750
56215	LAFCO Mandatory Fees	3,000	3,000		\$6,000
56217	Director Expense (Direct Payment)	11,905	7,505		\$19,410
56217 1	Director Expense (Reimbursed)	7,308	2,908		\$10,215
56301	Property/General Liability Insurance	25,675	25,675		\$51,350
56704	Utility Services	5,025	5,025		\$10,050
56705	Contract Services	20,360	19,500		\$39,860
56712	Supplies & Repairs	3,750	3,750		\$7,500
56713	Computer Supplies & Repairs	4,450	4,450		\$8,900
56714	Furniture and Equipment	250	250		\$500
56810	Election Expense	2,000	2,000		\$4,000
57110	Depreciation	250,000	175,000	510,000	\$935,000
57302	Supplies & Repairs - Transportation	4,250	4,250		\$8,500
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	7,750	11,750		\$19,500

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

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	750	750		\$1,500
57320	Uniforms	863	863		\$1,725
57321	Uniforms - Reimbursed	500	500		\$1,000
57350	Safety Supplies	6,150	6,150		\$12,300
57351	Safety Boots	500	500		\$1,000
Employee Salaries and Benefits					
Various	Salaries	564,750	306,502		\$871,252
56401	Sick/Personal	41,400			\$41,400
56402	Vacation	53,100			\$53,100
56403	Holiday	47,800			\$47,800
56403 1	Floating Holiday	3,800			\$3,800
56406	Medical Insurance	145,300			\$145,300
56406	Employee Assistance Plan (EAP)	300			\$300
56407	Long Term Disability	10,100			\$10,100
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	32,500			\$32,500
56417	PERS	150,700			\$150,700
56417	PERS	157,400			\$157,400
56418	Dental Insurance	8,500			\$8,500
56419	Life Insurance	3,500			\$3,500
56421	Workers Compensation	15,900			\$15,900
56423	Vision Care	2,100			\$2,100
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	15,158			\$15,158
56431	SUI	2,240			\$2,240
57463	WW Allocation - Workers Compensation	(8,069)	8,069		\$0
57464	WW Allocation - Employee Benefits	(208,758)	208,758		\$0
57472	WW Allocation - Payroll Taxes	(5,303)	5,303		\$0
		<u>\$2,313,251</u>	<u>\$1,573,459</u>	<u>\$1,301,091</u>	<u>\$5,187,801</u>
Net Operating Income		<u>\$200,892</u>	<u>\$83,538</u>	<u>(\$214,706)</u>	<u>\$69,724</u>
Deposit to (Withdrawal from) Reserves		<u>\$450,892</u>	<u>\$258,538</u>	<u>\$295,294</u>	<u>\$1,004,724</u>

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

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
Sub-Total Capital Improvement Plan				\$0	\$0	\$0
Capital Replacement Plan						
15-16	11-11151/11-11182	11-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$5,280	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70%	\$71,400	\$23,917	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	\$7,000	\$3,947	N/A
22-23	11-11181	11-11223-44	Fence and Gate Repair-Site #1, #3, #5, Burton Mesa	\$37,000	\$10,752	N/A
23-24 **	11-11140/11152	11-11224-51	Well #1B Rehabilitation	\$66,000	\$2,466	N/A
23-24 **	11-11160	11-11224-60	Filter Rehabilitation Project	\$600,000	\$297,542	N/A
23-24 **	11-11185	11-11224-61	Lab Equipment	\$30,000	\$24,553	N/A
24-25	11-11182		Computer Workstation (2 ea) @ 50%	\$1,250	\$0	N/A
24-25 **	11-11172		Golf Course Valve Project	\$18,400	\$0	N/A
24-25 **	11-11183		Ford F-150 Pickup (replace Unit #18, new Unit #26) @ 50%	\$32,000	\$0	N/A
Sub-Total Capital Replacement Plan				\$875,550	\$368,457	\$0
Capital Outlay Plan						
12-13 **	11-11140	11-11212-86	Replacement Wells	\$250,000	\$130,171	\$20,169
24-25	11-11160		Chlorine Pump (backup)	\$6,700		N/A
24-25	11-11186		Trencher @ 50%	\$14,100		N/A
24-25	11-11181		Solar Carport @ 50%	\$50,000		N/A
24-25	11-11152		SCADA Tablet (5 ea) @ 70%	\$2,710		N/A
Sub-Total Capital Outlay Plan				\$270,800	\$130,171	\$20,169
TOTAL WATER CAPITAL BUDGET ADOPTED AND PROPOSED				\$1,146,350	\$498,628	\$20,169
PLANNED WATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2024-25				\$647,722		

