



# 2024 DISTRICT BUDGET

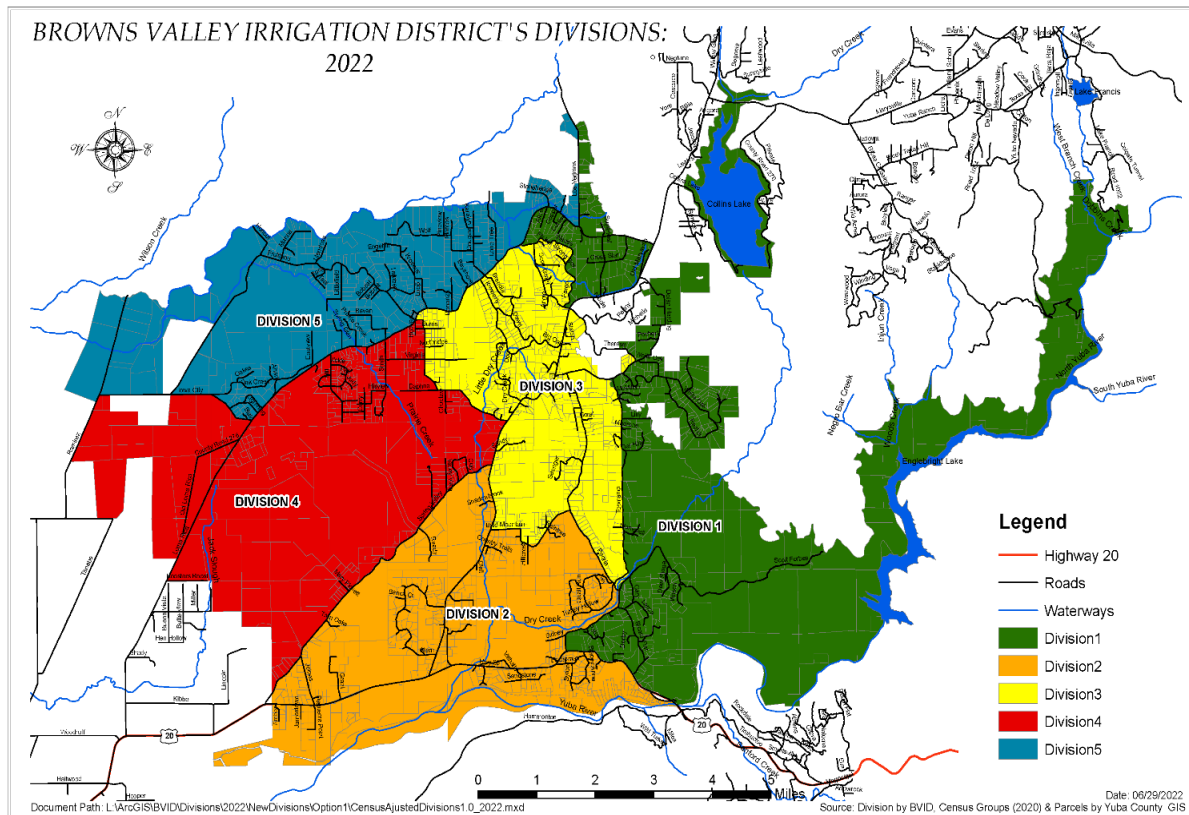
**Finance Committee**

Director Robert Bordsen

Director William Lowe



Division I - Robert Bordsen  
Division II - Russell Woods  
Division III - Bradley Rist  
Division IV- William Lowe  
Division V- Mike Howard



General Manager - Kelly McNally  
Administrative Services Manager - Donna Springsteen  
Operations Manager - Kevin Shrader  
Technical Services Manager - Mark Sayers

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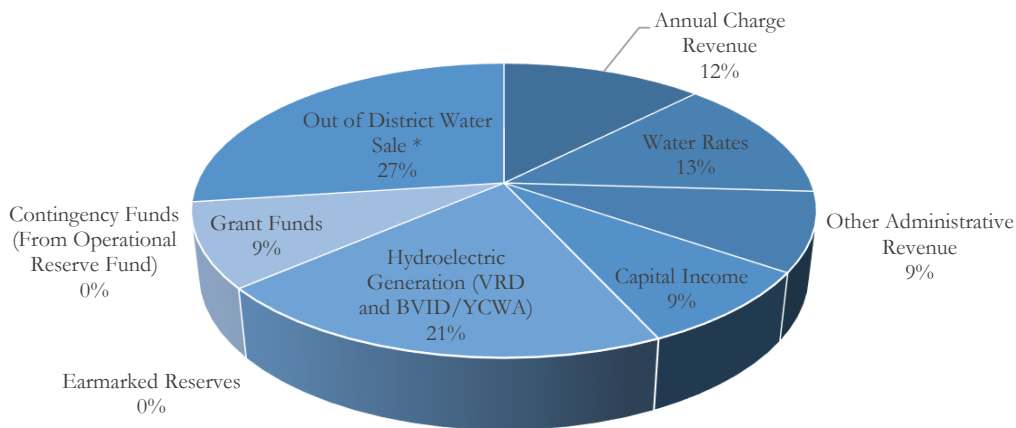
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## BUDGET SUMMARY

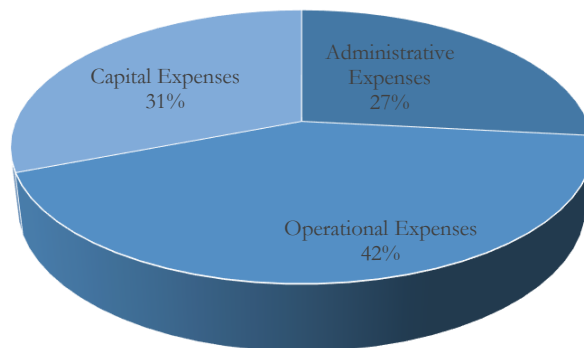
### 2024 Revenue Summary

Annual Charge Revenue	\$	635,000
Water Rates	\$	690,400
Other Administrative Revenue <i>(Rental Income, Collins Lake Lease, Interest)</i>	\$	441,800
Capital Income <i>(Sale of District Assets, Pipeline Project Revenue)</i>	\$	439,000
Hydroelectric Generation (VRD and BVID/YCWA)	\$	1,050,000
Earmarked Reserves	\$	-
Grant Funds	\$	473,242
Contingency Funds (From Operational Reserve Fund)	\$	-
Out of District Water Sale * <i>(Conserved Water Transfer, GWS)</i>	\$	1,384,145
<b>Total Revenue (without Water Sale)</b>	<b>\$</b>	<b>3,729,442</b>
Additional Reserves Required to Balance Budget if no Water Sale	<b>\$</b>	<b>(165,500)</b>
<b>Total Revenue (with Water Sale)*</b>	<b>\$</b>	<b>5,113,587</b>
2024 Required Reserves with Water Sale*	<b>\$</b>	<b>1,218,645</b>



