



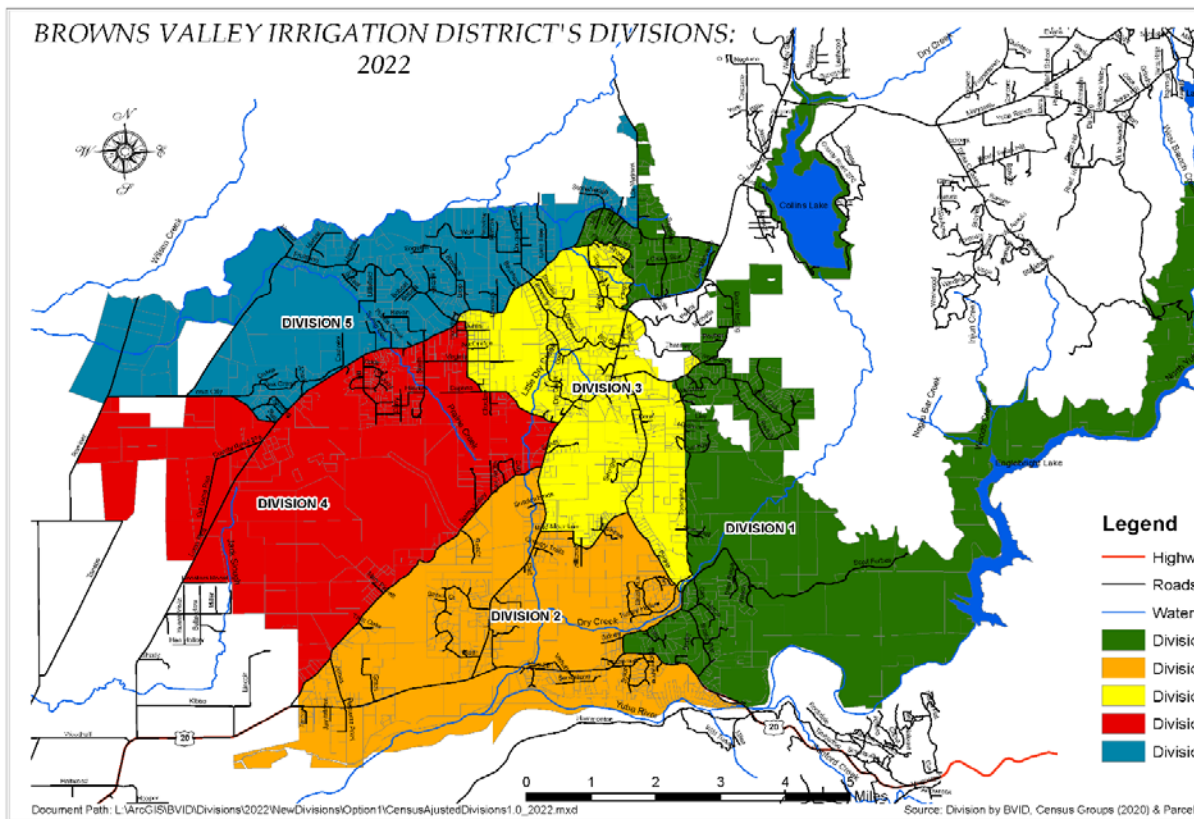
2023 DISTRICT BUDGET

Finance Committee

Director Robert Bordsen
Director Russell Woods



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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BUDGET SUMMARY

2023 Revenue Summary

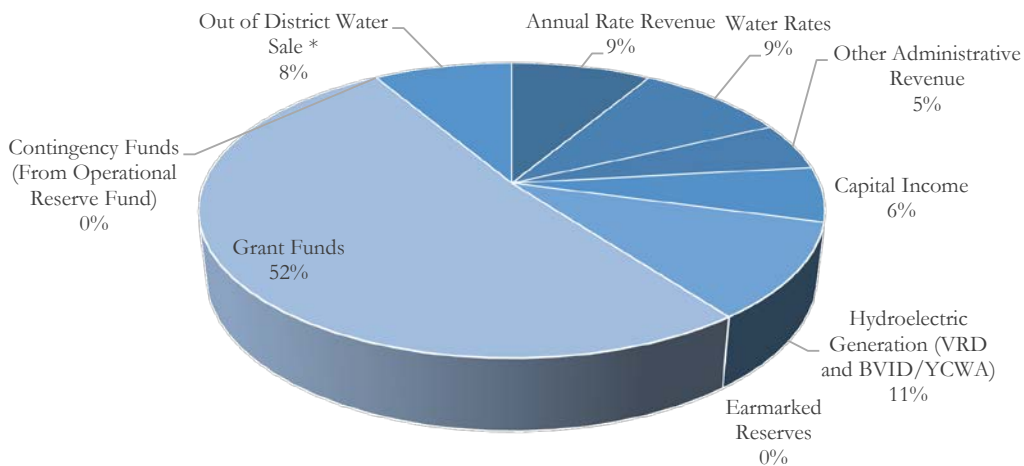
Annual Rate Revenue	\$	635,000
Water Rates	\$	690,400
Other Administrative Revenue <i>(Rental Income, Collins Lake Lease, Interest)</i>	\$	381,800
Capital Income <i>(Sale of District Assets, Pipeline Project Revenue)</i>	\$	439,000
Hydroelectric Generation (VRD and BVID/YCWA)	\$	775,000
Earmarked Reserves	\$	-
Grant Funds	\$	3,800,000
Contingency Funds (From Operational Reserve Fund)	\$	-
Out of District Water Sale * <i>(Conserved Water Transfer, GWS)</i>	\$	627,980

