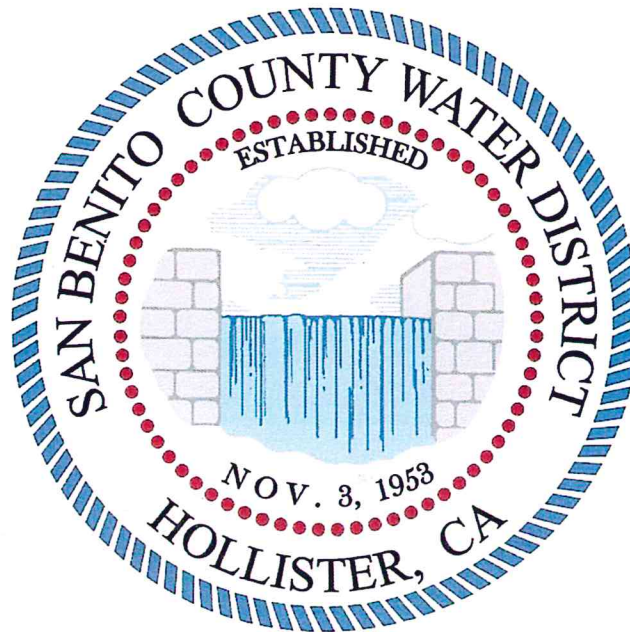


SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2022-2023



APPROVED JUNE 29, 2022

San Benito County Water District
Fiscal Year 2022-2023
Final Budget
Board Approved - June 29, 2022
Net Operating Income after Transfers and Contributions

		Based on budget				
		Zone 1	Zone 3	Zone 6	GSA	Total
Source - Budget Profit and Loss	NET INCOME FROM OPERATIONS *	78,315	283,286	4,814,706	23,290	5,199,597
	Adjustments to net income from operations					
	Depreciation and amortization	6,850	46,150	3,617,400	-	3,670,400
	ADJUSTED NET INCOME FROM OPERATIONS	85,165	329,436	8,432,106	23,290	8,869,997
Source - SGMA / GSP	GSA ACTIVITY					
	GSP Development costs - (monitoring wells etc)	-	-	-	-	-
	GSP Development costs - Principal repayment to Zone 1 (estimate)	59,000	-	-	(59,000)	-
	Total GSA activity	59,000	-	-	(59,000)	-
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(259,979)	-	(259,979)
	Transfer to Undesignated Reserves (25%)	-	-	(421,718)	-	(421,718)
	Transfer to USBR Contract Repayment - Restricted Reserve (75%)	-	-	(1,265,154)	-	(1,265,154)
	TOTAL TRANSFERS TO UNDESIGNATED, RESTRICTED RESERVE AND LOANS	-	-	(1,946,851)	-	(1,946,851)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(4,733)	(11,517)	(301,196)	-	(317,446)
	Contribution to Capital Improvement Reserve	-	(17,140)	(143,733)	-	(160,873)
	Contribution to Water Supply Revolving Reserve	-	-	(1,428,026)	-	(1,428,026)
	Contribution to Operating Reserve	(8,995)	(3,548)	108,745	-	96,202
	Contribution to Retiree Medical Reserve	-	-	-	-	-
	Contribution to SGMA Development Reserve	-	-	-	-	-
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(348,531)	-	(348,531)
TOTAL TRANSFERS TO DESIGNATED RESERVES	(13,728)	(32,205)	(2,112,741)	-	(2,158,674)	
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(3,389,876)	-	(3,389,876)
	Contribution to San Felipe Reach 1 Reserve	-	-	(2,801)	-	(2,801)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(640,831)	-	(640,831)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	(462,359)	-	(462,359)
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(4,495,867)	-	(4,495,867)
	Net operating income after transfers and contributions	130,437	297,231	(123,353)	(35,710)	268,605
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(97,492)	-	(97,492)
	Principal payment - CalPERS UAL Bond	(7,274)	(8,618)	(148,108)	-	(164,000)
	Principal Payment - USBR In- Basin Capital	-	-	(171,000)	-	(171,000)
	Total Balance sheet activity	(7,274)	(8,618)	(416,600)	-	(432,492)
Net Overall Activity		123,163	288,613	(539,953)	(35,710)	(163,887)

