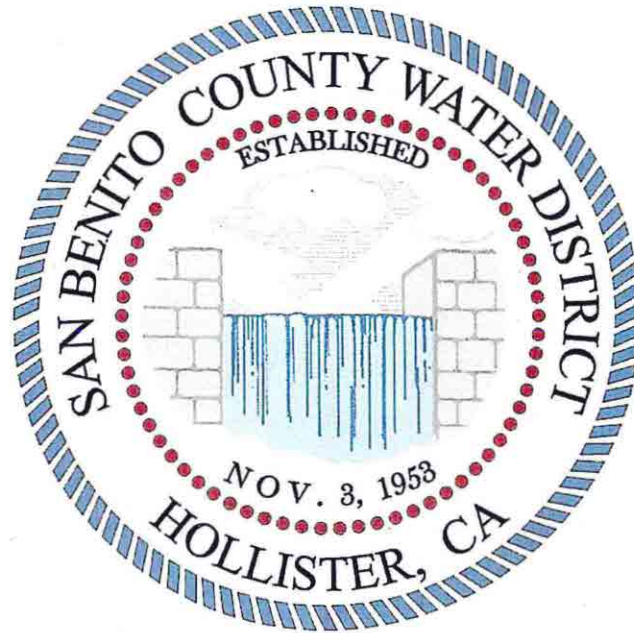


SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET Fiscal Year 2021-2022



APPROVED JULY 28, 2021

San Benito County Water District
Fiscal Year 2021-2022
Final Budget
Board Approved - July 28, 2021
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 *	70,164	219,259	4,225,333	1,090,988	5,605,744
	Adjustments to net income from operations					
	Depreciation and amortization	6,250	42,550	3,539,350	-	3,588,150
	ADJUSTED NET INCOME FROM OPERATIONS	76,414	261,809	7,764,683	1,090,988	9,193,894
Source - SGMA / GSP	GSA ACTIVITY					
	GSP Development costs - (monitoring wells etc)	-	-	-	(1,267,950)	(1,267,950)
	GSP Development costs - Principal repayment to Zone 1	57,345	-	-	(57,345)	-
	Total GSA activity	57,345	-	-	(1,325,295)	(1,267,950)
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(251,823)	-	(251,823)
	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	-	-	(1,938,695)	-	(1,938,695)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(4,781)	(7,722)	(254,870)	-	(267,373)
	Contribution to Capital Improvement Reserve	-	(17,140)	(131,695)	-	(148,835)
	Contribution to Water Supply Revolving Reserve	-	-	(973,398)	-	(973,398)
	Contribution to Operating Reserve	(9,845)	(6,550)	(39,657)	-	(56,052)
	Contribution to Retiree Medical Reserve	-	-	-	-	-
	Contribution to SGMA Development Reserve	-	-	-	-	-
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(358,066)	-	(358,066)
TOTAL TRANSFERS TO DESIGNATED RESERVES	(14,626)	(31,412)	(1,757,686)	-	(1,803,724)	
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(2,677,527)	-	(2,677,527)
	Contribution to San Felipe Reach 1 Reserve	-	-	(2,780)	-	(2,780)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(540,189)	-	(540,189)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	(640,700)	-	(640,700)
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(3,861,196)	-	(3,861,196)
Net operating income after transfers and contributions	119,133	230,397	207,106	(234,307)	322,329	
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(94,434)	-	(94,434)
	Principal payment - CalPERS UAL Bond	(11,100)	(11,100)	(199,800)	-	(222,000)
	Principal Payment - USBR In- Basin Capital	-	-	(171,000)	-	(171,000)
Total Balance sheet activity	(11,100)	(11,100)	(465,234)	-	(487,434)	
Net Overall Activity		108,033	219,297	(258,128)	(234,307)	(165,105)

