

SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET **Fiscal Year 2024-2025**



APPROVED SEPTEMBER 10, 2024

San Benito County Water District
 Fiscal Year 2024-2025
 Final Budget
 Board Approved - September 10, 2024
 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 *	123,367	349,300	2,317,208	336,697	3,126,572
	Adjustments to net income from operations					
	Depreciation and amortization	7,000	46,600	3,742,650	-	3,796,250
		-	-	-	-	-
	ADJUSTED NET INCOME FROM OPERATIONS	130,367	395,900	6,059,858	336,697	6,922,822
Source - SGMA / GSP	GSA ACTIVITY					
	GSP Development costs - (monitoring wells etc)	-	-	-	-	-
	GSP Development costs - Principal repayment to Zone 1	39,681	-	-	(39,681)	-
	Total GSA activity	39,681	-	-	(39,681)	-
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(277,101)	-	(277,101)
	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	-	-	(1,963,973)	-	(1,963,973)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(7,973)	209,668	-	-	201,695
	Contribution to Capital Improvement Reserve	-	-	2,660,878	-	2,660,878
	Contribution to Water Supply Revolving Reserve	-	-	(773,957)	-	(773,957)
	Contribution to Operating Reserve	(22,006)	(44,353)	(807,388)	-	(873,747)
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	-	-	-
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(29,979)	165,315	1,079,533	-	1,214,869
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(4,052,934)	-	(4,052,934)
	Contribution to San Felipe Reach 1 Reserve	-	-	(23,287)	-	(23,287)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(722,779)	-	(722,779)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	650,914	-	650,914
	Contribution to Reliability Charge M&I	-	-	(969,867)	-	(969,867)
		TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(4,148,087)	-
	Net operating income after transfers and contributions	140,069	561,215	1,027,331	297,016	2,025,631
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(103,899)	-	(103,899)
	Principal payment - CalPERS UAL Bond	(7,717)	(9,144)	(157,139)	-	(174,000)
	Principal Payment - USBR In- Basin Capital	-	-	(178,000)	-	(178,000)
	Total Balance sheet activity	(7,717)	(9,144)	(439,038)	-	(455,899)
	Net Overall Activity	132,352	552,071	588,293	297,016	1,569,732

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	Budget 2024-2025				
	Zone 1	Zone 3	Zone 6	GSA	Total
Operating revenue:					
Water Sales	\$0	\$10,000	\$4,537,900	\$0	\$4,547,900
Water Service	19,350	0	256,750	510,400	786,500
Finished Water	0	0	8,575,350	0	8,575,350
Other Operating	0	0	0	0	0
Operating revenue	19,350	10,000	13,370,000	510,400	13,909,750
Operating expenses:					
Cost of water	0	0	4,110,200	0	4,110,200
Wages and employee related expenses	190,133	162,350	2,987,642	173,253	3,513,378
Contract services	50,900	256,550	5,002,000	145,450	5,454,900
Material and equipment	4,550	28,650	648,650	150	682,000
General and administrative	67,900	65,050	388,150	2,050	523,150
Utility expenses	3,000	1,900	706,150	0	711,050
Depreciation & Amortization	7,000	46,600	3,742,650	0	3,796,250
Total operating expenses	323,483	561,100	17,585,442	320,903	18,790,928
Operating income (loss)	(304,133)	(551,100)	(4,215,442)	189,497	(4,881,178)
Nonoperating revenue (expenses):					
Interest and investment revenues	78,550	187,350	1,426,500	156,300	1,848,700
Investment gain or loss	0	0	0	0	0
Taxes and assessments	352,000	716,700	11,818,200	0	12,886,900
Other nonoperating revenues	0	0	209,000	0	209,000
Grant revenue	0	0	8,800,000	0	8,800,000
Interest expense	(3,050)	(3,650)	(144,700)	(9,100)	(160,500)
Other nonoperating expenses	0	0	0	0	0
Net nonoperating revenue (expenses)	427,500	900,400	22,109,000	147,200	23,584,100
Change in net assets	123,367	349,300	17,893,558	336,697	18,702,922
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	784,400	0	784,400
Capacity rights revenue	0	0	1,239,250	0	1,239,250
Grant related expenses	0	0	(17,600,000)	0	(17,600,000)
Total Capital related revenue/(expenses)	0	0	(15,576,350)	0	(15,576,350)
End of year	123,367	349,300	2,317,208	336,697	3,126,572

