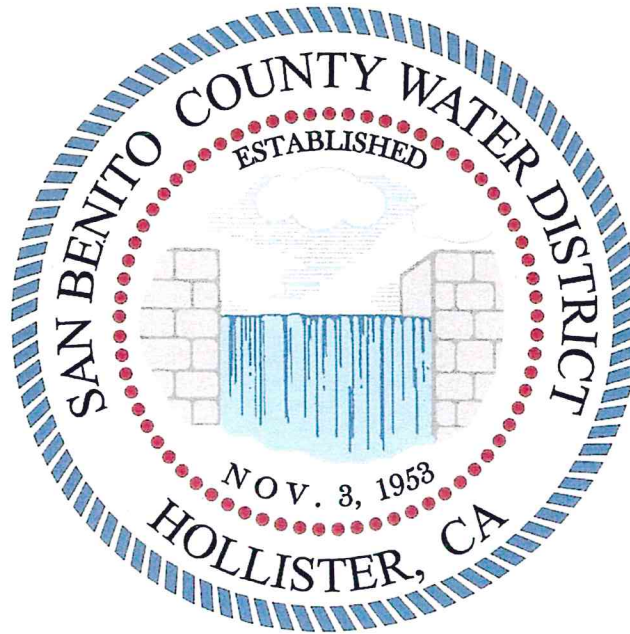


SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2023-2024



APPROVED MAY 31, 2023

San Benito County Water District
Fiscal Year 2023-2024
Final Budget
Board Approved - May 31 , 2023
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 *	174,893	386,426	11,078,036	77,965	11,717,320
	Adjustments to net income from operations					
	Depreciation and amortization	6,850	46,750	3,739,000	-	3,792,600
		-	-	-	-	-
	ADJUSTED NET INCOME FROM OPERATIONS	181,743	433,176	14,817,036	77,965	15,509,920
Source - SGMA / GSP	GSA ACTIVITY					
	GSP Development costs - (monitoring wells etc)	-	-	-	-	-
	GSP Development costs - Principal repayment to Zone 1 (estimate)	39,000	-	-	(39,000)	-
	Total GSA activity	39,000	-	-	(39,000)	-
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(268,398)	-	(268,398)
	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	-	-	(1,955,270)	-	(1,955,270)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Asset Replacement Reserve	(5,455)	(10,529)	(279,073)	-	(295,057)
	Contribution to Capital Improvement Reserve	-	(2,970)	(198,000)	-	(200,970)
	Contribution to Water Supply Revolving Reserve	-	-	(1,463,957)	-	(1,463,957)
	Contribution to Operating Reserve	(3,727)	(6,146)	(231,968)	-	(241,841)
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(420,474)	-	(420,474)
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(9,182)	(19,645)	(2,593,472)	-	(2,622,299)
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment & Rate Management Reserve	-	-	(7,230,530)	-	(7,230,530)
	Contribution to San Felipe Reach 1 Reserve	-	-	(2,830)	-	(2,830)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(659,420)	-	(659,420)
	Contribution to Reach 1 Major Repair and Replacement Reserve	-	-	(362,613)	-	(362,613)
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(8,255,393)	-	(8,255,393)
	Net operating income after transfers and contributions	211,561	413,531	2,012,901	38,965	2,676,958
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(100,649)	-	(100,649)
	Principal payment - CalPERS UAL Bond	(7,495)	(8,880)	(152,624)	-	(168,999)
	Principal Payment - USBR In- Basin Capital	-	-	(174,000)	-	(174,000)
	Total Balance sheet activity	(7,495)	(8,880)	(427,273)	-	(443,648)
Net Overall Activity		204,066	404,651	1,585,628	38,965	2,233,310

