

Ventura River Water District
 Adopted Fiscal Year Budget
 FYE 2024 (2023/2024)
 June 21, 2023

REVENUES

BEGINNING CASH BALANCE:	July 1, 2023		July 1, 2024	
	\$ 2,901,384.00		\$ 2,356,087	CPI = 3.7%, 12 Months ended March 2023

Account Number	OPERATING REVENUES	BUDGET 2022-2023	TOTAL AS OF 4/30/2023	ESTIMATED THRU JUNE 2023	GENERAL MGR RECOMMENDED 2023-2024	Comments
40000	WATER SALES (Water Charges, Fire standby)	\$ 2,660,000	\$ 1,702,628	\$ 2,000,000	\$ 2,500,000	Use 750 AF for 23/24 Actual for 2022/23 = about 675 AF
40001	SERVICE INSTALLATIONS	\$ 1,000	\$ 3,669	\$ 3,845	\$ 1,500	Anticipate one new connection for ADU, cost varies with location.
40002	DELINQUENT FEES	\$ 16,800	\$ 18,735	\$ 22,488	\$ 16,800	Aprox 40 customers month
40005	PURCHASED WATER SURCHARGE	\$ -	\$ -	\$ -	\$ -	Not expecting Casitas water purchases this year
40009	CONSERVATION PENALTY FEES	\$ 32,000	\$ 90,784	\$ 105,000	\$ 30,000	Conservation Penalty for Abusive Water Waste Penalty \$5/Unit Stage 1 Drought (No Reduction in Water Budgets)

TOTAL OPERATING REVENUES	\$ 2,709,800.00	\$ 1,815,815.76	\$ 2,131,333.00	\$ 2,548,300.00
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Account Number	OTHER REVENUE	BUDGET 2022-2023	TOTAL AS OF 4/30/2023	ESTIMATED THRU JUNE 2023	GENERAL MGR RECOMMENDED 2023-2024	Comments
43000	CAPACITY CHARGE	\$ -	\$ -	\$ -	\$ -	Anticipate no new non ADU connections
41000	PROPERTY TAXES	\$ 50,000	\$ 52,790	\$ 63,348	\$ 60,000	Based on year to year actual
42000	INTEREST INCOME	\$ 6,000	\$ 13,910	\$ 16,692	\$ 8,000	LAIF Interest expected to be about 2.0%
45000	OTHER REVENUE	\$ 5,000	\$ 34,634	\$ 4,000	\$ 15,000	TVI/Pro Equities Revenue varies, UVRGA \$13.5K Audit, Will Serve Letter Fee, Fire Flow Cert Fees
46000	SRF LOAN PROCEEDS	\$ 90,000	\$ -	\$ -	\$ -	Anticipate funding in FY 24-25
47000	GRANT REVENUE	\$ -	\$ 25,295	\$ -	\$ 100,000	VRIF Grant Funding