San Benito County Water District
Fiscal Year Budget 2021-2022
Final Budget

7/29/2021

Budget 2021-2022

	<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	\$1,889,700	\$0	\$1,893,200
Water Service	37,650	0	431,950	525,950	995,550
Finished Water	0	0	5,320,850	0	5,320,850
Operating revenue	<u>\$37,650</u>	<u>\$3,500</u>	<u>\$7,642,500</u>	<u>\$525,950</u>	<u>\$8,209,600</u>
Operating expenses:					
Cost of water	0	0	2,399,100	0	2,399,100
Wages and employee related expenses	171,686	149,641	2,899,167	176,312	3,396,806
Contract services	58,350	107,450	4,679,700	236,900	5,082,400
Material and equipment	4,550	21,550	387,750	0	413,850
General and administrative	19,550	46,150	319,250	2,050	387,000
Utility expenses	2,550	1,650	551,600	0	555,800
Depreciation & Amortization	6,250	42,550	3,539,350	0	3,588,150
Total operating expenses	<u>262,936</u>	<u>368,991</u>	<u>14,775,917</u>	<u>415,262</u>	<u>15,823,106</u>
Operating income (loss)	<u>(225,286)</u>	<u>(365,491)</u>	<u>(7,133,417)</u>	<u>110,688</u>	<u>(7,613,506)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	28,100	22,900	292,200	0	343,200
Taxes and assessments	270,500	565,000	8,930,000	0	9,765,500
Other nonoperating revenues	0	0	199,250	0	199,250
Grant revenue	0	0	87,400	1,000,000	1,087,400
Interest expense	(3,150)	(3,150)	(173,800)	(19,700)	(199,800)
Net nonoperating revenue (expenses)	<u>295,450</u>	<u>584,750</u>	<u>9,335,050</u>	<u>980,300</u>	<u>11,195,550</u>
Change in net assets	<u>70,164</u>	<u>219,259</u>	<u>2,201,633</u>	<u>1,090,988</u>	<u>3,582,044</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	922,100	0	922,100
Capacity rights revenue	0	0	1,101,600	0	1,101,600
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>70,164</u></u>	<u><u>219,259</u></u>	<u><u>4,225,333</u></u>	<u><u>1,090,988</u></u>	<u><u>5,605,744</u></u>

San Benito County Water District
Fiscal Year Budget 2021-2022
Final Budget

Budget 2021-2022

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Operating Revenue					
Groundwater Charge	\$0	\$0	\$413,550	\$0	\$413,550
San Felipe	0	0	1,552,950	0	1,552,950
Power Charge	0	0	227,850	0	227,850
Transfers and Exchanges	0	3,500	0	0	3,500
Well Permit Fees	37,650	0	0	0	37,650
Groundwater Mgmt Fee	0	0	0	525,950	525,950
Finished Water	0	0	5,320,850	0	5,320,850
Recycled Water	0	0	98,900	0	98,900
Other	0	0	28,400	0	28,400
Total Operating Revenue	37,650	3,500	7,642,500	525,950	8,209,600
Non-operating Revenue					
Interest and investment revenue	28,100	22,900	292,200	0	343,200
Taxes and Assessments:					
General Purpose Tax	190,000	565,000	775,000	0	1,530,000
Zone Administration Tax	80,500	0	0	0	80,500
Land Only Tax	0	0	8,010,000	0	8,010,000
Standby and Availability	0	0	145,000	0	145,000
Other non-operating revenues:					
Other non-operating Revenues	0	0	199,250	0	199,250
Grants	0	0	87,400	1,000,000	1,087,400
Total non-operating revenue	298,600	587,900	9,508,850	1,000,000	11,395,350
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	922,100	0	922,100
Capacity rights revenue	0	0	1,101,600	0	1,101,600
Total capital related revenue/(expenses)	0	0	2,023,700	0	2,023,700
Total Revenue	\$336,250	\$591,400	\$19,175,050	\$1,525,950	\$21,628,650

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<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	\$26,700	\$0	\$26,700
USBR Contract M&I	0	0	115,050	0	115,050
CVP Facility O&M	0	0	182,150	0	182,150
San Felipe Reach 1	0	0	414,450	0	414,450
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	116,200	0	116,200
Restoration Charges	0	0	96,450	0	96,450
USBR Repayment Interest	0	0	195,100	0	195,100
USBR In Basin Capital Interest	0	0	54,950	0	54,950
Transfer, Exchanges & Other	0	0	1,196,050	0	1,196,050
Total Cost of Water	\$0	\$0	\$2,399,100	\$0	\$2,399,100

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Wages and Employee Related Expenses					
Wages	\$128,232	\$113,526	\$2,204,847	\$176,312	\$2,622,917
Retirement	17,297	17,198	332,206	0	366,701
Medicare/SUI	4,806	3,547	70,246	0	78,599
Worker's Compensation	1,700	1,590	32,710	0	36,000
Employee Insurance	11,761	6,507	115,436	0	133,704
Training	650	450	14,300	0	15,400
Physical Exams and Drug Testing	400	200	3,200	0	3,800
Personal Equipment and Uniforms	50	550	8,950	0	9,550
Other	6,790	6,073	117,272	0	130,135
Total Wages and Employee Related Expenses	<u><u>171,686</u></u>	<u><u>149,641</u></u>	<u><u>2,899,167</u></u>	<u><u>176,312</u></u>	<u><u>3,396,806</u></u>

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services					
Legal	\$15,200	\$17,600	\$194,200	\$0	\$227,000
Engineering	0	10,500	58,000	0	68,500
Accounting	5,300	2,650	45,050	0	53,000
General Consulting	14,050	10,650	304,900	92,700	422,300
Computer	17,700	8,450	251,800	0	277,950
Operations	900	45,500	272,650	144,200	463,250
Operations- Treatment Plants	0	0	2,739,750	0	2,739,750
Maintenance	3,750	11,400	472,750	0	487,900
Other	1,450	700	13,250	0	15,400
Program Consulting	0	0	327,350	0	327,350
Total Contract Services	<u>\$58,350</u>	<u>\$107,450</u>	<u>\$4,679,700</u>	<u>\$236,900</u>	<u>\$5,082,400</u>

