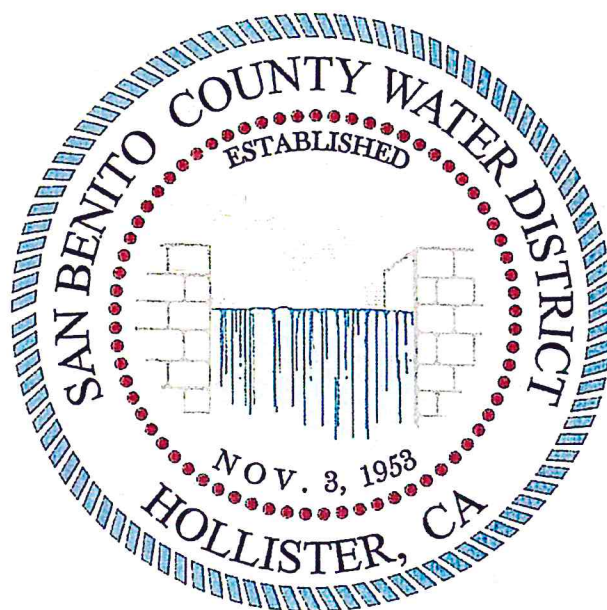


SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2020-2021



APPROVED MAY 27, 2020

San Benito County Water District
Fiscal Year 2020-2021
Final Budget
Board Approved - 5/27/2020
Net Operating Income after Transfers and Contributions

		Based on budget				
		Zone 1	Zone 3	Zone 6	Zone 104	Total
Source - Budget Profit and Loss	NET INCOME FROM OPERATIONS *	216,883	128,417	3,178,767	(15,450)	3,508,617
	Adjustments to net income from operations					
	Depreciation and amortization	6,150	41,000	3,313,000	1,400	3,361,550
		-	-	-	-	-
	ADJUSTED NET INCOME FROM OPERATIONS	223,033	169,417	6,491,767	(14,050)	6,870,167
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(251,823)	-	(251,823)
	Transfer to Undesignated Reserves (25%)	-	-	(421,720)	-	(421,720)
	Transfer to USBR Contract Repayment - Restricted Reserve (75%)	-	-	(1,265,150)	-	(1,265,150)
	TOTAL TRANSFERS TO UNDESIGNATED, RESTRICTED RESERVE AND LOANS	-	-	(1,938,693)	-	(1,938,693)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(4,628)	(7,581)	(245,434)	-	(257,643)
	Contribution to Capital Improvement Reserve	-	(17,140)	(74,248)	(967)	(92,355)
	Contribution to Water Supply Revolving Reserve	-	-	(372,705)	-	(372,705)
	Contribution to Operating Reserve	(7,576)	(9,380)	(269,674)	-	(286,630)
	Contribution to Retiree Medical Reserve	(10,457)	(14,107)	(214,443)	-	(239,007)
	Contribution to SGMA Development Reserve	(158,800)			-	(158,800)
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(615,045)	-	(615,045)
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(181,461)	(48,208)	(1,791,549)	(967)	(2,022,185)
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(2,447,155)	-	(2,447,155)
	Contribution to San Felipe Reach 1 Reserve	-	-	(5,502)	-	(5,502)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(579,470)	-	(579,470)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	(796,348)	-	(796,348)
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(3,828,475)	-	(3,828,475)
	Net operating income after transfers and contributions	41,572	121,209	(1,066,950)	(15,017)	(919,186)
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(91,471)	-	(91,471)
	Total Balance sheet activity	-	-	(91,471)	-	(91,471)
Net Overall Activity		41,572	121,209	(1,158,421)	(15,017)	(1,010,657)

