

SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2016-2017



APPROVED JUNE 29, 2016

San Benito County Water District
Fiscal Year Budget 2016-2017
Budget Activity
June 8, 2016
Net Operating Income after Transfers and Contributions

REVISED 6/15/16

		Zone 1	Zone 3	Zone 6	Zone 104	Total
Source - Budget Profit and Loss	NET INCOME FROM OPERATIONS *	54,836	110,422	2,355,091	11,370	* 2,531,719
	Adjustments to net income from operations					
	Depreciation	4,700	39,800	1,084,517	1,400	1,130,417
	Amortization- CVP Water Rights Payment	-	-	335,150	-	335,150
	Amortization- Reach 1 Improvements	-	-	322,550	-	322,550
	Grant revenue in support of Recycled Water Project and Hollister Urban Area Project	-	-	(1,067,058)	-	(1,067,058)
	Repayment of advance for construction of new well (collected thru Property Tax Assessment)	-	-	-	(12,156)	(12,156)
	HUA Rate Stabilizaion credit (funded by prior undesignated reserves)	-	-	1,000,000	-	1,000,000
	ADJUSTED NET INCOME FROM OPERATIONS	59,536	150,222	4,030,250	614	4,240,622
OTHER TRANSFERS / PAYMENTS						
Source- Hollister Urban Area Project Agreement	Principal payment - City National Loan			(210,971)		(210,971)
	Transfer to Undesignated Reserves (25%)			(421,718)		(421,718)
	Transfer to USBR Contract Repayment - Restricted Reserve (75%)			(1,265,153)		(1,265,153)
	TOTAL TRANSFERS TO UNDESIGNATED, RESTRICTED RESERVE AND LOANS	-	-	(1,897,842)	-	(1,897,842)
TRANSFERS TO DESIGNATED RESERVES						
Source- Board Approved Designation Policy	Contribution to Capital Replacement Reserve	(3,267)	(4,288)	(255,018)	-	(262,573)
	Contribution to Capital Improvement Reserve	-	-	(334,453)	-	(334,453)
	Contribution to Water Supply Revolving Reserve	-	-	(32,400)	-	(32,400)
	Contribution to Operating Reserve	(3,054)	(2,524)	(533,485)	-	(539,063)
	Contribution to Retiree Medical Reserve	(1,956)	(2,487)	(47,058)	-	(51,501)
TOTAL TRANSFERS TO DESIGNATED RESERVES	(8,277)	(9,299)	(1,202,414)	-	(1,219,990)	
TRANSFERS TO RESTRICTED RESERVES						
Source- Board Approved Restriction Policy	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(75,181)	-	(75,181)
	Contribution to San Felipe Reach 1 Reserve	-	-	(2,175)	-	(2,175)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(192,279)	-	(192,279)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	(667,127)	-	(667,127)
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(936,762)	-	(936,762)
	Net operating income after transfers and contributions	51,259	140,923	(6,768)	614	186,028

* Includes interest portion of the CVP Amendatory Contract

San Benito County Water District
Fiscal Year Budget 2016-2017
Final Budget

Budget 2016-2017

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Operating revenue:					
Water Sales	\$0	\$3,000	\$2,573,195	\$19,900	\$2,596,095
Water Service	15,000	0	250,050	0	265,050
Finished Water	0	0	2,047,400	0	2,047,400
Operating revenue	<u>\$15,000</u>	<u>\$3,000</u>	<u>\$4,870,645</u>	<u>\$19,900</u>	<u>\$4,908,545</u>
Operating expenses:					
Cost of water	0	0	4,965,300	100	4,965,400
Wages and employee related expenses	111,654	106,623	2,305,410	10,180	2,533,867
Contract services	26,550	106,950	1,557,000	4,750	1,695,250
Material and equipment	2,750	13,650	178,450	2,050	196,900
General and administrative	29,310	37,655	214,685	1,450	283,100
Utility expenses	2,200	1,400	398,100	1,250	402,950
Depreciation & Amortization	4,700	39,800	1,419,667	1,400	1,465,567
Total operating expenses	<u>177,164</u>	<u>306,078</u>	<u>11,038,612</u>	<u>21,180</u>	<u>11,543,034</u>
Operating income (loss)	<u>(162,164)</u>	<u>(303,078)</u>	<u>(6,167,967)</u>	<u>(1,280)</u>	<u>(6,634,489)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	6,200	13,500	131,250	0	150,950
Taxes and assessments	190,000	400,000	6,277,000	13,150	6,880,150
Other nonoperating revenues	23,100	0	186,050	0	209,150
Grant revenue	0	0	1,067,058	0	1,067,058
Interest expense	0	0	(167,900)	(500)	(168,400)
Other nonoperating expenses	(2,300)	0	0	0	(2,300)
Net nonoperating revenue (expenses)	<u>217,000</u>	<u>413,500</u>	<u>7,493,458</u>	<u>12,650</u>	<u>8,136,608</u>
Change in net assets	<u>54,836</u>	<u>110,422</u>	<u>1,325,491</u>	<u>11,370</u>	<u>1,502,119</u>
Capital Related Revenue/Expenses:					
Capacity rights interest	0	0	1,128,300	0	1,128,300
Capacity rights revenue	0	0	901,300	0	901,300
Rate stabilization credit	0	0	(1,000,000)	0	(1,000,000)
Total Capital Related Revenue/Expenses	<u>0</u>	<u>0</u>	<u>1,029,600</u>	<u>0</u>	<u>1,029,600</u>
End of year	<u><u>54,836</u></u>	<u><u>110,422</u></u>	<u><u>2,355,091</u></u>	<u><u>11,370</u></u>	<u><u>2,531,719</u></u>

