



FISCAL YEAR 2025-26 BUDGET

MISSION STATEMENT

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

CAPITAL BUDGET

The capital budget expenditures are presented in the following categories:

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

The capital budget is funded by reserves.

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WATER CAPITAL BUDGET
FISCAL YEAR 2025-26**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
25-26 **	11-11140		Well 3B columns	\$39,000	\$0	N/A
25-26 **	11-11152		Well 3B Bowls	\$24,000	\$0	N/A
Sub-Total Capital Improvement Plan				\$63,000	\$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	\$10,722	N/A
21-22	11-11152	11-11222-41	SCADA Upgrade @ 70% (ADD RADIOS/TOWERS)	\$123,900	\$80,112	N/A
21-22	11-11152	11-11222-42	SCADA Computer @ 70%	\$7,000	\$4,602	N/A
22-23	11-11181	11-11223-44	Fence and Gate Repair - Site #1	\$26,250	\$0	N/A
23-24 **	11-11160	11-11224-60	Filter Rehabilitation Project	\$600,000	\$289,059	N/A
24-25 **	11-11172	11-11225-63	Golf Course Valve Project	\$18,400	\$9,114	N/A
25-26 **	11-11160		Filter Pump (25 hp)	\$67,000	\$0	N/A
25-26 **	11-11160/11172		Line meters, filter meter	\$48,000	\$0	N/A
25-26 **	11-11172		Water Valves (20 each)	\$100,000	\$0	N/A
25-26 **	11-11172		Water Mains (5,000 LF)	\$250,000	\$0	N/A
25-26 **	11-11173		Water Services (50 each)	\$52,000	\$0	N/A
25-26 **	11-11182		Meter Reading Software *	\$37,000	\$0	\$15,000
25-26 **	11-11182		Computer Equipment @ 50%	\$1,300	\$0	N/A
25-26 **	11-11182		Copy Machine @ 50%	\$7,500	\$0	N/A
25-26 **	11-11182		Telephone System @50%	\$1,650	\$0	N/A
25-26**	11-11185		TU5200 Turbidity meter	\$7,000	\$0	N/A
25-26**	11-11185		DR3900 Spectrophotometer	\$8,000	\$0	N/A
Sub-Total Capital Replacement Plan				\$1,367,500	\$393,609	\$15,000
Capital Outlay Plan						
12-13 **	11-11120	11-11212-86	Land Lease - Future Replacement Well Site	\$250,000	\$141,874	\$23,257
24-25 **	11-11181	11-11225-64	Solar Carport @ 50%	\$50,000	\$0	N/A
24-25	11-11152	11-11225-68	SCADA Tablet (5 ea) @ 70%	\$2,710	\$2,228	N/A
25-26**	11-11182		Meter Reading Hardware	\$9,000	\$0	N/A
25-26	11-11182		GIS Hardware @ 50%	\$4,500	\$0	N/A
25-26	11-11182		Gantry Crane @ 50%	\$5,500	\$0	N/A
Sub-Total Capital Outlay Plan				\$321,710	\$144,102	\$23,257
TOTAL WATER CAPITAL BUDGET ADOPTED AND PROPOSED				\$1,752,210	\$537,711	\$38,257
PLANNED WATER CAPITAL BUDGET EXPENDITURES FOR				FISCAL YEAR 2025-26		\$1,214,499

* Item to be partially funded through the Water Conservation Program

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

WATER RESERVES

	Water Reserve Balance as of June 30, 2024	Resolution 229-24 Maximum Requirements	Resolution 229-24 Minimum Requirements	Net Reserves above <below> Minimum Requirement
Emergency Reserve	1,106,460	1,659,690	1,106,460	0
Operating Reserve	661,254	661,254	661,254	0
Capital Reserve	782,980	2,500,000	2,500,000	(1,717,020)
	<u>\$2,550,694</u>	<u>\$4,820,944</u>	<u>\$4,267,714</u>	<u>(\$1,717,020)</u>

Resolution 229-24

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

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

Water Capital Reserve Requirement = \$2.5 million, adjusted for inflation annually

WATER RESERVES (PROPOSED)

	Water Reserve Balance as of June 30, 2024	Resolution 229-24 Maximum Requirements	Resolution 229-24 Minimum Requirements	Net Reserves above <below> Minimum Requirement
Emergency Reserve	1,106,460	1,659,690	1,106,460	0
Operating Reserve	661,254	661,254	661,254	0
Capital Reserve	782,980	1,909,740	1,909,740	(1,126,760)
	<u>\$2,550,694</u>	<u>\$4,230,684</u>	<u>\$3,677,454</u>	<u>(\$1,126,760)</u>

Resolution 229-24 - PROPOSED REVISION

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

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

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
WASTEWATER CAPITAL BUDGET
FISCAL YEAR 2025-26**

FYE Approved	G/L Acct	CWIP Acct		AMOUNT	EXPENSES TO DATE	FUNDS RECEIVED FROM DEVELOPER
Capital Improvement Plan						
25-26**	12-11172		Manholes - Reline 58 manholes	\$510,000		N/A
25-26**	12-11172		Sewer Mains - Reline 14,447 LF Sewer Mains, Reinstate 350 Laterals	\$772,000		N/A
25-26	12-11172		Manhole Ring and Cover Replacement - 58 manholes	\$143,000		N/A
Sub-Total Capital Improvement Plan				\$1,425,000	\$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	\$10,722	N/A
21-22	12-11152	12-11222-41	SCADA Upgrade @ 30% (ADD RADIOS/TOWERS)	\$53,100	\$34,334	N/A
21-22	12-11152	12-11222-42	SCADA Computer @ 30%	\$3,000	\$1,972	N/A
22-23	12-11172	12-11223-47	Raise Offsite Manholes (2 ea)	\$27,000	\$7,949	N/A
25-26	12-11172		Realign and Replace Offsite Manhole #O5	\$128,000		N/A
25-26**	12-11182		Computer Equipment @ 50%	\$1,300		N/A
25-26**	12-11182		Copy Machine @ 50%	\$7,500		N/A
25-26**	12-11182		Telephone System @ 50%	\$1,650		N/A
Sub-Total Capital Replacement Plan				\$234,050	\$54,976	\$0
Capital Outlay Plan						
24-25	12-11181	12-11225-64	Solar Carport @ 50%	\$50,000	\$0	N/A
24-25	12-11152	12-11225-68	SCADA Tablet (5 ea) @ 30%	\$1,160	\$978	N/A
25-26	11-11182		GIS Hardware @ 50%	\$4,500	\$0	N/A
25-26	11-11182		Gantry Crane @ 50%	\$5,500	\$0	N/A
Sub-Total Capital Outlay Plan				\$61,160	\$978	\$0
TOTAL WASTEWATER CAPITAL BUDGET ADOPTED AND PROPOSED				\$1,720,210	\$55,954	\$0
PLANNED WASTEWATER CAPITAL BUDGET EXPENDITURES FOR FISCAL YEAR 2025-26				\$1,664,256		

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

WASTEWATER RESERVES

	Wastewater Reserve Balance as of June 30, 2024	Resolution 229-24 Maximum Requirements	Resolution 229-24 Minimum Requirements	Net Reserves above <below> Minimum Requirement
Emergency Reserve	753,405	753,405	502,270	0
Operating Reserve	447,154	447,154	447,154	0
Capital Reserve	3,500,476	669,057	669,057	2,831,419
	<u>\$4,701,035</u>	<u>\$1,869,616</u>	<u>\$1,618,481</u>	<u>\$2,831,419</u>

LRWRP RESERVES

	LRWRP Reserve Balance as of June 30, 2024	Resolution 229-24 Maximum Requirements	Resolution 229-24 Minimum Requirements	Net Reserves above <below> Minimum Requirement
Capital Reserve	5,543,250	5,061,235	3,036,741	2,506,509
	<u>\$5,543,250</u>	<u>\$5,061,235</u>	<u>\$3,036,741</u>	<u>\$2,506,509</u>

Resolution 229-24

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

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

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

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2025-26**

CAPITAL IMPROVEMENT PLAN

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

Well 3B bowls and columns **\$39,000**
(Capital Improvement Plan Item)

Replace sections of column pipe, refurbish or replace pump bowls, and replace appurtenances, as necessary, as part of the District's standard of rehabilitating wells every five years. This well was last rehabilitated in 2018. An additional cost of \$20,000 to inspect the well is funded in the operating expense budget.

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

Reline 58 manholes that were identified during sewer line videoing as requiring repair.

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

Reline 14,447 linear feet of sewer main that was identified during sewer line videoing as requiring repair.

Manhole Ring and Cover Replacement **\$143,000**

Replace rings and covers on relined manholes.

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

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2025-26**

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

SCADA Upgrade **\$177,000**

Replace the SCADA operating system purchased in 2007 with updated software. Current ClearSCADA software is being replaced by Geo SCADA Expert software and will no longer be supported. In FY 25-26, add radios and towers to improve communication.

SCADA Computer **\$10,000**

Replace the SCADA computer purchased in 2014 with updated equipment.

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

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

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

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

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

Rehabilitate the original filter system designed in 1978. This project will install all new piping, valves, and improved filter media. The existing pumps were replaced or rehabilitated in 2002; the 62 filter laterals were replaced in 2007; and the filter media was last replaced in 2015. This project will also add a backwash pump and motor to increase the efficiency of the backwash system. Additionally, this project will eliminate the need for sodium bisulfite but will add a requirement for sodium permanganate. As a result, chemical costs should decrease slightly.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2025-26**

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

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

Computer Workstations **\$2,600**
(Capital Improvement Plan Item)

Annually, replace two outdated office computers according to a scheduled replacement plan.

Filter Pump (25 hp) **\$24,000**
(Capital Improvement Plan Item)

Replace 25 hp filter pump purchased in 2018 in conjunction with the Filter Rehabilitation Project.

Line meters, filter meter **\$67,000**
(Capital Improvement Plan Item)

Replace two 12" line meters and one 12" filter meter purchased in 2017. Large commercial water meters generally have a lifespan of about 10 years before battery power wanes and accuracy reduction becomes critical.

Water Valves **\$100,000**
(Capital Improvement Plan Item)

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

Water Mains **\$250,000**
(Capital Improvement Plan Item)

Contingency to repair up to 5,000 linear feet of water main.

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2025-26**

Water Services **\$52,000**
(Capital Improvement Plan Item)

Replace 50 water services that are 50+ years old or constructed of inferior materials.

Meter Reading Software **\$37,000**
(Capital Improvement Plan Item)

Upgrade the current AMR meter reading software with an updated version that can read both AMR and AMI meters. The customer portal module will be paid from water conservation in-lieu fees.

Copy Machine **\$15,000**
(Capital Improvement Plan Item)

Replace the office photocopier that has been in service since 2020.

Telephone System **\$3,300**
(Capital Improvement Plan Item)

Replace the office telephones purchased in 2020 so that system feature updates can be accessed.

Lab Equipment **\$15,000**
(Capital Improvement Plan Item)

Replace the turbidity meter purchased in 2018 and the spectrophotometer purchased in 2014.

CAPITAL OUTLAY PLAN

Purchases or constructs new equipment, infrastructure, or facilities.

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

Fund preliminary work such as a cultural resources study, biological assessment, and environmental documents to obtain a future well site for the eventual replacement of the District's three wells drilled in 1977,

**Vandenberg Village Community Services District
Water and Wastewater Capital Budget Summary
Fiscal Year 2025-26**

1985, and 1987. To date, \$23,257 has been collected from developers for this project.

Solar Carport **\$100,000**

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

SCADA Tablets **\$3,875**

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

Meter Reading Hardware **\$9,000**
(Capital Improvement Plan Item)

Add vehicle mounts and radios for the meter reading system so that the field vehicles can simultaneously electronically read both AMR and AMI meters.

