

**VENTURA RIVER WATER DISTRICT
FISCAL YEAR BUDGET
FYE 2023 (2022/2023)**

BUDGET FINAL 6-15-22

REVENUES

BEGINNING CASH BALANCE:	July 1, 2021		July 1, 2022	
	\$	2,511,369.26	\$	2,747,412
CPI = 8.5%, 12 Months ended March 2022				

Account Number	OPERATING REVENUES	BUDGET 2021-2022	TOTAL AS OF 4/30/2022	ESTIMATED THRU JUNE 2022	GENERAL MGR RECOMMENDED 2022-2023	Comments
40000	WATER SALES (Base Fees, Dwelling, Fire, Water)	\$ 2,700,000	\$ 2,131,193	\$ 2,614,521	\$ 2,670,000	Use 850 AF for 22/23 (FY 2021/22 estimated at 849 AF)
40001	SERVICE INSTALLATIONS	\$ 1,000	\$ 2,133	\$ 1,281	\$ 1,000	Anticipate one new connection for ADU.
40002	DELINQUENT FEES	\$ 16,800	\$ 4,349	\$ 5,000	\$ 16,800	Penalties reinstated Feb 2022
40005	PURCHASED WATER SURCHARGE	\$ -	\$ -	\$ -	\$ -	Not expecting Casitas water purchases this year
40009	CONSERVATION PENALTY FEES	\$ 45,000	\$ 26,031	\$ 32,365	\$ 32,000	

TOTAL OPERATING REVENUES	\$ 2,762,800.00	\$ 2,163,706.99	\$ 2,653,167.68	\$ 2,719,800.00
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Account Number	OTHER REVENUE	BUDGET 2021-2022	TOTAL AS OF 4/30/2022	ESTIMATED THRU JUNE 2022	GENERAL MGR RECOMMENDED 2022-2023	Comments
43000	CAPACITY CHARGE	\$ 4,365	\$ 8,730	\$ -	\$ -	Anticipate no new non ADU connections
41000	PROPERTY TAXES	\$ 50,000	\$ 45,195	\$ 48,195	\$ 50,000	Based on year to year actual
42000	INTEREST INCOME	\$ 15,000	\$ 2,707	\$ 3,252	\$ 6,000	LAIF Interest expected to be about 1.0%
45000	OTHER REVENUE	\$ 5,000	\$ (44,301)	\$ 4,000	\$ 5,000	TVI/Pro Equities Revenue varies, UVRGA \$13.5K Audit
46000	SRF LOAN PROCEEDS	\$ 1,205,000	\$ -	\$ -	\$ 90,000	SRF Funding: Planning \$750K & Const \$4M early 2024, Tico Reimbursements

TOTAL OTHER REVENUE	\$ 1,279,365	\$ 12,331	\$ 55,447	\$ 151,000
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TOTAL REVENUE	\$ 4,042,165	\$ 2,176,038	\$ 2,708,615	\$ 2,870,800
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**VENTURA RIVER WATER DISTRICT
FISCAL YEAR BUDGET
FYE 2023 (2022/2023)**

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EXPENSES (Part 1 of 2)