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

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

6/7/2023

	Budget 2023-2024				
	Zone 1	Zone 3	Zone 6	GSA	Total
Operating revenue:					
Water Sales	\$0	\$10,000	\$5,318,700	\$0	\$5,328,700
Water Service	40,350	0	371,850	500,500	912,700
Finished Water	0	0	7,647,350	0	7,647,350
Operating revenue	<u>40,350</u>	<u>10,000</u>	<u>13,337,900</u>	<u>500,500</u>	<u>13,888,750</u>
Operating expenses:					
Cost of water	0	0	2,774,250	0	2,774,250
Wages and employee related expenses	161,657	146,724	2,890,014	119,885	3,318,280
Contract services	45,300	119,100	5,481,050	297,450	5,942,900
Material and equipment	7,050	30,600	509,300	150	547,100
General and administrative	21,600	60,550	366,550	2,050	450,750
Utility expenses	3,000	1,850	668,800	0	673,650
Depreciation & Amortization	6,850	46,750	3,739,000	0	3,792,600
Total operating expenses	<u>245,457</u>	<u>405,574</u>	<u>16,428,964</u>	<u>419,535</u>	<u>17,499,530</u>
Operating income (loss)	<u>(205,107)</u>	<u>(395,574)</u>	<u>(3,091,064)</u>	<u>80,965</u>	<u>(3,610,780)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	43,700	84,500	1,045,900	7,300	1,181,400
Taxes and assessments	339,600	701,400	11,062,800	0	12,103,800
Other nonoperating revenues	0	0	197,900	0	197,900
Interest expense	(3,300)	(3,900)	(161,200)	(10,300)	(178,700)
Net nonoperating revenue (expenses)	<u>380,000</u>	<u>782,000</u>	<u>12,145,400</u>	<u>(3,000)</u>	<u>13,304,400</u>
Change in net assets	<u>174,893</u>	<u>386,426</u>	<u>9,054,336</u>	<u>77,965</u>	<u>9,693,620</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	840,600	0	840,600
Capacity rights revenue	0	0	1,183,100	0	1,183,100
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>174,893</u>	<u>386,426</u>	<u>11,078,036</u>	<u>77,965</u>	<u>11,717,320</u>

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

	Budget 2023-2024				
	Zone 1	Zone 3	Zone 6	GSA	Total
Operating Revenue					
Groundwater Charge	\$0	\$0	\$356,950	\$0	\$356,950
San Felipe	0	0	4,266,600	0	4,266,600
Power Charge	0	0	872,200	0	872,200
Transfers and Exchanges	0	10,000	0	0	10,000
Well Permit Fees	40,350	0	0	0	40,350
Groundwater Mgmt Fee	0	0	0	500,500	500,500
Finished Water	0	0	7,647,350	0	7,647,350
Recycled Water	0	0	174,900	0	174,900
Other	0	0	19,900	0	19,900
Total Operating Revenue	40,350	10,000	13,337,900	500,500	13,888,750
Non-operating Revenue					
Interest and investment revenue	43,700	84,500	1,045,900	7,300	1,181,400
Taxes and Assessments:					
General Purpose Tax	239,500	701,400	968,800	0	1,909,700
Zone Administration Tax	100,100	0	0	0	100,100
Land Only Tax	0	0	9,950,000	0	9,950,000
Standby and Availability	0	0	144,000	0	144,000
Other non-operating revenues:					
Other non-operating Revenues	0	0	197,900	0	197,900
Total non-operating revenue	383,300	785,900	12,306,600	7,300	13,483,100
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	840,600	0	840,600
Capacity rights revenue	0	0	1,183,100	0	1,183,100
Total capital related revenue/(expenses)	0	0	2,023,700	0	2,023,700
Total Revenue	\$423,650	\$795,900	\$27,668,200	\$507,800	\$29,395,550