Approved transfers from Undesignated Reserves

* Includes interest portion of the CVP Amendatory Contract

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

5/28/2020

Budget 2020-2021

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Operating revenue:					
Water Sales	\$0	\$3,500	\$3,288,750	\$21,150	\$3,313,400
Water Service	36,150	0	325,650	0	361,800
Finished Water	0	0	5,662,950	0	5,662,950
Operating revenue	<u>\$36,150</u>	<u>\$3,500</u>	<u>\$9,277,350</u>	<u>\$21,150</u>	<u>\$9,338,150</u>
Operating expenses:					
Cost of water	0	0	4,649,000	100	4,649,100
Wages and employee related expenses	137,767	131,533	2,754,733	13,450	3,037,483
Contract services	35,600	143,150	4,270,350	18,300	4,467,400
Material and equipment	4,550	16,750	314,650	850	336,800
General and administrative	32,000	49,250	286,050	1,550	368,850
Utility expenses	2,450	1,600	687,450	950	692,450
Depreciation & Amortization	6,150	41,000	3,313,300	1,400	3,361,850
Total operating expenses	<u>218,517</u>	<u>383,283</u>	<u>16,275,533</u>	<u>36,600</u>	<u>16,913,933</u>
Operating income (loss)	<u>(182,367)</u>	<u>(379,783)</u>	<u>(6,998,183)</u>	<u>(15,450)</u>	<u>(7,575,783)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	15,000	40,000	420,600	0	475,600
Taxes and assessments	225,450	468,200	7,537,600	0	8,231,250
Other nonoperating revenues	0	0	208,850	0	208,850
Grant revenue	158,800	0	114,000	0	272,800
Interest expense	0	0	(127,750)	0	(127,750)
Net nonoperating revenue (expenses)	<u>399,250</u>	<u>508,200</u>	<u>8,153,300</u>	<u>0</u>	<u>9,060,750</u>
Change in net assets	<u>216,883</u>	<u>128,417</u>	<u>1,155,117</u>	<u>(15,450)</u>	<u>1,484,967</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	964,450	0	964,450
Capacity rights revenue	0	0	1,059,200	0	1,059,200
Total Capital related revenue/(expenses)	<u>0</u>	<u>0</u>	<u>2,023,650</u>	<u>0</u>	<u>2,023,650</u>
End of year	<u><u>216,883</u></u>	<u><u>128,417</u></u>	<u><u>3,178,767</u></u>	<u><u>(15,450)</u></u>	<u><u>3,508,617</u></u>

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget 2020-2021

	Zone 1	Zone 3	Zone 6	Zone 104	Total
Operating Revenue					
Groundwater Charge	\$0	\$0	\$318,650	\$0	\$318,650
San Felipe	0	0	2,762,600	0	2,762,600
Power Charge	0	0	408,900	0	408,900
Transfers and Exchanges	0	3,500	0	0	3,500
Well Permit Fees	36,150	0	0	0	36,150
Finished Water	0	0	5,662,950	0	5,662,950
Recycled Water	0	0	102,250	0	102,250
Residential Service & Demand Charge	0	0	0	21,000	21,000
Other	0	0	22,000	150	22,150
Total Operating Revenue	36,150	3,500	9,277,350	21,150	9,338,150
Non-operating Revenue					
Interest and investment revenue	15,000	40,000	420,600	0	475,600
Taxes and Assessments:					
General Purpose Tax	159,800	468,200	633,600	0	1,261,600
Zone Administration Tax	65,650	0	0	0	65,650
Land Only Tax	0	0	6,759,000	0	6,759,000
Standby and Availability	0	0	145,000	0	145,000
Other non-operating revenues:					
Other non-operating Revenues	0	0	208,850	0	208,850
Grants	158,800	0	114,000	0	272,800
Total non-operating revenue	399,250	508,200	8,281,050	0	9,188,500
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	964,450	0	964,450
Capacity rights revenue	0	0	1,059,200	0	1,059,200
Total capital related revenue/(expenses)	0	0	2,023,650	0	2,023,650
Total Revenue	\$435,400	\$511,700	\$19,582,050	\$21,150	\$20,550,300

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget 2020-2021

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Cost Of Water:					
USBR Contract Ag	\$0	\$0	\$1,095,400	\$0	\$1,095,400
USBR Contract M&I	0	0	127,800	0	127,800
USBR Rescheduled	0	0	21,650	0	21,650
CVP Facility O&M	0	0	534,400	0	534,400
San Felipe Reach I	0	0	376,450	0	376,450
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	381,200	0	381,200
Restoration Charges	0	0	291,850	0	291,850
USBR Repayment Interest	0	0	254,500	0	254,500
Transfer, Exchanges & Other	0	0	1,563,750	100	1,563,850
Total Cost of Water	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$4,649,000</u></u>	<u><u>\$100</u></u>	<u><u>\$4,649,100</u></u>