Total Revenue (without Water Sale) \$ 6,721,200

Additional Reserves Required to Balance Budget if no Water Sale \$ (1,377,500)

Total Revenue (with Water Sale)* \$ 7,349,180

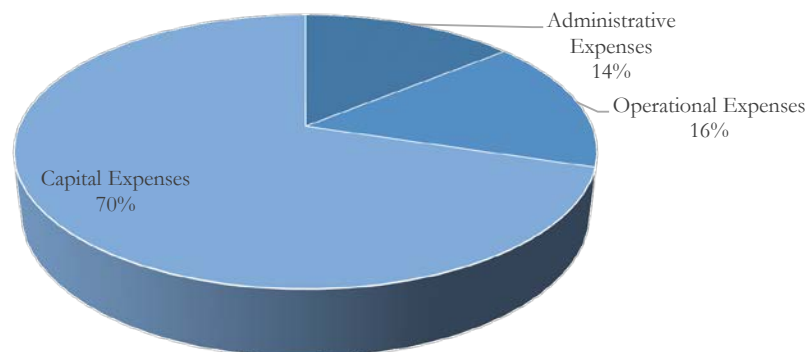
2023 Required Reserves with Water Sale* \$ (749,520)



2023 Expense Summary

Administrative Expenses	\$	1,143,700
Operational Expenses	\$	1,265,000
Capital Expenses	\$	5,690,000

Total Expenses \$ 8,098,700



BUDGET SUMMARY ("At a Glance" Figures)

Ratepayer Revenue	\$	1,325,400
Power Generation Revenue	\$	775,000
Transfer Revenue	\$	627,980
Capital Income (Sale of District Assets and Pipeline Services)	\$	439,000
Collins Lake Recreation Lease	\$	300,000
Other Revenue	\$	3,517,800
Total Revenue	\$	6,985,180
Total Payroll (includes PERS Unfunded Liability "Catchup")	\$	1,480,000
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.)	\$	6,169,700
Total Expenses	\$	8,098,700
<i>Total Revenue without Water Transfer</i>	\$	<i>6,721,200</i>
<i>Budget Deficit without Water Transfer</i>	\$	<i>(1,377,500)</i>

DISTRICT FINANCIAL POSITION (AS OF DECEMBER 31, 2022)

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)	\$	5,208,552
TOTAL	\$	<u>8,601,794</u>

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
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>	\$	5,569,694
Total		\$	<u>8,601,794</u>

2023 SERVICE RATES

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

2023 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

2023 Demand Sales Rates (Per Acre Foot)

Demand Sales Rates (In District)

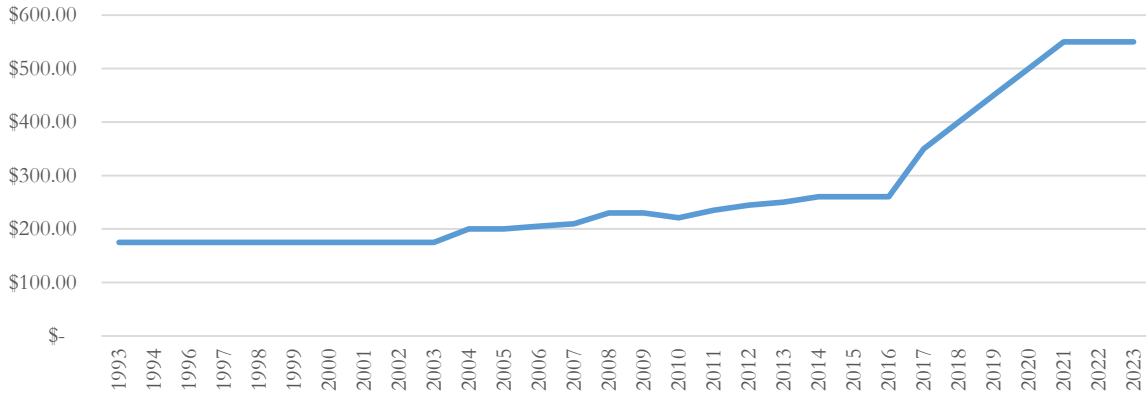
Annual Charge	\$	450.00	per account
Water Charge	\$	20.00	per acre foot

