

**Vallecitos Water District
Fees & Charges Model
Overhead Rate Calculation**

Line No.	Description	Budget Page #	FY 2021/22 Budget	FY 2021 Budget	FY 2020 Budget	FY 2019 Budget	FY 2018 Budget
Indirect Costs							
1	Water - Safety & Regulatory Affairs	14	285,000	292,000	246,000	268,000	261,000
2	Water - Building & Grounds	13	494,000	423,000	392,000	377,000	362,000
3	Water - Information Technology	14	1,130,000	1,080,000	1,027,000	973,000	1,003,000
4	Water - General & Administration	14	3,134,000	3,088,000	2,986,000	2,985,000	2,812,000
5	Water - G & A Transfer	14	826,000	814,000	961,000	921,000	1,020,000
7	Wastewater - Safety & Regulatory Affairs	24	189,000	197,000	190,000	203,000	189,000
8	Wastewater - Building & Grounds	23	329,000	303,000	272,000	260,000	257,000
9	Wastewater - Information Technology	24	873,000	828,000	833,000	845,000	831,000
10	Wastewater - General & Administration	24	1,427,000	1,412,000	1,444,000	1,452,000	1,455,000
11	Wastewater - G & A Transfer	24	623,000	608,000	548,000	527,000	548,000
12	Water/Wastewater Benefits (F)	24	3,393,035	3,332,524	3,623,775	3,305,219	3,293,103
Total District Indirect Costs (A)			12,703,035	12,377,524	12,522,775	12,116,219	12,031,103
Direct Costs							
13	Water - Pumping Cost of Labor	12	116,000	107,000	119,000	118,000	104,000
14	Water - Water Quality Cost of Labor	12	55,000	55,000	58,000	54,000	63,000
15	Water - Water Treatment Cost of Labor	12	394,000	385,000	411,000	393,000	375,000
16	Water - Tanks & Reservoirs Cost of Labor	12	197,000	246,000	244,000	233,000	248,000
17	Water - T&D Cost of Labor	12	1,164,000	1,234,000	1,185,000	1,122,000	1,178,000
18	Water - Services Cost of Labor	12	45,000	51,000	45,000	102,000	100,000
19	Water - Meters Cost of Labor	13	792,000	656,000	663,000	622,000	565,000
20	Water - Backflow Prevention Cost of Labor	13	23,000	21,000	21,000	20,000	25,000
21	Water - Customer Accounts Cost of Labor	13	561,000	539,000	496,000	466,000	487,000
22	Water - Engineering Cost of Labor	13	1,446,000	1,469,000	1,518,000	1,419,000	1,315,000
23	Water - Equipment & Vehicles Cost of Labor	13	140,000	142,000	129,000	122,000	114,000
24	Wastewater - Collection Cost of Labor	22	1,668,000	1,655,000	1,642,000	1,566,000	1,517,000
25	Wastewater - Lift Stations Cost of Labor	22	133,000	130,000	183,000	168,000	187,000
26	Wastewater - Source Control Cost of Labor	22	170,000	173,000	176,000	164,000	153,000
27	Wastewater - Meadowlark Lift Station Cost of Labor	22	72,000	87,000	107,000	105,000	102,000
28	Wastewater - MRF Cost of Labor	23	1,107,000	1,107,000	1,124,000	1,023,000	1,009,000
29	Wastewater - Mahr Reservoir Cost of Labor	23	100,000	97,000	95,000	84,000	96,000
30	Wastewater - Customer Accounts Cost of Labor	23	349,000	336,000	358,000	334,000	364,000
31	Wastewater - Equipment & Vehicles Cost of Labor	23	151,000	123,000	137,000	124,000	107,000
32	Wastewater - Engineering Cost of Labor	23	686,000	629,000	671,000	588,000	612,000
33	Total District Direct Costs (B)		9,369,000	9,242,000	9,382,000	8,827,000	8,721,000
	Benefit % per budget (C)	25	56.8%	56.4%	62.9%	59.9%	60.7%
	Direct Costs less Benefits (D) = (B/1+C)		5,975,965	5,909,476	5,758,225	5,521,781	5,427,897
	Overhead Rate (E) = (A/D)		212.57%	209.45%	217.48%	219.43%	221.65%
	Direct Water/Wastewater Benefits (F) = (B) - (D)		3,393,035	3,332,524	3,293,103	3,293,103	3,293,103

Source: VWD Approved Budgets