### 2024 Expense Summary

Administrative Expenses	\$	1,038,700
Operational Expenses	\$	1,653,000
Capital Expenses	\$	1,203,242
<b>Total Expenses</b>	<b>\$</b>	<b>3,894,942</b>



## BUDGET SUMMARY ("At a Glance" Figures)

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Ratepayer Revenue	\$	1,325,400
Power Generation Revenue	\$	1,050,000
Transfer Revenue	\$	1,384,145
Capital Income (Sale of District Assets and Pipeline Services)	\$	439,000
Collins Lake Recreation Lease	\$	300,000
Other Revenue	\$	626,042
Total Revenue	\$	<b>5,124,587</b>
Total Payroll (includes PERS Unfunded Liability "Catchup")	\$	1,650,000
Utilities	\$	204,000
Fuel	\$	65,000
Vehicle Maintenance	\$	15,000
Equipment Maintenance	\$	15,000
Distribution Maintenance	\$	95,000
Legal Expenses	\$	35,000
Water Rights Expenses	\$	20,000
Other Expenses (capital, hydro, etc.)	\$	1,795,942
Total Expenses	\$	<b>3,894,942</b>
<i>Total Revenue without Water Transfer</i>	\$	3,729,442
<i>Budget Deficit without Water Transfer</i>	\$	<b>(165,500)</b>

## DISTRICT FINANCIAL POSITION (AS OF DECEMBER 31, 2023)

Tri Counties Bank (Checking Account)	\$	526,996
Tri Counties Bank (Money Market Account)	\$	2,861,246
Tri Counties Bank (ACCORD)	\$	5,000
County of Yuba (Treasurer's Office)	\$	<u>5,305,264</u>
<b>TOTAL</b>	<b>\$</b>	<b><u>8,698,506</u></b>

The reserve funds detailed below are held in the financial institutions above but are accounted for internally as "trust funds." These funds remain flexible and are capable of changing as District objectives evolve.

Equipment Depreciation Reserve	<i>To help offset replacement costs for aging equipment.</i>	\$	100,000
Emergency Reserve Fund	<i>General emergency reserve fund.</i>	\$	100,000
Emergency Capital Replacement	<i>Emergency reserve fund for infrastructure repairs and replacement.</i>	\$	300,000
Future Construction Reserve	<i>To help finance any future opportunities for hydroelectric or solar development.</i>	\$	750,000
New Office and Boardroom	<i>Reserve fund for improving the BVID Office and Boardroom.</i>	\$	1,000,000
Rate Stabilization Fund	<i>To offset any shortfalls in cash flow resulting from evolving revenue streams.</i>	\$	750,000
Environmental Impact Report	<i>Reserve fund for the Conserved Water Transfer EIR that expires in 2025.</i>	\$	250,000
Drought Program	<i>A reserve fund to help mitigate the effects of drought.</i>	\$	250,000
Accord Well Mitigation Reserve	<i>To mitigate any third party impacts caused by groundwater pumping.</i>	\$	100,000
Peoria Pipeline	<i>Future phases of Peoria pipeline.</i>	\$	182,100
Pumpline Canal Capacity Improvement	<i>Increasing the Pumpline Canal's capacity by 10 CFS.</i>	\$	250,000
Operational Reserve Fund	<i>General reserve fund.</i>	\$	<u>4,666,406</u>
<b>Total</b>		<b>\$</b>	<b><u>8,698,506</u></b>

## 2024 SERVICE RATES

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The following rates reflect the cost to the District customer for the irrigation season which typically runs from mid-spring to mid-autumn.

All costs except for the "Water Charge" are applied once per season to each account, which is generally defined as a parcel. In the event a customer has services on adjoining parcels, they would only be charged the "Annual" and "Infrastructure Charges" once for each group of adjoining parcels. Out of District Customers must sign a contract to receive water and the rates listed below are the minimum charges.

The "Water Charge" is based on a flow rate of 10 gallons per minute (gpm) to the customer and applies to each unit purchased. For demand sales (Yuba River), the "Water Charge" is calculated per acre foot (af) of water purchased.

In 2017, the District adopted a 5 year rate increase to help offset the increasing costs of doing business in California. The increase is a simple \$50 per year increase on the one time "Annual Charge," and \$0.50 per acre foot on demand service (Yuba River) with the last increase under

### 2024 Standard Delivery Rates (Per Unit)

#### Irrigation Rates (In District)

Annual Charge	\$	450.00	per account
Water Charge	\$	100.00	per each unit

#### Irrigation Rates (Redhill East Customers)

Annual Charge	\$	450.00	per account
Redhill East Booster Pump	\$	120.00	per account
Water Charge	\$	100.00	per each unit

#### Irrigation Rates (Out of District)

Annual Charge	\$	450.00	per account
Infrastructure Charge (Out of District Customers Only)	\$	500.00	per account
Water Charge	\$	200.00	per each unit

### 2024 Demand Sales Rates (Per Acre Foot)

#### Demand Sales Rates (In District)

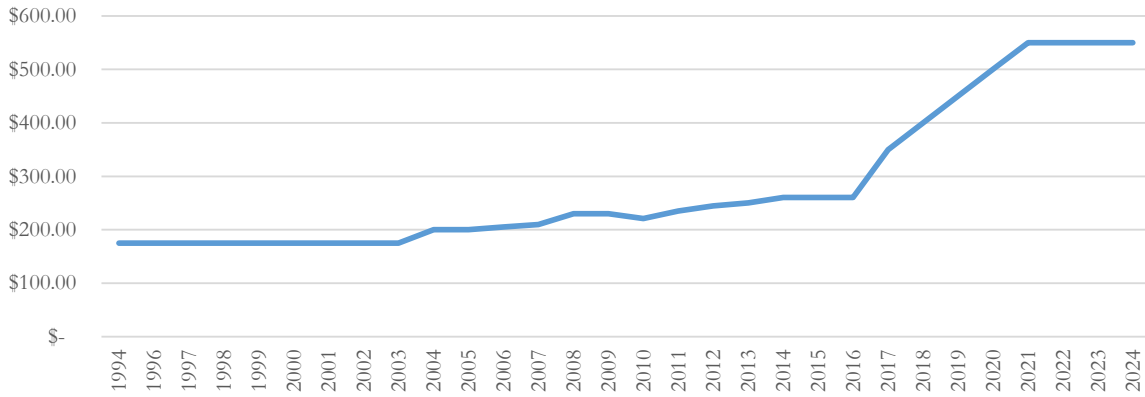
Annual Charge	\$	450.00	per account
Water Charge	\$	20.00	per acre foot

#### Demand Sales Rates (Out of District)

Annual Charge	\$	450.00	per account
Infrastructure Charge (Out of District Customers Only)	\$	500.00	per account
Water Charge	\$	25.00	per acre foot

## Historical Rates (1994 - 2024)

Annual Cost of Water (1 Unit Customer)