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

	Budget 2023-2024				
	Zone 1	Zone 3	Zone 6	GSA	Total
Cost Of Water:					
USBR Contract Ag	\$0	\$0	\$428,750	\$0	\$428,750
USBR Contract M&I	0	0	210,550	0	210,550
USBR Rescheduled	0	0	10,800	0	10,800
CVP Facility O&M	0	0	285,500	0	285,500
San Felipe Reach 1	0	0	500,250	0	500,250
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	726,800	0	726,800
Restoration Charges	0	0	353,250	0	353,250
USBR Repayment Interest	0	0	70,050	0	70,050
USBR In Basin Capital Interest	0	0	51,750	0	51,750
Transfer, Exchanges & Other	0	0	134,550	0	134,550
Total Cost of Water	\$0	\$0	\$2,774,250	\$0	\$2,774,250

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

	Budget 2023-2024				
	Zone 1	Zone 3	Zone 6	GSA	Total
Wages and Employee Related Expenses					
Wages	\$133,881	\$123,685	\$2,458,687	\$103,917	\$2,820,170
Retirement	6,661	8,436	170,280	10,088	195,465
Medicare/SUI	5,030	3,733	71,150	2,989	82,902
Worker's Compensation	1,416	1,423	27,877	1,284	32,000
Employee Insurance	10,479	6,134	108,895	1,607	127,115
Training	1,000	800	13,200	0	15,000
Physical Exams and Drug Testing	250	100	2,000	0	2,350
Personal Equipment and Uniforms	50	550	9,600	0	10,200
Other	2,890	1,863	28,325	0	33,078
Total Wages and Employee Related Expenses	161,657	146,724	2,890,014	119,885	3,318,280

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

Budget 2023-2024

	Zone 1	Zone 3	Zone 6	GSA	Total
Contract Services					
Legal	\$9,000	\$4,500	\$121,500	\$0	\$135,000
Engineering	0	48,000	37,000	0	85,000
Accounting	4,900	2,450	41,650	0	49,000
General Consulting	2,200	1,600	48,700	262,000	314,500
Computer	19,900	11,900	288,450	0	320,250
Operations	900	20,500	326,000	35,450	382,850
Operations- Treatment Plants	0	0	3,494,300	0	3,494,300
Maintenance	6,600	29,250	1,001,150	0	1,037,000
Other	1,800	900	16,300	0	19,000
Program Consulting	0	0	106,000	0	106,000
Total Contract Services	\$45,300	\$119,100	\$5,481,050	\$297,450	\$5,942,900

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

	Budget 2023-2024				
	Zone 1	Zone 3	Zone 6	GSA	Total
Contract Services-Operations					
Source of Supply	\$0	\$0	\$0	\$20,000	\$20,000
Transmission and Distribution	0	0	23,000	0	23,000
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	162,300	0	162,300
Salt Management Plan- WRA	0	0	11,200	0	11,200
Stream Flow Measurement	0	17,400	79,100	0	96,500
Water Treatment Plant	0	0	3,494,300	0	3,494,300
Water Quality-Recycled Water	0	0	19,000	0	19,000
Total Contract Services-Operations	\$900	\$20,500	\$3,820,300	\$35,450	\$3,877,150

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

Budget 2023-2024

	<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
SLDMWA (CVP related activities)	0	0	36,000	0	36,000
IRWMP - Implementation Grant	0	0	50,000	0	50,000
Total Contract Services Programs	<u>\$0</u>	<u>\$0</u>	<u>\$106,000</u>	<u>\$0</u>	<u>\$106,000</u>

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

Budget 2023-2024

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Materials and Equipment					
Chemicals	\$0	\$2,950	\$87,500	\$0	\$90,450
Supplies	1,550	6,350	199,350	150	207,400
Tools Purchase	50	450	5,600	0	6,100
Equipment/Office Furn Purchase	3,900	3,500	54,350	0	61,750
Tools and Equipment Rental	700	12,350	12,800	0	25,850
Meters	0	0	72,050	0	72,050
Vehicle Maintenance	50	1,250	14,800	0	16,100
Vehicle Fuel	800	2,800	51,950	0	55,550
Equipment Maintenance	0	950	10,900	0	11,850
Total Materials and Equipment	<u>\$7,050</u>	<u>\$30,600</u>	<u>\$509,300</u>	<u>\$150</u>	<u>\$547,100</u>