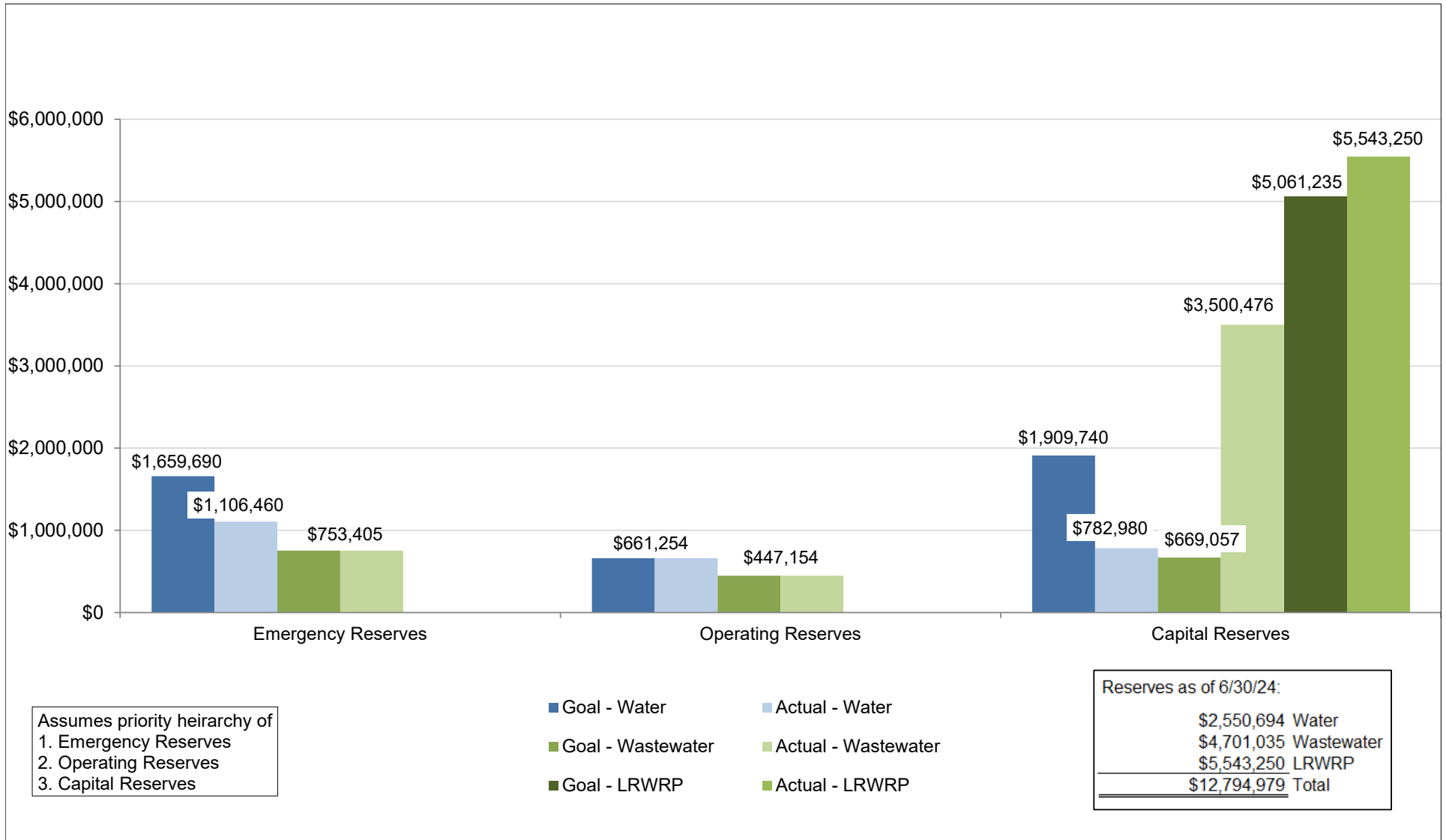
GIS Hardware **\$9,000**

Purchase GPS hardware to allow for greater accuracy in identifying the location of assets in the existing GIS database.

Gantry Crane **\$11,000**

Purchase gantry crane and accessories to assist in the safe lifting and handling of Sodium Permanganate containers and other heavy objects.

RESERVE GOALS FISCAL YEAR 2025-26



OPERATING BUDGET

The operating budget expenditures are presented in two categories:

- **Water Fund**
- **Wastewater Fund**
 - VVCSD Expenses
 - LRWRP Expenses

The operating budget is funded by rates and charges.

Vandenberg Village Community Services District Water and Wastewater Operating Budget Summary Fiscal Year 2025-26

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

OPERATING REVENUES

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

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

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

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

For FY 2025-26, staff estimates a net **water reserve** withdrawal of \$1,130, a **wastewater reserve** contribution of \$36,382, and a **LRWRP reserve** contribution of \$293,294.

NON-OPERATING REVENUES

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

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2025-26**

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

	December 2023 Interest Rate	December 2024 Interest Rate	FY 25-26 Projection
California CLASS	5.54%	4.64%	3.50%
LAIF	4.00%	4.62%	3.50%
Money Market	4.07%	4.67%	3.50%
WCRF (June)	3.17%	No report	0.75%

OPERATING EXPENSES

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

The following are significant expenses in the budgets:

Source of Supply (Wells) – The budget includes \$20,000 for SYRWCD pump taxes; \$3,000 for Cloud Seeding; and \$40,000 for the estimated expenses for the Sustainable Groundwater Management Act (SGMA) projects and grant administration. USGS Groundwater Monitoring is removed from the budget as it will now be paid through our SGMA contribution.

Pumping (Boosters) – The budget includes \$452,000 for purchased power; \$7,500 for scheduled generator maintenance; and \$10,000 for filter project SCADA programming. The \$75,000 to inspect and repair the three Booster Station #1 pumps in FY 2024-25 was completed and has been removed from the budget.

Water Treatment – The budget includes \$22,000 for AB2995 SWRCB Water System Fees; \$200,000 for chemicals; and \$11,000 for water sample testing.

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2025-26**

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

WCRF – This item represents the District's portion of capital improvements to the Lompoc Wastewater Reclamation Plant and VVCS D has little control over the annual capital expenditures. This budget includes \$52,000, an average of historical annual expenditures. The District earns interest on the WCRF balance of \$742,642 which offsets a portion of the wastewater reclamation plant capital expenditures.

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

Water Transmission and Distribution – The budget includes \$16,500 to inspect Tanks 1, 3, 5A, and 5B and \$148,000 to replace 350 water meters per the Capital Improvement Plan.

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

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

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

Administrative and General – The budgeted administrative and general costs include \$38,322 for typical contract services, \$300,000 for water and wastewater system evaluation, \$5,000 for legal counsel, and \$12,052 for employee travel expense.

Director's Expense – The budget includes \$21,450 for director's travel expenses and \$11,880 for director's compensation which includes the approved change effective December 2024.

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2025-26**

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

Although there is no cash outlay for depreciation expense, the VVCSD Board of Directors adopted Resolution 229-24 on March 5, 2024, with targets revised on September 3, 2024, that directs staff to set cash aside based on depreciation expense and establish rates to provide sufficient cash to fund this depreciation expense to fund a replacement reserve for replacing capital equipment. The same direction to staff was previously provided in 2006 by Resolution 176-06 and in 1994 by Resolution 99-94 as the District’s resolutions regarding the Reserve Policy have been rescinded and replaced.

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

Salaries and Benefits – Many factors affect salaries and benefits in the FY 2025-26 budget which has resulted in an increase of \$96,050 from the FY 2024-25 budget. The projected employee salaries and benefits for working hours are:

Water fund	\$ 928,402	(FY 2024-25: \$1,039,119)
Wastewater fund	<u>\$ 580,309</u>	(FY 2024-25: <u>\$ 528,632</u>)
Total	\$1,508,711	(FY 2024-25: \$1,567,751)

Budgeted salaries decreased \$42,652. This includes a 2.7% economic adjustment for all employees, longevity pay for employees with 15+ years of seniority, and the permanent addition of an additional field employee. The budget also assumes that employees who are not at the top of their pay scale will receive at least one merit increase.

Budgeted benefits decreased by \$16,388. The additional cost for paid benefits such as insurance, retirement, etc. represents 73.53% of the

**Vandenberg Village Community Services District
Water and Wastewater Operating Budget Summary
Fiscal Year 2025-26**

total base salary the District pays its employees. The new employees are budgeted at the highest level of health premiums for this budget.

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

Fiscal Year	Notes	Total Budgeted Salaries	Total Actual Salaries	Variance From Budget
21-22	1.7% economic adjustment less six months of Service Person II plus six months of Service Person I	771,000	717,584	-53,416
22-23	5.5% economic adjustment	791,600	782,332	-9,268
23-24	5.5% economic adjustment less CSR II Step 5 plus CSR I Step 1	833,900	772,845	-61,055
24-25	4.3% economic adjustment plus longevity pay plus temporary additional field employee less Administrative Services Manager Step 5 and Finance Administrator Step 5 plus Financial Services Manager Step 2 and Accountant Step 1 less General Manager salary reduction	871,252	691,402*	-179,850
25-26	2.7% economic adjustment plus longevity pay plus permanent additional field employee less Administrative Assistant Step 5 plus Part-Time CSR Step 1 less O&M Manager Step 5 plus O&M Manager Step 2	828,601		

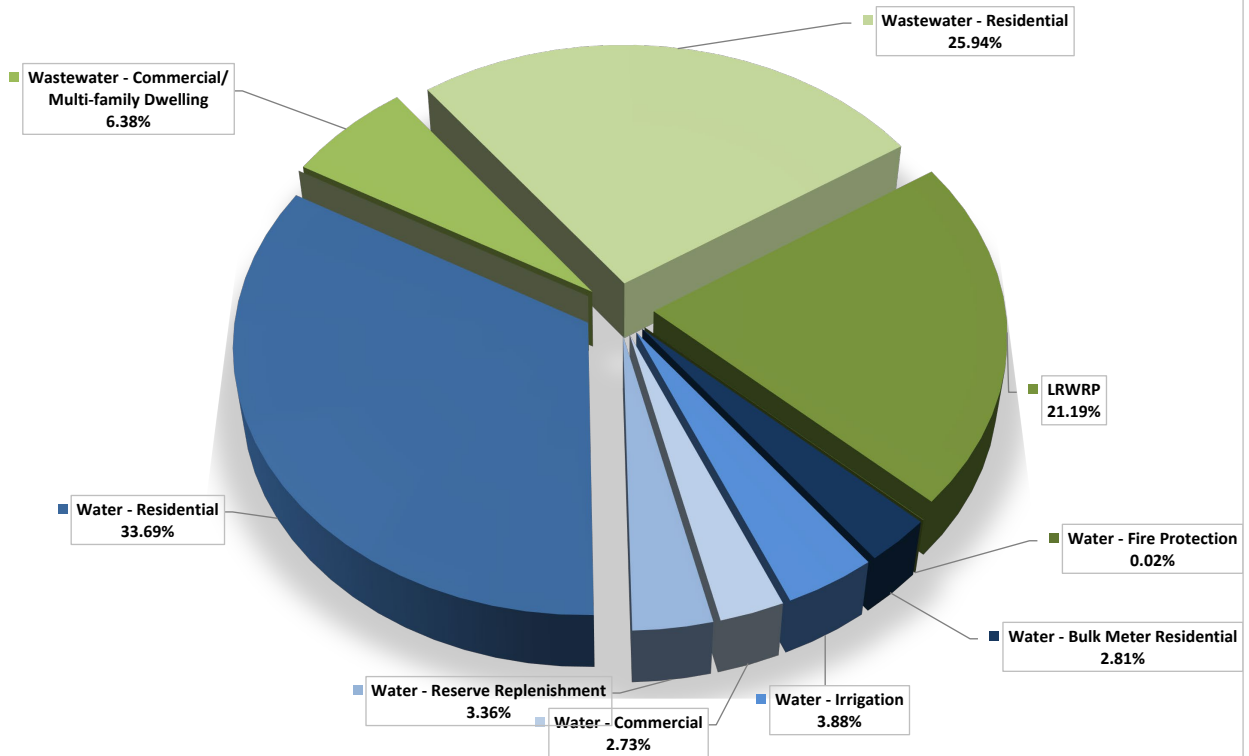
*projected

NET OPERATING INCOME <LOSS>

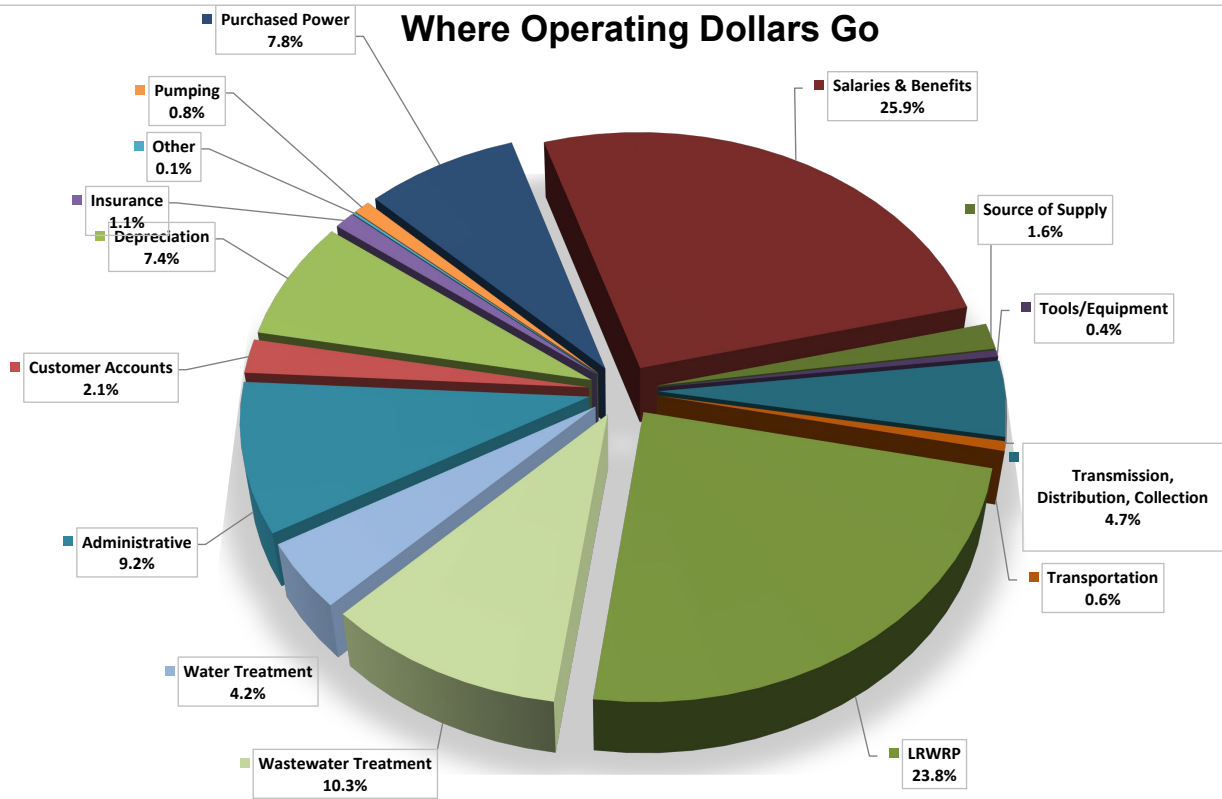
Water Fund	<\$ 261,130>
Wastewater Fund	<\$ 131,618>
LRWRP	<\$ 300,905>