San Benito County Water District
Fiscal Year Budget 2016-2017
Final Budget

Budget 2016-2017

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Operating Revenue					
Groundwater Charge	\$0	\$0	\$250,050	\$0	\$250,050
San Felipe	0	0	1,093,700	0	1,093,700
Power Charge	0	0	559,345	0	559,345
Transfers and Exchanges	0	3,000	760,000	0	763,000
Well Permit Fees	15,000	0	0	0	15,000
Finished Water	0	0	2,047,400	0	2,047,400
Recycled Water	0	0	155,150	0	155,150
Residential Service & Demand Charge	0	0	0	19,700	19,700
Other	0	0	5,000	200	5,200
Total Operating Revenue	15,000	3,000	4,870,645	19,900	4,908,545
Non-operating Revenue					
Interest and investment revenue	6,200	13,500	131,250	0	150,950
Taxes and Assessments:					
General Purpose Tax	135,000	400,000	530,000	0	1,065,000
Zone Administration Tax	55,000	0	0	0	55,000
Land Only Tax	0	0	5,600,000	0	5,600,000
Standby and Availability	0	0	147,000	0	147,000
Assessment-Water System	0	0	0	13,150	13,150
Other non-operating revenues:					
Rents and Leases	23,100	0	0	0	23,100
Other non-operating Revenues	0	0	186,050	0	186,050
Grants	0	0	1,067,058	0	1,067,058
Total non-operating revenue	219,300	413,500	7,661,358	13,150	8,307,308
Total Revenue	\$234,300	\$416,500	\$12,532,003	\$33,050	\$13,215,853

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	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Cost Of Water:					
USBR Ag	\$0	\$0	\$1,020,300	\$0	\$1,020,300
USBR M&I	0	0	1,512,000	0	1,512,000
USBR Voluntary Payment	0	0	125,000	0	125,000
CVP Facility O&M	0	0	479,250	0	479,250
San Felipe Reach 1	0	0	705,250	0	705,250
San Felipe Unit O&M	0	0	2,000	0	2,000
Restoration - AG	0	0	167,700	0	167,700
Restoration - M&I	0	0	461,350	0	461,350
USBR Repayment Interest	0	0	472,450	0	472,450
Transfer, Exchanges & Other	0	0	20,000	100	20,100
Total Cost of Water	\$0	\$0	\$4,965,300	\$100	\$4,965,400

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Budget 2016-2017

	<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	\$85,017	\$81,316	\$1,752,128	\$10,180	\$1,928,641
Retirement	14,919	15,356	309,980	0	340,255
Medicare/SUI	3,886	3,057	62,101	0	69,044
Worker's Compensation	1,308	1,367	29,325	0	32,000
Employee Insurance	3,720	2,428	86,492	0	92,640
Training	400	350	9,250	0	10,000
Physical Exams and Drug Testing	200	100	1,550	0	1,850
Personal Equipment and Uniforms	50	400	6,300	0	6,750
Other	2,154	2,250	48,284	0	52,688
Total Wages and Employee Related Expenses	<u>111,654</u>	<u>106,624</u>	<u>2,305,410</u>	<u>10,180</u>	<u>2,533,868</u>

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	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Contract Services					
Legal	\$6,000	\$13,000	\$82,000	\$0	\$101,000
Engineering	0	0	7,000	0	7,000
Accounting	2,800	1,400	23,700	0	27,900
General Consulting	2,000	20,550	54,950	0	77,500
Computer	13,250	7,000	168,600	0	188,850
Operations	450	47,450	932,850	4,250	985,000
Maintenance	2,050	7,550	72,150	500	82,250
Other	0	0	1,000	0	1,000
Program Consulting	0	10,000	214,750	0	224,750
Total Contract Services	<u>\$26,550</u>	<u>\$106,950</u>	<u>\$1,557,000</u>	<u>\$4,750</u>	<u>\$1,695,250</u>