Year	Standard Rate	Annual Charge	Total Rate
1993	\$ 70.00	\$ 105.00	\$ 175.00
1994	\$ 70.00	\$ 105.00	\$ 175.00
1995	\$ 70.00	\$ 105.00	\$ 175.00
1996	\$ 70.00	\$ 105.00	\$ 175.00
1997	\$ 70.00	\$ 105.00	\$ 175.00
1998	\$ 70.00	\$ 105.00	\$ 175.00
1999	\$ 70.00	\$ 105.00	\$ 175.00
2000	\$ 70.00	\$ 105.00	\$ 175.00
2001	\$ 70.00	\$ 105.00	\$ 175.00
2002	\$ 70.00	\$ 105.00	\$ 175.00
2003	\$ 70.00	\$ 105.00	\$ 175.00
2004	\$ 80.00	\$ 120.00	\$ 200.00
2005	\$ 80.00	\$ 120.00	\$ 200.00
2006	\$ 85.00	\$ 120.00	\$ 205.00
2007	\$ 90.00	\$ 120.00	\$ 210.00
2008	\$ 90.00	\$ 140.00	\$ 230.00
2009	\$ 90.00	\$ 140.00	\$ 230.00
2010	\$ 81.00	\$ 140.00	\$ 221.00
2011	\$ 85.00	\$ 150.00	\$ 235.00
2012	\$ 88.40	\$ 156.00	\$ 244.40
2013	\$ 88.40	\$ 162.00	\$ 250.40
2014	\$ 91.90	\$ 168.50	\$ 260.40
2015	\$ 91.90	\$ 168.50	\$ 260.40
2016	\$ 91.90	\$ 168.50	\$ 260.40
2017	\$ 100.00	\$ 250.00	\$ 350.00
2018	\$ 100.00	\$ 300.00	\$ 400.00
2019	\$ 100.00	\$ 350.00	\$ 450.00
2020	\$ 100.00	\$ 400.00	\$ 500.00
2021	\$ 100.00	\$ 450.00	\$ 550.00
2022	\$ 100.00	\$ 450.00	\$ 550.00
2023	\$ 100.00	\$ 450.00	\$ 550.00
2024	\$ 100.00	\$ 450.00	\$ 550.00



## 2024 REVENUE

<b>Administrative Revenue</b>	2023 Budget	2023 Actual	2024 Budget
Category			
Annual Charge	\$ 635,000	\$ 621,902	\$ 635,000
Standby Charges	\$ 4,800	\$ 3,851	\$ 4,800
Refunds	\$ 15,000	\$ 17,775	\$ 15,000
Collins Lake Recreational Lease	\$ 300,000	\$ 290,058	\$ 300,000
Interest Income	\$ 40,000	\$ 180,647	\$ 100,000
Annexation	\$ 20,000	\$ 24,373	\$ 20,000
Miscellaneous Income	\$ 2,000	\$ -	\$ 2,000
<b>Total Administrative Revenue</b>	<b>\$ 1,016,800</b>	<b>\$ 1,138,606</b>	<b>\$ 1,076,800</b>
<b>Operational Revenue</b>	2023 Budget	2023 Actual	2024 Budget
Category			
Water Sales - In District	\$ 675,000	\$ 669,851	\$ 675,000
Water Sales - Out of District	\$ 10,000	\$ 6,011	\$ 10,000
Redhill East Assessment	\$ 5,400	\$ 5,242	\$ 5,400
Power Sales - VRD Power RESBCT Offsets	\$ 100,000	\$ 236,687	\$ 150,000
Power Sales - BVID/YCWA Agreement	\$ 675,000	\$ 1,683,630	\$ 900,000
<b>Total Operational Revenue</b>	<b>\$ 1,465,400</b>	<b>\$ 2,601,420</b>	<b>\$ 1,740,400</b>
<b>Other Revenue</b>	2023 Budget	2023 Actual	2024 Budget
Category			
Conserved Water Transfer	\$ 620,000	\$ 10,000	\$ 1,085,000
Accord Conjunctive Use - BVID Well	\$ 4,500	\$ 6,750	\$ 176,960
Accord Conjunctive Use - Admin	\$ 3,480	\$ 3,480	\$ 122,185
Sale of District Assets*	\$ 25,000	\$ 500	\$ 400,000
Project Pipeline Income	\$ 50,000	\$ 72,625	\$ 50,000
Grant - Yuba Water Agency (Sicard Pipeline)	\$ 3,800,000	\$ 3,326,758	\$ 473,242
<b>Reserves - Required to Balance Budget</b>			\$ -
<b>Total Other Revenue</b>	<b>\$ 4,502,980</b>	<b>\$ 3,420,113</b>	<b>\$ 2,307,387</b>
<b>TOTAL 2024 REVENUE</b>		<b>\$</b>	<b>5,124,587</b>

\* Estimated Sale of Assets for detailed on following page.

**2024 Sale of Assets**

	2023 Budget	2023 Actual	2024 Budget
Category			
1988 Case Backhoe	\$ 8,000	\$ -	\$ 8,000
1990 Caterpillar Loader	\$ 10,000	\$ -	\$ 10,000
1996 DT20 Equipment Trailer	\$ 6,500	\$ -	\$ 6,500
Marysville Road Property	\$ 350,000	\$ -	\$ 375,500
<b>Total 2024 Sale of Assets</b>			<b>\$ 400,000</b>

## 2024 EXPENDITURES

Administrative Expenses	2023 Budget	2023 Actual	2024 Budget
Expense Category			
Administrative Payroll	\$ 450,000	\$ 364,166	\$ 400,000
Payroll Burden	\$ 175,000	\$ 109,249	\$ 150,000
PERS Unfunded Liability / Catchup*	\$ 155,000	\$ 99,937	\$ 100,000
Miscellaneous Employee Expense	\$ 16,000	\$ 16,754	\$ 16,000
Insurance	\$ 105,000	\$ 126,018	\$ 130,000
Maintenance - Shop and Office	\$ 8,000	\$ 21,898	\$ 8,000
Utilities - Shop and Office	\$ 4,000	\$ 7,813	\$ 4,000
Office Expense - General	\$ 25,000	\$ 20,419	\$ 25,000
Office Expense - Communications	\$ 10,000	\$ 16,380	\$ 10,000
Office Expense - Director Communication	\$ 500	\$ -	\$ 500
Office Expense - IT	\$ 10,000	\$ 4,433	\$ 10,000
Professional Services - Legal	\$ 35,000	\$ 7,680	\$ 35,000
Professional Services - Accounting	\$ 11,000	\$ 10,425	\$ 11,000
Professional Services - Water Rights	\$ 20,000	\$ 13,947	\$ 20,000
Professional Services - Other	\$ -	\$ -	\$ -
District Dues and Fees - Memberships**	\$ 40,000	\$ 40,705	\$ 40,000
District Dues and Fees - Water Rights & Permits**	\$ 36,000	\$ 30,158	\$ 36,000
District Dues and Fees - Dam / Hydro**	\$ 40,000	\$ 38,133	\$ 40,000
Water Sales - Out of District Expenses	\$ 2,000	\$ 1,552	\$ 2,000
Accord/GWMP/SGMA Expenses	\$ 1,200	\$ 1,111	\$ 1,200
Delta Legal Expenses		\$ -	
Taxes		\$ -	
Long Term Debt		\$ -	
<b>Total Administrative Expenses</b>	<b>\$ 1,143,700</b>	<b>\$ 930,778</b>	<b>\$ 1,038,700</b>

\* The actual annual PERS Unfunded Liability is unknown until summer each year.