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 (1993 - 2023)

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

2023 REVENUE

Administrative Revenue	2022 Budget	2022 Actual	2023 Budget
Category			
Annual Charge	\$ 631,350	\$ 618,279	\$ 635,000
Standby Charges	\$ 3,850	\$ 4,851	\$ 4,800
Refunds	\$ 15,000	\$ 19,745	\$ 15,000
Collins Lake Recreational Lease	\$ 250,000	\$ 215,190	\$ 300,000
Interest Income	\$ 40,000	\$ 34,320	\$ 40,000
Annexation	\$ 10,000	\$ 19,859	\$ 20,000
Miscellaneous Income	\$ 1,500	\$ 7,122	\$ 2,000
Total Administrative Revenue	\$ 951,700	\$ 919,366	\$ 1,016,800
Operational Revenue	2022 Budget	2022 Actual	2023 Budget
Category			
Water Sales - In District	\$ 654,020	\$ 644,649	\$ 675,000
Water Sales - Out of District	\$ 10,000	\$ 5,366	\$ 10,000
Redhill East Assessment	\$ 5,400	\$ 5,315	\$ 5,400
Power Sales - VRD Power RESBCT Offsets	\$ 100,000	\$ 86,281	\$ 100,000
Power Sales - BVID/YCWA Agreement	\$ 350,000	\$ 709,729	\$ 675,000
Total Operational Revenue	\$ 1,119,420	\$ 1,451,340	\$ 1,465,400
Other Revenue	2022 Budget	2022 Actual	2023 Budget
Category			
Conserved Water Transfer	\$ 1,860,000	\$ 2,480,000	\$ 620,000
Accord Conjunctive Use - BVID Well	\$ 4,500	\$ 447,324	\$ 4,500
Accord Conjunctive Use - Admin	\$ 3,480	\$ 279,280	\$ 3,480
Sale of District Assets*	\$ 50,500	\$ 11,500	\$ 25,000
Project Pipeline Income	\$ 40,000	\$ 51,933	\$ 50,000
Grant - Yuba Water Agency (Sicard Pipeline)	\$ 3,800,000	\$ -	\$ 3,800,000
Reserves - Required to Balance Budget			\$ -
Total Other Revenue	\$ 5,758,480	\$ 3,270,037	\$ 4,502,980
TOTAL 2023 REVENUE		\$	6,985,180

* Estimated Sale of Assets for detailed on following page.

2023 Sale of Assets

	2022 Budget	2022 Actual	2023 Budget
Category			
1988 Case Backhoe	\$ 8,000	\$ -	\$ 8,000
1990 Caterpillar Loader	\$ 10,000	\$ -	\$ 10,000
1996 DT20 Equipment Trailer	\$ 6,500	\$ -	\$ 6,500
1997 Kubota KX61	\$ 5,000	\$ 5,000	\$ -
2009 Ford F-150	\$ 500	\$ -	\$ 500
2014 Ford F-150	\$ 5,000	\$ 5,000	\$ -
2015 Ford F-150	\$ 12,000	\$ -	\$ 12,000
2014 Polaris Ace ATV	\$ 2,000	\$ -	\$ 2,000
1991 Small Dump Truck	\$ 1,500	\$ 1,500	\$ -
Marysville Road Property	\$ -	\$ -	\$ 350,000
Total 2023 Sale of Assets			\$ 389,000

2023 EXPENDITURES

Administrative Expenses	2022 Budget	2022 Actual	2023 Budget
Expense Category			
Administrative Payroll	\$ 386,292	\$ 433,048	\$ 450,000
Payroll Burden	\$ 145,000	\$ 151,868	\$ 175,000
PERS Unfunded Liability / Catchup*	\$ 145,000	\$ 147,888	\$ 155,000
Miscellaneous Employee Expense	\$ 16,000	\$ 15,025	\$ 16,000
Insurance	\$ 90,000	\$ 102,435	\$ 105,000
Maintenance - Shop and Office	\$ 5,000	\$ 8,107	\$ 8,000
Utilities - Shop and Office	\$ 3,000	\$ 2,790	\$ 4,000
Office Expense - General	\$ 25,000	\$ 20,387	\$ 25,000
Office Expense - Communications	\$ 10,000	\$ 10,980	\$ 10,000
Office Expense - Director Communication	\$ -	\$ -	\$ 500
Office Expense - IT	\$ 10,000	\$ 22,202	\$ 10,000
Professional Services - Legal	\$ 35,000	\$ 31,910	\$ 35,000
Professional Services - Accounting	\$ 12,000	\$ 10,425	\$ 11,000
Professional Services - Water Rights	\$ 17,000	\$ 19,009	\$ 20,000
Professional Services - Other	\$ -	\$ -	\$ -
District Dues and Fees - Memberships**	\$ 39,105	\$ 40,619	\$ 40,000
District Dues and Fees - Water Rights & Permits**	\$ 30,000	\$ 35,428	\$ 36,000
District Dues and Fees - Dam / Hydro**	\$ 45,240	\$ 35,298	\$ 40,000
Water Sales - Out of District Expenses	\$ 2,000	\$ 1,320	\$ 2,000
Accord/GWMP/SGMA Expenses	\$ 1,200	\$ 1,113	\$ 1,200
Delta Legal Expenses	\$ -	\$ -	
Taxes	\$ -	\$ -	
Long Term Debt	\$ -	\$ -	
Total Administrative Expenses	\$ 1,016,837	\$ 1,089,852	\$ 1,143,700