* Includes interest expense related to the CVP Amendatory contract, bond financing and loans

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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Operating revenue:					
Water Sales	\$0	\$3,500	\$571,650	\$0	\$575,150
Water Service	40,350	0	564,950	496,900	1,102,200
Finished Water	0	0	6,000,650	0	6,000,650
Operating revenue	<u>40,350</u>	<u>3,500</u>	<u>7,137,250</u>	<u>496,900</u>	<u>7,678,000</u>
Operating expenses:					
Cost of water	0	0	1,819,700	0	1,819,700
Wages and employee related expenses	187,335	156,814	3,088,694	123,510	3,556,353
Contract services	45,300	63,100	4,367,900	297,450	4,773,750
Material and equipment	6,700	23,250	513,200	0	543,150
General and administrative	34,550	63,350	319,000	34,650	451,550
Utility expenses	2,900	1,850	501,450	0	506,200
Depreciation & Amortization	6,850	46,150	3,617,400	0	3,670,400
Total operating expenses	<u>283,635</u>	<u>354,514</u>	<u>14,227,344</u>	<u>455,610</u>	<u>15,321,103</u>
Operating income (loss)	<u>(243,285)</u>	<u>(351,014)</u>	<u>(7,090,094)</u>	<u>41,290</u>	<u>(7,643,103)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	27,300	24,100	287,000	0	338,400
Taxes and assessments	297,800	614,350	9,559,800	0	10,471,950
Other nonoperating revenues	0	0	211,450	0	211,450
Interest expense	(3,500)	(4,150)	(177,150)	(18,000)	(202,800)
Net nonoperating revenue (expenses)	<u>321,600</u>	<u>634,300</u>	<u>9,881,100</u>	<u>(18,000)</u>	<u>10,819,000</u>
Change in net assets	<u>78,315</u>	<u>283,286</u>	<u>2,791,006</u>	<u>23,290</u>	<u>3,175,897</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	886,200	0	886,200
Capacity rights revenue	0	0	1,137,500	0	1,137,500
Total Capital related revenue/(expenses)	<u>0</u>	<u>0</u>	<u>2,023,700</u>	<u>0</u>	<u>2,023,700</u>
End of year	<u><u>78,315</u></u>	<u><u>283,286</u></u>	<u><u>4,814,706</u></u>	<u><u>23,290</u></u>	<u><u>5,199,597</u></u>

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Operating Revenue					
Groundwater Charge	\$0	\$0	\$547,950	\$0	\$547,950
San Felipe	0	0	333,000	0	333,000
Power Charge	0	0	85,950	0	85,950
Transfers and Exchanges	0	3,500	0	0	3,500
Well Permit Fees	40,350	0	0	0	40,350
Groundwater Mgmt Fee	0	0	0	496,900	496,900
Finished Water	0	0	6,000,650	0	6,000,650
Recycled Water	0	0	147,700	0	147,700
Other	0	0	22,000	0	22,000
Total Operating Revenue	40,350	3,500	7,137,250	496,900	7,678,000
Non-operating Revenue					
Interest and investment revenue	27,300	24,100	287,000	0	338,400
Taxes and Assessments:					
General Purpose Tax	210,300	614,350	845,100	0	1,669,750
Zone Administration Tax	87,500	0	0	0	87,500
Land Only Tax	0	0	8,570,300	0	8,570,300
Standby and Availability	0	0	144,400	0	144,400
Other non-operating revenues:					
Other non-operating Revenues	0	0	211,450	0	211,450
Total non-operating revenue	325,100	638,450	10,058,250	0	11,021,800
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	886,200	0	886,200
Capacity rights revenue	0	0	1,137,500	0	1,137,500
Total capital related revenue/(expenses)	0	0	2,023,700	0	2,023,700
Total Revenue	\$365,450	\$641,950	\$19,219,200	\$496,900	\$20,723,500