TOTAL OTHER REVENUE	\$ 151,000	\$ 126,628	\$ 84,040	\$ 183,000
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TOTAL REVENUE	\$ 2,860,800	\$ 1,942,443	\$ 2,215,373	\$ 2,731,300
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**Ventura River Water District
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EXPENSES (Part 1 of 2)						
Account Number	OPERATING EXPENSES	BUDGET 2022-2023	TOTAL AS OF 4/30/2023	ESTIMATED THRU JUNE 2023	GENERAL MGR RECOMMENDED 2023-2024	Comments
50000	WATER PURCHASES & CASITAS BASE FEES	\$ 144,000	\$ 96,398	\$ 128,532	\$ 185,000	Casitas Costs, base fees + usage, ave of 20%/year for 5 years
50001	UVRGA PUMP FEE	\$ 128,464	\$ 107,053	\$ 128,460	\$ 126,000	Upper Ventura River Groundwater Agency Pump Fee (900 AF @ \$140)
60000	SALARIES	\$ 776,471	\$ 616,494	\$ 739,788	\$ 824,000	Includes GM retirement in Dec 23 and AGM Promotion, Includes PTO Payout for GM retirement
60001	PTO ACCRUAL	\$ 77,647	\$ 67,232	\$ 80,676	\$ 73,000	PTO Accrual for employees.
60002	SOCIAL SECURITY & MEDICARE	\$ 59,400	\$ 47,049	\$ 56,460	\$ 64,000	Social Security 6.2%, Medicare 1.45% (employer)
60004	STATE PAYROLL TAXES (SUI, ETT)	\$ 1,060	\$ 1,057	\$ 1,272	\$ 1,200	Only applies to the first \$7,000 of employee wages
60005	PUBLIC EMPLOYEES RETIREMENT SYSTEM	\$ 119,023	\$ 90,167	\$ 108,204	\$ 127,000	Employer contribution of 10.10% & 7.68% plus UAL classic \$46,000 . Employees paying their portion of 7.0% & 7.75%. Includes a \$5K contingency.
60008	GROUP HEALTH INSURANCE	\$ 144,000	\$ 116,116	\$ 139,344	\$ 135,000	Anticipated 10% Increase in January, one less employee after December 2023
60009	WORKERS COMPENSATION INSURANCE	\$ 28,000	\$ 9,607	\$ 11,532	\$ 21,000	SDRMA Workers Compensation, projected to stay low due to no claims
60010	LIABILITY INSURANCE	\$ 71,783	\$ 55,770	\$ 66,924	\$ 83,000	Cal Mutual JPRIMA \$81,903 for 2023 + increase for 2024, renewal in April
60011	BOARD MEMBER COMPENSATION	\$ 13,000	\$ 9,380	\$ 11,256	\$ 24,000	12 Regular meetings, 2 Special Meetings, 4 committee meetings, 10 Adjudication meetings, possible compensation increase in 2023/24
60012	EMERGENCY REPAIR	\$ 131,445	\$ 98,155	\$ 117,780	\$ 120,000	Leak Repair
60014	PROFESSIONAL SERVICES (Audit, Engr, Draft, Etc)	\$ 71,500	\$ 54,000	\$ 64,800	\$ 75,200	Audit \$17K, UVRGA Audit \$13.5K Engr & Drafting Services \$20K, Zworld GIS 23.4K Support, Cross Connection Control \$1,700
60016	FUEL	\$ 21,600	\$ 14,402	\$ 17,280	\$ 24,000	Fuel prices have stayed high
60017	VEHICLE MAINTENANCE	\$ 10,000	\$ 3,590	\$ 4,308	\$ 10,000	Vehicle maintenance costs remain low
60018	OFFICE MAINTENANCE	\$ 67,800	\$ 60,386	\$ 72,468	\$ 70,000	CUSI/CYMA \$1900+1195+3800= \$6895 (3/7/22) LogMeIn/Splashtop: \$750 , 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 \$600 , Aerial Image for GIS \$4,000 even years. Replace office flooring \$12,000 Computer Upgrades \$2,000 (scanner and printer), Update Website \$4.5k)
60019	FIELD EQUIPMENT MAINTENANCE	\$ 55,000	\$ 41,598	\$ 49,920	\$ 60,000	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 \$20K , LogMeIn \$350 , Maint. Well/Bster pump \$25K
60020	METER REPLACEMENT & MAINTENANCE	\$ 97,787	\$ 88,911	\$ 106,692	\$ 78,000	120 meters per year (20 yr mtr life) = \$65,000 per year. Monthly Beacon = \$0.89/mtr (1020*120 = 1140*.89*12=\$12,200 FY 23/24)
60021	EQUIPMENT RENTAL	\$ 5,000	\$ 299	\$ 360	-	No longer used, postage machine rental moved to 70011 budget amount moved to 60012
60022	WATER SYSTEM MAINTENANCE	\$ 95,000	\$ 69,074	\$ 82,884	\$ 160,000	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 , County Conditional Use Permit \$40,000 then \$5K/year
60024	DISTRICT LEGAL COUNSEL	\$ 17,000	\$ 8,449	\$ 10,140	\$ 35,000	\$325 per hour + Occasional Employment Attorney @ \$350/hr Employment Attorney for Personnel Policy Review (\$3k)
60025	DEPRECIATION	\$ 350,000	-	\$ 350,000	\$ 350,000	Completed projects to be added to depreciation calculation
TOTAL OPERATING EXPENSES		\$2,484,980	\$1,655,185	\$2,349,080	\$2,646,000	