* 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

	2022 Budget	2022 Actual	2023 Budget
<u>Expense Category</u>			
Operational Payroll	\$ 602,883	\$ 458,793	\$ 475,000
Payroll Burden	\$ 233,000	\$ 208,538	\$ 225,000
Maintenance - Equipment	\$ 15,000	\$ 13,598	\$ 15,000
Maintenance - Pumps	\$ 10,000	\$ 75,789	\$ 50,000
Maintenance - Trucks	\$ 15,000	\$ 10,018	\$ 15,000
Hydro Expense - O&M***	\$ 40,000	\$ 65,634	\$ 50,000
Hydro Expense - Regulatory Requirements***	\$ 38,500	\$ 18,187	\$ 38,000
Distribution Maintenance	\$ 95,000	\$ 110,246	\$ 95,000
Utilities - Electric Pumps	\$ 150,000	\$ 233,104	\$ 200,000
Supplies - Fuel and Oil	\$ 50,000	\$ 56,899	\$ 65,000
Supplies - Small Tools	\$ 6,000	\$ 7,310	\$ 6,000
Radio Expense	\$ 1,000	\$ 1,710	\$ 1,000
Water Purchase (YCWA Contract Water)	\$ 25,000	\$ 24,712	\$ 25,000
Yuba River Diversion Maintenance	\$ 5,000	\$ 4,652	\$ 5,000
Contingency	\$ -	\$ -	\$ -
Total Operational Expenses	\$ 1,286,383	\$ 1,289,190	\$ 1,265,000

*** Hydro Expenses are detailed on page 13.

Capital Projects

	2022 Budget	2022 Actual	2023 Budget
<u>Capital Project</u>			
Boardroom / Office Update	\$ 400,000	\$ 1,500	\$ 1,000,000
Conserved Water Transfer EIR	\$ -	\$ -	\$ -
Fencing	\$ 25,000	\$ 5,137	\$ 20,000
Mountain View Terrace	\$ 30,000	\$ 32,901	\$ -
Peoria Pipeline / Bridge Crossing	\$ 50,000	\$ -	\$ -
Pumpline Auxiliary Well	\$ 150,000	\$ -	\$ -
Pumpline Canal	\$ 250,000	\$ -	\$ 250,000
Sicard Pipeline Project (Materials)*	\$ 3,800,000	\$ -	\$ 3,800,000
Sicard Pipeline Project (Labor)	\$ -	\$ 46,025	\$ 325,000
Sicard Pipeline Project - Survey and Easements	\$ 250,000	\$ 2,598	\$ 125,000
Virginia Ranch Dam - Generator	\$ 40,000	\$ 65,633	\$ 50,000
Virginia Ranch Dam Power Purchase Agreement	\$ -	\$ 1,313	\$ -
Virginia Ranch Dam Security Upgrades	\$ 5,000	\$ -	\$ 15,000
Total Capital Projects	\$ 5,000,000	\$ 155,107	\$ 5,585,000

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

Capital Purchases

	2022 Budget	2022 Actual	2023 Budget
<hr/>			
Capital Purchase			
Equipment	\$ 2,500	\$ -	\$ -
Equipment Trailer	\$ 7,000	\$ -	\$ 20,000
Hammerhead Mole 3"	\$ 5,000	\$ -	\$ 5,000
Light Duty Trucks (2) F-150	\$ 60,000	\$ -	\$ 80,000
Vehicle Lift	\$ 7,500	\$ 8,533	\$ -
HDPE Fusion Machine	\$ -	\$ 64,647	\$ -
Total Capital Purchases	\$ 82,000	\$ 73,180	\$ 105,000

TOTAL 2023 EXPENSES **\$ 8,098,700**

Contingency Purchases*

	2022 Budget	2022 Actual	2023 Budget
Peoria Pipeline			\$ 50,000
Pumpline Auxillary Well			\$ 150,000
Total Contingency Purchases	\$ -	\$ -	\$ 200,000