San Benito County Water District
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Cost Of Water:					
USBR Contract Ag	\$0	\$0	\$33,750	\$0	\$33,750
USBR Contract M&I	0	0	45,400	0	45,400
CVP Facility O&M	0	0	111,100	0	111,100
San Felipe Reach 1	0	0	516,350	0	516,350
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	49,850	0	49,850
Restoration Charges	0	0	50,800	0	50,800
USBR Repayment Interest	0	0	133,650	0	133,650
USBR In Basin Capital Interest	0	0	55,250	0	55,250
Transfer, Exchanges & Other	0	0	821,550	0	821,550
Total Cost of Water	\$0	\$0	\$1,819,700	\$0	\$1,819,700

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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Wages and Employee Related Expenses					
Wages	\$155,038	\$131,247	\$2,618,078	\$106,320	\$3,010,683
Retirement	9,514	10,367	205,203	11,615	236,699
Medicare/SUI	5,908	4,255	77,384	3,019	90,566
Worker's Compensation	1,622	1,469	27,630	1,279	32,000
Employee Insurance	11,205	6,259	109,059	1,277	127,800
Training	1,000	800	13,200	0	15,000
Physical Exams and Drug Testing	200	100	1,850	0	2,150
Personal Equipment and Uniforms	50	500	8,750	0	9,300
Other	2,798	1,817	27,540	0	32,155
Total Wages and Employee Related Expenses	<u>187,335</u>	<u>156,814</u>	<u>3,088,694</u>	<u>123,510</u>	<u>3,556,353</u>

San Benito County Water District
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services					
Legal	\$8,800	\$4,400	\$111,800	\$0	\$125,000
Engineering	0	7,000	46,000	0	53,000
Accounting	4,900	2,450	41,650	0	49,000
General Consulting	4,200	7,100	160,200	262,000	433,500
Computer	20,650	9,750	288,100	0	318,500
Operations	900	20,500	292,850	35,450	349,700
Operations- Treatment Plants	0	0	2,519,400	0	2,519,400
Maintenance	4,050	11,000	773,900	0	788,950
Other	1,800	900	16,300	0	19,000
Program Consulting	0	0	117,700	0	117,700
Total Contract Services	<u>\$45,300</u>	<u>\$63,100</u>	<u>\$4,367,900</u>	<u>\$297,450</u>	<u>\$4,773,750</u>

San Benito County Water District
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services-Operations					
Source of Supply	\$0	\$0	\$0	\$20,000	\$20,000
Transmission and Distribution	0	0	33,950	0	33,950
General and Administrative	900	450	7,550	0	8,900
Water Quality-Grdwtr and Surface Water	0	2,650	23,850	15,450	41,950
Water Conservation-WRA	0	0	110,550	0	110,550
Salt Management Plan- WRA	0	0	8,850	0	8,850
Stream Flow Measurement	0	17,400	79,100	0	96,500
Water Treatment Plant	0	0	2,519,400	0	2,519,400
Water Quality-Recycled Water	0	0	29,000	0	29,000
Total Contract Services-Operations	\$900	\$20,500	\$2,812,250	\$35,450	\$2,869,100

San Benito County Water District
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services-Program Consulting					
San Justo Workplan	\$0	\$0	\$10,000	\$0	\$10,000
Pajaro Watershed IRWMP Plan Update	0	0	10,000	0	10,000
San Justo Zebra Mussel	0	0	25,000	0	25,000
SLDMWA (CVP related activities)	0	0	72,700	0	72,700
Total Contract Services Programs	\$0	\$0	\$117,700	\$0	\$117,700

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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Materials and Equipment					
Chemicals	\$0	\$2,550	\$87,500	\$0	\$90,050
Supplies	1,250	3,050	203,150	0	207,450
Tools Purchase	50	650	5,800	0	6,500
Equipment/Office Furn Purchase	3,900	3,000	50,850	0	57,750
Tools and Equipment Rental	700	8,850	10,800	0	20,350
Meters	0	0	76,500	0	76,500
Vehicle Maintenance	0	1,400	15,350	0	16,750
Vehicle Fuel	800	2,800	51,950	0	55,550
Equipment Maintenance	0	950	11,300	0	12,250
Total Materials and Equipment	<u>\$6,700</u>	<u>\$23,250</u>	<u>\$513,200</u>	<u>\$0</u>	<u>\$543,150</u>

