

**VENTURA RIVER WATER DISTRICT**  
**FISCAL YEAR BUDGET**  
**FYE 2023 (2022/2023)**  
BUDGET FINAL 6-15-22

**REVENUES**

<b>BEGINNING CASH BALANCE:</b>	July 1, 2021		July 1, 2022	
	\$ 2,511,369.26		\$ 2,743,859	<b>CPI = 8.5%, 12 Months ended March 2022</b>

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	\$ 2,610,722	\$ 2,660,000	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	\$ 32,612	\$ 32,000	
<b>TOTAL OPERATING REVENUES</b>		<b>\$ 2,762,800.00</b>	<b>\$ 2,163,706.99</b>	<b>\$ 2,649,614.97</b>	<b>\$ 2,709,800.00</b>	

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 Reimbursments
<b>TOTAL OTHER REVENUE</b>		<b>\$ 1,279,365</b>	<b>\$ 12,331</b>	<b>\$ 55,447</b>	<b>\$ 151,000</b>	
<b>TOTAL REVENUE</b>		<b>\$ 4,042,165</b>	<b>\$ 2,176,038</b>	<b>\$ 2,705,062</b>	<b>\$ 2,860,800</b>	

**VENTURA RIVER WATER DISTRICT**  
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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	\$ 776,471	Includes Assistant General Manager (one time cost for about 19 months)
60001	PTO ACCRUAL	\$ 65,000	\$ 48,270	\$ 57,924	\$ 77,647	PTO Accrual for employees. Payout at separation.
60002	SOCIAL SECURITY & MEDICARE	\$ 49,725	\$ 38,332	\$ 45,996	\$ 59,400	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	\$ 119,023	Employer contribution of <b>8.65%</b> & <b>7.59% plus UAL</b> . 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 <b>\$65,257 FY 2022</b> + 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 <b>\$16K</b> , 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= <del>\$6895</del> (3/7/22) LogMeIn/Splashtop: <b>\$650</b> , ESRI Cloud GIS <b>10k</b> , LF Annual+Monthly Online Backup <b>\$1149+(\$220*12)=\$3789</b> , Fire Extinguisher Maint <b>\$383</b> , MiTec <b>\$20k</b> , Zoom (\$100/mo + \$149.9/year= <del>\$1350</del> ) Adobe <b>\$180</b>
60019	FIELD EQUIPMENT MAINTENANCE	\$ 50,000	\$ 40,444	\$ 48,528	\$ 55,000	Motor-Panel Insp & Maint <b>\$5,700</b> , Clay Valve Maint <b>\$3K</b> , Itron Annual <b>\$2,089</b> , ClearSCADA <b>\$2,030</b> , Win911 (SCADA Call outs) <b>\$495</b> , Generator maint. <b>\$1,000</b> , SCADA <b>\$15K</b> , LogMeIn <b>\$350</b> , Maint. Well/Bster pump <b>\$25K</b>
60020	METER REPLACEMENT & MAINTENANCE	\$ 64,505	\$ 33,889	\$ 40,668	\$ 65,787	120 meters per year (20 yr mtr life) = <b>\$55,000</b> per year. Monthly Beacon = \$0.89/mtr ( <b>890 + 120 = 1010*.89*12=\$10,787 FY 22/23</b> )
60021	EQUIPMENT RENTAL	\$ 5,000	\$ 205	\$ 240	\$ 5,000	Equipment, postage machine rental <b>\$332/yr.</b> (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
<b>TOTAL OPERATING EXPENSES</b>		<b>\$2,134,751</b>	<b>\$1,266,903</b>	<b>\$1,897,050</b>	<b>\$2,429,120</b>	