BUDGETED CAPITAL PROJECTS SUMMARY

The following summary contains the anticipated Capital Projects for 2023 as accounted for in the 2023 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>
Boardroom / Office Construction	Improving the BVID Boardroom has been included in the budget for several years. This has been a budgeted item in 2013 and has carried over in each year since. This project has been contingent upon a successful Conserved Water Transfer that was completed.	2013 - 2023 Budget	\$ 1,000,000
Fencing	The District yard remains vulnerable to unwanted access in several areas due to insufficient fencing. Staff also intends to install motorized gates to the yard to eliminate the practice of leaving the property open and exposed during business hours.	2022 Budget 2023 Budget	\$ 20,000
Pumpline Canal	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.	2023 Budget	\$ 250,000
Sicard Pipeline - Survey and Easements	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	\$ 125,000
Sicard Pipeline Project (Materials)	Over the next several years, the District is planning to replace the Sicard Ditch with a pipeline to eliminate dramatic water losses as well as serve irrigation water to future development. This item represents the purchase of the materials/supplies to begin construction of the pipeline. The project is funded by a US Bureau of Reclamation WaterSMART grant with a local match from the Yuba Water Agency.	Yuba Water Agency (Grant) US Bureau of Reclamation (Grant)	\$ 3,800,000

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
Sicard Pipeline Project (Labor)	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	\$ 325,000
Virginia Ranch Dam Generator and Security Upgrades	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. Excluding the generator his item is a carryover from the 2019, 2020, 2021, and 2022 Budget.	2019 Budget 2020 Budget 2021 Budget 2022 Budget 2023 Budget	\$ 15,000

BUDGETED CAPITAL PURCHASES SUMMARY

The following summary contains the anticipated Capital Purchases for 2023 as accounted for in the 2023 Budget Expenditures. Several items were carried over from previous budgets and the "Funding Source" column details

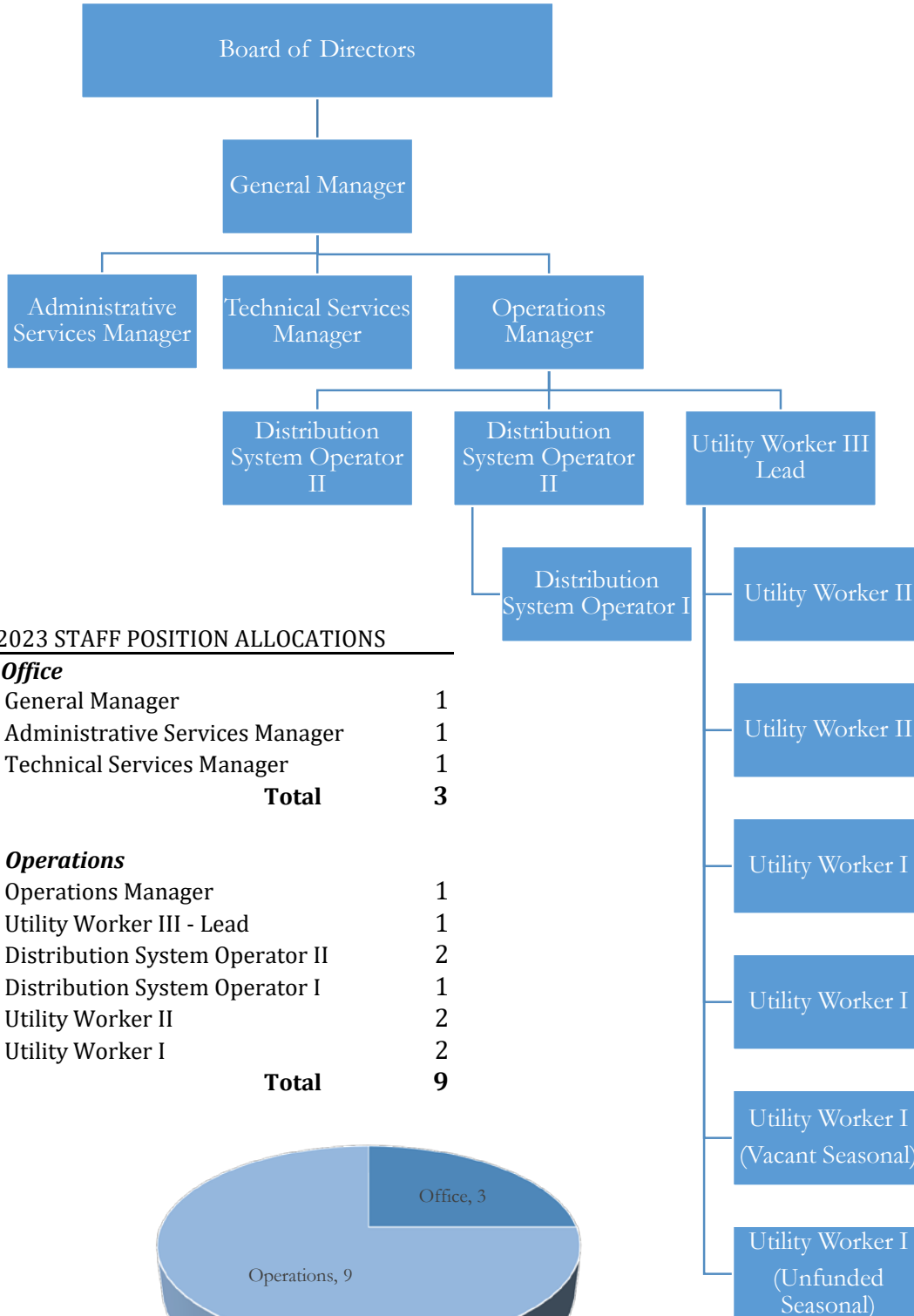
<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
(2) Half Ton Pickups	One (1) standard half ton utility worker pickup for routine replacement in the fleet rotation; and One (1) extended cab half ton pickup for the Operations Manager. The current 2015 model is close to meeting the standard 100,000 mile replacement cycle, and replacement in 2022 will capatalize on higher than normal resale values.	2022 Budget 2023 Budget	\$ 80,000
Equipment - Hammerhead Moles	Staff intends to purchase additional hammerhead moles to install pipelines under roadways and other facilities by directional boring.	2022 Budget 2023 Budget	\$5,000
Equipment - Trailer	The District is in need of an additional trailer to assist with the mobilization of materials (pipe) and equipment around the District, specifically for the Sicard Pipeline project.	2022 Budget 2023 Budget	\$ 20,000