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EXPENSES (Part 2 of 2)

Account Number	GENERAL & ADMINISTRATIVE EXPENSES	BUDGET 2022-2023	TOTAL AS OF 4/30/2023	ESTIMATED THRU JUNE 2023	GENERAL MGR RECOMMENDED 2023-2024	Comments
70001	UTILITIES	\$ 145,000	\$ 100,267	\$ 133,692	\$ 154,000	Edison actual projected, Sewer: \$1,600/yr
70002	TELEPHONE & INTERNET	\$ 14,300	\$ 9,392	\$ 11,268	\$ 15,000	Telephone, Internet Service, Cell Phones, Tablets for GIS
70003	LAFCO FEES	\$ 1,616	\$ 1,316	\$ 1,400	\$ 2,000	Annual LAFCO Fees.
70004	BANK FEES, AND MISCELLANEOUS	\$ 14,400	\$ 8,058	\$ 9,672	\$ 16,000	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) FSA Monthly Fee (\$75)
70005	MEMBERSHIP DUES, SUBSCRIPTIONS	\$ 25,000	\$ 18,024	\$ 21,624	\$ 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	\$ 14,400	\$ 3,656	\$ 5,484	\$ 13,900	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, Tuition Reimbursement \$5k, Lunch and Learn meetings \$1500, Employee Recognition \$500
70007	LEGAL NOTICES	\$ 4,000	\$ 3,156	\$ 3,157	-	No Prop 218 Public Hearing Notice
70008	ELECTIONS	\$ 4,100	-	-	-	Not an election year. 2022 cost was \$3,961
70009	DIRECTORS TRAVEL & EDUCATION	\$ 5,000	\$ 283	\$ 1,236	\$ 5,000	Director Training, Education: AWA, VCSDA monthly mtgs
70010	SECURITY	\$ 5,000	\$ 3,280	\$ 3,936	\$ 5,000	Digital Security, per Contract with LTE failover
70011	POSTAGE	\$ 13,000	\$ 8,709	\$ 10,452	\$ 13,000	Average monthly for billing is \$800*12=\$9,600 plus postage machine and miscellaneous mailings \$1,400
70012	OFFICE SUPPLIES	\$ 17,000	\$ 14,017	\$ 16,824	\$ 21,000	Printer cartridges,RICOH Printer \$2,100 , form costs, office supplies, Janitor \$290/mo*12=\$3,480 , Data Prose bill printing costs + bill stuffers (\$300/mo + bill stuffers=approx \$5k)
70014	VENTURA RIVER WATERSHED ISSUES, CHANNELKEEPER LAWSUIT	\$ 55,000	\$ 4,711	\$ 15,652	\$ 50,000	Watershed Council & Ventura Adjudication
70017	BAD DEBT EXPENSE	\$ 4,000	-	-	\$ 4,000	Based on actual Year to Year.
70018	CONSERVATION	\$ 40,000	\$ 18,907	\$ 32,692	\$ 100,000	VRIF Grant Matching requirement for: Landowner Incentive Program, rainwater capture, grey water reuse, re-landscape
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES		\$ 361,816	\$ 193,776	\$ 267,089	\$ 423,900	
TOTAL EXPENSES		\$ 2,846,796	\$ 1,848,961	\$ 2,616,169	\$ 3,069,900	
BALANCE TO THE CIP		\$ 14,004	\$ 93,482	\$ (400,796)	\$ 11,400	