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget

Budget 2023-2024

	Zone 1	Zone 3	Zone 6	GSA	Total
General and Administrative					
Finance Charges	\$0	\$0	\$9,600	\$0	\$9,600
Dues and Fees	4,900	48,600	154,850	2,050	210,400
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	2,750	4,800	52,350	0	59,900
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	1,900	950	16,300	0	19,150
Conferences	900	450	7,450	0	8,800
Advertising/Public Information	450	700	5,200	0	6,350
Insurance	8,550	3,950	91,500	0	104,000
Total General and Administrative	\$21,600	\$60,550	\$366,550	\$2,050	\$450,750

San Benito County Water District
Fiscal Year Budget 2023-2024
Final Budget
Board Approved - May 31, 2023

Budget: Utilities

Budget 2023-2024				
	District Admin	Zone 3	Zone 6	Total
Utilities - Power				
Utilities - District Office	2,450	1,250	20,850	24,550
Utilities - Pumping	0	0	217,000	217,000
Utilities - Transmission & Dist.	0	0	66,200	66,200
Utilities - Source of Supply	0	350	0	350
Utilities - Water Treatment Plant - Lessalt	0	0	165,000	165,000
Utilities - Water Treatment Plant - West Hills	0	0	150,000	150,000
Utilities - Recycled Water Pumping	0	0	44,150	44,150
Utilities - Power Total	2,450	1,600	663,200	667,250
Utilities - Trash & Water				
Utilities - General & Admin.	550	250	4,600	5,400
Utilities - Disposal Fees	0	0	1,000	1,000
Utilities - Trash & Water Total	550	250	5,600	6,400
	3,000	1,850	668,800	673,650

San Benito County Water District
FY Budget 2023-2024
Final Budget - Board Approved 5/31/23
Position Control List

Dept.	Position	Budget FY 2019-2020	Budget FY 2020-2021	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024
Adm/Fin	General Manager/Engineer (formerly AGM)	1	1	1	1	1
Adm/Fin	Assistant Manager	1	1	1	0	0
Adm/Fin	Manager, Admin, Finance, Business Services				1	1
Adm/Fin	Assistant General Manager (AGM)				1	0
Adm/Fin	Supervising Accountant	1	1	0	0	0
Adm/Fin	Office Specialist I / II / III	2	2	2	2	1
Adm/Fin	Accounting Technician (formerly OS)	0	0	0	0	1
Adm/Fin	Office Specialist III / Board Clerk	1	1	1	1	1
Adm/Fin	Accountant (formerly OS)	0	0	0	0	1
Adm/Fin	Human Resources/Administrative Analyst	0.6	0.6	0.6	1	1
Adm/Fin	Finance Manager			1	1	1
Adm/Fin	Information/Controls System Supervisor	0	0	0	0	0
	Admin/Fin Total	6.6	6.6	6.6	8.0	8.0
Eng	District Engineer				1	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
Eng	Electrical/Electronic Technician	1	1	1	1	1
	Eng Total	4.0	4.0	4.0	5.0	5.0
O&M	Operation/Maintenance Manager	1	1	1	1	1
O&M	Operations & Maintenance Supervisor (OMS to WDM)		1	1	1	0
O&M	Maintenance & Water Distribution Maintenance I / II / III	5.50	4.50	4.50	4.50	5.50
	O&M Total	6.5	6.5	6.5	6.5	6.50
WO	Water Programmer III	1	1	1	1	1
WO	Customer Account Specialist I / II / III	1	1	1	1	1
	WO Total	2.0	2.0	2.0	2.0	2.0
WC	WRA - Water Conservation Program Manager	1	1	1	1	1
WC	WRA - Water Service/Conservation Representative I / II	0.50	0.50	0.50	0.50	0.50
	WO Total	1.5	1.5	1.5	1.5	1.5
	Total Staffing	20.60	20.60	20.60	23.00	23.00
	Total Staffing w/o WRA	19.10	19.10	19.10	21.50	21.50