\*\* District Dues and Fees are detailed on the 2023 Fixed Expense (page 12).

**Operational Expenses**

	2023 Budget	2023 Actual	2024 Budget
<u>Expense Category</u>			
Operational Payroll	\$ 475,000	\$ 593,665	\$ 750,000
Payroll Burden	\$ 225,000	\$ 219,656	\$ 250,000
Maintenance - Equipment	\$ 15,000	\$ 32,481	\$ 15,000
Maintenance - Pumps	\$ 50,000	\$ 3,322	\$ 50,000
Maintenance - Trucks	\$ 15,000	\$ 15,308	\$ 15,000
Hydro Expense - O&M***	\$ 50,000	\$ 38,328	\$ 50,000
Hydro Expense - Regulatory Requirements***	\$ 38,000	\$ 27,252	\$ 126,000
Distribution Maintenance	\$ 95,000	\$ 56,395	\$ 95,000
Utilities - Electric Pumps	\$ 200,000	\$ 87,800	\$ 200,000
Supplies - Fuel and Oil	\$ 65,000	\$ 60,775	\$ 65,000
Supplies - Small Tools	\$ 6,000	\$ 14,568	\$ 6,000
Radio Expense	\$ 1,000	\$ 1,415	\$ 1,000
Water Purchase (YCWA Contract Water)	\$ 25,000	\$ 25,426	\$ 25,000
Yuba River Diversion Maintenance	\$ 5,000	\$ 5,753	\$ 5,000
Contingency	\$ -		\$ -
<b>Total Operational Expenses</b>	<b>\$ 1,265,000</b>	<b>\$ 1,182,144</b>	<b>\$ 1,653,000</b>

\*\*\* Hydro Expenses are detailed on page 13.

**Capital Projects**

	2023 Budget	2023 Actual	2024 Budget
<u>Capital Project</u>			
Conserved Water Transfer EIR	\$ -	\$ -	\$ -
Fencing	\$ 20,000	\$ -	\$ 20,000
Peoria Pipeline / Bridge Crossing	\$ -	\$ -	\$ -
Pumpline Auxiliary Well	\$ -	\$ -	\$ -
Pumpline Canal	\$ 250,000	\$ -	\$ 200,000
Sicard Pipeline Project Materials / GRANT	\$ 3,800,000	\$ 3,326,758	\$ 473,242
Sicard Pipeline Project	\$ 325,000	\$ 234,854	\$ 325,000
Sicard Pipeline Project - Survey and Easements	\$ 125,000	\$ -	\$ 100,000
Virginia Ranch Dam - Generator	\$ 50,000	\$ -	\$ 50,000
Virginia Ranch Dam Power Purchase Agreement	\$ -	\$ -	\$ -
Virginia Ranch Dam Security Upgrades	\$ 15,000	\$ 15,654	\$ 15,000
<b>Total Capital Projects</b>	<b>\$ 4,585,000</b>	<b>\$ 3,577,266</b>	<b>\$ 1,183,242</b>

\*Sicard Pipeline Project materials funded by USBR/YWA grant.

**Capital Purchases**

	2023 Budget	2023 Actual	2024 Budget
<b>Capital Purchase</b>			
Small Fusion Machine	\$		\$ 7,000
GPS Unit and Software	\$		\$ 5,000
Collins Lake Bubbler	\$		\$ 8,000
Equipment Trailer	\$ 20,000	\$ 22,822	
Light Duty Trucks (2) F-150	\$ 80,000	\$ 81,188	
2016 F-450	\$ -	\$ 23,500	\$ -
<b>Total Capital Purchases</b>	<b>\$ 100,000</b>	<b>\$ 127,510</b>	<b>\$ 20,000</b>

**TOTAL 2024 EXPENSES** \$ 3,894,942

**Contingency Purchases\***

	2023 Budget	2023 Actual	2024 Budget
Peoria Pipeline	\$ 50,000	\$ -	\$ 50,000
Pumpline Auxillary Well	\$ 150,000	\$ -	\$ 150,000
<b>Total Contingency Purchases</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ 200,000</b>

## BUDGETED CAPITAL PROJECTS SUMMARY

The following summary contains the anticipated Capital Projects for 2024 as accounted for in the 2024 Budget Expenditures. Several items were carried over from previous budgets and the "Funding Source" column details where the funds originated.

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
<b>Fencing</b>	The fence surrounding the District Office will need to be relocated to reflect the new parcel boundaries that were adjusted by Lot Line Adjustment LLA2023-0014.	2022 Budget 2023 Budget 2024 Budget	\$ 20,000
<b>Pumpline Canal</b>	In 2016, the District conducted a feasibility study to best increase the capacity of the Pumpline Canal. Several minor improvements were identified and the 2023 Budget includes discretionary funds to complete some or all of those improvements. In 2022, the District applied for and received a \$550,000 grant from Yuba Water Agency to assist with the improvements.	2024 Budget	\$ 250,000
<b>Sicard Pipeline - Survey and Easements</b>	The Sicard Pipeline design process has identified the requirement of numerous easements that will need to be surveyed and acquired prior to construction. This work needs to be done by professional land surveyors.	2022 Budget 2023 Budget 2024 Budget	\$ 125,000
<b>Sicard Pipeline Project (Materials)</b>	Over the next several years, the District will be upgrading the Sicard Ditch with a pipeline to eliminate dramatic water losses. Construction of the project began in 2023 and will continue over the next three years.  This item represents the purchase of the materials/supplies for construction of the pipeline. The materials are funded by a US Bureau of Reclamation WaterSMART grant with a local match from the Yuba Water Agency. BVID has \$473,242 in materials still to purchase and will spend the funds in 2024.	Yuba Water Agency (Grant)  US Bureau of Reclamation (Grant)	\$ 3,800,000
<b>Sicard Pipeline Project</b>	To be awarded the US Bureau of Reclamation WaterSMART grant and the local match from the Yuba Water Agency, BVID had to have an in-kind contribution. BVID's in kind contribution includes the labor to construct the Sicard Pipeline Project, which consists of the cost of BVID staff, pipeline excavation, fusion technician, fusion machine rental, and mobilization of the materials to the project site.	2023 Budget 2024 budget	\$ 325,000

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
<b>Virginia Ranch Dam Generator and Security Upgrades</b>	<p>Additional security measures include a more secure door leading into the powerhouse as the current door is easily defeated, and a concrete wall as well as new fencing to protect the wheelhouse from rocks thrown from the top of the dam. Installation of a propane generator to serve as a redundant power source at the powerhouse to ensure all communications and monitoring equipment continue to function, despite disruptions in shore power.</p> <p>This item is a carryover from the 2019, 2020, 2021, 2022 and 2023 Budget.</p>	2019 Budget 2020 Budget 2021 Budget 2022 Budget 2023 Budget 2024 Budget	\$ 50,000

## BUDGETED CAPITAL PURCHASES SUMMARY

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The following summary contains the anticipated Capital Purchases for 2024.