San Benito County Water District
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Budget 2022-2023

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
General and Administrative					
Finance Charges	\$0	\$0	\$9,600	\$0	\$9,600
Dues and Fees	4,750	55,500	147,450	2,050	209,750
Postage	250	150	12,850	0	13,250
Subscriptions/Publications	100	50	1,250	0	1,400
Office Supplies	1,500	750	12,750	0	15,000
Communications	2,650	1,450	58,800	0	62,900
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	1,400	700	11,800	0	13,900
Conferences	800	400	6,750	0	7,950
Election Expense	15,000	0	0	0	15,000
Advertising/Public Information	450	700	6,400	0	7,550
Insurance	7,350	3,500	81,500	0	92,350
G&A Allocation	0	0	(32,600)	32,600	0
Total General and Administrative	<u>\$34,550</u>	<u>\$63,350</u>	<u>\$319,000</u>	<u>\$34,650</u>	<u>\$451,550</u>

San Benito County Water District
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Budget: Utilities

	Budget 2022-2023			Total
	District Admin	Zone 3	Zone 6	
Utilities - Power				
Utilities - District Office	2,350	1,200	20,000	23,550
Utilities - Pumping	0	0	112,000	112,000
Utilities - Transmission & Dist.	0	0	50,200	50,200
Utilities - Source of Supply	0	400	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	115,000	115,000
Utilities - Water Treatment Plant - West Hills	0	0	155,000	155,000
Utilities - Recycled Water Pumping	0	0	44,150	44,150
Utilities - Power Total	2,350	1,600	496,350	500,300
Utilities - Trash & Water				
Utilities - General & Admin.	550	250	4,600	5,400
Utilities - Disposal Fees	0	0	500	500
Utilities - Trash & Water Total	550	250	5,100	5,900
	2,900	1,850	501,450	506,200

San Benito County Water District
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Authorized Staffing

Dept.	Position	Budget FY 2018-2019	Budget FY 2019-2020	Budget FY 2020-2021	Budget FY 2021-2022	Budget FY 2022-2023
Adm/Fin	District Manager/Engineer	1	1	1	1	1
Adm/Fin	Assistant Manager	1	1	1	1	0
Adm/Fin	Manager, Admin, Finance, Business Services					1
Adm/Fin	Assistant General Manager					1
Eng	District Engineer					1
Eng	Deputy District Engineer	1	1	1	1	1
Eng	Assistant/Associate/Senior Engineer	1	1	1	1	1
Eng	Engineer/Technician	0	0	0	0	0
Eng	Water Resources Technician I / II	1	1	1	1	1
Adm/Fin	Supervising Accountant	1	1	1	0	0
Adm/Fin	Office Specialist I / II / III	2	2	2	2	2
Adm/Fin	Office Specialist III / Board Clerk	1	1	1	1	1
Adm/Fin	Accountant	0	0	0	0	0
Adm/Fin	Human Resource/Administrative Analyst	0.6	0.6	0.6	0.6	1
Adm/Fin	Finance Manager				1	1
WO	Water Programmer III	1	1	1	1	1
WO	Customer Account Specialist I / II / III	1	1	1	1	1
	Information/Controls System Supervisor	0	0	0	0	0
Eng	Electrical/Electronic Technician	1	1	1	1	1
O&M	Operations & Maintenance Supervisor			1	1	1
O&M	Operation/Maintenance Manager	1	1	1	1	1
O&M	Maintenance & Water Distribution Maintenance I / II / III	4 1/2	5 1/2	4 1/2	4 1/2	4 1/2
WC	WRA - Water Conservation Program Manager	1	1	1	1	1
WC	WRA - Water Service/Conservation Representative I / II	1/2	1/2	1/2	1/2	1/2
	Total Staffing	19.6	20.6	20.6	20.6	23.0
	Total Staffing w/o WRA	18.1	19.1	19.1	19.1	21.5