**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 <b>ACH &amp; Positive Pay (\$800/mo)</b> , fees for <b>VANCO and RDC-Direct Send (\$100 + \$100 + .12/item)</b>
70005	MEMBERSHIP, DUES, SUBSCRIPTIONS	\$ 25,000	\$ 17,326	\$ 20,796	\$ 25,000	AWA <b>\$855</b> , OVNews \$75, VCSDA <b>\$175</b> , ACWA \$10,000, Water Education Fund \$45, CSDA <b>\$7,615</b> , AWWA \$110, Engineering Registration \$150, CRWA <b>\$1,180</b> , AWA-CCWUC \$75, CalMutualWA \$500, VCAPCD <b>\$1,246</b>
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 <b>\$800*12=\$9,600</b> plus postage machine and miscellaneous mailings <b>\$1,400</b>
70012	OFFICE SUPPLIES	\$ 17,000	\$ 11,146	\$ 13,380	\$ 17,000	Printer cartridges,RICOH Printer <b>\$1,800</b> , form costs, office supplies, Janitor <b>\$250/mo*12=\$3,000</b> , 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
<b>TOTAL GENERAL AND ADMINISTRATIVE EXPENSES</b>		<b>\$ 332,716</b>	<b>\$ 217,670</b>	<b>\$ 287,581</b>	<b>\$ 341,816</b>	
<b>TOTAL EXPENSES</b>		<b>\$ 2,467,467</b>	<b>\$ 1,484,572</b>	<b>\$ 2,184,632</b>	<b>\$ 2,770,936</b>	
<b>BALANCE TO THE Capital Improvement Program</b>		<b>\$ 1,574,698</b>	<b>\$ 691,466</b>	<b>\$ 520,431</b>	<b>\$ 439,864</b>	

**VENTURA RIVER WATER DISTRICT**  
**FISCAL YEAR BUDGET**  
**FYE 2023 (2022/2023)**  
**BUDGET FINAL 6-15-22**

**CAPITAL IMPROVEMENTS**

Account Number	FIXED ASSETS	BUDGET 2021-2022	TOTAL AS OF 4/30/2022	ESTIMATED THRU JUNE 2022	GENERAL MGR RECOMMENDED 2022-2023	Comments
<b>STRUCTURES &amp; IMPROVEMENTS</b>						
<b>WATER SYSTEM IMPROVEMENTS</b>						
13010	Hydrant & Valve Replacement / Upgrade	\$ 305,000	\$ 242,042	\$ 242,042	\$ -	16 Hydrants, 20 Valves (10 Infill Hydrants, 6 Replacement Hydrants)
13014	Well #6 (Well #5 Replacement)	\$ 15,000	\$ -	\$ -	\$ 15,000	Retaining wall, gravel pad (Postponed due to COVID-19)
13040	Mixing Valve South Alto Tank	\$ 17,000	\$ -	\$ -	\$ 25,000	Modifications being made to existing valves then do South Tank in 2022.
13070	Santa Ana Blvd move pipe out of back yards	\$ 65,000	\$ 350	\$ 350	\$ 45,000	Construction in 2024
13057	Re-plumb Encino & Thomas PRV Vaults - Design	\$ 10,000	\$ 4,481	\$ 4,481	\$ 12,000	Construction in 2024
13061	Well #2 & 3 Pump & Panel Replacement	\$ 160,000	\$ 34,270	\$ 50,000	\$ 325,000	Pump & Panel Replacement
13062	Add Solar powered vents to 4 water tanks	\$ 4,000	\$ 2,140	\$ 4,000	\$ -	Solar vents to reduce corrosion - Project complete
13104	Upgrade SCADA Radios	\$ -	\$ -	\$ -	\$ 30,000	Replace SCADA radios & antennas and relocate antennas
13105	Casitas Springs Emergency Fire Flow Pump	\$ -	\$ -	\$ -	\$ 250,000	Needed because of dropping Lake Casitas levels
13093	Concrete Ramp to Sand and Gravel Bins	\$ -	\$ -	\$ 20,125	\$ -	Project Complete
13094	Tico Mutual Annexation Project	\$ 100,000	\$ 5,418	\$ 10,000	\$ 90,000	LAFCo Application, Design Engineering, SRF coordination
13095	Burnham Rd. Pressure Sustaining Valve	\$ -	\$ -	\$ 8,105	\$ -	Budget Transfer #3, project complete
13096	Baldwin Booster #3 Soft Start	\$ 35,000	\$ 11,502	\$ 11,502	\$ -	
13097	Well #4, Clean, Depth Specific Sampling, plug bottom, replace pump	\$ 160,000	\$ 3,500	\$ 12,000	\$ -	Clean, spinner log, plug bottom replace pump
13098	SRF Water Main, Tanks & Pumps Projects, CEQA, Engr, Easements	\$ 912,000	\$ 56,351	\$ 190,000	\$ 523,000	Awarded to Phoenix = \$658,000 (13098 & 13099), Potholing & Easements
13099		\$ -	\$ -	\$ -	\$ -	
13100	SRF Solar Projects, Planning for Environmental, Engr	\$ 123,000	\$ 4,704	\$ 34,000	\$ 81,000	Awarded to Phoenix = \$114,227
<b>AUTO EQUIPMENT</b>						
13089	General Manager Office Vehicle	\$ 40,000	\$ 23,336	\$ 23,336	\$ -	Replace 2002 Explorer with used electric vehicle
13101	Replace 2008 F-250 Work truck	\$ 45,000	\$ -	\$ -	\$ 55,000	Replace 2008 Ford F-250 work truck (Ford unable to fill order until Sept.)
<b>SHOP EQUIPMENT</b>						
13092	Valve Turn Machine Upgrade to add GPS for GIS	\$ 4,500	\$ -	\$ -	\$ 4,500	This upgrade will provide the location of valves as they are exercised and import
<b>OFFICE EQUIPMENT</b>						
13054	Computer Upgrades	\$ 8,000	\$ 4,697	\$ 8,000	\$ 8,000	Scanner for front office, and possible small desktop printer.
13103	FDM upgrade to FCS for manual and radio reads	\$ 20,000	\$ 3,979	\$ 20,000	\$ -	Meter reading software is becoming obsolete and needs to be upgraded, FCS imple
13079	SCADA Software Upgrade	\$ -	\$ -	\$ -	\$ -	
<b>INVESTMENT IN FIXED ASSET</b>		<b>\$ 2,023,500</b>	<b>\$ 396,770</b>	<b>\$ 637,941</b>	<b>\$ 1,463,500</b>	
<b>DEPRECIATION (as revenue)</b>		<b>\$ 350,000</b>		<b>\$ 350,000</b>	<b>\$ 350,000</b>	
<b>NET EXPENDITURES: Operating Expenses + Fixed Asset Investment</b>		<b>\$ 4,140,967</b>		<b>\$ 2,472,572</b>	<b>\$ 3,884,436</b>	
<b>TOTAL NET INCOME (LOSS)</b>		<b>\$ (98,802)</b>		<b>\$ 232,490</b>	<b>\$ (1,023,636)</b>	

