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

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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	40,350	3,500	7,137,250	496,900	**7,678,000**
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	283,635	354,514	14,227,344	455,610	**15,321,103**
Operating income (loss)	(243,285)	(351,014)	(7,090,094)	41,290	**(7,643,103)**
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)	321,600	634,300	9,881,100	(18,000)	**10,819,000**
Change in net assets	78,315	283,286	2,791,006	23,290	**3,175,897**
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**
End of year	**78,315**	**283,286**	**4,814,706**	**23,290**	**5,199,597**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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	**187,335**	**156,814**	**3,088,694**	**123,510**	**3,556,353**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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	**$45,300**	**$63,100**	**$4,367,900**	**$297,450**	**$4,773,750**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	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	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
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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	**$6,700**	**$23,250**	**$513,200**	**$0**	**$543,150**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

	Budget 2022-2023				
	Zone 1	**Zone 3**	**Zone 6**	**GSA**	**Total**
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	**$34,550**	**$63,350**	**$319,000**	**$34,650**	**$451,550**

San Benito County Water District
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022

Budget: Utilities

	Budget 2022-2023			
	District Admin	Zone 3	Zone 6	Total
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**
Utlities - 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
Fiscal Year Budget 2022-2023
Final Budget
Board Approved - June 29, 2022
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**