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
<b>Small Fusion Machine</b>	A Small Diameter Fusion machine to fuse services from the mainline HDPE pipeline to the service outlet. The small fusion machine will assist with service installations and will mitigate for the shrinkage/expansion of the HDPE pipeline due to temperature changes.	2024 Budget	\$ 7,000
<b>GPS Unit and Software</b>	The District purchased the current GPS unit in 2010 and it is no longer compatible with the current software or capable of addressing the GPS needs of the District. The \$5,000 estimate includes all items necessary to identify and map BVID infrastructure. The cost also includes to software cost.	2024 Budget	\$ 5,000
<b>Collins Lake Bubbler</b>	The lake transducer installed at Collins Lake in 2020 has had accuracy issues, deviating from the surveyed monuments by as much as a foot. The new bubbler operates by providing a continuous air bubble and an integrated pressure sensor that measures the pressure required to push the bubble out of the orifice line, which measured in psi is then converted into the desired units of measurement to represent water level (lake elevation). Yuba Water Agency is helping the district find reliable telemetry solution as it helps them calibrate real time forecasting of Yuba River flows.	2024 Budget	\$ 8,000

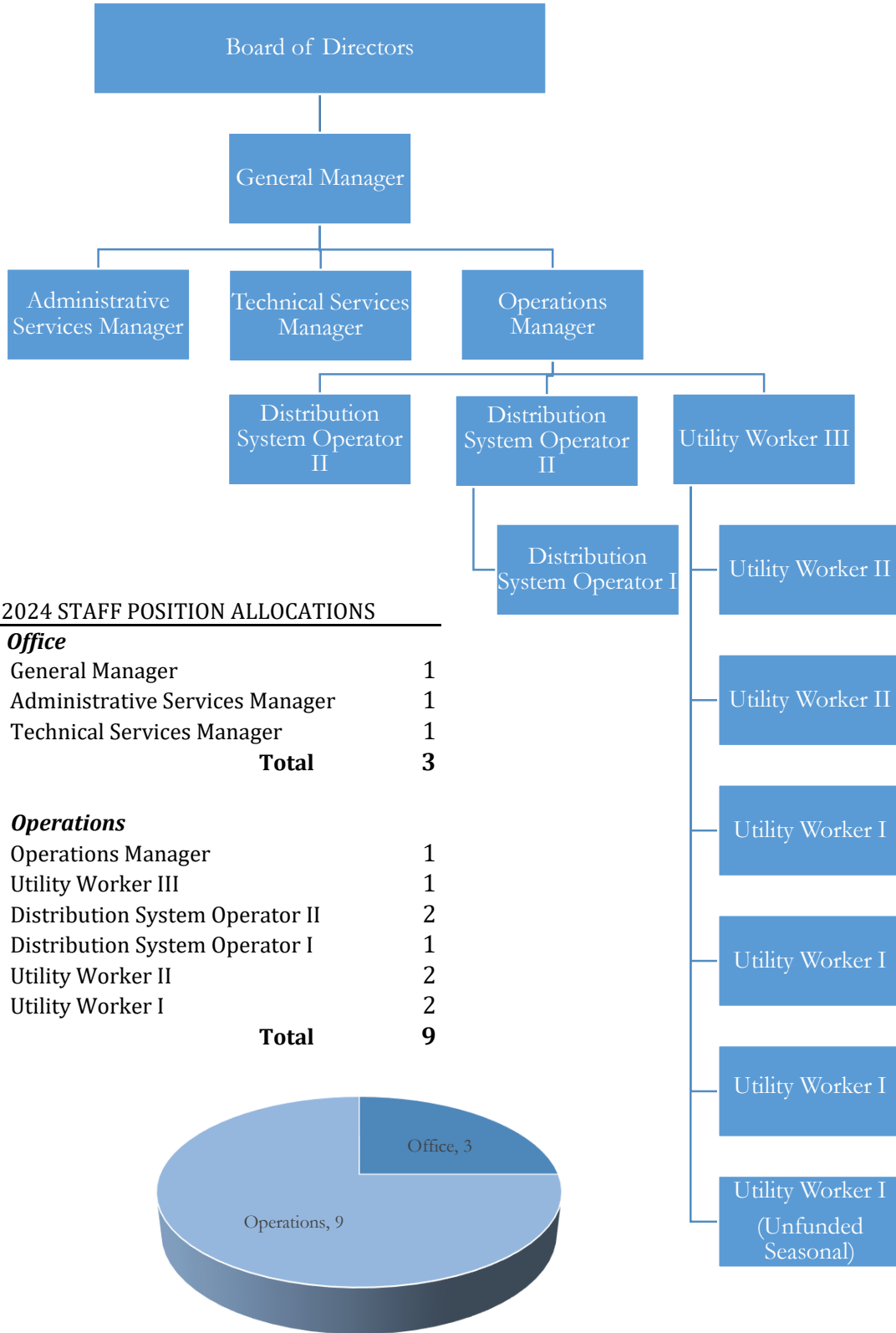


## CONTINGENCY PROJECTS and PURCHASES SUMMARY

These are projects and purchases that are advantageous to the District but are represented to be carried out in the event of extraordinary revenue resulting from a water transfer or grant funding.

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
<b>Pumpline Auxilliary Well</b>	<p>To address future shortfalls or restrictions in the District's Yuba River Fall supply, as well as to provide redundancy to the pumps, this work will install an agricultural well adjacent to the Pumpline Canal.</p> <p>This well may also serve as a secondary water supply in the event of PG&amp;E outages is located in an area not affected by the power shutdowns.</p>	2023 Budget 2024 Budget	\$ <b>150,000</b>
<b>Peoria Pipeline</b>	<p>The next phase of the Peoria Pipeline from Township Road to Scott Forbes Road. The majority of this work will consist of crossing the bridge at Dry Creek onto Scott Forbes Road.</p> <p>However, due to the ongoing Sicard Pipeline Project, the extent and alignment of this project may change. This is listed as a contingency project as construction is contingent upon being awarded grant funds for materials.</p>	2023 Budget 2024 Budget	\$ <b>50,000</b>

## 2024 BVID ORGANIZATIONAL CHART



## 2024 FIXED EXPENSES

The following tables depict the estimated fixed expenses for the Browns Valley Irrigation District for 2024. These amounts are accounted for in their respective "District Dues and Fees" categories under Administrative Expenses and generally represent fees to regulatory agencies as well as legislative groups who serve in an alliance with the District.