**VENTURA RIVER WATER DISTRICT**  
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**BUDGET FINAL 6-15-22**

<b>PROJECTED ENDING CASH BALANCE:</b>	Budget: 6/30/21	Estimated through 6/30/22	Proj: 6/30/2023
	\$ 2,412,567.45	\$ 2,743,859.00	\$ 1,720,223.22

PROJECTED ALLOCATIONS TO RESERVES		7/1/2022	7/1/2023
Allocation to Operating		\$ -	\$ -
Allocation to Water Sales Fluctuation Reserves		\$ -	\$ -
Allocation to CIP Reserves		\$ 2,743,859.00	\$ 1,720,223.22
Allocation to Emergency Reserves			
<b>Total Allocation to Reserves</b>		<b>\$ 2,743,859.00</b>	<b>\$ 1,720,223.22</b>

RESERVE FUNDS:		7/1/2021	Budget Trsfrs	Estimated 7/1/2022	7/1/2023
<b>OPERATING</b>					
Goal: 7% of Operating \$140,000 (covers expense fluctuations & vac/sick accruals)	\$ 140,000			\$ 140,000	\$ 160,000
<b>WATER SALES FLUCTUATION</b>					
Goal: \$400,000	\$ 400,000			\$ 400,000	\$ 400,000
<b>CIP (Wtr Syst Imp)</b>					
Goal: meet 10-year plan	\$ 1,191,542	\$ 246,000		\$ 1,852,578	\$ 410,223
<b>CONSERVATION PENALTIES</b>	\$ 29,827			\$ -	
<b>EMERGENCIES Goal : \$750,000</b>	\$ 750,000			\$ 750,000	\$ 750,000
<b>ENDING CASH BALANCE</b>	<b>\$ 2,511,369</b>			<b>\$ 2,743,859</b>	<b>\$ 1,720,223</b>

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		\$ 32,611.88	\$ 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)			\$ 1,940.43	\$ 18,052.31
<b>Allocation Rollover to Conservation Penalty Reserve</b>	<b>\$ 19,827.00</b>		<b>\$ (0.00)</b>	<b>\$ -</b>