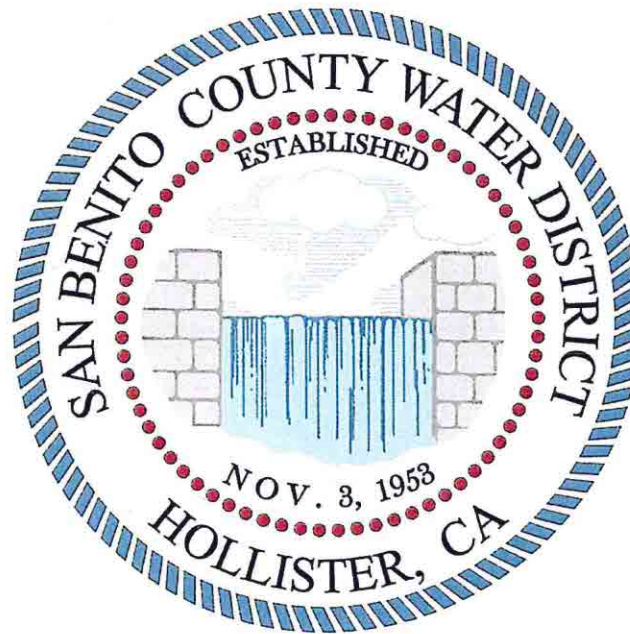


SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2019-2020



APPROVED JUNE 26, 2019

San Benito County Water District
Fiscal Year 2019-2020
Final Budget
Board Approved - 6/26/2019
Net Operating Income after Transfers and Contributions

Revised 6/25/2019

		Based on budget (as presented)				
		Zone 1	Zone 3	Zone 6	Zone 104	Total
Source - Budget Profit and Loss	NET INCOME FROM OPERATIONS *	416,710	207,947	6,597,436	(16,550)	7,205,543
	Adjustments to net income from operations					
	Depreciation and amortization	5,800	40,800	2,926,600	1,400	2,974,600
		-	-	-	-	-
	ADJUSTED NET INCOME FROM OPERATIONS	422,510	248,747	9,524,036	(15,150)	10,180,143
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(236,272)	-	(236,272)
	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	-	-	(1,923,144)	-	(1,923,144)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(6,009)	(159,589)	(288,387)	-	(453,985)
	Contribution to Capital Improvement Reserve	-	(30,169)	(584,495)	(967)	(615,631)
	Contribution to Water Supply Revolving Reserve	-	-	(328,918)	-	(328,918)
	Contribution to Operating Reserve	(6,461)	(6,178)	(451,121)	-	(463,760)
	Contribution to Retiree Medical Reserve	(12,204)	(17,372)	(261,969)	(2,106)	(293,651)
	Contribution to SGMA Development Reserve	(315,000)	-	-	-	(315,000)
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(1,000,000)	-	(1,000,000)
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(339,674)	(213,308)	(2,914,890)	(3,073)	(3,470,944)
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(2,287,774)	-	(2,287,774)
	Contribution to San Felipe Reach 1 Reserve	-	-	(12,139)	-	(12,139)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(582,077)	-	(582,077)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	(730,525)	-	(730,525)
		TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(3,612,515)	-
	Net operating income after transfers and contributions	82,836	35,439	1,073,487	(18,223)	1,173,539
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(88,602)	-	(88,602)
	Total Balance sheet activity	-	-	(88,602)	-	(88,602)
Net Overall Activity		82,836	35,439	984,885	(18,223)	1,084,937