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CAPITAL IMPROVEMENTS

Account Number	FIXED ASSETS	BUDGET 2022-2023	TOTAL AS OF 4/30/2023	ESTIMATED THRU JUNE 2023	GENERAL MGR RECOMMENDED 2023-2024	Comments
STRUCTURES & IMPROVEMENTS						
13106	Re-Roof Main & Operators Offices, Replace Fascia Boards w/ rot proof board	\$ -	\$ -	\$ -	\$ -	Needed prior to solar installation - July 2024 \$50,000
WATER SYSTEM IMPROVEMENTS						
13014	Well #6 Retaining Wall	\$ 15,000		\$ -	\$ 30,000	Retaining wall, gravel pad (Postponed due to COVID-19)
13040	Mixing Valve South Alto Tank	\$ 25,000		\$ -	\$ 25,000	Needed before using CMWD water to keep water fresh
13070	Santa Ana Blvd move pipe out of back yards	\$ 45,000	\$ 20	\$ 40,000	\$ -	Being tracked in 2023 Water Projects 13098
13057	Re-plumb Encino & Thomas PRV Vaults - Design	\$ 12,000	\$ 1,073	\$ 12,000	\$ -	Being tracked in 2023 Water Projects 13098
13061	Well #2 & 3 Pump & Panel Replacement	\$ 325,000	\$ 2,370	\$ 2,370	\$ 300,435	Pump & Panel Replacement, \$376,000, FY 21/22=\$93,195, FY 22/23=\$2,370
13104	Upgrade SCADA Radios	\$ 35,012	\$ 34,997	\$ 35,012	\$ -	Replace SCADA radios & antennas and relocate antennas
13105	Casitas Springs Emergency Fire Flow Pump	\$ 250,000	\$ 20,073	\$ 17,000	\$ 41,000	Finish pump design and specs: Phoenix \$57,864
13094	Tico Mutual Annexation Project	\$ 90,000	\$ 23,469	\$ 40,000	\$ 20,000	LAFCo Application, Design Engineering , SRF coordination
13098	2023 Water Projects SRF Water Main, Tanks & Pumps, Engr, Easements	\$ 523,000	\$ 182,253	\$ 195,000	\$ 250,000	Phoenix Design Engineering
13100	Solar Projects, Prepare Design Build Contract	\$ 81,000	\$ 73,725	\$ 81,000	\$ 31,000	Awarded to Phoenix = \$114,227, Vent. Energy Bald. & Park. Interconct agr. \$10,378
13099	2023 Water Projects SRF Potholing	\$ 120,000	\$ 69,832	\$ 70,309	\$ -	Project Completed
13010	Hydrant & Valve Replacement	\$ -	\$ -	\$ -	\$ 205,000	To be completed Fall 2023
13110	SCADA Communication Alarm & Cla-Val for emergency backfill of Parker	\$ -	\$ -	\$ -	\$ 25,000	Develop a communication failure alarm and Integrate 4" ClaVal at Parker
AUTO EQUIPMENT						
13101	Replace 2008 F-250 Work truck	\$ 55,000	\$ 51,768	\$ -	\$ -	Completed
SHOP EQUIPMENT						
13092	Valve Turn Machine Upgrade to add GPS for GIS	\$ 4,500	\$ -	\$ -	\$ -	No longer necessary
OFFICE EQUIPMENT						
13054	Computer Upgrades	\$ 8,000	\$ 1,810	\$ 1,810	\$ -	Moved to 60018 due to Capitalization Policy
INVESTMENT IN FIXED ASSET		\$ 1,588,512	\$ 461,390	\$ 494,501	\$ 927,435	
DEPRECIATION (as revenue)		\$ 350,000		\$ 350,000	\$ 350,000	
NET EXPENDITURES: Operating Expenses + Fixed Asset Investment		\$ 4,085,308		\$ 2,760,670	\$ 3,647,335	
TOTAL NET INCOME (LOSS)		\$ (1,224,508)		\$ (545,297)	\$ (916,035)	
PROJECTED ENDING CASH BALANCE:		Budget:6/30/23		Estimated through	Proj: 6/30/2024	
		\$ 1,676,876		6/30/23	\$ 1,440,052	
				\$ 2,356,087		