<b>DISTRICT DUES AND FEES: MEMBERSHIPS</b>	Due On / Or About	2023 Actual	2024 Budget
NCWA Membership Dues - First Installment	January 1	\$ 10,687	\$ 10,687
NCWA Membership Dues - Second Installment	July 1	\$ 10,687	\$ 10,687
NCWA Membership Dues - Joint Defense	March	\$ -	\$ -
ACWA Membership Dues	December 1	\$ 15,190	\$ 12,905
Mountain Counties Water Resources Assoc		\$ -	\$ -
<b>Total Memberships</b>		<b>\$ 36,564</b>	<b>\$ 34,279</b>

<b>DISTRICT DUES AND FEES: WATER RIGHTS and PERMITS</b>	Due On / Or About	2023 Actual	2024 Budget
SWRCB - Water Rights Fees*	December 1	\$ 15,307	\$ 20,000
SWRCB - Annual Permit Fee (Fish Screen)		\$ 399	\$ 365
<b>Total Water Rights and Permits</b>			<b>\$ 20,365</b>

<b>DISTRICT DUES AND FEES: DAM/HYDRO</b>	Due On / Or About	2023 Actual	2024 Budget
High Sierra Electronics <i>(Rain gauge monitoring for CDEC)</i>	January 1	\$ -	\$ 500
DWR Dam Fees	May 1	\$ 38,133	\$ 40,000
<b>Total Dam and Hydro Fees</b>			<b>\$ 40,500</b>

<b>DISTRICT DUES AND FEES: OTHER</b>	Due On / Or About	2023 Actual	2024 Budget
County of Yuba - County Clerk / Elections		\$ 5,544	\$ 4,000
County of Yuba - Annual Encroachment Permit	December 31	\$ 2,181	\$ 2,200
County of Yuba - Environmental Health/CUPA	December 31	\$ 430	\$ 400
USA North	August 31	\$ 3,020	\$ 1,800
Feather River Air Quality Management	December 31	\$ 535	\$ 600
<b>Total Other Fees</b>			<b>\$ 9,000</b>

## 2024 HYDRO EXPENSES

The following tables depict the estimated expenses for the Browns Valley Irrigation District for 2024. These amounts are accounted for in the "Hydro Expense - O&M" and the "Hydro Expense - Regulatory Requirements" categories under Operational Expenses. These expenses vary from year to year and represent the costs associated with generating electricity at the Virginia Ranch Dam.

Also included is the revenue realized, and estimated, for hydroelectric production at the Virginia Ranch Dam.

	2023 Budget	2023 Actual	2024 Budget
<b>HYDRO EXPENSE - O&amp;M</b>			
Annual Maintenance - Henwood Energy	\$ 25,000	\$ 25,089	\$ 25,000
Annual Maintenance - Other	\$ 10,000	\$ 2,726	\$ 10,000
WREGIS - Renewable Hydro Dues	\$ 100	\$ 75	\$ 100
<b>Total Hydro Expense - O&amp;M</b>	<b>\$ 35,100</b>	<b>\$ 27,890</b>	<b>\$ 35,100</b>

	2023 Budget	2023 Actual	2024 Budget
<b>HYDRO EXPENSE - REGULATORY REQUIREMENTS</b>			
Dam Safety Surveillance and Monitoring Report	\$ 10,000	\$ 17,776	\$ 10,000
Dam Safety Surveillance and Monitoring Plan*	\$ -	\$ -	\$ -
Biannual Dam Deformation Survey	\$ 7,100	\$ 7,093	
FERC Part 12D Inspection and Report**	\$ 20,000	\$ -	\$ 100,000
FERC Ultrasonic Penstock Thickness Test	\$ -	\$ -	\$ -
FERC ODSP Independent Audit	\$ -	\$ -	\$ -
FERC VRD Public Safety Plan	\$ -	\$ -	\$ -
Dam Safety Training	\$ 1,000	\$ -	\$ 1,000
EAP Annual Tabletop Meeting	\$ 4,500	\$ 4,500	
FERC EAP Functional Exercise (5 Year)**	\$ -	\$ -	\$ 15,000
<b>Total Hydro Expense - Regulatory</b>	<b>\$ 42,600</b>	<b>\$ 29,369</b>	<b>\$ 126,000</b>

\* The DSSMP is only required when changes to the dam's operation have occurred.

\*\* The Part 12D Inspection and Report and EAP Functional Exercises are completed every five (5) years.

	2023 Budget	2023 Actual	2024 Budget
<b>HYDROELECTRIC REVENUE DAM/HYDRO</b>			
Power Generation at VRD			\$ -
Total Hydro Expense - O&M	\$ (35,100)	\$ (27,907)	
Total Hydro Expense - Regulatory	\$ (42,600)	\$ (29,369)	\$ (29,369)
Capital Projects and Purchases (Hydro)		\$ -	
VRD Power Purchase Agreement		\$ -	\$ -
VRD Security Upgrades		\$ (15,654)	\$ -
<b>Total Net Revenue</b>	<b>\$ (77,700)</b>	<b>\$ (72,930)</b>	<b>\$ (29,369)</b>

## 2024 VEHICLE and EQUIPMENT INVENTORY

Unit	Year	Make	Model	Miles Year Ending 2022	Miles Year Ending 2023	Total Miles 2023	
1	2021	Ford	Explorer Vin <b>64514</b>	19,205	32,326	<b>13,121</b>	Kelly
2	2010	Ford	F-250 4x4 Vin <b>01383</b>	140,319	146,624	<b>6,305</b>	Dan
3	2021	Ford	F-150 Vin <b>08836</b>	13,897	18,115	<b>4,218</b>	Taylor
4	2014	Ford	F-150 Vin <b>74491</b>	69,966	79,742	<b>9,776</b>	Troy
5	2015	Ford	F-150 Vin <b>52620</b>	111,336	119,776	<b>8,440</b>	Jesse
6	2021	Ford	F-150 Vin <b>08837</b>	17,563	23,746	<b>6,183</b>	Dylan
7	2023	Ford	F150 Vin <b>12438</b>	0	1,542	<b>1,542</b>	Brad
8	2017	Ford	F-150 Vin <b>24570</b>	92,975	109,597	<b>16,622</b>	Scott
9	1991	Ford	F-350 4x4 (Diesel)	150,028	150,892	<b>864</b>	
10	2008	Ford	F-250 Vin <b>15669</b>	134,208	143,587	<b>9,379</b>	John
11	2013	Ford	F-150 Vin <b>83729</b>	74,967	79,098	<b>4,131</b>	
13	2015	Ford	Explorer Vin <b>75392</b>	90,907	93,676	<b>2,769</b>	Mark
14	2023	Ford	F-150 Vin <b>81428</b>	0	11,116	<b>11,116</b>	Kevin
15	2015	Ford	F-350 4x4 (Gas) Vin <b>47782</b>	37,235	42,125	<b>4,890</b>	Josh
16	2012	Freightliner	10 Wheeler Dumptruck	276,619	278,457	<b>1,838</b>	
17	2019	Ford	F-550 Dumptruck Vin <b>12128</b>	10,057	14,754	<b>4,697</b>	
18	2016	Ford	F-450 Vin <b>85838</b>	140,000	142,384	<b>2,384</b>	