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	Budget 2024-2025				
	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Operating Revenue					
Groundwater Charge	\$0	\$0	\$241,150	\$0	\$241,150
San Felipe	0	0	3,858,350	0	3,858,350
Power Charge	0	0	546,350	0	546,350
Transfers and Exchanges	0	10,000	0	0	10,000
Well Permit Fees	19,350	0	0	0	19,350
Groundwater Mgmt Fee	0	0	0	510,400	510,400
Finished Water	0	0	8,575,350	0	8,575,350
Recycled Water	0	0	121,200	0	121,200
Other	0	0	27,600	0	27,600
Total Operating Revenue	<u>19,350</u>	<u>10,000</u>	<u>13,370,000</u>	<u>510,400</u>	<u>13,909,750</u>
Non-operating Revenue					
Interest and investment revenue	78,550	187,350	1,426,500	156,300	1,848,700
Taxes and Assessments:					
General Purpose Tax	248,400	716,700	1,002,900	0	1,968,000
Zone Administration Tax	103,600	0	0	0	103,600
Land Only Tax	0	0	10,671,300	0	10,671,300
Standby and Availability	0	0	144,000	0	144,000
Other non-operating revenues:					
Other non-operating Revenues	0	0	209,000	0	209,000
Grants	0	0	8,800,000	0	8,800,000
Total non-operating revenue	<u>430,550</u>	<u>904,050</u>	<u>22,253,700</u>	<u>156,300</u>	<u>23,744,600</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	784,400	0	784,400
Capacity rights revenue	0	0	1,239,250	0	1,239,250
Total capital related revenue/(expenses)	<u>0</u>	<u>0</u>	<u>2,023,650</u>	<u>0</u>	<u>2,023,650</u>
Total Revenue	<u>\$449,900</u>	<u>\$914,050</u>	<u>\$37,647,350</u>	<u>\$666,700</u>	<u>\$39,678,000</u>

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Budget 2024-2025

	<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	\$393,700	\$0	\$393,700
USBR Contract M&I	0	0	154,950	0	154,950
CVP Facility O&M	0	0	626,600	0	626,600
San Felipe Reach 1	0	0	452,400	0	452,400
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	532,450	0	532,450
Restoration Charges	0	0	391,900	0	391,900
USBR Repayment Interest	0	0	10,450	0	10,450
USBR In Basin Capital Interest	0	0	48,250	0	48,250
Transfer, Exchanges & Other	0	0	1,497,500	0	1,497,500
Total Cost of Water	\$0	\$0	\$4,110,200	\$0	\$4,110,200

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Budget 2024-2025					
	Zone 1	Zone 3	Zone 6	GSA	Total
Wages and Employee Related Expenses					
Wages	\$161,407	\$138,761	\$2,546,965	\$157,285	\$3,004,418
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	2,000	1,300	21,700	0	25,000
Physical Exams and Drug Testing	200	100	1,500	0	1,800
Personal Equipment and Uniforms	50	600	10,950	0	11,600
Other	2,890	1,863	28,325	0	33,078
Total Wages and Employee Related Expenses	190,133	162,350	2,987,642	173,253	3,513,378

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	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services					
Legal	\$8,300	\$4,150	\$200,550	\$0	\$213,000
Engineering	0	138,000	12,000	0	150,000
Accounting	4,700	2,350	49,950	0	57,000
General Consulting	12,200	5,600	148,900	100,000	266,700
Computer	19,900	11,950	297,300	0	329,150
Operations	900	22,550	317,850	45,450	386,750
Operations- Treatment Plants	0	0	3,499,300	0	3,499,300
Maintenance	3,100	71,050	359,450	0	433,600
Other	1,800	900	16,300	0	19,000
Program Consulting	0	0	100,400	0	100,400
Total Contract Services	\$50,900	\$256,550	\$5,002,000	\$145,450	\$5,454,900

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	Zone 1	Zone 3	Zone 6	GSA	Total
Contract Services-Operations					
Source of Supply	\$0	\$1,800	\$0	\$30,000	\$31,800
Transmission and Distribution	0	0	31,300	0	31,300
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	155,800	0	155,800
Salt Management Plan- WRA	0	0	6,500	0	6,500
Stream Flow Measurement	0	17,650	79,100	0	96,750
Water Treatment Plant	0	0	3,499,300	0	3,499,300
Water Quality-Recycled Water	0	0	13,750	0	13,750
Total Contract Services-Operations	\$900	\$22,550	\$3,817,150	\$45,450	\$3,886,050

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	Budget 2024-2025				
	Zone 1	Zone 3	Zone 6	GSA	Total
Contract Services-Program Consulting					
San Justo Workplan	\$0	\$0	\$10,000	\$0	\$10,000
USBR Water Management Plan	0	0	14,400	0	14,400
San Justo Zebra Mussel	0	0	25,000	0	25,000
SLDMWA (CVP related activities)	0	0	36,000	0	36,000
Water Supply Master Plan Update - District	0	0	15,000	0	15,000
Total Contract Services Programs	\$0	\$0	\$100,400	\$0	\$100,400