* Includes interest portion of the CVP Amendatory Contract

San Benito County Water District
Fiscal Year Budget 2019-2020
Final Budget

6/28/2019

Budget 2019-2020

	<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	\$4,687,018	\$21,350	\$4,711,868
Water Service	39,350	0	397,250	0	436,600
Finished Water	0	0	5,449,100	0	5,449,100
Operating revenue	<u>\$39,350</u>	<u>\$3,500</u>	<u>\$10,533,368</u>	<u>\$21,350</u>	<u>\$10,597,568</u>
Operating expenses:					
Cost of water	0	0	3,785,600	100	3,785,700
Wages and employee related expenses	135,100	127,608	2,688,467	13,450	2,964,625
Contract services	32,150	113,950	3,654,150	19,050	3,819,300
Material and equipment	3,300	15,550	359,950	0	378,800
General and administrative	16,190	54,595	278,665	2,950	352,400
Utility expenses	2,300	1,500	675,650	950	680,400
Depreciation & Amortization	5,800	40,800	2,926,600	1,400	2,974,600
Total operating expenses	<u>194,840</u>	<u>354,003</u>	<u>14,369,082</u>	<u>37,900</u>	<u>14,955,825</u>
Operating income (loss)	<u>(155,490)</u>	<u>(350,503)</u>	<u>(3,835,714)</u>	<u>(16,550)</u>	<u>(4,358,257)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	34,250	90,250	755,600	0	880,100
Taxes and assessments	225,450	468,200	7,537,600	0	8,231,250
Other nonoperating revenues	0	0	196,000	0	196,000
Grant revenue	315,000	0	58,500	0	373,500
Interest expense	0	0	(138,250)	0	(138,250)
Other nonoperating expenses	(2,500)	0	0	0	(2,500)
Net nonoperating revenue (expenses)	<u>572,200</u>	<u>558,450</u>	<u>8,409,450</u>	<u>0</u>	<u>9,540,100</u>
Change in net assets	<u>416,710</u>	<u>207,947</u>	<u>4,573,736</u>	<u>(16,550)</u>	<u>5,181,843</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	1,005,200	0	1,005,200
Capacity rights revenue	0	0	1,018,500	0	1,018,500
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>416,710</u></u>	<u><u>207,947</u></u>	<u><u>6,597,436</u></u>	<u><u>(16,550)</u></u>	<u><u>7,205,543</u></u>

San Benito County Water District
Fiscal Year Budget 2019-2020
Final Budget

Budget 2019-2020

	<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	\$390,250	\$0	\$390,250
San Felipe	0	0	3,717,350	0	3,717,350
Power Charge	0	0	569,268	0	569,268
Transfers and Exchanges	0	3,500	306,500	0	310,000
Well Permit Fees	39,350	0	0	0	39,350
Finished Water	0	0	5,449,100	0	5,449,100
Recycled Water	0	0	73,200	0	73,200
Residential Service & Demand Charge	0	0	0	21,000	21,000
Other	0	0	27,700	350	28,050
Total Operating Revenue	39,350	3,500	10,533,368	21,350	10,597,568
Non-operating Revenue					
Interest and investment revenue	34,250	90,250	755,600	0	880,100
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	196,000	0	196,000
Grants	315,000	0	58,500	0	373,500
Total non-operating revenue	574,700	558,450	8,547,700	0	9,680,850
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	1,005,200	0	1,005,200
Capacity rights revenue	0	0	1,018,500	0	1,018,500
Total capital related revenue/(expenses)	0	0	2,023,700	0	2,023,700
Total Revenue	\$614,050	\$561,950	\$21,104,768	\$21,350	\$22,302,118

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget 2019-2020

	<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	\$777,900	\$0	\$777,900
USBR Contract M&I	0	0	117,150	0	117,150
USBR Voluntary Payment	0	0	141,050	0	141,050
USBR Rescheduled	0	0	46,400	0	46,400
CVP Facility O&M	0	0	575,900	0	575,900
San Felipe Reach 1	0	0	516,700	0	516,700
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	654,200	0	654,200
Restoration Charges	0	0	352,250	0	352,250
USBR Repayment Interest	0	0	311,850	0	311,850
Transfer, Exchanges & Other	0	0	290,200	100	290,300
Total Cost of Water	\$0	\$0	\$3,785,600	\$100	\$3,785,700

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget
Budget 2019-2020

	<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	\$99,650	\$95,933	\$2,076,967	\$13,450	\$2,286,000
Retirement	17,400	18,300	344,450	0	380,150
Medicare/SUI	4,200	3,300	66,200	0	73,700
Worker's Compensation	1,500	1,600	32,950	0	36,050
Employee Insurance	9,350	5,275	94,250	0	108,875
Training	600	450	17,550	0	18,600
Physical Exams and Drug Testing	250	100	1,900	0	2,250
Personal Equipment and Uniforms	50	450	7,900	0	8,400
Other	2,100	2,200	46,300	0	50,600
Total Wages and Employee Related Expenses	<u>135,100</u>	<u>127,608</u>	<u>2,688,467</u>	<u>13,450</u>	<u>2,964,625</u>

San Benito County Water District
Fiscal Year Budget 2019-2020
Final Budget

Budget 2019-2020

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Contract Services					
Legal	\$6,600	\$13,300	\$96,100	\$1,350	\$117,350
Engineering	0	12,000	20,000	0	32,000
Accounting	4,750	2,350	40,350	0	47,450
General Consulting	2,500	27,500	107,500	0	137,500
Computer	13,800	9,200	213,800	0	236,800
Operations	650	44,950	264,350	17,100	327,050
Operations- Treatment Plants	0	0	2,347,100	0	2,347,100
Maintenance	3,350	1,400	304,050	600	309,400
Other	500	250	5,250	0	6,000
Program Consulting	0	3,000	255,650	0	258,650
Total Contract Services	<u>\$32,150</u>	<u>\$113,950</u>	<u>\$3,654,150</u>	<u>\$19,050</u>	<u>\$3,819,300</u>