Unit	Year	Make	Model	Hours Year Ending 2022	Hours Year Ending 2023	Total Hours 2023	
	2008	John Deere	160D - Large Excavator	1568	1890	<b>322</b>	
	2003	Caterpillar	307 - Medium Excavator	4054	4189	<b>135</b>	
	2005	Kubota	121 - Medium Excavator	4779	4904	<b>125</b>	
	2007	Bobcat	331 - Bobcat Small Excavator	2885	3064	<b>179</b>	
	1988*	Case	Case Backhoe	3964	4007	<b>43</b>	
	1990*	Caterpillar	Loader	4755	4841	<b>86</b>	
	2007	Bobcat	Tracked Skid Steer	1563	1653	<b>90</b>	
	2021	Yanmar	VIO 35 Excavator	260	557	<b>297</b>	
	0	AT1213002	Fusion Machine				
	1996*	Interstate	DT20 Equipment Trailer	0	0	-	To be sold

			Miles Year Ending 2022	Miles Year Ending 2023	Total Miles 2023	
	2007	Kawasaki	Mule Vin 51784	978	1010	<b>32</b>
	2014*	Polaris	Ace ATV Vin 09958	806	854	<b>48</b>
	2019	Polaris	Ranger Vin 91052	1350	1533	<b>183</b>
	2021	Honda	Pioneer Vin 00130	393	448	<b>55</b>

\*2024 Asset for Sale

## **GLOSSARY OF TERMS**

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This glossary contains definitions of selected terms used in this document for common understanding of the budgeting procedures of the District. Several terms which are not primarily financial are included because of their impact on the budget process.

<b>Accord Conjunctive Use</b>	This refers to the Yuba River Accord, which consists of the "Fisheries Agreement" and the "Water Purchase Agreement." BVID is a "Member Unit" of the Accord and has a Conjunctive Use Agreement with the Yuba County Water Agency (YCWA). BVID earns revenue from Groundwater Substitution Pumping from the District well (Accord Conjunctive Use - BVID Well) as well as from collecting 10% from the pumper's similar revenue as a fee for managing the program (Accord Conjunctive Use - Admin).
<b>Acre Foot (af)</b>	A water measurement equating to 325,839 gallons. An acre foot is equal to the volume of a sheet of water one (1) acre in area and one (1) foot in depth; a volume equal to 43,560 cubic feet.
<b>Actual</b>	Monies which have already been (actually) used or received as opposed to budgeted monies which are estimates of funds that may be spent or received.
<b>ACWA</b>	Association of California Water Agencies.
<b>Administrative Expense</b>	Dealing with management of the District's affairs, including legal expenses, water rights management, office expenses and the salaries and benefits of office staff.
<b>Annual Charge</b>	Refers to an annual fee allocated to cover basic administrative, legal, regulatory and overhead expenditures not related to District operations.
<b>Agricultural Water Management Plan</b>	SB X7-7 requires agricultural water suppliers with greater than 10,000 irrigated acres to adopt and submit Agricultural Water Management Plans.
<b>Asset</b>	A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events. Examples of assets are cash, receivables, and equipment.
<b>Bond (Debt Instrument)</b>	A written promise to pay a specified sum of money at a specified future date, at a specified interest rate. Bonds are ordinarily used to finance capital facilities.
<b>Budget</b>	A plan of financial operation expressing the estimates of proposed expenditures for a year and the proposed means of financing them.
<b>Capital</b>	Land, improvements to land, buildings, building improvements, vehicles, machinery, equipment, works of art, infrastructure, and all other tangible or intangible assets that are used in operations and have a useful life greater than one year.

<b>Capital Expenditure</b>	Capital expenditures generally create assets or extend the useful lives of existing assets, and can be made with regard to tangible and intangible assets. The work product results in a long-term benefit greater than 2 years and involves an expenditure of District resources. The general categories of capital expenditures are: Rehabilitation, Major Repairs, Improvements/Betterments/Upgrades, Replacements, Expansions/Additions, and Ancillary Expenditures.
<b>Capital Projects</b>	Projects which purchase or construct capital assets. Typically a capital project encompasses a purchase of land and/or the construction of a building or facility.
<b>COLA (Cost of Living Adjustment)</b>	An increase in salaries to offset the adverse effect of inflation on compensation.
<b>Collins Lake Recreational Lease</b>	Revenue earned from a long term lease for concessionaire services at Collins Lake. The current Agreement, which calls for BVID's collection of 5% of gross receipts, expires February 29, 2052.
<b>Conserved Water Transfer</b>	By way of a conservation project in the late 1980's, BVID has 3,100 AF available on the Yuba River eligible for transfer. The revenue earned on this annual Conserved Water Transfer generally funds the District's Capital Improvement Program but also balances any other revenue shortfalls.
<b>Cost of Service Rate</b>	The water rate that the District would need to charge if water tolls were the only revenue received by the District (as allowed by Proposition 218).
<b>Cubic Feet per Second (cfs)</b>	1 Cubic Foot per Second, or 1 cfs, is a rate of water flow which will supply 1 cubic foot of water in one second. 1 cfs is = to 7.48 gallons per second, 448.8 gallons per minute, 646,272 gallons per day and 1.98 acre-feet per day.
<b>Delta Legal Expenses</b>	These differ from normal District legal expenses by contributing toward collaborative efforts in preserving waters rights and water supply vulnerable to legislative or SWRCB actions. The Bay Delta Water Quality Plan (Bay Delta Plan) is one of the biggest threats to BVID's local surface water supplies.
<b>DSOD</b>	California Division of Safety of Dams.
<b>DWR</b>	California Department of Water Resources.
<b>Expense</b>	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.
<b>Fees</b>	Charges for services rendered.
<b>FERC</b>	Federal Energy Regulatory Commission. All hydroelectric facilities are regulated by FERC.