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.

<u>Project / Purchase</u>	<u>Description</u>	<u>Funding Source</u>	<u>Budgeted Amount</u>
Peoria Pipeline	<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 anticipated Sicard Pipeline Project, the extent and alignment of this project may change.</p>	2023 Budget	\$ 50,000
Pumpline Auxilliary Well	<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&E outages is located in an area not affected by the power shutdowns.</p>	2023 Budget	\$ 150,000

2023 BVID ORGANIZATIONAL CHART



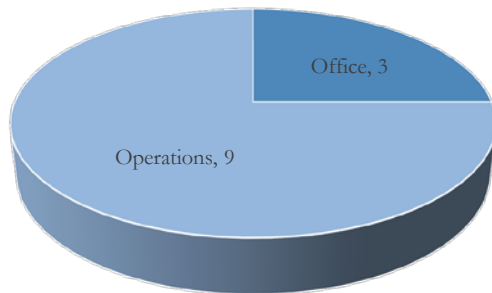
2023 STAFF POSITION ALLOCATIONS

Office

General Manager	1
Administrative Services Manager	1
Technical Services Manager	1
Total	3

Operations

Operations Manager	1
Utility Worker III - Lead	1
Distribution System Operator II	2
Distribution System Operator I	1
Utility Worker II	2
Utility Worker I	2
Total	9



2023 FIXED EXPENSES

The following tables depict the estimated fixed expenses for the Browns Valley Irrigation District for 2023. 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.

DISTRICT DUES AND FEES: MEMBERSHIPS	Due On / Or About	2022 Actual	2023 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	\$ 12,905	\$ 12,905
Mountain Counties Water Resources Assoc		\$ -	\$ -
Total Memberships		\$ 34,279	\$ 34,279

DISTRICT DUES AND FEES: WATER RIGHTS and PERMITS	Due On / Or About	2022 Actual	2023 Budget
SWRCB - Water Rights Fees*	December 1	\$ 19,009	\$ 20,000
SWRCB - Annual Permit Fee (Fish Screen)		\$ 323	\$ 365
Total Water Rights and Permits			\$ 20,365

DISTRICT DUES AND FEES: DAM/HYDRO	Due On / Or About	2022 Actual	2023 Budget
High Sierra Electronics <i>(Rain gauge monitoring for CDEC)</i>	January 1	\$ 500	\$ 500
DWR Dam Fees	May 1	\$ 35,428	\$ 40,000
Total Dam and Hydro Fees			\$ 40,500

DISTRICT DUES AND FEES: OTHER	Due On / Or About	2022 Actual	2023 Budget
County of Yuba - County Clerk / Elections		\$ 5,544	\$ -
County of Yuba - Annual Encroachment Permit	December 31	\$ 2,181	\$ 2,200
County of Yuba - Environmental Health/CUPA	December 31	\$ 420	\$ 400
USA North	August 31	\$ 3,007	\$ 1,800
Feather River Air Quality Management	December 31	\$ 602	\$ 600
Total Other Fees			\$ 5,000

2023 HYDRO EXPENSES

The following tables depict the estimated expenses for the Browns Valley Irrigation District for 2022. 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.

