

SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2025-2026



APPROVED MAY 28, 2025

San Benito County Water District
 Fiscal Year 2025-2026
 Final Budget
 Board Meeting - May 28, 2025
 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 *	200,075	434,263	7,978,448	429,650	9,042,436
	Adjustments to net income from operations					
	Depreciation and amortization	6,550	47,850	4,067,450	-	4,121,850
	ADJUSTED NET INCOME FROM OPERATIONS	206,625	482,113	12,045,898	429,650	13,164,286
Source - SGMA / GSP	GSA ACTIVITY					
	GSP Development costs - (monitoring wells etc)	-	-	-	-	-
	GSP Development costs - Principal repayment to Zone 1	40,871	-	-	(40,871)	-
	Total GSA activity	40,871	-	-	(40,871)	-
Source- Hollister Urban Area Project Agreement	OTHER TRANSFERS / PAYMENTS					
	Principal payment - City National Loan	-	-	(283,805)	-	(283,805)
	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	-	-	(1,970,677)	-	(1,970,677)
Source-Board Approved Designation Policy	TRANSFERS TO DESIGNATED RESERVES					
	Contribution to Capital Replacement Reserve	(8,262)	(21,019)	(142,347)	-	(171,628)
	Contribution to Capital Improvement Reserve	-	-	64,080	-	64,080
	Contribution to Water Supply Revolving Reserve	-	-	(211,652)	-	(211,652)
	Contribution to Operating Reserve	(27,043)	(57,101)	(2,847,545)	-	(2,931,690)
	Contribution to Expanded Pacheco Reservoir Reserve	-	-	(62,974)	-	(62,974)
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(35,305)	(78,121)	(3,200,438)	-	(3,313,864)
Source- Board Approved Restriction Policy	TRANSFERS TO RESTRICTED RESERVES					
	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(4,560,862)	-	(4,560,862)
	Contribution to San Felipe Reach 1 Reserve	-	-	(23,741)	-	(23,741)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(748,960)	-	(748,960)
	Contribution to Reach 1 Major Repair and Maintenance Reserve	-	-	260,310	-	260,310
	Contribution to Reliability Charge M&I	-	-	(910,000)	-	(910,000)
		TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(5,073,253)	-
	Net operating income after transfers and contributions	212,191	403,992	1,801,530	388,779	2,806,492
Balance Sheet Activity	OTHER					
	Principal payment - City National Loan (Recycled Water Project)	-	-	(106,412)	-	(106,412)
	Principal payment - CalPERS UAL Bond	(7,939)	(9,406)	(161,655)	-	(179,000)
	Principal Payment - USBR In- Basin Capital	-	-	(181,000)	-	(181,000)
	Total Balance sheet activity	(7,939)	(9,406)	(449,067)	-	(466,412)
Net Overall Activity		204,252	394,586	1,352,463	388,779	2,340,080

San Benito County Water District
Fiscal Year Budget 2025-2026
Final Budget

5/29/2025

	Budget 2025-2026				
	Zone 1	Zone 3	Zone 6	GSA	Total
Operating revenue:					
Water Sales	\$0	\$10,000	\$3,966,150	\$0	\$3,976,150
Water Service	27,750	0	295,700	533,000	856,450
Finished Water	0	0	9,352,950	0	9,352,950
Operating revenue	<u>27,750</u>	<u>10,000</u>	<u>13,614,800</u>	<u>533,000</u>	<u>14,185,550</u>
Operating expenses:					
Cost of water	0	0	4,486,700	0	4,486,700
Wages and employee related expenses	161,475	173,687	3,237,782	0	3,572,944
Contract services	52,200	150,550	6,155,600	135,000	6,493,350
Material and equipment	4,650	36,150	927,820	150	968,770
General and administrative	31,550	71,750	478,600	2,050	583,950
Utility expenses	3,250	2,000	790,600	0	795,850
Depreciation & Amortization	6,550	47,850	4,067,450	0	4,121,850
Total operating expenses	<u>259,675</u>	<u>481,987</u>	<u>20,144,552</u>	<u>137,200</u>	<u>21,023,414</u>
Operating income (loss)	<u>(231,925)</u>	<u>(471,987)</u>	<u>(6,529,752)</u>	<u>395,800</u>	<u>(6,837,864)</u>
Nonoperating revenue (expenses):					
Interest and investment revenues	75,150	164,900	2,611,000	41,800	2,892,850
Taxes and assessments	359,700	744,700	12,311,700	0	13,416,100
Other nonoperating revenues	0	0	179,550	0	179,550
Grant revenue	0	0	11,500,000	0	11,500,000
Interest expense	(2,850)	(3,350)	(127,750)	(7,950)	(141,900)
Net nonoperating revenue (expenses)	<u>432,000</u>	<u>906,250</u>	<u>26,474,500</u>	<u>33,850</u>	<u>27,846,600</u>
Change in net assets	<u>200,075</u>	<u>434,263</u>	<u>19,944,748</u>	<u>429,650</u>	<u>21,008,736</u>
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	734,750	0	734,750
Capacity rights revenue	0	0	1,288,950	0	1,288,950
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>200,075</u>	<u>434,263</u>	<u>21,968,448</u>	<u>429,650</u>	<u>23,032,436</u>

