

SAN BENITO COUNTY WATER DISTRICT

OPERATING BUDGET

Fiscal Year 2026-2027



APPROVED MAY 27, 2026

San Benito County Water District
 Fiscal Year 2026-2027
 Final Budget
 Board Meeting - May 27, 2026
 Net Operating Income after Transfers and Contributions

		Based on budget					
		Zone 1	Zone 3	Zone 6	Capacity fee	GSA	Total
Source - Budget Profit and Loss	NET INCOME FROM OPERATIONS *	174,935	(239,052)	1,009,147	1,000,000	(549,350)	1,395,680
	Adjustments to net income from operations						
	Depreciation and amortization	6,650	48,350	4,126,750	-	-	4,181,750
		-	-	-	-	-	-
	ADJUSTED NET INCOME FROM OPERATIONS	181,585	(190,702)	5,135,897	1,000,000	(549,350)	5,577,430
OTHER TRANSFERS / PAYMENTS							
Source-San Benito Urban Area Project Agreement	Principal payment - City National Loan	-	-	(292,996)	-	-	(292,996)
	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	-	-	(1,979,868)	-	-	(1,979,868)
TRANSFERS TO DESIGNATED RESERVES							
Source-Board Approved Designation Policy	Withdrawal from Capital Replacement Reserve	(1,519)	(5,121)	116,624	-	-	109,984
	Contribution to Capital Improvement Reserve	-	-	(237,969)	-	-	(237,969)
	Contribution to Water Supply Revolving Reserve	-	-	(127,752)	-	-	(127,752)
	Contribution to Operating Reserve	(51,193)	(144,449)	(8,417,489)	-	-	(8,613,130)
	Withdrawal from Expanded Pacheco Reservoir Reserve	-	-	1,325,954	-	-	1,325,954
	TOTAL TRANSFERS TO DESIGNATED RESERVES	(52,712)	(149,569)	(7,340,632)	-	-	(7,542,913)
TRANSFERS TO RESTRICTED RESERVES							
Source- Board Approved Restriction Policy	Contribution to USBR Contract Repayment Restricted Reserve	-	-	(4,617,348)	-	-	(4,617,348)
	Contribution to San Felipe Reach 1 Reserve	-	-	(20,618)	-	-	(20,618)
	Contribution to Water Treatment Plant Replacement Reserve	-	-	(737,454)	-	-	(737,454)
	Withdrawal from Reach 1 Major Repair and Maintenance Reserve	-	-	993,794	-	-	993,794
	Withdrawal from Reliability Charge M&I	-	-	415,000	-	-	415,000
	TOTAL TRANSFERS TO RESTRICTED RESERVES	-	-	(4,381,626)	-	-	(4,381,626)
	Net operating income after transfers and contributions	128,873	(340,271)	(8,566,229)	1,000,000	(549,350)	(8,326,977)
OTHER							
Balance Sheet Activity	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)
	Principal Payment - 2025 Revenue Bond	-	-	(1,105,000)	-	-	(1,105,000)
	Total Balance sheet activity	(7,939)	(9,406)	(1,554,067)	-	-	(1,571,412)
	Net Overall Activity	120,934	(349,677)	(10,120,296)	1,000,000	(549,350)	(9,898,389)

* Includes interest expense related to the CVP Amendatory contract, bond financing and loans

San Benito County Water District
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Final Budget