OPERATING BUDGET FISCAL YEAR 2025-26

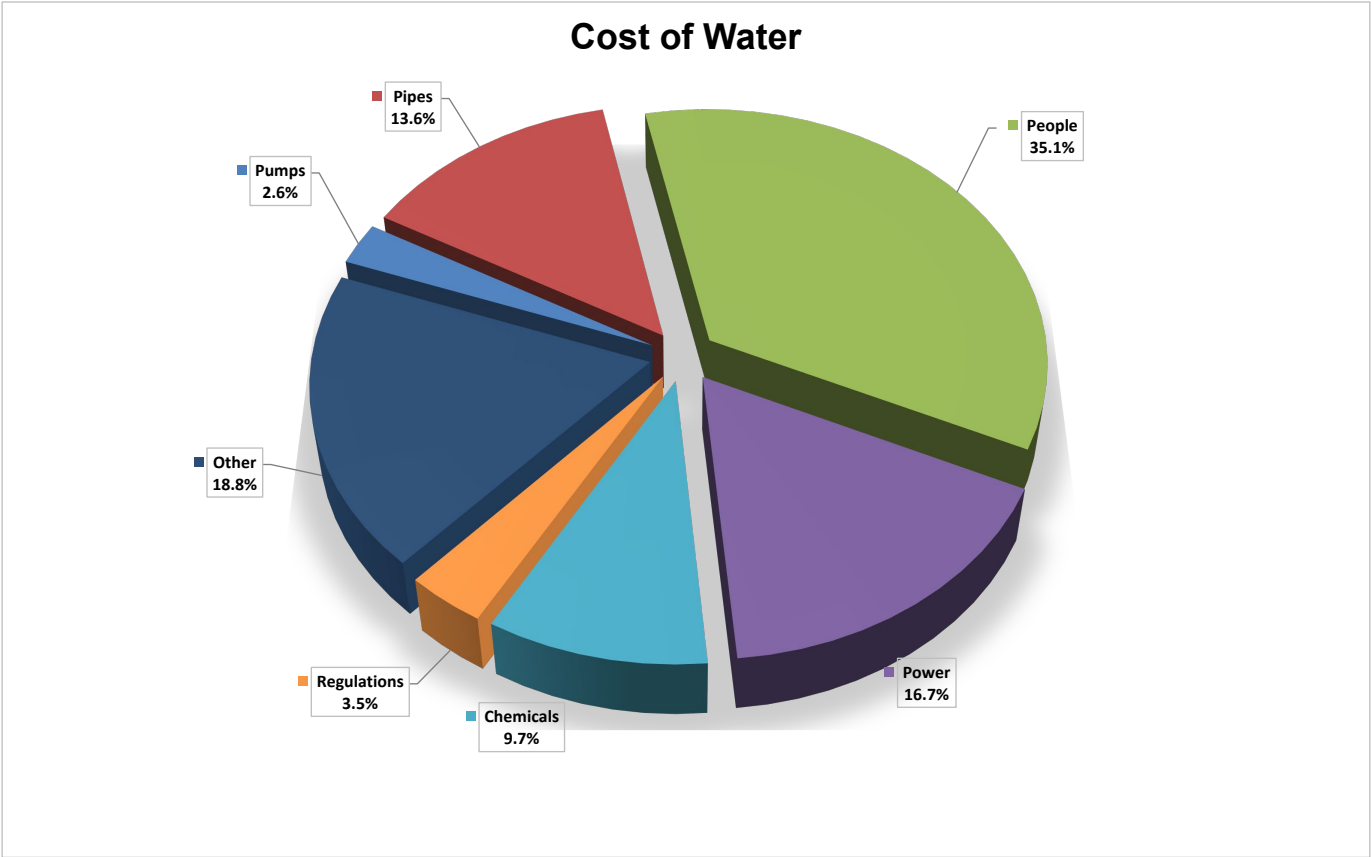
Where Operating Dollars Come From



Where Operating Dollars Go



OPERATING BUDGET FISCAL YEAR 2025-26



**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WATER
FISCAL YEAR 2025-26**

	Actual FY Ended 6/30/2024	Amended Budget 6/30/2025	Projected 6/30/2025	Proposed 6/30/2026
OPERATING REVENUE				
Water Sales	1,814,893	2,350,183	2,359,368	2,211,634
Reserve Replenishment	152,123	163,961	152,123	172,250
Sub-Total	<u>\$1,967,015</u>	<u>\$2,514,144</u>	<u>\$2,511,491</u>	<u>\$2,383,884</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	142,671	83,200	128,450	96,500
Non-operating Expenses (Asset Retirement)	224,415	100,000	6,000	91,000
Sub-Total	<u>(\$81,744)</u>	<u>(\$16,800)</u>	<u>\$122,450</u>	<u>\$5,500</u>
OPERATING EXPENSE				
Salaries & Benefits	885,949	1,039,119	801,060	928,402
Purchased Power	349,689	311,200	421,080	442,200
Treatment	135,480	196,125	209,914	243,260
Insurance	24,763	25,675	27,500	30,775
Depreciation	226,742	250,000	250,000	260,000
Source of Supply	78,311	79,000	59,800	93,000
Pumping	9,471	104,270	100,016	32,870
Transmission and Distribution	55,331	76,800	112,372	235,300
Customer Accounts	45,359	56,670	78,816	64,100
Administrative	95,386	125,450	128,720	284,257
Transportation	11,894	17,000	16,000	17,000
Tools/Equipment	11,637	8,500	5,188	10,000
Other	3,265	8,250	7,875	3,850
Sub-Total	<u>\$1,933,277</u>	<u>\$2,298,059</u>	<u>\$2,218,341</u>	<u>\$2,645,014</u>
		+18.9%	-3.5%	+15.1%
NET INCOME	<u>(\$48,005)</u>	<u>\$199,285</u>	<u>\$415,600</u>	<u>(\$255,630)</u>
+ Depreciation	<u>\$226,742</u>	<u>\$250,000</u>	<u>\$250,000</u>	<u>\$260,000</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$260,480</u>	<u>\$466,085</u>	<u>\$543,150</u>	<u>(\$1,130)</u>
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budget)	<u>(\$64,475)</u>	<u>(\$699,429)</u>	<u>(\$496,335)</u>	<u>(\$1,214,499)</u>
Reserve Contribution Factor	13%	20%	24%	0%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - WASTEWATER
FISCAL YEAR 2025-26**

	Actual FY Ended 6/30/2024	Amended Budget 6/30/2025	Projected 6/30/2025	Proposed 6/30/2026
OPERATING REVENUE				
Wastewater Services	1,543,805	1,656,997	1,657,884	1,656,997
Reserve Replenishment	114,287	0	0	0
Sub-Total	<u>\$1,658,092</u>	<u>\$1,656,997</u>	<u>\$1,657,884</u>	<u>\$1,656,997</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	467,887	321,800	426,744	183,400
Non-operating Expenses (Asset Retirement)	778	25,000	2,000	48,321
Sub-Total	<u>\$467,109</u>	<u>\$296,800</u>	<u>\$424,744</u>	<u>\$135,079</u>
OPERATING EXPENSE				
Salaries & Benefits	544,419	528,632	455,580	580,309
Purchased Power	12,307	11,000	9,800	11,000
Wastewater Treatment	533,094	600,000	550,000	600,000
Insurance	24,763	25,675	27,500	30,775
Depreciation	224,540	175,000	140,000	168,000
Pumping	8,947	13,080	10,806	16,580
Collection	6,922	35,555	27,260	35,835
Customer Accounts	48,385	51,355	72,582	57,690
Administrative	79,932	97,980	109,024	253,577
Transportation	11,894	17,000	16,000	17,000
Tools/Equipment	10,382	12,500	8,594	14,000
Other	3,265	8,250	8,175	3,850
Sub-Total	<u>\$1,508,850</u>	<u>\$1,576,027</u>	<u>\$1,435,321</u>	<u>\$1,788,616</u>
		+4.5%	-8.9%	+13.5%
NET INCOME	<u>\$616,352</u>	<u>\$377,771</u>	<u>\$647,307</u>	<u>\$3,460</u>
+ Depreciation	<u>\$224,540</u>	<u>\$175,000</u>	<u>\$140,000</u>	<u>\$168,000</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$373,783</u>	<u>\$255,971</u>	<u>\$362,563</u>	<u>\$36,382</u>
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Reserve Contribution Factor)	<u>(\$123,252)</u>	<u>(\$166,980)</u>	<u>(\$67,607)</u>	<u>(\$1,664,256)</u>
	25%	16%	25%	2%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING/NON-OPERATING BUDGET - LRWRP UPGRADE
FISCAL YEAR 2025-26**

	Actual FY Ended 6/30/2024	Amended Budget 6/30/2025	Projected 6/30/2025	Proposed 6/30/2026
OPERATING REVENUE				
LRWRP Upgrade Charge	1,107,095	1,086,385	1,092,640	1,086,385
Sub-Total	<u>\$1,107,095</u>	<u>\$1,086,385</u>	<u>\$1,092,640</u>	<u>\$1,086,385</u>
NON-OPERATING				
Non-operating Revenue (Interest Income)	(2,601)	5,600	5,000	189,000
Non-operating Expenses (Asset Retirement)	0	0	0	0
Sub-Total	<u>(\$2,601)</u>	<u>\$5,600</u>	<u>\$5,000</u>	<u>\$189,000</u>
OPERATING EXPENSE				
WCRF	10,613	50,000	50,000	52,000
Debt Service	741,091	678,253	741,091	741,091
Depreciation	490,403	510,000	594,199	594,199
Sub-Total	<u>\$1,242,107</u>	<u>\$1,238,253</u>	<u>\$1,385,290</u>	<u>\$1,387,290</u>
		-0.3%	+11.9%	-12.0%
NET INCOME	<u>(\$137,613)</u>	<u>(\$146,269)</u>	<u>(\$287,651)</u>	<u>(\$111,905)</u>
+ Depreciation	<u>\$490,403</u>	<u>\$510,000</u>	<u>\$594,199</u>	<u>\$594,199</u>
ESTIMATED ADDITION TO CASH RESERVES	<u>\$355,390</u>	<u>\$358,131</u>	<u>\$301,549</u>	<u>\$293,294</u>
ESTIMATED WITHDRAWAL FROM CASH RESERVES (Capital Budget)	<u>\$0</u>	<u>\$0</u>	<u>(\$1,954,351)</u>	<u>\$0</u>
Reserve Contribution Factor	29%	29%	22%	21%

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2025-26**

		Water	Wastewater	LRWRP	Combined
REVENUE					
41100	Residential	1,727,420	1,329,915		\$3,057,335
41200	Commercial	140,120	327,082		\$467,202
41300	Bulk Metered Residential	144,020			\$144,020
41400	Irrigation	198,970			\$198,970
41700	LRWRP Upgrade Charge			1,086,385	\$1,086,385
42100	Fire Protection	1,104			\$1,104
	Reserve Replenishment	172,250	0		\$172,250
		<u>\$2,383,884</u>	<u>\$1,656,997</u>	<u>\$1,086,385</u>	<u>\$5,127,266</u>