<b>Fund</b>	A separate accounting category, maintained for a particular purpose, for which transactions are subject to administrative restrictions. This term is distinguished from "funding" or "funds," which usually refer to the amount of dollars contained in a fund.
<b>General Obligation Bonds</b>	Bonds for which the full faith and credit of the insuring government are pledged for payment.
<b>Grant</b>	A contribution by a government, other organization, or a private individual to support a particular function.
<b>Groundwater Substitution Program</b>	A program that allows the District and participating landowners to sell surface water from the Yuba River and substitute their supply from individual wells. See "Accord Conjunctive Use."
<b>GSA</b>	Groundwater Sustainability Agency, which is the Yuba County Water Agency (YCWA) per the Sustainable Groundwater Management Act (SGMA). BVID is a key contributor on the associated Groundwater Sustainability Committee (GSC).
<b>Infrastructure Charge</b>	Maintenance and operation of delivery system
<b>Interest Income</b>	Revenue earned in the form of interest from investing the District's cash reserves.
<b>Long-Term Debt</b>	Debt with a maturity of more than one year after the date of issuance.
<b>Maintenance</b>	Includes the cost of repairs and upkeep of physical facilities, equipment and vehicles.
<b>NCWA</b>	Northern California Water Association.
<b>Operational Expense</b>	Dealing with the District's function within the community (water delivery, electrical generation, system maintenance, etc) including materials and the salary and benefits of the field crew.
<b>Part 12D Inspection and Report</b>	A very comprehensive inspection of the Virginia Ranch Dam, and the resulting report required every five (5) years from FERC.
<b>Payroll</b>	Amounts paid for services rendered by employees in accordance with rates, hours, terms and conditions authorized by law or stated in employment contracts. This category also includes overtime and seasonal help.
<b>Payroll Burden</b>	Amounts paid by the District on behalf of employees over and above the gross salary. Employee benefits include social security tax, a portion of health insurance, workers compensation, disability insurance and unemployment insurance.



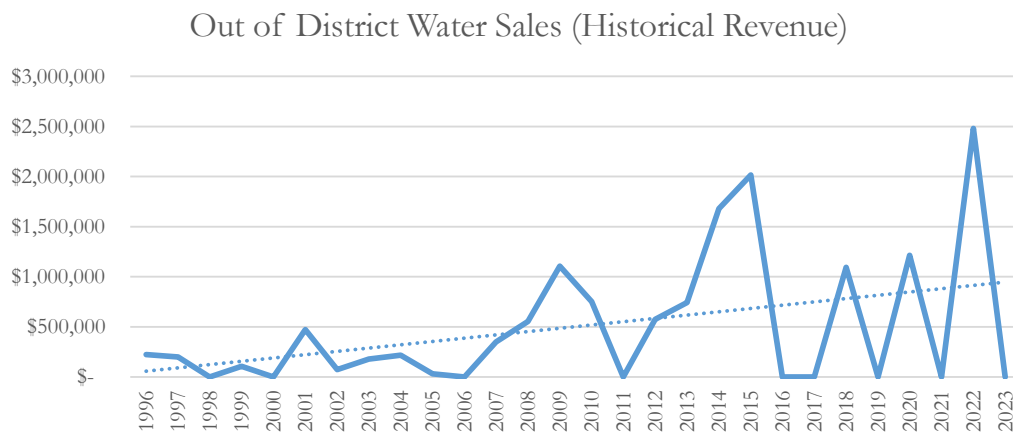
<b>Power Enhancement (Production) Agreement</b>	This refers to the Agreement with the Yuba County Water Agency (YCWA) to generate electricity using BVID's pre-1914 water right of 47.2 cfs at their Colgate and Narrows facilities and splitting the net revenue.
<b>Project Pipeline Income</b>	This is revenue from individual pipeline projects throughout the District.
<b>Proposition 218</b>	Approved in 1996 and redefined in 2000 by the California Supreme Court. Prop. 218 requires local governments to inform property owners of proposed rate increases, as well as their right to protest the rate increase and also what costs those rates can be used to offset. Rates cannot exceed the total cost of service plus a reasonable contribution to reserves.
<b>Reserve</b>	A segregation of assets to provide for future use toward a specified purpose. The accumulation of prudent reserves is an accepted and common practice to preserve financial solvency.
<b>Revenue</b>	Income received by the District to support programs or services to the community. It includes such items as taxes, fees, user charges, grants, fines, forfeits, interest income and miscellaneous revenue.
<b>Senate Bill 88 (SB 88)</b>	California law that took effect January 1, 2017 that requires all water rights holders to measure all diversions hourly for a period of ten (10) years, requiring extensive datalogging infrastructure at each of those locations.
<b>Spring Valley Project</b>	A suburban development project in the lower portion of the District. The development Agreement for the project expired in December of 2015.
<b>Supplies</b>	An expenditure classification for articles and commodities purchased for consumption. Examples include office and operating supplies, fuel, power, water, gas, inventory, small tools, and equipment.
<b>SWRCB</b>	State Water Resources Control Board
<b>Taxes</b>	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
<b>Unit</b>	The water delivery measurement expressed as a flow rate of 10 gallons per minute (per unit). BVID changed from a "miner's inch" (11.25 gpm) several years ago to help avoid confusion.
<b>VRD</b>	Virginia Ranch Dam, otherwise the dam that created and impounds Collins Lake Reservoir.
<b>Water System</b>	The whole and each and every part of the water system of Browns Valley Irrigation District, comprising all facilities for the supply, storage, and distribution of water, together with all additions, extensions and improvements to such system.
<b>WREGIS</b>	Western Renewable Energy Information System.
<b>YCWA/YWA</b>	Yuba County Water Agency (now known as the Yuba Water Agency).

## OUT OF DISTRICT WATER SALES (TRANSFERS)

The following table illustrates the historical out of District water sales dating back to 1996. This revenue stream is generally reserved for large scale capital purchases and projects and have served as an insulator to keep in-District water rates relatively low. These transfers typically consist of the Conserved Water Transfer and the Groundwater Substitution Program.

Furthermore, it is important to emphasize that these sales do not impact the water supply to our in-District customers. Water transfers only occur once it is determined that all of the demand can and will be met in-District. It is the firm belief of the Board and staff alike that BVID water is worth more to our customers in the District and only when that demand is met will a transfer be considered to help continue toward keeping rates low.

BVID has facilitated a Conserved Water Transfer for 22 of the past 31 years, with an average of just under \$509,000 in annual revenue through 2023. That is nearly a 71% certainty, or in general terms, or a 3 out of every 4 year completion rate.



## OUT OF DISTRICT WATER SALES (TRANSFERS)

Year	Quantity (AF)		Sale Amount
1993	5,500	\$	30,043
1994	5,500	\$	358,800
1995	5,500	\$	177,300
1996	5,500	\$	224,400
1997	5,000	\$	200,000
1998	NO TRANSFER	\$	-
1999	3,000	\$	105,000
2000	NO TRANSFER	\$	-
2001	8,000	\$	472,500
2002	4,897	\$	73,780
2003	4,200	\$	177,360
2004	3,100	\$	216,853
2005	3,100	\$	31,000
2006	NO TRANSFER	\$	-
2007	3,100	\$	349,680
2008	4,076	\$	553,960
2009	3,835	\$	1,105,252
2010	3,710	\$	752,380
2011	NO TRANSFER	\$	-
2012	3,100	\$	573,500
2013	3,703	\$	743,087
2014	3,445	\$	1,678,581
2015	3,100	\$	2,015,000
2016	NO TRANSFER	\$	-
2017	NO TRANSFER	\$	-
2018	3,330	\$	1,093,850
2019	NO TRANSFER	\$	-
2020	3,949	\$	1,214,220
2021	NO TRANSFER	\$	-
2022	3,100	\$	2,480,000
2023	NO TRANSFER	\$	-