	2021 Budget	2022 Actual	2023 Budget
HYDRO EXPENSE - O&M			
Annual Maintenance - Henwood Energy	\$ 15,000	\$ 20,781	\$ 25,000
Annual Maintenance - Other	\$ 10,000	\$ 9,109	\$ 10,000
Communications - CAISO	\$ 6,000	\$ 5,013	\$ -
Communications - Satellite Phone	\$ 1,200	\$ -	\$ -
WREGIS - Renewable Hydro Dues	\$ 100	\$ 75	\$ 100
Total Hydro Expense - O&M	\$ 32,300	\$ 34,978	\$ 35,100

	2023 Budget	2022 Actual	2023 Budget
HYDRO EXPENSE - REGULATORY REQUIREMENTS			
Dam Safety Surveillance and Monitoring Report	\$ 8,000	\$ 7,514	\$ 10,000
Dam Safety Surveillance and Monitoring Plan*	\$ -	\$ -	\$ -
Biannual Dam Deformation Survey	\$ -	\$ -	\$ 7,100
FERC Part 12D Inspection and Report**	\$ -	\$ -	\$ 20,000
FERC Ultrasonic Penstock Thickness Test	\$ -	\$ -	\$ -
FERC ODSP Independent Audit	\$ -	\$ -	\$ -
FERC VRD Public Safety Plan	\$ 5,000	\$ -	\$ -
Dam Safety Training	\$ -	\$ -	\$ 1,000
EAP Annual Tabletop Meeting	\$ 3,800	\$ 4,400	\$ 4,500
FERC EAP Functional Exercise (5 Year)**	\$ -	\$ -	\$ -
Total Hydro Expense - Regulatory	\$ 16,800	\$ 11,914	\$ 42,600

* 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.

	2022 Budget	2022 Actual	2023 Budget
HYDROELECTRIC REVENUE DAM/HYDRO			
Power Generation at VRD	\$ 100,000	\$ 5	\$ -
Total Hydro Expense - O&M	\$ (32,300)	\$ (65,634)	
Total Hydro Expense - Regulatory	\$ (16,800)	\$ (18,186)	\$ (11,914)
Capital Projects and Purchases (Hydro)			
VRD Power Purchase Agreement	\$ -	\$ 1,312	\$ -
VRD Security Upgrades	\$ -	\$ -	\$ -
Total Net Revenue	\$ 50,900	\$ (82,503)	\$ (11,914)

2023 VEHICLE and EQUIPMENT INVENTORY

Unit	Year	Make	Model	Miles Year Ending 2021	Miles Year Ending 2022	Total Miles 2022	
1	2021	Ford	Explorer	6,383	19,205	12,822	Kelly
2	2010	Ford	F-250 4x4	130,935	140,319	9,384	Dan
3	2021	Ford	F-150	7,927	13,897	5,970	Wes
4	2014*	Ford	F-150	57,321	69,966	12,645	Troy
5	2015*	Ford	F-150	100,483	111,336	10,853	Kevin
	2009*	Ford	F-150	133,379	133,379	-	Old #6 to be sold
6	2021	Ford	F-150	8,388	17,563	9,175	Hagen
8	2017	Ford	F-150	75,660	92,975	17,315	Scott
9	1991	Ford	F-350 4x4 (Diesel)	148,957	150,028	1,071	Old
10	2008	Ford	F-250	118,894	134,208	15,314	Brad
11	2013	Ford	F-150	68,017	74,967	6,950	Josh Labeled #11
17	2019	Ford	F550 Dump Truck	6,820	10,057	3,237	
15	2015	Ford	F-350 4x4 (Gas)	33,368	37,235	3,867	
16	2012	Freightliner	10 Wheeler Dumptruck	275,607	276,619	1,012	
13	2015	Ford	Explorer	89,251	90,907	1,656	Mark

Unit	Year	Make	Model	Hours Year Ending 2021	Hours Year Ending 2022	Total Hours 2022	
	2008	John Deere	160D - Large Excavator	1466	1568	102	
	2003	Caterpillar	307 - Medium Excavator	3840	4054	214	
	2005	Kubota	121 - Medium Excavator	4534	4779	245	
	2007	Bobcat	331 - Bobcat Small Excavator	2708	2885	177	
	1988*	Case	Case Backhoe	3927	3964	37	
	1990*	Caterpillar	Loader	4652	4755	103	
	2007	Bobcat	Tracked Skid Steer	1442	1563	121	
	2021	Yanmar	VIO 35 Excavator	8	260	252	
	1996*	Interstate	DT20 Equipment Trailer	0	0	-	To be sold

				Miles Year Ending 2021	Miles Year Ending 2022	Total Miles 2022
	2008	Kawasaki	Mule	928	978	50
	2014*	Polaris	Ace ATV	778	806	28
	2018	Polaris	Ranger	109	1350	1,241
	2021	Honda	Pioneer	21	493	472