EXPENSES

Source of Supply

51105	Contract Services	0			\$0
51112	Pumping Equipment	30,000			\$30,000
51405	SYRWCD Pump Tax	20,000			\$20,000
51415	Groundwater Recharge	43,000			\$43,000

Pumping Equipment

52105	Contract Services	5,000			\$5,000
52112	Supplies & Repairs	9,370	12,830		\$22,200
52113	SCADA Supplies and Repairs	17,000	3,000		\$20,000
52300	Purchase Power	442,200	11,000		\$453,200
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			52,000	\$52,000
25220	Wastewater Treatment - Debt Service - LRWRP SRF			741,091	\$741,091
53115	Regulatory Fees AB2995	23,100			\$23,100
53118	Water Treatment - Chemicals	200,000			\$200,000
53203	Water Treatment - Filter Media	0			\$0
53205	Contract Services	11,000			\$11,000
53212	Supplies & Repairs	8,500			\$8,500
53214	Utility Services	660			\$660

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	21,000			\$21,000

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2025-26**

		Water	Wastewater	LRWRP	Combined
54213	Supplies & Repairs - Reservoirs	1,000			\$1,000
54222	Supplies & Repairs - Mains	10,000	28,460		\$38,460
54232	Supplies & Repairs - Services	25,000	3,500		\$28,500
54232 1	Supplies & Repairs - Poly B	8,000			\$8,000
54242	Supplies & Repairs - Meters	163,000			\$163,000
54252	Supplies & Repairs - Hydrants	5,000			\$5,000
Customer Accounts					
55102	Operating Supplies	5,400	5,400		\$10,800
55104	Utility Services	5,275	5,275		\$10,550
55105	Contract Services	42,835	36,425		\$79,260
55106	Postage	8,090	8,090		\$16,180
55200	Uncollectible Accounts	2,500	2,500		\$5,000
Administrative and General					
56202	Office Supplies	2,925	2,925		\$5,850
56204	Utility Services	7,710	7,710		\$15,420
56205	Contract Services	15,845	15,845		\$31,690
56206	Postage	315	315		\$630
56208	Professional Services	10,525	8,025		\$18,550
56209	Membership Fees and Dues	22,560	7,260		\$29,820
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	680	680		\$1,360
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)	14,203	8,403		\$22,605
56217 1	Director Expense (Reimbursed)	7,723	3,003		\$10,725
56301	Property/General Liability Insurance	30,775	30,775		\$61,550
56704	Utility Services	5,685	5,685		\$11,370
56705	Contract Services	175,137	172,477		\$347,614
56712	Supplies & Repairs	3,750	3,750		\$7,500
56713	Computer Supplies & Repairs	4,825	4,825		\$9,650
56714	Furniture and Equipment	250	250		\$500
56810	Election Expense	0	0		\$0
57110	Depreciation	260,000	168,000	594,199	\$1,022,199
57302	Supplies & Repairs - Transportation	7,000	7,000		\$14,000
57303	Fuel - Vehicles	10,000	10,000		\$20,000
57312	Tools	9,250	13,250		\$22,500

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
OPERATING BUDGET
FISCAL YEAR 2025-26**

		Water	Wastewater	LRWRP	Combined
57313	Fuel - Equipment	750	750		\$1,500
57320	Uniforms	1,100	1,100		\$2,200
57321	Uniforms - Reimbursed	500	500		\$1,000
57350	Safety Supplies	1,750	1,750		\$3,500
57351	Safety Boots	500	500		\$1,000
Employee Salaries and Benefits					
Various	Salaries	495,458	333,143		\$828,600
56401	Sick/Personal	39,800			\$39,800
56402	Vacation	46,600			\$46,600
56403	Holiday	45,900			\$45,900
56403 1	Floating Holiday	3,800			\$3,800
56406	Medical Insurance	144,000			\$144,000
56406	Employee Assistance Plan (EAP)	330			\$330
56407	Long Term Disability	8,450			\$8,450
56408	Flex Spending Account Admin Fees	1,200			\$1,200
56410	Educational	3,000			\$3,000
56416	PERS 457	35,100			\$35,100
56417	PERS	127,040			\$127,040
56417	PERS	178,900			\$178,900
56418	Dental Insurance	7,100			\$7,100
56419	Life Insurance	3,200			\$3,200
56421	Workers Compensation	14,190			\$14,190
56423	Vision Care	2,100			\$2,100
56424	Performance/Incentive Pay	2,500			\$2,500
56430	Medicare FICA	14,660			\$14,660
56431	SUI	2,240			\$2,240
57463	WW Allocation - Workers Compensation	(7,233)	7,233		\$0
57464	WW Allocation - Employee Benefits	(233,999)	233,999		\$0
57472	WW Allocation - Payroll Taxes	(5,934)	5,934		\$0
		<u>\$2,645,014</u>	<u>\$1,788,616</u>	<u>\$1,387,290</u>	<u>\$5,820,920</u>
Net Operating Income		<u>(\$261,130)</u>	<u>(\$131,618)</u>	<u>(\$300,905)</u>	<u>(\$693,654)</u>
Deposit to (Withdrawal from) Reserves		<u>(\$1,130)</u>	<u>\$36,382</u>	<u>\$293,294</u>	<u>\$328,545</u>

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - REVENUE
FISCAL YEAR 2025-26**

		Amended Budget FYE 2025	Projected June 2025	Proposed Budget * FYE 2026
Water Revenue		\$ 2,514,144	\$ 2,511,491	\$ 2,383,884
11- 41100	Residential	1,685,457	1,793,500	1,727,420
11- 41200	Commercial	146,916	190,331	140,120
11- 41300	Bulk Meter Residential	136,285	144,105	144,020
11- 41400	Irrigation	380,421	230,327	198,970
11- 42100	Fire Protection	1,104	1,104	1,104
	Reserve Replenishment	163,961	152,123	172,250
Wastewater Revenue		\$ 1,656,997	\$ 1,657,884	\$ 1,656,997
12- 41100	Residential	1,329,915	1,330,936	1,329,915
12- 41200	Commercial/Multi-family Dwelling	327,082	326,947	327,082
	Reserve Replenishment	0	0	0
LRWRP Upgrade Revenue		\$ 1,086,385	\$ 1,092,640	\$ 1,086,385
12- 41700	Residential	880,915	880,555	880,915
12- 41700	Commercial	28,002	34,332	28,002
12- 41700	Bulk Meter Residential	177,467	177,753	177,467
Operating Revenue		\$5,257,526	\$5,262,014	\$5,127,266
Non-Operating Revenue		\$ 405,000	\$ 560,194	\$ 468,900
11- 49200	Interest Earnings (Investments)	83,200	128,450	96,500
12- 49200	Interest Earnings (Investments)	316,200	426,744	366,800
12- 49201	Interest Earnings (WCRF)	5,600	5,000	5,600
Combined Revenue		\$5,662,526	\$5,822,208	\$5,596,166

* Budget based on rates adopted December 5, 2023 in effect January 1, 2025 and January 1, 2026.
Rates are multiplied by the average number of customers per calendar year.

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
SOURCE OF SUPPLY (WELLS)									
	USGS Groundwater Monitoring	0%	4,500	0	(100.0%)	0	(4,500)	(100.0%)	Will be paid by SGMA
11-51105	Contract Services		4,500	0	(100.0%)	0	(4,500)	(100.0%)	
	Contingencies	0%	10,000	5,250	(47.5%)	10,000			
	Inspect and Repair Well 1B (5 years - next FY28-29) **	0%	0	0		0			Scheduled maintenance
	Inspect and Repair Well 3A (5 years - next FY27-28) **	0%	0	0		0			Scheduled maintenance
	Inspect and Repair Well 3B (5 years - next FY25-26) **	0%	0	0		20,000	20,000	100.0%	Scheduled maintenance
11-51112	Supplies/Repairs - Well Pumping Equipment		10,000	5,250	(47.5%)	30,000	20,000	200.0%	
	SYRWCD Pump Tax	0%	20,000	23,300	16.5%	20,000			Based on anticipated water pumped.
11-51405	SYRWCD Pump Tax		20,000	23,300	16.5%	20,000			
	Cloud Seeding	0%	4,500	0	(100.0%)	3,000	(1,500)	(33.3%)	
	Sustainable Groundwater Management Act (SGMA)	0%	40,000	31,250	(21.9%)	40,000			Estimated share of WMA expenses until GSA funding source is established.
11-51415	Groundwater Management		44,500	31,250	(29.8%)	43,000	(1,500)	(3.4%)	
	** Expense budget item is included in the Capital Improvement Plan								
SOURCE OF SUPPLY (WELLS)			\$79,000	\$59,800	(24.3%)	\$93,000	\$14,000	17.7%	SOURCE OF SUPPLY (WELLS)
PUMPING (BOOSTERS)									
	Contingencies	0%	1,500	1,500	0.0%	1,500			
	Electrician	0%	3,500	3,500	0.0%	3,500			
11-52105	Contract Services (Water only)		5,000	5,000	0.0%	5,000			
	Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
	Inspect and Repair B/S #1 Pump 1 (75hp) (7 years - next FY31-32) **	0%	25,000	25,000	0.0%	0	(25,000)	(100.0%)	Scheduled maintenance
	Inspect and Repair B/S #1 Pump 2 (75hp) (7 years - next FY31-32) **	0%	25,000	25,000	0.0%	0	(25,000)	(100.0%)	Scheduled maintenance
	Inspect and Repair B/S #1 Pump 3 (100hp) (7 years - next FY31-32) **	0%	25,000	25,000	0.0%	0	(25,000)	(100.0%)	Scheduled maintenance
	Soluble Oil	0%	1,000	761	(23.9%)	1,000			
	SCADA DSL charges	30%	0	392		0			Canceled, replaced with Starlink
	SCADA Starlink charges	30%	1,120	1,008	(10.0%)	1,120			
	SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	300	300	0.0%	350	50	16.7%	
	SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	300	300	0.0%	0	(300)	(100.0%)	
	Genset Maintenance (2 years - next FY25-26)	50%	0	0		3,750	3,750	100.0%	Scheduled maintenance
	Maintenance - Wells	0%	1,300	1,300	0.0%	1,400	100	7.7%	
11-52112	Supplies/Repairs-Pumping Equipment		80,770	79,936	(1.0%)	9,370	(71,400)	(88.4%)	
	Maintenance/emergencies	30%	3,500	2,230	(36.3%)	3,500			
	Software Support	30%	3,500	2,100	(40.0%)	3,500			
	Filter Project SCADA Programming	0%	10,000	10,000	0.0%	10,000			
11-52113	Supplies/Repairs-SCADA Computer Equipment		17,000	14,330	(15.7%)	17,000			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
	Southern California Gas	0%	1,200	1,080	(10.0%)	1,200			
	PG&E (water only)	0%	310,000	420,000	35.5%	441,000	131,000	42.3%	Increased PGE rates
11-52300	Purchased Power		311,200	421,080	35.3%	442,200	131,000	42.1%	
	Generator Fuel (water only)	0%	1,500	750	(50.0%)	1,500			
11-52310	Generator Fuel		1,500	750	(50.0%)	1,500			
	** Expense budget item is included in the Capital Improvement Plan								
	PUMPING (BOOSTERS)		\$415,470	\$521,096	25.4%	\$475,070	\$59,600	14.3%	PUMPING (BOOSTERS)
WATER TREATMENT									
	SWRCB Water System Fees (AB2995)	0%	18,000	21,760	20.9%	22,000	4,000	22.2%	
	SWRCB Water System Enforcement Fees	0%	500	0	(100.0%)	500			
	SBCEHS Hazardous Materials Permit-Site #1	0%	600	0	(100.0%)	600			
11-53115	Regulatory Fees		19,100	21,760	13.9%	23,100	4,000	20.9%	
	NaOCl Sodium Hypochlorite	0%	140,000	113,171	(19.2%)	120,000	(20,000)	(14.3%)	Use expected to decrease when combined with NaMnO4
	NaHSO3 Sodium Bisulfite	0%	19,000	18,788	(1.1%)	0	(19,000)	(100.0%)	NaHSO3 to be replaced with NaMnO4
	NaMnO4 Sodium Permanganate	0%	0	40,000		80,000	80,000	100.0%	New chemical recommended by Pureflow Filtration.
11-53118	Chemicals		159,000	171,959	8.2%	200,000	41,000	25.8%	
	Add/Replace Filter Media (10 years - next FY35-36)	0%	0	0		0			
	Filter Inspection/ maintenance (5 years - next FY30-31) **	0%	0	0		0			Scheduled maintenance
11-53203	Contract Services - Filter		0	0		0			
	Monthly Bacteria Tests	0%	2,100	3,780	80.0%	4,100	2,000	95.2%	
	General Physical Water Tests	0%	1,000	720	(28.0%)	1,000			
	Iron/Manganese Tests	0%	1,000	960	(4.0%)	1,000			
	CCR Water Tests	0%	1,000	1,390	39.0%	1,500	500	50.0%	
	Quarterly PFAS Tests	0%	2,500	1,250	(50.0%)	2,500			
	123TCP Tests	0%	600	300	(50.0%)	600			
	Miscellaneous Water Tests	0%	300	200	(33.3%)	300			
	Lead/Copper Testing (3 years - next FY27-28)	0%	1,500	500	(66.7%)	0	(1,500)	(100.0%)	
11-53205	Contract Services - Lab		10,000	9,100	(9.0%)	11,000	1,000	10.0%	
	Routine maintenance	0%	5,500	3,466	(37.0%)	5,500			
	Support contract-Hach	0%	2,000	3,000	50.0%	3,000	1,000	50.0%	Annual support contracts
11-53212	Supplies/Repairs		7,500	6,466	(13.8%)	8,500	1,000	13.3%	
	PG&E purchased power for workshop	0%	525	629	19.8%	660	135	25.8%	
11-53214	Utility Services		525	629	19.8%	660	135	25.8%	
	** Expense budget item is included in the Capital Improvement Plan								
	WATER TREATMENT		\$196,125	\$209,914	7.0%	\$243,260	\$47,135	24.0%	WATER TREATMENT