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget 2019-2020

	<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	\$29,650	\$17,100	\$46,750
General and Administrative	650	350	5,550	0	6,550
Water Quality-Grdwtr and Surface Water	0	2,200	19,800	0	22,000
Water Conservation-WRA	0	0	93,850	0	93,850
Water Conservation-On Farm Surveys	0	0	1,100	0	1,100
Salt Management Plan- WRA	0	0	23,800	0	23,800
Stream Flow Measurement	0	42,400	63,600	0	106,000
Water Treatment Plant	0	0	2,347,100	0	2,347,100
Recycled Water	0	0	27,000	0	27,000
Total Contract Services-Operations	\$650	\$44,950	\$2,611,450	\$17,100	\$2,674,150

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget 2019-2020

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Contract Services-Program Consulting					
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	50,000	0	50,000
San Justo Zebra Mussel	0	0	25,000	0	25,000
Urban Water Management Plan Update	0	0	33,300	0	33,300
SLDMWA (CVP related activities)	0	0	27,350	0	27,350
IRWMP - HUA Implementation Grant	0	0	65,000	0	65,000
Total Contract Services Programs	\$0	\$3,000	\$255,650	\$0	\$258,650

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget 2019-2020

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Zone 104</u>	<u>Total</u>
Materials and Equipment					
Chemicals	\$0	\$2,350	\$17,150	\$0	\$19,500
Supplies	700	1,450	183,750	0	185,900
Tools Purchase	50	150	3,900	0	4,100
Equipment/Office Furn Purchase	1,300	3,300	49,450	0	54,050
Tools and Equipment Rental	750	5,400	10,500	0	16,650
Meters	0	0	35,200	0	35,200
Vehicle Maintenance	50	1,200	10,900	0	12,150
Vehicle Fuel	450	1,700	32,100	0	34,250
Equipment Maintenance	0	0	17,000	0	17,000
Total Materials and Equipment	<u>\$3,300</u>	<u>\$15,550</u>	<u>\$359,950</u>	<u>\$0</u>	<u>\$378,800</u>

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget 2019-2020

	<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	\$8,650	\$0	\$8,650
Dues and Fees	4,100	47,850	115,650	1,550	169,150
Postage	200	100	10,900	0	11,200
Subscriptions/Publications	100	50	800	0	950
Office Supplies	1,500	750	12,750	0	15,000
Communications	2,250	1,450	42,100	0	45,800
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	900	450	7,650	0	9,000
Conferences	550	300	4,700	0	5,550
Advertising/Public Information	300	500	5,600	300	6,700
Insurance	6,100	3,050	68,350	0	77,500
Rural System Allocation	(110)	(55)	(935)	1,100	0
Total General and Administrative	<u>\$16,190</u>	<u>\$54,595</u>	<u>\$278,665</u>	<u>\$2,950</u>	<u>\$352,400</u>

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget

Budget: Utilities

Budget 2019-2020					
District Admin	Zone 3	Zone 6	Zone 104	Total	
Utilities - Power					
Utilities - District Office	1,950	950	16,400	0	19,300
Utilities - Pumping	0	0	283,250	0	283,250
Utilities - Transmission & Dist.	0	0	54,650	950	55,600
Utilities - Source of Supply	0	350	0	0	350
Utilities - Water Treatment Plant - Lessalt	0	0	168,000	0	168,000
Utilities - Water Treatment Plant - West Hills	0	0	129,000	0	129,000
Utilities - Recycled Water Pumping	0	0	20,000	0	20,000
Utilities - Power Total	1,950	1,300	671,300	950	675,500
Utilities - Trash & Water					
Utilities - General & Admin.	350	200	3,850	0	4,400
Utilities - Disposal Fees	0	0	500	0	500
Utilities - Trash & Water Total	350	200	4,350	0	4,900
	2,300	1,500	675,650	950	680,400

San Benito County Water District
 Fiscal Year Budget 2019-2020
 Final Budget
 Authorized Staffing

Corrected
 6/20/2019

Position	Budget FY 2015/2016	Budget FY 2016-2017	Budget FY 2017-2018	Budget FY 2018-2019	Budget FY 2019-2020
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	3	1	2	2
Office Specialist III / Board Clerk			1	1	1
Accountant			1	0	0
Human Resource/Administrative Analyst	1/2	1/2	1/2	.6	.6
Water Programmer III	2	2	1	1	1
Customer Account Specialist I / II / III			1	1	1
Information/Controls System Supervisor	1	0	0	0	0
Electrical/Electronic Technician	1	1	1	1	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	4 1/2	5 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	20 1/2	19 1/2	19 1/2	19.6	20.6
Total Staffing w/o WRA	19	18	18	18.1	19.1