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

WATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	Water Reserve Balance as of December 31, 2023	Resolution 229-24 - Maximum Targets	Resolution 229-24 - Minimum Targets
Emergency Reserve	1,093,406	1,640,108	1,093,406
Operating Reserve	529,942	529,942	529,942
Capital Reserve	1,033,626	1,829,332	1,829,332
	<u>\$2,656,974</u>	<u>\$3,999,382</u>	<u>\$3,452,680</u>

Resolution 229-24

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

Water Operating Reserve Requirement = 25% combined operating budget

Water Capital Reserve Requirement = 50% Accumulated depreciation

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

FYE			AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER	
Approved	G/L Acct	CWIP Acct				
Capital Improvement Plan						
Sub-Total Capital Improvement Plan			\$0	\$0	\$0	
Capital Replacement Plan						
15-16	12-11151/12-11182	12-11218-27	Replace Security Systems at Office, Shop, Booster Building @ 50%	\$12,500	\$5,280	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30%	\$30,600	\$35,145	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$1,598	N/A
22-23	12-11172	12-11223-46	Sewer Main Replacement-Constellation @ Apollo Way	\$163,000	\$8,936	N/A
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	\$27,000	\$7,949	N/A
22-23	12-11181	12-11223-44	Fence and Gate Repair-L/S #1	\$5,000	\$3,864	N/A
24-25 **	12-11183		Ford F-150 Pickup (replace Unit #18, new Unit #26) @ 50%	\$32,000	\$0	N/A
24-25	12-11182		Computer Workstation (2 ea) @ 50%	\$1,250	\$0	N/A
Sub-Total Capital Replacement Plan			\$274,350	\$62,772	\$0	
Capital Outlay Plan						
22-23	12-11136	12-11219-52	Floradale Bridge Transmission Line Construction <i>(reclassified from WCRF expense per Joe Barget)</i>	\$1,750,000	\$1,954,351	N/A
24-25	12-11186		Trencher @ 50%	\$14,100	\$0	N/A
24-25	11-11181		Solar Carport @ 50%	\$50,000	\$0	N/A
24-25	11-11152		SCADA Tablet (5 ea) @ 30%	\$1,160	\$0	N/A
Sub-Total Capital Outlay Plan			\$1,764,100	\$1,954,351	\$0	
TOTAL WASTEWATER CAPITAL BUDGET ADOPTED AND PROPOSED			\$2,038,450	\$2,017,123	\$0	
PLANNED WASTEWATER CAPITAL BUDGET EXPENDITURE FISCAL YEAR 2024-;			\$21,327			

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

WASTEWATER RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	Wastewater Reserve Balance as of December 31, 2023	Resolution 229-24 Maximum Targets	Resolution 229-24 - Minimum Targets
Emergency Reserve	500,530	750,795	500,530
Operating Reserve	385,567	385,567	385,567
Capital Reserve	2,387,786	586,982	586,982
	\$3,273,883	\$1,723,344	\$1,473,079

LRWRP RESERVES

Reserve Targets are based on Audited Financial Statements for Fiscal Year Ended 6/30/23	LRWRP Reserve Balance as of June 30, 2023	Resolution 229-24 Maximum Targets	Resolution 229-24 - Minimum Targets
Emergency Reserve	1,911,847	-	-
Operating Reserve	161,614	-	-
Capital Reserve	3,103,786	4,779,616	2,867,770
	\$5,177,247	\$4,779,616	\$2,867,770

Resolution 229-24

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

Wastewater Operating Reserve Requirement = 25% combined operating budget

Wastewater Capital Reserve Requirement = 50% Accumulated depreciation

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

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEE
 FISCAL YEAR 2024-25

	Budgeted Operating Expense
Water	\$2,313,251
Wastewater	1,573,459
LRWRP	1,301,091
Total	\$5,187,801

Administrative Salaries

Administrative Salaries (Total Annual PR)	\$513,471		% of Total Oper. Exp.
Employee Benefit, Payroll Taxes & Worker's Compensation @	71.45%	<u>366,875</u>	
Total Administrative Salaries		<u><u>\$880,346</u></u>	16.97%

Other Operating Expenses

Vehicles		28,500	0.55%
Tools & Work Equipment		21,000	0.40%
Insurance - Property Casualty		51,350	0.99%
Uniforms		2,725	0.05%
Safety		13,300	0.26%
Utilities		13,230	0.26%
Office/Misc Expenses		<u>24,100</u>	<u>0.46%</u>
Total Other Operating Expenses		<u><u>154,205</u></u>	<u>2.97%</u>
Total			<u><u>19.94%</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 2024-25

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

Note: CWIP employee benefit credit = total CWIP payroll x "% Total Benefits" on this spreadsheet. Debit CWIP payroll a/c.
 Regular payroll = Budget amount less the sum of overtime, standby and certification pay.