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
TRANSMISSION & DISTRIBUTION									
	SWRCB NPDES Drinking Water Discharge Fee	0%	1,000	881	(11.9%)	1,000			
11-54103	Regulatory Fees		1,000	881	(11.9%)	1,000			
	USA Tickets	0%	1,000	1,000	0.0%	1,000			<i>Billed per ticket submitted by every user within our service area.</i>
11-54105	Contract Services		1,000	1,000	0.0%	1,000			
	SBC encroachment fees (road permits for repairs)	0%	300	250	(16.7%)	300			
11-54132	Supplies/Repairs-Miscellaneous		300	250	(16.7%)	300			
	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		5,500	5,500	100.0%	<i>Scheduled triennial inspection</i>
	Inspect Tanks 5A, 5B (3 years - next FY 25-26) **	0%	0	0		5,500	5,500	100.0%	<i>Scheduled triennial inspection</i>
	Inspect Tanks 1 (3 years - next FY 25-26) **	0%	0	0		5,500	5,500	100.0%	<i>Scheduled triennial inspection</i>
11-54205	Contract Services - Distribution Reservoirs		4,500	4,500	0.0%	21,000	16,500	366.7%	
	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	44,655	346.6%	10,000			<i>Over budget in FYE 2025 due to Sirius Avenue main break</i>
11-54222	Supplies/Repairs- Mains		10,000	44,655	346.6%	10,000			
	Routine maintenance (water only)	0%	31,000	22,533	(27.3%)	25,000	(6,000)	(19.4%)	
11-54232	Supplies/Repairs-Service Connections		31,000	22,533	(27.3%)	25,000	(6,000)	(19.4%)	
	Contingencies	0%	8,000	5,970	(25.4%)	8,000			<i>Replaced as they break (Asphalt, Slurry, 1" Service Lines)</i>
11-54232 1	Supplies/Repairs-A/P Poly B		8,000	5,970	(25.4%)	8,000			
	Contingencies	0%	0	4,764		11,000	11,000	100.0%	<i>Replaced as they break (Asphalt, Slurry, 1" Service Lines)</i>
11-54232 2	Supplies/Repairs-Copper		0	4,764		11,000	11,000	100.0%	
	Routine maintenance	0%	15,000	13,849	(7.7%)	15,000			
	Replace meters/meter registers **	0%	0	15,694		148,000	148,000	100.0%	<i>Replace 350 meters, per Capital Improvement Plan</i>
	Meters for new development projects	0%	0	0		0			
11-54242	Supplies/Repairs-Meters		15,000	29,543	97.0%	163,000	148,000	986.7%	

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

	% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
Dry barrel hydrant repairs	0%	2,500	1,290	(48.4%)	2,500			
Wet barrel hydrant repairs	0%	2,500	1,250	(50.0%)	2,500			
11-54252	Supplies/Repairs-Hydrants	5,000	2,540	(49.2%)	5,000			
** Expense budget item is included in the Capital Improvement Plan								
TRANSMISSION & DISTRIBUTION		\$76,800	\$112,372	46.3%	\$235,300	\$158,500	206.4%	TRANSMISSION & DISTRIBUTION
CUSTOMER ACCOUNTS								
Public Meetings, Public Notices, Facebook Notices	50%	250	367	46.8%	350	100	40.0%	
Billing Stock, Window Envelopes, Return Envelopes	50%	3,500	3,660	4.6%	3,750	250	7.1%	
Printing Costs	50%	1,000	1,526	52.6%	1,000			
Candy, Contingencies	50%	50	500	900.6%	50			
Customer Forms, Deposit Slips	50%	250	286	14.3%	250			
11-55102	Operating Supplies	5,050	6,339	25.5%	5,400	350	6.9%	
Cellular phone and Internet allowance	50%	4,030	3,140	(22.1%)	3,610	(420)	(10.4%)	
Phone-Shop, Office Fax @ 30% (Frontier)	50%	675	785	16.3%	820	145	21.5%	
Phone-Office @ 30% (TierZero, Comcast)	50%	720	698	(3.1%)	720			
Miscellaneous	50%	125	125	0.0%	125			
11-55104	Utility Services	5,550	4,747	(14.5%)	5,275	(275)	(5.0%)	
Vehicle Reading System	0%	2,035	2,500	22.9%	2,640	605	29.7%	Annual support contract
Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
Merchant Account Fees	50%	28,500	32,610	14.4%	34,125	5,625	19.7%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	125	125	0.0%	125			
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			Annual support contract
Backflow Software Subscription	0%	3,280	3,734	13.8%	3,770	490	14.9%	Annual support contract
Temporary Employee	50%	0	16,420		0			Annual support contract
Contingencies	50%	250	250	0.0%	250			
11-55105	Contract Services	36,115	57,527	59.3%	42,835	6,720	18.6%	
Postage meter @ 70%	50%	740	725	(2.1%)	760	20	2.7%	
Bulk mail postage	50%	6,405	6,660	4.0%	6,995	590	9.2%	
Permit fee	50%	165	175	6.1%	185	20	12.1%	
Postage meter supplies	50%	145	143	(1.3%)	150	5	3.4%	
11-55106	Postage	7,455	7,702	3.3%	8,090	635	8.5%	
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		\$56,670	\$78,816	39.1%	\$64,100	\$7,430	13.1%	CUSTOMER ACCOUNTS

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	50%	17,550	18,600	6.0%	19,800	2,250	12.8%	Premium is based on salaries
	Cyber Liability (term:October - September)	50%	875	634	(27.5%)	875			
	Property Casualty (term:April - March)	50%	7,250	8,265	14.0%	10,100	2,850	39.3%	
11-56301	Property/Gen. Liability Insurance		25,675	27,500	7.1%	30,775	5,100	19.9%	
INSURANCE			\$25,675	\$27,500	7.1%	\$30,775	\$5,100	19.9%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,599	3.9%	2,500			
	Envelopes, Check Stock	50%	250	295	18.0%	300	50	20.0%	
	Employment Notices	50%	125	0	(100.0%)	125			
11-56202	Office Supplies		2,875	2,894	0.6%	2,925	50	1.7%	
	Southern California Gas - 3745 Constellation	50%	925	655	(29.2%)	925			
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,580	1,831	15.9%	1,910	330	20.9%	
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,610	1,628	1.1%	1,675	65	4.0%	
	PG&E - 3745 Constellation	50%	2,500	2,907	16.3%	3,200	700	28.0%	
11-56204	Utility Services-Office		6,615	7,021	6.1%	7,710	1,095	16.6%	
	Corbin Willits Systems (MOM software)	50%	5,455	5,519	1.2%	5,960	505	9.3%	
	Office High Speed Internet	50%	2,160	2,216	2.6%	2,255	95	4.4%	
	Office Cable TV	50%	0	0		0			Bundle credit expired, service canceled
	Copier contract	50%	2,550	1,585	(37.8%)	2,550			
	Website hosting, domain registration, assessibility compliance	50%	2,955	2,955	0.0%	2,955			
	Document Scanning Service	50%	250	125	(50.0%)	250			
	Zworld Aerial Imagery	50%	1,750	1,750	0.0%	1,750			
	Temporary Employee	50%	0	12,720		0			
	Contingencies	50%	125	275	120.0%	125			
11-56205	Contract Services-Office		15,245	27,145	78.1%	15,845	600	3.9%	
	Postage meter @ 30%	50%	315	301	(4.4%)	315			
11-56206	Postage		315	301	(4.4%)	315			
	Audit Services	50%	4,348	4,348	0.0%	4,900	553	12.7%	
	Legal Counsel	50%	2,500	2,500	0.0%	2,500			
	IRWM Plan Share	0%	2,500	2,500	0.0%	2,500			Integrated Regional Water Management Plan Administration Costs
	Contingencies	50%	625	313	(50.0%)	625			
11-56208	Professional Services		9,973	9,660	(3.1%)	10,525	553	5.5%	

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

	% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
CSDA (Dec)	50%	4,515	4,537	0.5%	4,765	250	5.5%	Based on operating revenue.
SBCCSDA (Dec)	50%	150	150	0.0%	150			
Costco	50%	60	60	0.0%	60			
MSA	50%	50	50	0.0%	50			
APWA (May)	50%	120	120	0.0%	125	5	4.2%	
Amazon Prime	50%	100	96	(3.6%)	100			
GFOA (Aug)	50%	80	0	(100.0%)	0	(80)	(100.0%)	
Miscellaneous	50%	50	112	125.0%	50			
Below are water only:								
ACWA (Nov)	0%	14,370	13,690	(4.7%)	14,370			Based on water operating expense.
AWWA (Aug)	0%	850	501	(41.1%)	530	(320)	(37.6%)	
CRWA (July)	0%	1,360	1,364	0.3%	1,430	70	5.1%	
License renewals	0%	680	680	0.0%	710	30	4.4%	
Cross Connection Foundation (Dec)	0%	130	130	0.0%	140	10	7.7%	
CCWUC (Feb)	0%	80	80	0.0%	80			
11-56209	Membership & Dues	22,595	21,570	(4.5%)	22,560	(35)	(0.2%)	
Extended travel expenses, registration, mileage	50%	5,000	5,965	19.3%	5,000			
Local travel expenses, registration, mileage, virtual	50%	500	423	(15.5%)	500			
Meeting meals	50%	150	97	(35.3%)	150			
SBCCSDA meeting meals	50%	225	173	(23.3%)	225			
11-56210	Employee Travel Expense (Direct Payment)	2,938	3,328	13.3%	2,938			
11-56210-1	Employee Travel Expense (Reimbursed)	2,938	3,328	13.3%	2,938			
		5,875	6,657	13.3%	5,875			
Newspaper Subscriptions	50%	50	45	(10.0%)	50			
Text books	50%	75	38	(50.0%)	75			
Miscellaneous	50%	250	125	(50.0%)	250			
11-56211	Subscription & Books	375	208	(44.7%)	375			
Mailing machine rental	50%	660	649	(1.7%)	680	20	3.0%	
11-56213	Office Equipment Rentals	660	649	(1.7%)	680	20	3.0%	
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)	(675)	35.0%	(500)			NSF bank fees are offset by NSF charge billed to customer
Account Analysis Fees	50%	3,000	1,509	(49.7%)	3,000			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			
11-56214	Bank Service Charges	2,875	1,259	(56.2%)	2,875			
VCSD Share of LAFCO budget	50%	3,000	1,887	(37.1%)	3,000			
11-56215	AB2838 - LAFCO Mandatory Fees	3,000	1,887	(37.1%)	3,000			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

	% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
Salaries-water	0%	4,598	4,049	(11.9%)	6,480	1,883	40.9%	Director compensation increased effective December 2024; GSA water only.
Training and mileage-water	0%	13,750	4,306	(68.7%)	14,580	830	6.0%	
SBCCSDA meeting meals	50%	240	120	(50.0%)	240			
Meeting refreshments	50%	250	172	(31.3%)	250			
Meeting meals	50%	250	250	0.0%	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
11-56217 Director's Expense (Direct Payment)		11,905	7,730	(35.1%)	14,203	2,298	19.3%	
11-56217-1 Director's Expense (Reimbursed)		7,308	1,292	(82.3%)	7,723	415	5.7%	
		19,213	9,022	(53.0%)	21,925	2,713	14.1%	
Trash - 3745 Constellation	50%	325	381	17.2%	400	75	23.1%	
Trash - Shop	50%	1,075	1,080	0.5%	1,135	60	5.6%	
Empty roll-off bins at shop	50%	500	375	(25.0%)	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,087	(27.5%)	1,500			
Dump trips	50%	125	565	351.9%	125			
Document shredding service	50%	1,500	1,928	28.6%	2,025	525	35.0%	
11-56704 Utility Services-General Plant		5,025	5,416	7.8%	5,685	660	13.1%	
Janitorial - monthly service + windows/carpet	50%	2,600	1,254	(51.8%)	2,945	345	13.3%	
Office yard maintenance - 3745 Constellation	50%	1,050	1,200	14.3%	1,200	150	14.3%	
Alarm service - office, shop	50%	500	460	(8.0%)	500			
Alarm service - Bstr bldg WATER ONLY	0%	360	360	0.0%	360			
Starlink Internet for Tank 5 Security	0%	0	1,676		1,800	1,800	100.0%	
Exterminator - Office	50%	600	654	9.1%	682	82	13.6%	Labor and permit expenses to clear vegetation from sites, roads, and creek
Exterminator - Site #1, Site #3, L/S #2	50%	0	2,490		900	900	100.0%	
Vegetation Management	50%	10,000	10,000	0.0%	10,000			Site #1 back access road, Site #5
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			Annual support contract
State Lands Leases	0%	500	500	0.0%	500			
iWater GIS Software Annual Contract	50%	1,000	1,000	0.0%	1,000			
Capital Plan Software Subscription	50%	0	1,500		1,500	1,500	100.0%	
Water and Wastewater System Evaluation	50%	0	0		150,000	150,000	100.0%	
Contingencies	50%	1,250	995	(20.4%)	1,250			Contingency
11-56705 Contract Services-General Plant		20,360	24,589	20.8%	175,137	154,777	760.2%	
Towels	50%	2,500	2,441	(2.4%)	2,500			
Supplies and repairs	50%	1,250	3,239	159.2%	1,250			
11-56712 Supplies and Repairs - General Plant		3,750	5,680	51.5%	3,750			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
	Software Upgrades, Cybersecurity	50%	1,750	1,750	0.0%	1,750			
	Maintenance/emergencies	50%	500	262	(47.5%)	500			
	Experts exchange subscription	50%	75	75	(0.0%)	75			
	Adobe Acrobat subscription	50%	750	720	(4.0%)	750			
	Microsoft 365 Office subscription	50%	500	500	0.0%	500			
	Microsoft 365 Exchange subscription	50%	375	477	27.1%	375			
	Microsoft Teams subscription	50%	0	150		375	375	100.0%	
	Carbonite Service	50%	500	450	(10.0%)	500			
11-56713	Supplies and Repairs - Computer Equip.		4,450	4,384	(1.5%)	4,825	375	8.4%	
	Office equipment	50%	250	379	51.7%	250			
11-56714	Supplies and Repairs - Furniture & Equipment		250	379	51.7%	250			
	Depreciation	0%	250,000	250,000	0.0%	260,000	10,000	4.0%	
11-57110	Depreciation		250,000	250,000	0.0%	260,000	10,000	4.0%	
	General Election (November)	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	Every other year
11-56810	Election Expense		2,000	0	(100.0%)	0	(2,000)	(100.0%)	
ADMINISTRATIVE & GENERAL			\$375,450	\$378,720	0.9%	\$544,257	\$168,807	45.0%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	0%	564,750	431,270	(23.6%)	495,458	(69,293)	(12.3%)	Includes 2.7% economic adjustment, longevity pay, and additional employee
<i>Benefits</i>									
11-56401	Sick/Personal	0%	41,400	21,219	(48.7%)	39,800	(1,600)	(3.9%)	
11-56402	Vacation	0%	53,100	54,796	3.2%	46,600	(6,500)	(12.2%)	
11-56403	Holiday	0%	47,800	47,748	(0.1%)	45,900	(1,900)	(4.0%)	
11-56403 1	Floating Holiday	0%	3,800	3,745	(1.4%)	3,800			
11-56406	Medical Insurance	0%	145,300	114,729	(21.0%)	144,000	(1,300)	(0.9%)	Assumes 5% increase for six months (Jan-Jun)
11-56406	Employee Assistance Plan (EAP)	0%	300	273	(9.1%)	330	30	10.0%	
11-56407	Long Term Disability	0%	10,100	7,600	(24.8%)	8,450	(1,650)	(16.3%)	
11-56408	Flex Spending Account Admin Fees	0%	1,200	1,200	0.0%	1,200			
11-56410	Employee Educational	0%	3,000	2,375	(20.8%)	3,000			
11-56416	PERS 457	0%	32,500	18,000	(44.6%)	35,100	2,600	8.0%	Employer match for voluntary employee contribution
11-56417	PERS (Employer Contribution/EPMC)	0%	150,700	107,930	(28.4%)	127,040	(23,660)	(15.7%)	Does not include GASB 16 accrual of CTO/Vac Liability
11-56417	PERS (Unfunded Liability Payment)	0%	157,400	157,388	(0.0%)	178,900	21,500	13.7%	Does not include GASB 16 accrual of CTO/Vac Liability
11-56418	Dental Insurance	0%	8,500	6,750	(20.6%)	7,100	(1,400)	(16.5%)	
11-56419	Life Insurance	0%	3,500	2,564	(26.8%)	3,200	(300)	(8.6%)	
11-56421	Work.Comp.Ins. (includes insurance refund)	0%	15,900	6,757	(57.5%)	14,190	(1,710)	(10.8%)	Does not include GASB 16 accrual of CTO/Vac Liability
11-56423	Vision Care	0%	2,100	1,893	(9.9%)	2,100			
11-56424	Performance/Incentive Pay	0%	2,500	0	(100.0%)	2,500			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
<i>Payroll Taxes</i>									
11-56430	Medicare FICA	0%	15,158	8,032	(47.0%)	14,660	(498)	(3.3%)	
11-56431	SUI	0%	2,240	2,240	0.0%	2,240			
11-57463	WW Alloc. Worker's Comp.Ins.	0%	(8,069)	(4,459)	(44.7%)	(7,233)	836	(10.4%)	Portion of benefits allocated to wastewater fund
11-57464	WW Alloc. Employ. Benefits	0%	(208,758)	(186,312)	(10.8%)	(233,999)	(25,241)		12.1% Portion of benefits allocated to wastewater fund
11-57472	WW Alloc. Payroll Taxes	0%	(5,303)	(4,678)	(11.8%)	(5,934)	(631)		11.9% Portion of benefits allocated to wastewater fund
EMPLOYEE SALARIES AND BENEFITS			\$1,039,119	\$801,060	(22.9%)	\$928,402	(\$110,717)	(10.7%)	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	3,750	3,905	4.1%	3,750			
	Dump Truck Maintenance (Annual)	50%	750	750	0.0%	750			Scheduled maintenance
	Vehicle Repair/Tires	50%	2,500	2,500	0.0%	2,500			
11-57302	Transportation (Field Vehicles)-Other		7,000	7,155	2.2%	7,000			
	Gasoline	50%	10,000	8,845	(11.6%)	10,000			
11-57303	Transportation (Field Vehicles)-Fuel		10,000	8,845	(11.6%)	10,000			
	Tools and equipment	50%	2,500	3,003	20.1%	2,500			
	Concrete Saw (walk behind, 14" blade)	50%	250	125	(50.0%)	250			
	Honda WT20 Portable Pump and wheel kit	50%	0	0		1,000	1,000	100.0%	
	Contingencies	50%	1,250	1,250	0.0%	1,250			
	Gator maintenance (2 years - next FY25-26)	50%	0	0		500	500	100.0%	Scheduled maintenance
	Tractor maintenance (2 years - next FY25-26)	50%	3,750	60	(98.4%)	3,750			Scheduled maintenance
11-57312	Tool/Work Equipment-Other		7,750	4,438	(42.7%)	9,250	1,500	19.4%	
	Diesel Fuel (water only-50% of total)	0%	750	750	0.0%	750			
11-57313	Tool/Work Equipment-Fuel		750	750	0.0%	750			
	5 shirts for each of the 4 field crew	50%	450	450	0.0%	450			Annual
	3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			Annual
	2 sweatshirts for each of the 4 field crew	50%	300	300	0.0%	300			Every other year
	1 jacket for each of the 2 new field crew	50%	175	175	0.0%	175			Every other year
	Hats	50%	0	0		0			As needed
11-57320	Uniforms		1,100	1,100	0.0%	1,100			
	Jeans-\$200/field crew + Operations Manager	50%	500	500	0.0%	500			
11-57321	Uniforms Reimbursement		500	500	0.0%	500			

BUDGET - WATER OPERATING EXPENSES
FISCAL YEAR 2025-26

		% of Budget Allocated TO Wastewater	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
	Safety Supplies	50%	1,250	1,633	30.6%	1,250			
	Steel Safety Plates	50%	4,400	3,642	(17.2%)	0	(4,400)	(100.0%)	
	Annual Safety Dinner	50%	500	500	0.0%	500			
11-57350	Safety Supplies		6,150	5,775	(6.1%)	1,750	(4,400)	(71.5%)	
	Safety boot allowance -\$200/field crew + Operations Manager	50%	500	500	0.0%	500			
11-57351	Safety Boot Reimbursement		500	500	0.0%	500			
	OTHER OPERATING EXPENSES		\$33,750	\$29,063	(13.9%)	\$30,850	(\$2,900)	(8.6%)	OTHER OPERATING EXPENSES
	TOTAL OPERATING EXPENSES		\$2,298,059	\$2,218,341	(3.5%)	\$2,645,014	\$346,955	15.1%	TOTAL OPERATING EXPENSES
	<i>Budget Comparison</i>		<i>(percent)</i>	(3.5%)		15.1%			
	<i>Budget Comparison</i>		<i>(dollar)</i>	(\$79,718)		\$346,955			

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

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2025-26**

	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
PUMPING (BOOSTERS)								
Routine Maintenance	50%	1,750	875	(50.0%)	1,750			
SCADA DSL charges	30%	0	168		0			<i>Canceled, replaced with Starlink</i>
SCADA Starlink charges	30%	480	432	(10.0%)	480			
SBCAPCD Annual Emission Fee (annual - Site #3, L/S #1)	50%	300	300	0.0%	350	50	16.7%	
SBCAPCD Permit Reevaluation Fee (3 years - next FY26-27)	50%	300	300	0.0%	0	(300)	(100.0%)	
Genset Maintenance (2 years - next FY25-26)	50%	0	0		3,750	3,750	100.0%	<i>Scheduled maintenance</i>
Maintenance - Lift Stations	100%	6,500	6,500	0.0%	6,500			
12-52112	Supplies/Repairs-Pumping Equipment	9,330	8,575	(8.1%)	12,830	3,500	37.5%	
Maintenance/emergencies	30%	1,500	956	(36.3%)	1,500			
Software Support	30%	1,500	900	(40.0%)	1,500			
12-52113	Supplies/Repairs-SCADA Computer Equipment	3,000	1,856	(38.2%)	3,000	0	0.0%	
PG&E (sewer only)	100%	11,000	9,800	(10.9%)	11,000			<i>Increased PGE rates</i>
12-52300	Purchased Power	11,000	9,800	(10.9%)	11,000	0	0.0%	
Generator Fuel (sewer only)	100%	750	375	(50.0%)	750			
12-52310	Generator Fuel	750	375	(50.0%)	750	0	0.0%	
PUMPING (BOOSTERS)		\$24,080	\$20,606	(14.4%)	\$27,580	3,500	14.5%	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%	375	369	(1.6%)	375			
SWRCB Waste Discharge Fee	100%	3,500	3,439	(1.7%)	3,500			
12-54103	Regulatory Fees	3,875	3,808	(1.7%)	3,875	0	0.0%	
Routine maintenance (wastewater only)	100%	25,000	18,309	(26.8%)	25,000			<i>Anticipated repairs as camera truck discovers problem areas</i>
Offsite culvert repair	100%	0	0		0			<i>Scheduled maintenance</i>
Camera van software support contracts	100%	2,000	2,000	0.0%	2,000			<i>Annual support contract</i>
SmartCover Floradale manhole sensor monitoring fee	100%	1,180	1,393	18.1%	1,460	280	23.7%	<i>Annual support contract</i>
12-54222	Supplies/Repairs- Mains	28,180	21,702	(23.0%)	28,460	280	1.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2025-26**