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget 2020-2021

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Wages and Employee Related Expenses					
Wages	\$99,400	\$97,477	\$2,094,451	\$13,450	\$2,304,778
Retirement	17,975	19,221	365,129	0	402,325
Medicare/SUI	4,142	3,275	66,621	0	74,038
Worker's Compensation	1,466	1,553	32,981	0	36,000
Employee Insurance	11,418	6,327	112,527	0	130,272
Training	350	150	11,300	0	11,800
Physical Exams and Drug Testing	200	100	1,850	0	2,150
Personal Equipment and Uniforms	50	500	7,650	0	8,200
Other	2,766	2,930	62,224	0	67,920
Total Wages and Employee Related Expenses	<u><u>137,767</u></u>	<u><u>131,533</u></u>	<u><u>2,754,733</u></u>	<u><u>13,450</u></u>	<u><u>3,037,483</u></u>

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

	Budget 2020-2021				
	Zone 1	Zone 3	Zone 6	Zone 104	Total
Contract Services					
Legal	\$5,600	\$11,550	\$158,850	\$3,000	\$179,000
Engineering	0	2,000	8,000	0	10,000
Accounting	4,950	2,500	42,100	0	49,550
General Consulting	4,000	28,350	111,450	0	143,800
Computer	15,650	11,000	218,450	0	245,100
Operations	800	45,450	279,650	15,300	341,200
Operations- Treatment Plants	0	0	2,651,450	0	2,651,450
Maintenance	3,150	38,600	397,150	0	438,900
Other	1,450	700	12,250	0	14,400
Program Consulting	0	3,000	391,000	0	394,000
Total Contract Services	\$35,600	\$143,150	\$4,270,350	\$18,300	\$4,467,400

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget 2020-2021

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Contract Services-Operations					
Transmission and Distribution	\$0	\$0	\$33,150	\$15,300	\$48,450
General and Administrative	800	400	6,750	0	7,950
Water Quality-Grdwtr and Surface Water	0	2,650	23,850	0	26,500
Water Conservation-WRA	0	0	103,700	0	103,700
Water Conservation-On Farm Surveys	0	0	1,100	0	1,100
Salt Management Plan- WRA	0	0	15,500	0	15,500
Stream Flow Measurement	0	42,400	63,600	0	106,000
Water Treatment Plant	0	0	2,651,450	0	2,651,450
Water Quality-Recycled Water	0	0	32,000	0	32,000
Total Contract Services-Operations	<u>\$800</u>	<u>\$45,450</u>	<u>\$2,931,100</u>	<u>\$15,300</u>	<u>\$2,992,650</u>

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget 2020-2021

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Contract Services-Program Consulting					
Hollister Conduit Corrosion	\$0	\$0	\$26,000	\$0	\$26,000
Hernandez Res Operation Mgmt Plan	0	3,000	0	0	3,000
San Justo Workplan	0	0	20,000	0	20,000
USBR Water Management Plan	0	0	35,000	0	35,000
Pajaro Watershed IRWMP Plan Update	0	0	57,500	0	57,500
San Justo Zebra Mussel	0	0	25,000	0	25,000
Urban Water Management Plan Update	0	0	33,300	0	33,300
Delta Issues Participation	0	0	200	0	200
SLDMWA (CVP related activities)	0	0	74,000	0	74,000
IRWMP - HUA Implementation Grant	0	0	120,000	0	120,000
Total Contract Services Programs	<u><u>\$0</u></u>	<u><u>\$3,000</u></u>	<u><u>\$391,000</u></u>	<u><u>\$0</u></u>	<u><u>\$394,000</u></u>