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<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	\$128,750	\$128,750
Transmission and Distribution	0	0	33,150	0	33,150
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	105,000	0	105,000
Salt Management Plan- WRA	0	0	12,500	0	12,500
Stream Flow Measurement	0	42,400	63,600	0	106,000
Water Treatment Plant	0	0	2,739,750	0	2,739,750
Water Quality-Recycled Water	0	0	27,000	0	27,000
Total Contract Services-Operations	\$900	\$45,500	\$3,012,400	\$144,200	\$3,203,000

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services-Program Consulting					
Hollister Conduit Corrosion	\$0	\$0	\$26,000	\$0	\$26,000
San Justo Workplan	0	0	20,000	0	20,000
USBR Water Management Plan	0	0	90,000	0	90,000
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	65,350	0	65,350
IRWMP - Implementation Grant	0	0	91,000	0	91,000
Total Contract Services Programs	\$0	\$0	\$327,350	\$0	\$327,350

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Materials and Equipment					
Chemicals	\$0	\$2,850	\$42,650	\$0	\$45,500
Supplies	1,200	2,050	203,200	0	206,450
Tools Purchase	50	150	3,900	0	4,100
Equipment/Office Furn Purchase	2,000	3,700	22,250	0	27,950
Tools and Equipment Rental	700	8,850	7,600	0	17,150
Meters	0	0	45,350	0	45,350
Vehicle Maintenance	0	800	10,100	0	10,900
Vehicle Fuel	600	1,950	36,900	0	39,450
Equipment Maintenance	0	1,200	15,800	0	17,000
Total Materials and Equipment	\$4,550	\$21,550	\$387,750	\$0	\$413,850

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget 2021-2022

	<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	4,950	38,450	125,450	2,050	170,900
Postage	250	150	13,300	0	13,700
Subscriptions/Publications	100	50	1,100	0	1,250
Office Supplies	1,500	750	12,750	0	15,000
Communications	2,650	1,450	54,550	0	58,650
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	1,600	800	13,550	0	15,950
Conferences	800	400	6,600	0	7,800
Advertising/Public Information	350	600	5,000	0	5,950
Insurance	7,050	3,350	74,900	0	85,300
Total General and Administrative	<u>\$19,550</u>	<u>\$46,150</u>	<u>\$319,250</u>	<u>\$2,050</u>	<u>\$387,000</u>

San Benito County Water District
 Fiscal Year Budget 2021-2022
 Final Budget

Budget: Utilities

	Budget 2021-2022			
District Admin	Zone 3	Zone 6	Total	
Utilities - Power				
Utilities - District Office	2,050	1,000	17,200	20,250
Utilities - Pumping	0	0	130,200	130,200
Utilities - Transmission & Dist.	0	0	42,200	42,200
Utilities - Source of Supply	0	400	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	151,200	151,200
Utilities - Water Treatment Plant - West Hills	0	0	156,700	156,700
Utilities - Recycled Water Pumping	0	0	49,050	49,050
Utilities - Power Total	2,050	1,400	546,550	550,000
Utilities - Trash & Water				
Utilities - General & Admin.	500	250	4,550	5,300
Utilities - Disposal Fees	0	0	500	500
Utilities - Trash & Water Total	500	250	5,050	5,800
	2,550	1,650	551,600	555,800

San Benito County Water District
Fiscal Year Budget 2021-2022
Final Budget
Authorized Staffing

Dept.	Position	Budget FY 2017-2018	Budget FY 2018-2019	Budget FY 2019-2020	Budget FY 2020-2021	Budget FY 2021-2022
Adm/Fin	District Manager/Engineer	1	1	1	1	1
Adm/Fin	Assistant Manager	1	1	1	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
Adm/Fin	Supervising Accountant	1	1	1	1	0
Adm/Fin	Office Specialist I / II / III	1	2	2	2	2
Adm/Fin	Office Specialist III / Board Clerk	1	1	1	1	1
Adm/Fin	Accountant	1	0	0	0	0
Adm/Fin	Human Resource/Administrative Analyst	1/2	0.6	0.6	0.6	0.6
Adm/Fin	Finance Manager					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
O&M	Operation/Maintenance Manager	1	1	1	1	1
O&M	Maintenance & Water Distribution Maintenance I / II / III	4 1/2	4 1/2	5 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 1/2	19.6	20.6	20.6	20.6
	Total Staffing w/o WRA	18	18.1	19.1	19.1	19.1