	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
Routine maintenance (wastewater only)	100%	500	250	(50.0%)	500			
\$250/Customer up to 4 cust. for damages; (wastewater only)	100%	1,000	500	(50.0%)	1,000			
Contingencies - repairs due to videoing (wastewater only)	100%	2,000	1,000	(50.0%)	2,000			
12-54232		3,500	1,750	(50.0%)	3,500	0	0.0%	
Supplies/Repairs-Service Laterals								
COLLECTION		\$35,555	\$27,260	(23.3%)	\$35,835	280	0.8%	COLLECTION
CUSTOMER ACCOUNTS								
Public Meetings, Public Notices, Facebook Notices	50%	250	367	46.8%	350	100	40.0%	
Billing Stock, Window Envelopes, Return Envelopes	50%	3,500	3,660	4.6%	3,750	250	7.1%	
Printing Costs	50%	1,000	1,526	52.6%	1,000			
Candy, Contingencies	50%	50	500	900.6%	50			
Customer Forms, Deposit Slips	50%	250	286	14.3%	250			
12-55102		5,050	6,339	25.5%	5,400	350	6.9%	
Operating Supplies								
Cellular phone and Internet allowance	50%	4,030	3,140	(22.1%)	3,610	(420)	(10.4%)	
Phone-Shop, Office Fax @ 30% (Frontier)	50%	675	785	16.3%	820	145	21.5%	
Phone-Office @ 30% (TierZero, Comcast)	50%	720	698	(3.1%)	720			
Miscellaneous	50%	125	125	0.0%	125			
12-55104		5,550	4,747	(14.5%)	5,275	(275)	(5.0%)	
Utility Services								
Melissa Software (barcoding)	50%	1,125	1,125	0.0%	1,125			
Merchant Account Fees	50%	28,500	32,610	14.4%	34,125	5,625	19.7%	Percentage charged by merchant account to process credit card payments
Formsite subscription	50%	125	125	0.0%	125			
Folder/Inserter service agreement	50%	800	764	(4.5%)	800			Annual support contract
Temporary Employee	50%		16,420		0			
Contingencies	50%	250	250	0.0%	250			
12-55105		30,800	51,294	66.5%	36,425	5,625	18.3%	
Contract Services								
Postage meter @ 70%	50%	740	725	(2.1%)	760	20	2.7%	
Bulk mail postage	50%	6,405	6,660	4.0%	6,995	590	9.2%	
Permit fee	50%	165	175	6.1%	185	20	12.1%	
Postage meter supplies	50%	145	143	(1.3%)	150	5	3.4%	
12-55106		7,455	7,702	3.3%	8,090	635	8.5%	
Postage								
Bad debt writeoffs-sewer	100%	2,500	2,500	0.0%	2,500			
12-55200		2,500	2,500	0.0%	2,500	0	0.0%	
Uncollectible Accounts								
CUSTOMER ACCOUNTS		\$51,355	\$72,582	41.3%	\$57,690	6,335	12.3%	CUSTOMER ACCOUNTS

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2025-26**

		% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
INSURANCE									
	General Liability (term:October - September)	50%	17,550	18,600	6.0%	19,800	2,250	12.8%	Premium is based on salaries
	Cyber Liability (term:October - September)	50%	875	634	(27.5%)	875			
	Property Casualty (term:April - March)	50%	7,250	8,265	14.0%	10,100	2,850	39.3%	
12-56301	Property/Gen. Liability Insurance		25,675	27,500	7.1%	30,775	5,100	19.9%	
INSURANCE			\$25,675	\$27,500	7.1%	\$30,775	5,100	19.9%	INSURANCE
ADMINISTRATIVE & GENERAL									
	Office supplies, ink, toner	50%	2,500	2,599	3.9%	2,500			
	Envelopes, Check Stock	50%	250	295	18.0%	300	50	20.0%	
	Employment Notices	50%	125	0	(100.0%)	125			
12-56202	Office Supplies		2,875	2,894	0.6%	2,925	50	1.7%	
	Southern California Gas - 3745 Constellation	50%	925	655	(29.2%)	925			
	Phone - Shop, Office Fax @ 70% (Frontier)	50%	1,580	1,831	15.9%	1,910	330	20.9%	
	Phone - Office @ 70% (TierZero, Comcast)	50%	1,610	1,628	1.1%	1,675	65	4.0%	
	PG&E - 3745 Constellation	50%	2,500	2,907	16.3%	3,200	700	28.0%	
12-56204	Utility Services-Office		6,615	7,021	6.1%	7,710	1,095	16.6%	
	Corbin Willits Systems (MOM software)	50%	5,455	5,519	1.2%	5,960	505	9.3%	
	Office High Speed Internet	50%	2,160	2,216	2.6%	2,255	95	4.4%	
	Office Cable TV	50%	0	0		0			Bundle credit expired, service canceled
	Copier contract	50%	2,550	1,585	(37.8%)	2,550			
	Website hosting, domain registration, assessibility compliance	50%	2,955	2,955	0.0%	2,955			
	Document Scanning Service	50%	250	125		250			
	Zworld Aerial Imagery	50%	1,750	1,750		1,750			
	Temporary Employee	50%	0	12,720		0			
	Contingencies	50%	125	275	120.0%	125			
12-56205	Contract Services-Office		15,245	27,145	78.1%	15,845	600	3.9%	
	Postage meter @ 30%	50%	315	301	(4.4%)	315			
12-56206	Postage		315	301	(4.4%)	315	0	0.0%	
	Audit Services	50%	4,348	4,348	0.0%	4,900	553	12.7%	
	Legal Counsel	50%	2,500	2,500	0.0%	2,500			
	Contingencies	50%	625	313	(50.0%)	625			
12-56208	Professional Services		7,473	7,160	(4.2%)	8,025	553	7.4%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
BUDGET - WASTEWATER OPERATING EXPENSES
FISCAL YEAR 2025-26**

	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
CSDA (Dec)	50%	4,515	4,537	0.5%	4,765	250	5.5%	Based on operating revenue.
SBCCSDA (Dec)	50%	150	150	0.0%	150			
Costco	50%	60	60	0.0%	60			
MSA	50%	50	50	0.0%	50			
APWA (May)	50%	120	120	0.0%	125	5	4.2%	
Amazon Prime	50%	100	96	(3.6%)	100			
GFOA (Aug)	50%	80	0	(100.0%)	0	(80)	(100.0%)	
Miscellaneous	50%	50	112	125.0%	50			
Below are wastewater only:								
CWEA Memberships	100%	1,010	1,010	0.0%	1,060	50	5.0%	
CWEA Certificate renewals	100%	530	530	0.0%	560	30	5.7%	
NAASCO Certificate renewals	100%	320	320	0.0%	340	20	6.3%	
12-56209	Membership & Dues	6,985	6,985	0.0%	7,260	275	3.9%	
Extended travel expenses, registration, mileage	50%	5,000	5,965	19.3%	5,000			
Local travel expenses, registration, mileage, virtual	50%	500	423	(15.5%)	500			
Meeting meals	50%	150	97	(35.3%)	150			
SAMA Meeting	100%	300	300	0.0%	300			
SBCCSDA meeting meals	50%	225	173	(23.3%)	225			
12-56210	Employee Travel Expense (Direct Payment)	3,088	3,478	12.7%	3,088	0	0.0%	
12-56210-1	Employee Travel Expense (Reimbursed)	3,088	3,478	12.7%	3,088	0	0.0%	
		6,175	6,957	12.7%	6,175	0	0.0%	
Newspaper Subscriptions	50%	50	45	(10.0%)	50			
Text books	50%	75	38	(50.0%)	75			
Miscellaneous	50%	250	125	(50.0%)	250			
12-56211	Subscription & Books	375	208	(44.7%)	375	0	0.0%	
Mailing machine rental	50%	660	649	(1.7%)	680	20	3.0%	
12-56213	Office Equipment Rentals	660	649	(1.7%)	680	20	3.0%	
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)	(675)	35.0%	(500)			NSF bank fees are offset by NSF charge billed to customer
Account Analysis Fees	50%	3,000	1,509	(49.7%)	3,000			
Miscellaneous Bank Fees	50%	125	125	0.0%	125			
12-56214	Bank Service Charges	2,875	1,259	(56.2%)	2,875	0	0.0%	
VVCS D Share of LAFCO budget	50%	3,000	1,887	(37.1%)	3,000			
12-56215	AB2838 - LAFCO Mandatory Fees	3,000	1,887	(37.1%)	3,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2025-26**

	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
Salaries-wastewater	100%	4,598	3,674	(20.1%)	5,400	803	17.5%	Director compensation increased effective December 2024; GSA water only.
Training and mileage-wastewater	100%	4,950	4,306	(13.0%)	5,140	190	3.8%	
SBCCSDA meeting meals	50%	240	120	(50.0%)	240			
Meeting refreshments	50%	250	172	(31.3%)	250			
Meeting meals	50%	250	250	0.0%	250			
Miscellaneous Expenses	50%	125	125	0.0%	125			
12-56217 Director's Expense		7,505	7,355	(2.0%)	8,403	898	12.0%	
12-56217-1 Director's Expense (Reimbursed)		2,908	1,292	(55.6%)	3,003	95	3.3%	
		10,413	8,647	(17.0%)	11,405	993	9.5%	
Trash - 3745 Constellation	50%	325	381	17.2%	400	75	23.1%	
Trash - Shop	50%	1,075	1,080	0.5%	1,135	60	5.6%	
Empty roll-off bins at shop	50%	500	375	(25.0%)	500			
Water/Wastewater Service - 3745 Constellation	50%	1,500	1,087	(27.5%)	1,500			
Dump trips	50%	125	565	351.9%	125			
Document shredding service	50%	1,500	1,928	28.6%	2,025	525	35.0%	
12-56704 Utility Services-General Plant		5,025	5,416	7.8%	5,685	660	13.1%	
Janitorial - monthly service + windows/carpet	50%	2,600	1,254	(51.8%)	2,945	345	13.3%	
Office yard maintenance - 3745 Constellation	50%	1,050	1,200	14.3%	1,200	150	14.3%	
Alarm service - office, shop	50%	500	460	(8.0%)	500			
Exterminator - Office	50%	600	654	9.1%	682	82	13.6%	
Exterminator - Site #1, Site #3, L/S #2	50%	0	2,490		900	900	100.0%	
Vegetation Management	50%	10,000	10,000	0.0%	10,000			Labor and permit expenses to clear vegetation from sites, roads, and creek
Davis Creek Maintenance	50%	2,500	2,500	0.0%	2,500			
iWater GIS Software Annual Contract	50%	1,000	1,000	0.0%	1,000			Annual support contract
Capital Plan Software Subscription	50%	0	1,500		1,500	1,500	100.0%	
Water and Wastewater System Evaluation	50%	0	0		150,000	150,000	100.0%	
Contingencies	50%	1,250	995	(20.4%)	1,250			Contingency
12-56705 Contract Services-General Plant		19,500	22,053	13.1%	172,477	152,977	784.5%	
Towels	50%	2,500	2,441	(2.4%)	2,500			
Supplies and repairs	50%	1,250	3,239	159.2%	1,250			
12-56712 Supplies and Repairs - General Plant		3,750	5,680	51.5%	3,750	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2025-26**

		% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
	Software Upgrades, Cybersecurity	50%	1,750	1,750	0.0%	1,750			
	Maintenance/emergencies	50%	500	262	(47.5%)	500			
	Experts exchange subscription	50%	75	75	(0.0%)	75			
	Adobe Acrobat subscription	50%	750	720	(4.0%)	750			
	Microsoft 365 Office subscription	50%	500	500	0.0%	500			
	Microsoft 365 Exchange subscription	50%	375	477	27.1%	375			
	Microsoft Teams subscription	50%	0	150		375	375	100.0%	
	Carbonite Service	50%	500	450	(10.0%)	500			
12-56713	Supplies and Repairs - Computer Equip.		4,450	4,384	(1.5%)	4,825	375	8.4%	
	Office equipment	50%	250	379	51.7%	250			
12-56714	Supplies and Repairs - Furniture & Equipment		250	379	51.7%	250	0	0.0%	
	Depreciation	100%	175,000	140,000	(20.0%)	168,000	(7,000)	(4.0%)	
12-57110	Depreciation		175,000	140,000	(20.0%)	168,000	(7,000)	(4.0%)	
	General Election (November)	50%	2,000	0	(100.0%)	0	(2,000)	(100.0%)	Every other year
12-56810	Election Expense		2,000	0	(100.0%)	0	(2,000)	(100.0%)	
	ADMINISTRATIVE & GENERAL		\$272,980	\$249,024	(8.8%)	\$421,577	148,597	54.4%	ADMINISTRATIVE & GENERAL
EMPLOYEE SALARIES AND BENEFITS									
Various	Salaries	100%	306,502	260,132	(15.1%)	333,143	26,641	8.7%	Includes 2.7% economic adjustment, longevity pay, and additional employee
<i>Payroll Taxes</i>									
12-57463	WW Alloc. Worker's Comp.Ins.	100%	8,069	4,459	(44.7%)	7,233	(836)	(10.4%)	
12-57464	WW Alloc. Employ. Benefits	100%	208,758	186,312	(10.8%)	233,999	25,241	12.1%	
12-57472	WW Alloc. Payroll Taxes	100%	5,303	4,678	(11.8%)	5,934	631	11.9%	
	EMPLOYEE SALARIES AND BENEFITS		\$528,632	\$455,580	(13.8%)	\$580,309	51,677	9.8%	EMPLOYEE SALARIES AND BENEFITS
OTHER OPERATING EXPENSES									
	Preventative maintenance, operating supplies	50%	3,750	3,905	4.1%	3,750			0
	Dump Truck Maintenance (Annual)	50%	750	750	0.0%	750			Scheduled maintenance
	Vehicle Repair/Tires	50%	2,500	2,500	0.0%	2,500			
12-57302	Transportation (Field Vehicles)-Other		7,000	7,155	2.2%	7,000	0	0.0%	
	Gasoline	50%	10,000	8,845	(11.6%)	10,000			
12-57303	Transportation (Field Vehicles)-Fuel		10,000	8,845	(11.6%)	10,000	0	0.0%	

**VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - WASTEWATER OPERATING EXPENSES
 FISCAL YEAR 2025-26**

	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
Tools and equipment	50%	2,500	3,003	20.1%	2,500			
Sewer Equipment Maintenance (WW only)	100%	3,000	1,500	(50.0%)	3,000			
Concrete Saw (walk behind, 14" blade)	50%	250	125	(50.0%)	250			
Honda WT20 Portable Pump and wheel kit	50%	0	0		1,000	1,000	100.0%	
Contingencies	50%	1,250	1,250	0.0%	1,250			
Harben Repair	100%	1,000	1,906	90.6%	1,000			
Gator maintenance (2 years - next FY25-26)	50%	0	0		500	500	100.0%	Scheduled maintenance
Tractor maintenance (2 years - next FY25-26)	50%	3,750	60	(98.4%)	3,750			Scheduled maintenance
12-57312 Tool/Work Equipment-Other		11,750	7,844	(33.2%)	13,250	1,500	12.8%	
Tool/Work Equipment-Fuel	100%	750	750	0.0%	750			
12-57313 Tool/Work Equipment-Fuel		750	750	0.0%	750	0	0.0%	
5 shirts for each of the 4 field crew	50%	450	450	0.0%	450			Annual
3 shirts for each of the 3 office crew	50%	175	175	0.0%	175			Annual
2 sweatshirts for each of the 4 field crew	50%	300	300	0.0%	300			Every other year
1 jacket for each of the 2 new field crew	50%	175	300	71.4%	175			Every other year
Hats	50%	0	175		0			As needed
12-57320 Uniforms		1,100	1,400	27.3%	1,100	0	0.0%	
Jeans-\$200/field crew + Operations Manager	50%	500	500	0.0%	500			
12-57321 Uniforms Reimbursement		500	500	0.0%	500	0	0.0%	
Safety Supplies	50%	1,250	1,633	30.6%	1,250			
Steel Safety Plates	50%	4,400	3,642	(17.2%)	0	(4,400)	(100.0%)	
Annual Safety Dinner	50%	500	500	0.0%	500			
12-57350 Safety Supplies		6,150	5,775	(6.1%)	1,750	(4,400)	(71.5%)	
Safety boot allowance -\$200/field crew + Operations Manager	50%	500	500	0.0%	500			
12-57351 Safety Boot Reimbursement		500	500	0.0%	500	0	0.0%	
OTHER OPERATING EXPENSES		\$37,750	\$32,769	(13.2%)	\$34,850	(2,900)	(7.7%)	OTHER OPERATING EXPENSES
TOTAL OPERATING EXPENSES		\$1,576,027	\$1,435,321	(8.9%)	\$1,788,616	\$212,589	13.5%	TOTAL OPERATING EXPENSES
Budget Comparison		(percent)	(8.9%)		13.5%			
Budget Comparison		(dollar)	(140,706)		212,589			

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
 BUDGET - LRWRP DEBT SERVICE
 FISCAL YEAR 2025-26

REVENUES	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Proposed FYE 2026	Dollar Change	Percent Change	Notes
FIXED CHARGE COLLECTED ON SBC PROPERTY TAX BILL							
Residential	880,915	881,638	0.1%	880,915			
Commercial	28,002	29,644	5.9%	28,002			<i>Amount fluctuates due to changes in commercial water usage.</i>
Bulk Meter Residential	177,467	180,300	1.6%	177,467			
12-41700 LRWRP Upgrade Charge	1,086,385	1,091,582	0.5%	1,086,385			
LRWRP UPGRADE CHARGE \$1,086,385 \$1,091,582 \$1,086,385							

EXPENSES	% of Budget Allocated FROM Water	Budget FYE 2025	Projected FYE 2025	Percent Over/Under Budget FYE 2025	Staff Proposed FYE 2026	Dollar Change	Percent Change	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION								
Capital Improvements to LRWRP **	100%	50,000	50,000	0.0%	52,000	2,000	4.0%	
12-53105 2 Contract Services - Treatment Plant Lease (WCRF)		50,000	50,000	0.0%	52,000	2,000	4.0%	
12-25220 Debt Service for LRWRP Upgrade Project-SRF-Principal	100%	678,253	678,253	0.0%	690,379	12,126	1.8%	
12-59120 Debt Service for LRWRP Upgrade Project-SRF-Interest	100%	62,838	62,838	0.0%	50,712	(12,126)	(19.3%)	
Contract Services - Debt Service LRWRP SRF		741,091	741,091	0.0%	741,091			<i>LRWRP SRF Loan Payment (final payment due 8/31/2029)</i>
Depreciation - LRWRP	100%	510,000	594,199	16.5%	594,199	84,199	16.5%	<i>Increased with addition of Floradale sewer pipe relocation</i>
12-57110 Depreciation		510,000	594,199	16.5%	594,199	84,199	16.5%	
LRWRP - WCRF, DEBT SERVICE, DEPRECIATION \$1,301,091 \$1,385,290 6.5% \$1,387,290 86,199 6.6%								
<i>Estimated Unfunded Depreciation</i>		<i>(214,706)</i>	<i>(293,708)</i>		<i>(300,905)</i>			
<i>Budget Comparison</i>		<i>(percent)</i>	6.5%		6.6%			
<i>Budget Comparison</i>		<i>(dollar)</i>	\$84,199		\$86,199			

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

VANDENBERG VILLAGE COMMUNITY SERVICES DISTRICT
ADMINISTRATIVE OVERHEAD FEE
 FISCAL YEAR 2025-26

	Budgeted Operating Expense
Water	\$2,645,014
Wastewater	1,788,616
LRWRP	1,387,290
Total	\$5,820,920

Administrative Salaries

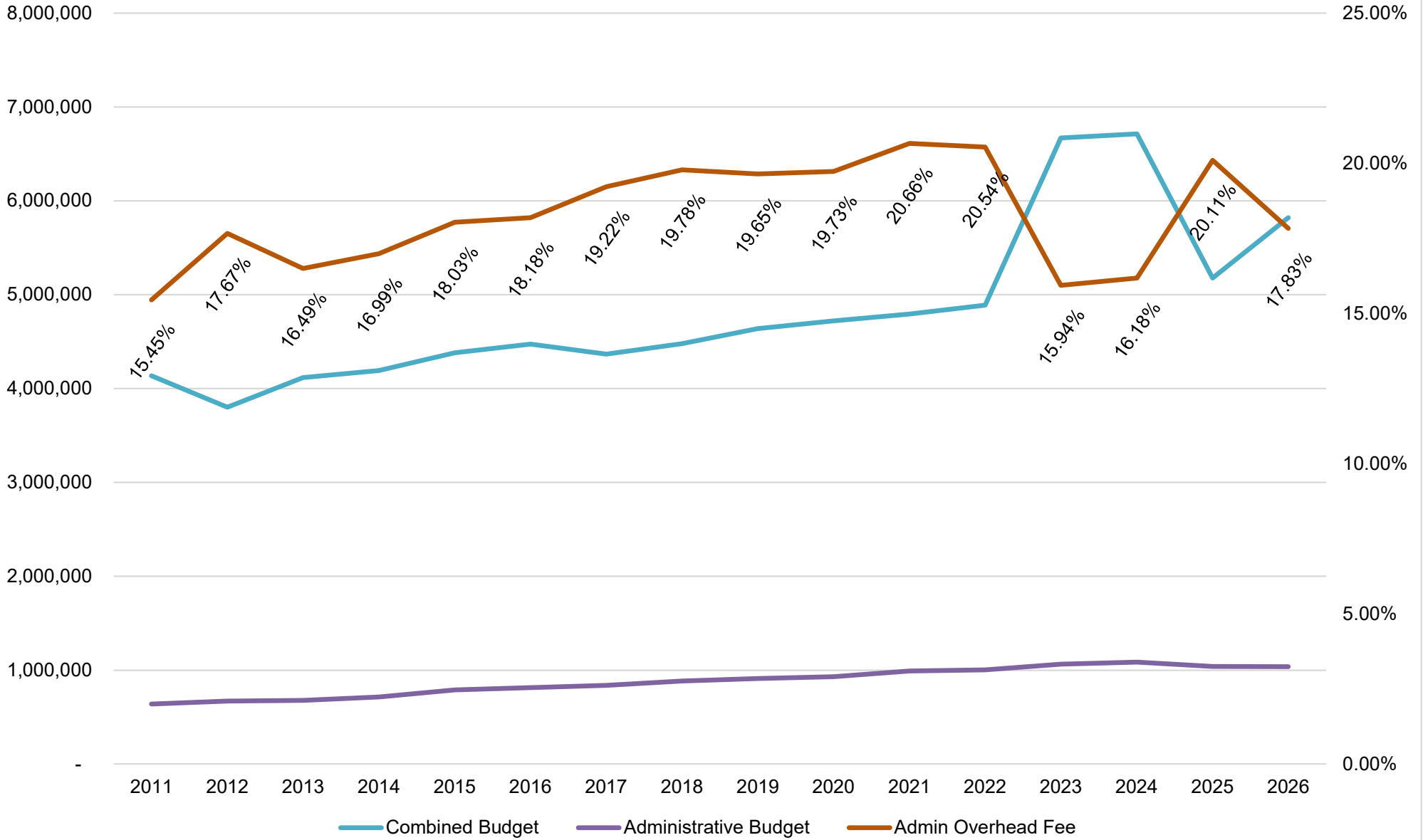
Administrative Salaries (Total Annual PR)	\$501,436	
Employee Benefit, Payroll Taxes & Worker's Compensation @	73.53% 368,706	
Total Administrative Salaries	<u><u>\$870,142</u></u>	14.95%

Other Operating Expenses

Vehicles	34,000	0.58%
Tools & Work Equipment	24,000	0.41%
Insurance - Property Casualty	61,550	1.06%
Uniforms	3,200	0.05%
Safety	4,500	0.08%
Utilities	15,420	0.26%
Office/Misc Expenses	24,990	0.43%
Total Other Operating Expenses	<u><u>167,660</u></u>	2.88%
Total		<u><u>17.83%</u></u>

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

History of Administrative Overhead Fees FYE 2011 - 2026



VVCSD SCHEDULE OF EMPLOYEE BENEFITS
 FISCAL YEAR 2025-26

A/C #	Description	Annual Expense	% Regular Payroll \$923,972	% Gross Payroll \$964,695	% Total Benefits
11-56401	Sick/Personal	\$39,800	4.31%		
11-56402	Vacation	46,600	5.04%		
11-56403	Holiday	45,900	4.97%		
11-56403 1	Floating Holiday	3,800	0.41%		
11-56406	Medical Insurance	144,000	15.58%		
11-56406	EAP	330	0.04%		
11-56407	Long Term Disability	8,450	0.91%		
11-56408	Flex Spending Account Admin Fees	1,200	0.13%		
11-56410	Employee Educational	3,000	0.32%		
11-56416	PERS 457	35,100	3.80%		
11-56417	PERS (Employer Contribution/EPMC) *	127,040	13.75%		
11-56417	PERS (Unfunded Liability Payment)	178,900	19.36%		
11-56418	Dental Insurance	7,100	0.77%		
11-56419	Life Insurance	3,200	0.35%		
11-56421	Workers Compensation	14,190	1.54%		
11-56423	Vision Care	2,100	0.23%		
11-56424	Performance/Incentive Pay	2,500	0.27%		
11-56430	Medicare FICA	14,660		1.52%	
11-56431	SUI	2,240		0.23%	
Total		\$680,110	71.78%	1.75%	73.53%

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.