Account Number	OPERATING EXPENSES	BUDGET 2021-2022	TOTAL AS OF 4/30/2022	ESTIMATED THRU JUNE 2022	GENERAL MGR RECOMMENDED 2022-2023	Comments
50000	WATER PURCHASES & CASITAS BASE FEES	\$ 154,734	\$ 98,295	\$ 131,064	\$ 144,000	Casitas Costs, base fees + usage, 10% rate increase + Casitas Adjudication
50001	UVRGA PUMP FEE	\$ 67,920	\$ 56,624	\$ 67,949	\$ 128,464	Upper Ventura River Groundwater Agency Pump Fee (868 AF @ \$148)
60000	SALARIES	\$ 650,000	\$ 456,919	\$ 548,304	\$ 784,058	Includes Assistant General Manager (one time cost for about 19 months)
60001	PTO ACCRUAL	\$ 65,000	\$ 48,270	\$ 57,924	78,406	PTO Accrual for employees. Payout at separation.
60002	SOCIAL SECURITY & MEDICARE	\$ 49,725	\$ 38,332	\$ 45,996	\$ 59,980	Social Security 6.2%, Medicare 1.45% (employer)
60004	STATE PAYROLL TAXES (SUI, ETT)	\$ 1,000	\$ 971	\$ 1,164	\$ 1,000	Only applies to the first \$7,000 of employee wages
60005	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 94,263	\$ 74,161	\$ 88,992	\$ 119,619	Employer contribution of 8.65% & 7.59% plus UAL . Employees paying their portion of 7.0% & 6.75%. Includes a \$4K contingency.
60008	GROUP HEALTH INSURANCE	\$ 130,000	\$ 99,871	\$ 119,844	\$ 144,000	Projected to be no increase in group health insurance rates for 22/23
60009	WORKERS COMPENSATION INSURANCE	\$ 28,000	\$ 18,134	\$ 21,756	\$ 28,000	SDRMA Workers Compensation
60010	LIABILITY INSURANCE	\$ 43,858	\$ 38,332	\$ 65,257	\$ 71,783	Cal Mutual JPRIMA \$65,257 FY 2022 + 10% for 2023
60011	BOARD MEMBER COMPENSATION	\$ 13,000	\$ 7,940	\$ 9,528	\$ 13,000	12 regular meetings, 2 Special Meetings, 4 committee meetings
60012	CONTRACT LABOR	\$ 101,445	\$ 87,978	\$ 100,000	\$ 111,445	100k for leaks. Cross Connection Control \$1,445
60014	PROFESSIONAL SERVICES (Audit, Engr, Draft, Etc)	\$ 55,500	\$ 29,500	\$ 35,400	\$ 71,500	Audit \$16K , UVRGA Audit \$13.5K Engr & Drafting Services \$20K, Zworld GIS 20K Support
60016	FUEL	\$ 16,800	\$ 11,805	\$ 14,160	\$ 21,600	The price of gas is up
60017	VEHICLE MAINTENANCE	\$ 12,000	\$ 4,348	\$ 5,220	\$ 10,000	Vehicle maintenance costs remain low
60018	OFFICE MAINTENANCE	\$ 60,000	\$ 44,114	\$ 52,932	\$ 64,000	CUSI/CYMA \$1900+1195+3800= \$6895 (3/7/22) LogMeIn/Splashtop: \$650 , ESRI Cloud GIS 10k , LF Annual+Monthly Online Backup \$1149+(\$220*12)=\$3789 , Fire Extinguisher Maint \$383 , MiTec \$20k , Zoom (\$100/mo + \$149.9/year=\$1350) Adobe \$180
60019	FIELD EQUIPMENT MAINTENANCE	\$ 50,000	\$ 40,444	\$ 48,528	\$ 55,000	Motor-Panel Insp & Maint \$5,700 , Clay Valve Maint \$3K , Itron Annual \$2,089 , ClearSCADA \$2,030 , Win911 (SCADA Call outs) \$495 , Generator maint. \$1,000 , SCADA \$15K , LogMeIn \$350 , Maint. Well/Bster pump \$25K
60020	METER REPLACEMENT & MAINTENANCE	\$ 64,505	\$ 33,889	\$ 40,668	\$ 65,787	120 meters per year (20 yr mtr life) = \$55,000 per year. Monthly Beacon = \$0.89/mtr (890 + 120 = 1010 * 89*12=\$10,787 FY 22/23)
60021	EQUIPMENT RENTAL	\$ 5,000	\$ 205	\$ 240	\$ 5,000	Equipment, postage machine rental \$332/yr. (5K based on year to year actual)
60022	WATER SYSTEM MAINTENANCE	\$ 105,000	\$ 68,410	\$ 82,092	\$ 95,000	Monitoring; pipe, fittings; \$9K chlorine, fittings Division of Drinking Water \$10K/Yr, every 3 yrs = +\$10K for Sanitary Survey (2022). County Encroachment Permit \$1,200 + Actual\$?, SWRCB annual permit \$10,00, NPDES permit \$400, Uniforms, Recording Groundwater rights/usage \$250, DigAlert, Annual APCD Fee for Emergency Generators \$1,246, Weed abatement \$10,000, Tank Inspection \$25,000 Nov. 2023
60024	DISTRICT LEGAL COUNSEL	\$ 17,000	\$ 8,363	\$ 10,032	\$ 17,000	\$250 per hour + Occasional Employment Attorney @ \$350/hr
60025	DEPRECIATION	\$ 350,000	\$ -	\$ 350,000	\$ 350,000	Completed projects to be added to depreciation calculation
TOTAL OPERATING EXPENSES		\$2,134,751	\$1,266,903	\$1,897,050	\$2,438,643	