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	<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	\$7,900	\$4,250	\$12,150
General and Administrative	450	200	3,800	0	4,450
Water Quality-Grdwtr and Surface Water	0	1,250	11,250	0	12,500
Water Conservation-WRA	0	0	92,500	0	92,500
Water Conservation-On Farm Surveys	0	0	2,200	0	2,200
Salt Management Plan- WRA	0	0	18,900	0	18,900
Stream Flow Measurement	0	46,000	46,000	0	92,000
Water Treatment Plant	0	0	739,100	0	739,100
Recycled Water	0	0	11,200	0	11,200
Total Contract Services-Operations	\$450	\$47,450	\$932,850	\$4,250	\$985,000

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	<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	\$50,000	\$0	\$50,000
Hernandez Res Operation Mgmt Plan	0	10,000	0	0	10,000
USBR Water Management Plan	0	0	15,000	0	15,000
Delta Issues Participation	0	0	16,700	0	16,700
SLDMWA (CVP related activities)	0	0	73,050	0	73,050
IRWMP - HUA Implementation Grant	0	0	50,000	0	50,000
Recycled Water Grant	0	0	10,000	0	10,000
Total Contract Services Programs	\$0	\$10,000	\$214,750	\$0	\$224,750

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	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Materials and Equipment					
Chemicals	\$0	\$3,200	\$9,150	\$1,000	\$13,350
Supplies	250	700	58,150	1,050	60,150
Tools Purchase	0	200	2,350	0	2,550
Equipment/Office Furn Purchase	1,000	500	10,550	0	12,050
Tools and Equipment Rental	1,100	6,550	11,400	0	19,050
Meters	0	0	29,700	0	29,700
Vehicle Maintenance	0	1,100	9,950	0	11,050
Vehicle Fuel	400	1,400	26,200	0	28,000
Equipment Maintenance	0	0	21,000	0	21,000
Total Materials and Equipment	<u>\$2,750</u>	<u>\$13,650</u>	<u>\$178,450</u>	<u>\$2,050</u>	<u>\$196,900</u>

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Budget 2016-2017

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
General and Administrative					
Finance Charges	\$0	\$0	\$7,800	\$0	\$7,800
Dues and Fees	4,900	31,900	96,550	550	133,900
Postage	200	150	10,400	0	10,750
Subscriptions/Publications	50	0	450	0	500
Office Supplies	1,500	750	12,750	0	15,000
Communications	1,250	1,100	18,650	0	21,000
General Business Expense	250	150	2,300	0	2,700
Travel and Mileage	500	250	4,250	0	5,000
Conferences	150	50	1,200	0	1,400
Election Expense	13,500	0	0	0	13,500
Advertising/Public Information	50	250	2,300	0	2,600
Insurance	7,050	3,100	58,800	0	68,950
Rural System Allocation	(90)	(45)	(765)	900	0
Total General and Administrative	<u>\$29,310</u>	<u>\$37,655</u>	<u>\$214,685</u>	<u>\$1,450</u>	<u>\$283,100</u>

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Budget: Utilities

Budget 2016-2017					
District Admin	Zone 3	Zone 6	Zone 104	Total	
Utilities - Power					
Utilities - District Office	1,850	950	15,750	0	18,550
Utilities - Pumping	0	0	138,350	0	138,350
Utilities - Transmission & Dist.	0	0	43,600	1,250	44,850
Utilities - Source of Supply	0	250	0	0	250
Utilities - Water Treatment Plant	0	0	147,600	0	147,600
Utilities - Recycled Water Pumping	0	0	49,050	0	49,050
Utilities - Power Total	1,850	1,200	394,350	1,250	398,650
Utilities - Trash & Water					
Utilities - General & Admin.	350	200	3,250	0	3,800
Utilities - Disposal Fees	0	0	500	0	0
Utilities - Trash & Water Total	350	200	3,750	0	3,800
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	2,200	1,400	398,100	1,250	402,950

San Benito County Water District
 Fiscal Year Budget 2016-2017
 Final Budget
 Authorized Staffing

Position	Budget FY 2013/2014	Budget FY 2014/2015	Budget FY 2015/2016	Budget FY 2016-2017
District Manager/Engineer	1	1	1	1
Assistant Manager	1	1	1	1
Deputy District Engineer	1	1	1	1
Assistant/Associate/Senior Engineer	0	1	1	1
Engineer/Technician	1	0	0	0
Water Resources Technician I / II	1	1	1	1
Supervising Accountant	1	1	1	1
Office Specialist I / II / III	3	3	3	3
Human Resource/Administrative Analyst	1/2	1/2	1/2	1/2
Water Programmer I / II/III	2	2	2	2
Information/Controls System Supervisor	1	1	1	0
Electrical/Electronic Technician	1	1	1	1
Operation/Maintenance Manager	1	1	1	1
Maintenance & Water Distribution Maintenance I / II / III	4 1/2	4 1/2	4 1/2	4 1/2
WRA - Water Conservation Program Manager	1	1	1	1
WRA - Water Service/Conservation Representative I / II	1/2	1/2	1/2	1/2
Total Staffing	20 1/2	20 1/2	20 1/2	19 1/2
Total Staffing w/o WRA	19	19	19	18