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	<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	\$97,500	\$0	\$100,450
Supplies	1,850	8,850	275,600	150	286,450
Tools Purchase	50	1,250	7,700	0	9,000
Equipment/Office Furn Purchase	1,150	1,550	56,700	0	59,400
Tools and Equipment Rental	700	8,850	12,800	0	22,350
Meters	0	0	119,600	0	119,600
Vehicle Maintenance	0	1,450	15,850	0	17,300
Vehicle Fuel	800	2,800	51,950	0	55,550
Equipment Maintenance	0	950	10,950	0	11,900
Total Materials and Equipment	<u>\$4,550</u>	<u>\$28,650</u>	<u>\$648,650</u>	<u>\$150</u>	<u>\$682,000</u>

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Budget 2024-2025

	<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	5,050	51,800	156,800	2,050	215,700
Postage	250	250	13,600	0	14,100
Subscriptions/Publications	150	50	1,600	0	1,800
Office Supplies	1,500	750	12,750	0	15,000
Communications	2,750	5,450	52,350	0	60,550
General Business Expense	300	150	2,450	0	2,900
Travel and Mileage	2,450	1,200	20,700	0	24,350
Conferences	1,100	550	9,850	0	11,500
Election Expense	45,000	0	0	0	45,000
Advertising/Public Information	450	700	5,200	0	6,350
Insurance	8,900	4,150	103,250	0	116,300
Total General and Administrative	<u>\$67,900</u>	<u>\$65,050</u>	<u>\$388,150</u>	<u>\$2,050</u>	<u>\$523,150</u>

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Budget: Utilities

	Budget 2024-2025			
	Zone 1	Zone 3	Zone 6	Total
Utilities - Power				
Utilities - District Office	2,450	1,250	20,850	24,550
Utilities - Pumping	0	0	112,000	112,000
Utilities - Transmission & Dist.	0	0	66,200	66,200
Utilities - Source of Supply	0	400	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	225,000	225,000
Utilities - Water Treatment Plant - West Hills	0	0	215,000	215,000
Utilities - Recycled Water Pumping	0	0	49,000	49,000
Utilities - Power Total	2,450	1,650	688,050	692,150
Utilities - Trash & Water				
Utilities - General & Admin.	550	250	4,600	5,400
Utilities - Disposal Fees	0	0	13,500	13,500
Utilities - Trash & Water Total	550	250	18,100	18,900
	3,000	1,900	706,150	711,050

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 Position Control List

Dept.	Position	Budget FY 2020-2021	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025
Adm/EMG	General Manager/Engineer (formerly AGM)	1	1	1	1	1
Adm/EMG	Assistant Manager	1	1	0	0	0
Adm/EMG	Manager, Admin, Finance, Business Services			1	1	1
Adm/EMG	Assistant General Manager (AGM)			1	0	0
Adm/MCP	Supervising Accountant	1	0	0	1	1
Adm/SEIU	Office Specialist I / II / III	2	2	2	1	1
Adm/SEIU	Accounting Technician (formerly OS)	0	0	0	1	1
Adm/SEIU	Office Specialist III / Board Clerk	1	1	1	1	1
Adm/MCP	Accountant (formerly OS)	0	0	0	1	1
Adm/MCP	Human Resources/Administrative Analyst	0.6	0.6	1	1	1
Adm/MCP	Finance Manager		1	1	0	0
Adm/MCP	Information/Controls System Supervisor	0	0	0	0	0
	Admin/Fin Total	6.6	6.6	8.0	8.0	8.0
Eng/EMG	District Engineer			1	1	1
Eng/MCP	Deputy District Engineer	1	1	1	1	1
Eng/MCP	Assistant/Associate/Senior Engineer	1	1	1	1	1
Eng/SEIU	Engineer/Technician	0	0	0	0	0
Eng/SEIU	Water Resources Technician I / II	1	1	1	1	1
Eng/SEIU	Electrical/Electronic Technician	1	1	1	1	1
	Eng Total	4.0	4.0	5.0	5.0	5.0
O&M/MCP	Operation/Maintenance Manager	1	1	1	1	1
O&M/SEIU	Operations & Maintenance Supervisor (OMS to WDM)	1	1	1	0	0
O&M/SEIU	Maintenance & Water Distribution Maintenance I / II / III	4.50	4.50	4.50	5.50	5.50
	O&M Total	6.5	6.5	6.5	6.50	6.50
WO/SEIU	Water Programmer III	1	1	1	1	1
WO/SEIU	Customer Account Specialist I / II / III	1	1	1	1	1
	WO Total	2.0	2.0	2.0	2.0	2.0
WC/MCP	WRA - Water Conservation Program Manager	1	1	1	1	1
WC/SEIU	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	23.00	23.00	23.00
	Total Staffing w/o WRA	19.10	19.10	21.50	21.50	21.50