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

	Budget 2020-2021				
	Zone 1	Zone 3	Zone 6	Zone 104	Total
Materials and Equipment					
Chemicals	\$0	\$2,850	\$42,500	\$0	\$45,350
Supplies	1,200	2,100	104,300	850	108,450
Tools Purchase	50	150	3,900	0	4,100
Equipment/Office Furn Purchase	2,150	3,750	50,250	0	56,150
Tools and Equipment Rental	700	5,350	7,550	0	13,600
Meters	0	0	46,650	0	46,650
Vehicle Maintenance	0	850	10,400	0	11,250
Vehicle Fuel	450	1,700	32,100	0	34,250
Equipment Maintenance	0	0	17,000	0	17,000
Total Materials and Equipment	\$4,550	\$16,750	\$314,650	\$850	\$336,800

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

	Budget 2020-2021				
	Zone 1	Zone 3	Zone 6	Zone 104	Total
General and Administrative					
Finance Charges	\$0	\$0	\$9,600	\$0	\$9,600
Dues and Fees	4,250	42,300	114,950	1,550	163,050
Postage	250	100	11,850	0	12,200
Subscriptions/Publications	100	50	1,000	0	1,150
Office Supplies	1,500	750	12,750	0	15,000
Communications	1,750	1,250	43,200	0	46,200
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	1,000	500	8,350	0	9,850
Conferences	650	350	5,550	0	6,550
Election Expense	15,000	0	0	0	15,000
Advertising/Public Information	150	450	3,150	0	3,750
Insurance	7,050	3,350	73,200	0	83,600
Total General and Administrative	\$32,000	\$49,250	\$286,050	\$1,550	\$368,850

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget

Budget: Utilities

Budget 2020-2021					
	District Admin	Zone 3	Zone 6	Zone 104	Total
Utilities - Power					
Utilities - District Office	1,900	950	16,000	0	18,850
Utilities - Pumping	0	0	246,100	0	246,100
Utilities - Transmission & Dist.	0	0	51,150	950	52,100
Utilities - Source of Supply	0	400	0	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	180,000	0	180,000
Utilities - Water Treatment Plant - West Hills	0	0	140,000	0	140,000
Utilities - Recycled Water Pumping	0	0	49,050	0	49,050
Utilities - Power Total	1,900	1,350	682,300	950	686,500
Utilities - Trash & Water					
Utilities - General & Admin.	550	250	4,650	0	5,450
Utilities - Disposal Fees	0	0	500	0	500
Utilities - Trash & Water Total	550	250	5,150	0	5,950
	2,450	1,600	687,450	950	692,450

San Benito County Water District
Fiscal Year Budget 2020-2021
Final Budget
Authorized Staffing

Position	Budget FY 2016-2017	Budget FY 2017-2018	Budget FY 2018-2019	Budget FY 2019-2020	Budget FY 2020-2021
District Manager/Engineer	1	1	1	1	1
Assistant Manager	1	1	1	1	1
Deputy District Engineer	1	1	1	1	1
Assistant/Associate/Senior Engineer	1	1	1	1	1
Engineer/Technician	0	0	0	0	0
Water Resources Technician I / II	1	1	1	1	1
Supervising Accountant	1	1	1	1	1
Office Specialist I / II / III	3	1	2	2	2
Office Specialist III / Board Clerk		1	1	1	1
Accountant		1	0	0	0
Human Resource/Administrative Analyst	1/2	1/2	0.6	0.6	0.6
Water Programmer III	2	1	1	1	1
Customer Account Specialist I / II / III		1	1	1	1
Information/Controls System Supervisor	0	0	0	0	0
Electrical/Electronic Technician	1	1	1	1	1
Operations & Maintenance Supervisor					1
Operation/Maintenance Manager	1	1	1	1	1
Maintenance & Water Distribution Maintenance I / II / III	4 1/2	4 1/2	4 1/2	5 1/2	4 1/2
WRA - Water Conservation Program Manager	1	1	1	1	1
WRA - Water Service/Conservation Representative I / II	1/2	1/2	1/2	1/2	1/2
Total Staffing	19 1/2	19 1/2	19.6	20.6	20.6
Total Staffing w/o WRA	18	18	18.1	19.1	19.1