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

	Budget 2025-2026				
	Zone 1	Zone 3	Zone 6	GSA	Total
End of Year before Grant and Bond Activity	200,075	434,263	21,968,448	429,650	23,032,436
Grant/ Bond Related Activity					
Grant Related Expenses			(30,500,000)		(30,500,000)
Use of Bond Proceeds			19,000,000		19,000,000
First Bond Payment			(2,490,000)		(2,490,000)
End of Year	200,075	434,263	7,978,448	429,650	9,042,436

San Benito County Water District
Fiscal Year Budget 2025-2026
Final Budget

Budget 2025-2026					
	Zone 1	Zone 3	Zone 6	GSA	Total
Operating Revenue					
Groundwater Charge	\$0	\$0	\$285,100	\$0	\$285,100
San Felipe	0	0	3,351,850	0	3,351,850
Power Charge	0	0	488,200	0	488,200
Transfers and Exchanges	0	10,000	0	0	10,000
Well Permit Fees	27,750	0	0	0	27,750
Groundwater Mgmt Fee	0	0	0	533,000	533,000
Finished Water	0	0	9,352,950	0	9,352,950
Recycled Water	0	0	109,100	0	109,100
Other	0	0	27,600	0	27,600
Total Operating Revenue	27,750	10,000	13,614,800	533,000	14,185,550
Non-operating Revenue					
Interest and investment revenue	75,150	164,900	2,611,000	41,800	2,892,850
Taxes and Assessments:					
General Purpose Tax	251,200	744,700	1,049,500	0	2,045,400
Zone Administration Tax	108,500	0	0	0	108,500
Land Only Tax	0	0	11,121,500	0	11,121,500
Standby and Availability	0	0	140,700	0	140,700
Other non-operating revenues:					
Other non-operating Revenues	0	0	179,550	0	179,550
Grants	0	0	11,500,000	0	11,500,000
Total non-operating revenue	434,850	909,600	26,602,250	41,800	27,988,500
Capital related revenue/ (expenses):					
Capacity rights interest	0	0	734,750	0	734,750
Capacity rights revenue	0	0	1,288,950	0	1,288,950
Total capital related revenue/(expenses)	0	0	2,023,700	0	2,023,700
Total Revenue	\$462,600	\$919,600	\$42,240,750	\$574,800	\$44,197,750

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget 2025-2026

	<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	\$314,650	\$0	\$314,650
USBR Contract M&I	0	0	166,950	0	166,950
USBR Rescheduled	0	0	35,350	0	35,350
CVP Facility O&M	0	0	927,000	0	927,000
San Felipe Reach 1	0	0	658,700	0	658,700
San Felipe Unit O&M	0	0	2,000	0	2,000
Direct Power & other power	0	0	435,350	0	435,350
Restoration Charges	0	0	404,550	0	404,550
USBR In Basin Capital Interest	0	0	44,650	0	44,650
Transfer, Exchanges & Other	0	0	1,497,500	0	1,497,500
Total Cost of Water	\$0	\$0	\$4,486,700	\$0	\$4,486,700

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget 2025-2026					
	Zone 1	Zone 3	Zone 6	GSA	Total
Wages and Employee Related Expenses					
Wages	\$135,821	\$146,139	\$2,809,711	\$0	\$3,091,671
Retirement	6,275	8,366	194,520	0	209,161
Medicare/SUI	4,716	7,951	69,514	0	82,181
Worker's Compensation	1,700	3,400	28,900	0	34,000
Employee Insurance	6,557	3,728	58,283	0	68,568
Training	2,300	1,450	30,550	0	34,300
Physical Exams and Drug Testing	200	100	1,750	0	2,050
Personal Equipment and Uniforms	100	650	12,200	0	12,950
Other	3,806	1,903	32,354	0	38,063
Total Wages and Employee Related Expenses	161,475	173,687	3,237,782	0	3,572,944