**VENTURA RIVER WATER DISTRICT
FISCAL YEAR BUDGET
FYE 2023 (2022/2023)**

BUDGET FINAL 6-15-22

EXPENSES (Part 2 of 2)

Account Number	GENERAL & ADMINISTRATIVE EXPENSES	BUDGET 2021-2022	TOTAL AS OF 4/30/2022	ESTIMATED THRU JUNE 2022	GENERAL MGR RECOMMENDED 2022-2023	Comments
70001	UTILITIES	\$ 131,500	\$ 97,651	\$ 130,200	\$ 125,000	Edison actual in 20/21 = \$145,726, Sewer: \$1,500/yr, Tesla batt.= -\$10K
70002	TELEPHONE & INTERNET	\$ 14,300	\$ 10,309	\$ 12,372	\$ 14,300	Telephone, Internet Service, Cell Phones, Tablets for GIS
70003	LAFCO FEES	\$ 1,616	\$ 1,308	\$ 1,400	\$ 1,616	Annual LAFCO Fees. \$1,616 per LAFCO BUDGET
70004	BANK FEES AND MISCELLANEOUS	\$ 14,400	\$ 6,075	\$ 7,296	\$ 14,400	Wire transfers (\$50 ea), Check Returns (\$35 ea), fees for ACH & Positive Pay (\$800/mo) , fees for VANCO and RDC-Direct Send (\$100 + \$100 + .12/item)
70005	MEMBERSHIP, DUES, SUBSCRIPTIONS	\$ 25,000	\$ 17,326	\$ 20,796	\$ 25,000	AWA \$855 , OVNews \$75, VCSDA \$175 , ACWA \$10,000, Water Education Fund \$45, CSDA \$7,615 , AWWA \$110, Engineering Registration \$150, CRWA \$1,180 , AWA-CCWUC \$75, CalMutualWA \$500, VCAPCD \$1,246
70006	PUBLIC RELATIONS, EDUCATION	\$ 24,400	\$ 10,574	\$ 15,861	\$ 14,400	AWA Operators workshop \$100x3=\$300, AWA Symposium \$225, ACWA Annual Conference \$950 Registration + Travel \$400+Hotel \$600+ Meals \$100, Banners \$480 (\$120 ea), AWA meetings \$30 x 3 x 7 = \$630, AWA CCWUA \$30 x 2 x 5 = \$300, Employee Recognition \$500, Tuition Reimbursement \$7k
70007	LEGAL NOTICES & NEWSLETTERS	\$ -		\$ -	\$ 4,000	Prop 218 Protest Hearing Notice
70008	ELECTIONS	\$ -	\$ -	\$ -	\$ 4,100	\$4.1K contested, \$600 Uncontested (two Board seats up for election Nov 2022)
70009	DIRECTORS TRAVEL & EDUCATION	\$ 5,000	\$ 240	\$ 1,188	\$ 5,000	Director Training, Education: AWA, VCSDA monthly mtgs
70010	SECURITY	\$ 4,500	\$ 3,390	\$ 4,068	\$ 5,000	Digital Security, per Contract with LTE failover
70011	POSTAGE	\$ 11,000	\$ 8,497	\$ 10,200	\$ 13,000	Average monthly for billing is \$800*12=\$9,600 plus postage machine and miscellaneous mailings \$1,400
70012	OFFICE SUPPLIES	\$ 17,000	\$ 11,146	\$ 13,380	\$ 17,000	Printer cartridges,RICOH Printer \$1,800 , form costs, office supplies, Janitor \$250/mo*12=\$3,000 , Data Prose bill printing costs + bill stuffers (\$300/mo + bill stuffers=approx \$5k)
70014	VENTURA RIVER WATERSHED ISSUES, CHANNELKEEPER LAWSUIT	\$ 55,000	\$ 29,855	\$ 45,820	\$ 55,000	Watershed Council \$1,500, Ventura Adjudication \$53,500
70016	NEW WATER RESOURCES	\$ -	\$ -		\$ -	New Water Resources expense is not expected this fiscal year
70017	BAD DEBT EXPENSE	\$ 4,000	\$ -		\$ 4,000	Based on actual Year to Year.
70018	CONSERVATION	\$ 25,000	\$ 21,300	\$ 25,000	\$ 40,000	Landowner Incentive Program, rainwater capture, grey water reuse, re-landscape, Possible leveraging with grants

TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	\$ 332,716	\$ 217,670	\$ 287,581	\$ 341,816
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TOTAL EXPENSES	\$ 2,467,467	\$ 1,484,572	\$ 2,184,632	\$ 2,780,459
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BALANCE TO THE CIP (\$900,000 needed to for CIP)	\$ 1,574,698	\$ 691,466	\$ 523,983	\$ 440,341
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VENTURA RIVER WATER DISTRICT
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PROJECTED ENDING CASH BALANCE:	Budget:6/30/21	Estimated through 6/30/22	Proj: 6/30/2023
	\$ 2,412,567.45	\$ 2,747,411.70	\$ 1,724,253.19

PROJECTED ALLOCATIONS TO RESERVES		7/1/2022	7/1/2023
Allocation to Operating		\$ -	\$ -
Allocation to Water Sales Fluctuation Reserves		\$ -	\$ -
Allocation to CIP Reserves		\$ 2,747,411.70	\$ 1,724,253.19
Allocation to Emergency Reserves			
Total Allocation to Reserves		\$ 2,747,411.70	\$ 1,724,253.19

RESERVE FUNDS:		7/1/2021	Budget Trsfrs	Estimated 7/1/2022	7/1/2023
OPERATING Goal: 7% of Operating \$140,000 (covers expense fluctuations & vac/sick accruals)		\$ 140,000		\$ 140,000	\$ 170,000
WATER SALES FLUCTUATION Goal: \$400,000		\$ 400,000		\$ 400,000	\$ 400,000
CIP (Wtr Syst Imp) Goal: meet 10-year plan		\$ 1,191,542	\$ 246,000	\$ 1,856,131	\$ 404,253
CONSERVATION PENALTIES		\$ 29,827			-
EMERGENCIES Goal : \$750,000		\$ 750,000		\$ 750,000	\$ 750,000
ENDING CASH BALANCE		\$ 2,511,369		\$ 2,747,412	\$ 1,724,253

Budget Transfers 2021/2022	Amount	Accounts
#1 Well #3 and #3 Rehabilita	\$ 246,000.00	13061

The final reserve numbers were set out at the close of FYE20 with presentation of the audit in December

PENALTY FEES - CONSERVATION & NEW WATER RESOURCES	7/1/2021	Est 7/1/22	7/1/2023
Total Penalty Fees Collected	\$ 29,827.00	\$ 32,365.22	\$ 32,000.00
Allocate to Water Conservation Grant	\$ (10,000.00)	\$ (25,000.00)	\$ (40,000.00)
Allocate to Watershed Coalition		\$ (1,000.00)	\$ (1,500.00)
Allocate to Smart Meter share for Conservation (13% of meter cost)		\$ (8,552.31)	\$ (8,552.31)
Allocate remaining to New Water (ie Well #6 \$97,245)		\$ 2,187.09	\$ 18,052.31
Allocation Rollover to Conservation Penalty Reserve	\$ 19,827.00	\$ -	\$ -