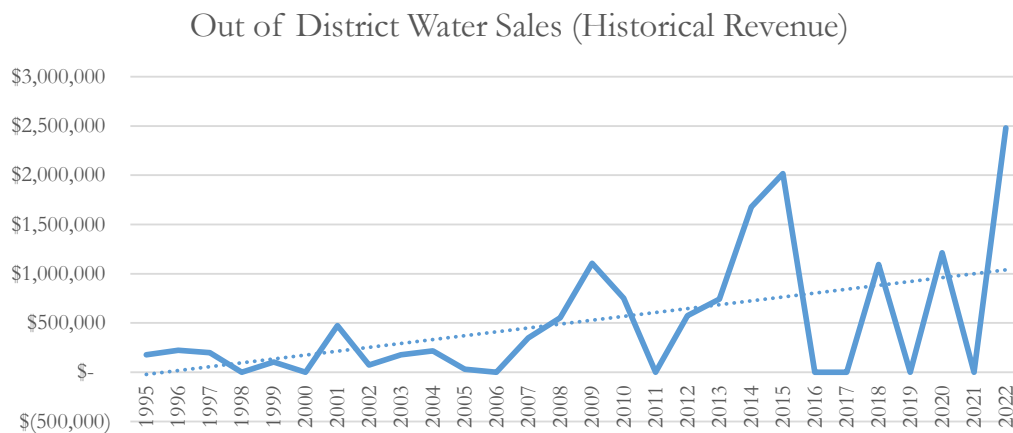
*2023 Asset for Sale

OUT OF DISTRICT WATER SALES (TRANSFERS)

The following table illustrates the historical out of District water sales dating back to 1995. 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 30 years, with an average of just under \$509,000 in annual revenue through 2022. That is nearly a 75% 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			

GLOSSARY OF TERMS

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.

Accord Conjunctive Use	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).
Acre Foot (af)	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.
Actual	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.
ACWA	Association of California Water Agencies.
Administrative Expense	Dealing with management of the District's affairs, including legal expenses, water rights management, office expenses and the salaries and benefits of office staff.
Annual Charge	Refers to an annual fee allocated to cover basic administrative, legal, regulatory and overhead expenditures not related to District operations.
Agricultural Water Management Plan	SB X7-7 requires agricultural water suppliers with greater than 10,000 irrigated acres to adopt and submit Agricultural Water Management Plans.
Asset	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.
Bond (Debt Instrument)	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.
Budget	A plan of financial operation expressing the estimates of proposed expenditures for a year and the proposed means of financing them.
Capital	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.

Capital Expenditure	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.
Capital Projects	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.
COLA (Cost of Living Adjustment)	An increase in salaries to offset the adverse effect of inflation on compensation.
Collins Lake Recreational Lease	Revenue earned from a long term lease for consessionaire services at Collins Lake. The current Agreement, which calls for BVID's collection of 5% of gross receipts, expires February 29, 2052.
Conserved Water Transfer	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.
Cost of Service Rate	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).
Cubic Feet per Second (cfs)	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.
Delta Legal Expenses	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.
DSOD	California Division of Safety of Dams.
DWR	California Department of Water Resources.
Expense	Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.
Fees	Charges for services rendered.
FERC	Federal Energy Regulatory Commission. All hydroelectric facilities are regulated by FERC.

Fund	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.
General Obligation Bonds	Bonds for which the full faith and credit of the insuring government are pledged for payment.
Grant	A contribution by a government, other organization, or a private individual to support a particular function.
Groundwater Substitution Program	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."
GSA	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).
Infrastructure Charge	Maintenance and operation of delivery system
Interest Income	Revenue earned in the form of interest from investing the District's cash reserves.
Long-Term Debt	Debt with a maturity of more than one year after the date of issuance.
Maintenance	Includes the cost of repairs and upkeep of physical facilities, equipment and vehicles.
NCWA	Northern California Water Association.
Operational Expense	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.
Part 12D Inspection and Report	A very comprehensive inspection of the Virginia Ranch Dam, and the resulting report required every five (5) years from FERC.
Payroll	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.
Payroll Burden	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.

Power Enhancement (Production) Agreement	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.
Project Pipeline Income	This is revenue from individual pipeline projects throughout the District.
Proposition 218	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.
Reserve	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.
Revenue	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.
Senate Bill 88 (SB 88)	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.
Spring Valley Project	A suburban development project in the lower portion of the District. The development Agreement for the project expired in December of 2015.
Supplies	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.
SWRCB	State Water Resources Control Board
Taxes	Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.
Unit	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.
VRD	Virginia Ranch Dam, otherwise the dam that created and impounds Collins Lake Reservoir.
Water System	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.
WREGIS	Western Renewable Energy Information System.
YCWA/YWA	Yuba County Water Agency (now known as the Yuba Water Agency).