**San Benito County Water District
FY Budget 2025-26
Final Budget
Position Control List**

Dept.	Position	Budget FY 2021-2022	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-26
Adm/EMG	General Manager/Engineer (formerly AGM)	1	1	1	1	1
Adm/EMG	Assistant Manager	1	0	0	0	0
Adm/EMG	Manager, Admin, Finance, Business Services	0	1	0.5	0	0
Adm/EMG	Assistant General Manager (AGM)	0	1	0.5	1	1
Adm/MCP	Supervising Accountant	0	0	1	1	1
Adm/SEIU	Office Specialist I / II / III	2	2	1	1	1
Adm/SEIU	Accounting Technician (formerly OS)	0	0	1	1	1
Adm/SEIU	Executive Secretary / Board Clerk	1	1	1	1	1
Adm/MCP	Accountant I / II (formerly OS)	0	0	1	1	1
	Temporary Part-Time Clerical					
Adm/MCP	Finance Manager	1	1	0	0	0
Adm/MCP	Information/Controls System Supervisor	0	0	0	0	0
	Admin/Fin Total	6.6	8.0	8.0	8.0	8.0
Eng/EMG	District Engineer	0	1	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	Engineering Summer Intern					
Eng/SEIU	Water Resources Technician I / II	1	1	1	1	1
Eng/SEIU	Electrical/Electronic Technician	1	1	1	1	0
	Eng Total	4.0	5.0	5.0	5.0	4.0
O&M/MCP	Operation/Maintenance Manager	1	1	1	1	1
	Water Distribution/Maintenance I / II / III					
O&M/SEIU	Maintenance & Water Distribution Maintenance I / II / III	4.50	4.50	5.50	5.50	5.50
Eng/SEIU	Electrical/Electronic Technician	0	0	0	0	1
	O&M Total	6.5	6.5	6.5	6.5	7.5
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
	WRA - Water Conservation Intern					
	WO Total	1.5	1.5	1.5	1.5	1.5
	Total Staffing	20.60	23.00	23.00	23.00	23.00
	Total Staffing w/o WRA	19.10	21.50	21.50	21.50	21.50

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget 2025-2026

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>GSA</u>	<u>Total</u>
Contract Services					
Legal	\$8,700	\$4,350	\$123,950	\$0	\$137,000
Engineering	0	3,000	207,000	0	210,000
Accounting	6,450	3,250	64,850	0	74,550
General Consulting	9,200	4,100	124,400	100,000	237,700
Computer	23,850	14,200	343,450	0	381,500
Operations	900	23,400	317,700	35,000	377,000
Operations- Treatment Plants	0	0	4,238,500	0	4,238,500
Maintenance	3,100	98,250	581,200	0	682,550
Other	0	0	1,000	0	1,000
Program Consulting	0	0	153,550	0	153,550
Total Contract Services	<u>\$52,200</u>	<u>\$150,550</u>	<u>\$6,155,600</u>	<u>\$135,000</u>	<u>\$6,493,350</u>

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget 2025-2026

	<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	1,950	9,800	336,670	150	348,570
Tools Purchase	50	200	6,450	0	6,700
Equipment/Office Furn Purchase	1,150	5,550	44,300	0	51,000
Tools and Equipment Rental	700	12,400	12,750	0	25,850
Meters	0	0	351,400	0	351,400
Vehicle Maintenance	0	1,500	17,050	0	18,550
Vehicle Fuel	800	2,800	51,950	0	55,550
Equipment Maintenance	0	950	9,750	0	10,700
Total Materials and Equipment	<u>\$4,650</u>	<u>\$36,150</u>	<u>\$927,820</u>	<u>\$150</u>	<u>\$968,770</u>

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget 2025-2026

	<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	6,200	54,150	166,800	2,050	229,200
Postage	250	250	13,800	0	14,300
Subscriptions/Publications	150	100	1,450	0	1,700
Office Supplies	1,500	750	12,750	0	15,000
Communications	3,200	5,950	57,600	0	66,750
General Business Expense	350	150	2,750	0	3,250
Travel and Mileage	6,150	3,100	52,300	0	61,550
Conferences	2,350	1,150	20,850	0	24,350
Advertising/Public Information	900	900	13,200	0	15,000
Insurance	10,500	5,250	127,500	0	143,250
Total General and Administrative	<u>\$31,550</u>	<u>\$71,750</u>	<u>\$478,600</u>	<u>\$2,050</u>	<u>\$583,950</u>

San Benito County Water District
 Fiscal Year Budget 2025-2026
 Final Budget

Budget: Utilities

	Budget 2025-2026			
	Zone 1	Zone 3	Zone 6	Total
Utilities - Power				
Utilities - District Office	2,700	1,350	22,800	26,850
Utilities - Pumping	0	0	142,500	142,500
Utilities - Transmission & Dist.	0	0	72,200	72,200
Utilities - Source of Supply	0	400	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	230,000	230,000
Utilities - Water Treatment Plant - West Hills	0	0	265,000	265,000
Utilities - Recycled Water Pumping	0	0	49,000	49,000
Utilities - Power Total	2,700	1,750	781,500	785,950
Utilities - Trash & Water				
Utilities - General & Admin.	550	250	4,600	5,400
Utilities - Disposal Fees	0	0	4,500	4,500
Utilities - Trash & Water Total	550	250	9,100	9,900
	3,250	2,000	790,600	795,850