5/27/2026

Budget 2026-2027						
	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Capacity fee</u>	<u>GSA</u>	<u>Total</u>
Operating revenue:						
Water Sales	\$ 31,150	\$ 10,000	\$ 3,376,300	\$ -	\$ -	\$ 3,417,450
Water Service	-	-	286,100	-	49,650	335,750
Finished Water	-	-	9,945,000	-	-	9,945,000
Other Operating	-	-	-	1,000,000	-	1,000,000
Operating revenue	<u>31,150</u>	<u>10,000</u>	<u>13,607,400</u>	<u>1,000,000</u>	<u>49,650</u>	<u>14,698,200</u>
Operating expenses:						
Cost of water	-	-	3,422,050	-	-	3,422,050
Wages and employee related expenses	188,765	193,152	3,620,253	-	60,000	4,062,170
Contract services	39,800	169,950	5,471,850	-	570,000	6,251,600
Material and equipment	5,900	37,650	1,167,800	-	150	1,211,500
General and administrative	65,000	85,250	630,450	-	2,000	782,700
Utility expenses	3,400	2,100	918,950	-	-	924,450
Depreciation & Amortization	6,650	48,350	4,126,750	-	-	4,181,750
Total operating expenses	<u>309,515</u>	<u>536,452</u>	<u>19,358,103</u>	<u>-</u>	<u>632,150</u>	<u>20,836,220</u>
Operating income (loss)	<u>(278,365)</u>	<u>(526,452)</u>	<u>(5,750,703)</u>	<u>1,000,000</u>	<u>(582,500)</u>	<u>(6,138,020)</u>
Nonoperating revenue (expenses):						
Interest and investment revenues	83,250	175,550	2,313,200	-	33,150	2,605,150
Investment gain or loss	-	-	-	-	-	-
Taxes and assessments	397,200	786,200	12,776,500	-	-	13,959,900
Other nonoperating revenues	-	-	174,000	-	-	174,000
Grant revenue	-	-	5,000,000	-	-	5,000,000
Interest expense	(2,600)	(3,100)	(1,934,100)	-	-	(1,939,800)
Other nonoperating expenses	-	-	-	-	-	-
Net nonoperating revenue (expenses)	<u>477,850</u>	<u>958,650</u>	<u>18,329,600</u>	<u>-</u>	<u>33,150</u>	<u>19,799,250</u>
Change in net assets	<u>199,485</u>	<u>432,198</u>	<u>12,578,897</u>	<u>1,000,000</u>	<u>(549,350)</u>	<u>13,661,230</u>
Grant/Bond/Capital Activity:						
Capital Outlay	(24,550)	(671,250)	(12,464,750)	-	-	(13,160,550)
Grant - Capital Outlay	-	-	(20,000,000)	-	-	(20,000,000)
Use of Bond Proceeds	-	-	22,000,000	-	-	22,000,000
Bond Principal Payment	-	-	(1,105,000)	-	-	(1,105,000)
Total Grant/Bond/Capital Activity	<u>(24,550)</u>	<u>(671,250)</u>	<u>(11,569,750)</u>	<u>-</u>	<u>-</u>	<u>(12,265,550)</u>
End of year	<u>\$ 174,935</u>	<u>\$ (239,052)</u>	<u>\$ 1,009,147</u>	<u>\$ 1,000,000</u>	<u>\$ (549,350)</u>	<u>\$ 1,395,680</u>

San Benito County Water District
Fiscal Year Budget 2026-2027
Final Budget

	Budget 2026-2027					
	Zone 1	Zone 3	Zone 6	Capacity fee	GSA	Total
Operating revenue:						
Water Sales	\$ 31,150	\$ 10,000	\$ 3,376,300	\$ -	\$ -	\$ 3,417,450
Water Service	-	-	286,100	-	49,650	335,750
Finished Water	-	-	9,945,000	-	-	9,945,000
Other Operating	-	-	-	1,000,000	-	1,000,000
Operating revenue	<u>31,150</u>	<u>10,000</u>	<u>13,607,400</u>	<u>1,000,000</u>	<u>49,650</u>	<u>14,698,200</u>
Nonoperating revenue:						
Interest and investment revenues	83,250	175,550	2,313,200	-	33,150	2,605,150
Investment gain or loss	-	-	-	-	-	-
Taxes and assessments:						
General Purpose Tax	280,400	786,200	1,129,100	-	-	2,195,700
Zone Administration Tax	116,800	-	-	-	-	116,800
Land Only Tax	-	-	11,506,800	-	-	11,506,800
Standby and Availability	-	-	140,600	-	-	140,600
Other nonoperating revenues	-	-	174,000	-	-	174,000
Grant revenue	-	-	5,000,000	-	-	5,000,000
Net nonoperating revenue	<u>480,450</u>	<u>961,750</u>	<u>20,263,700</u>	<u>-</u>	<u>33,150</u>	<u>21,739,050</u>
Total Revenue	<u><u>\$ 511,600</u></u>	<u><u>\$ 971,750</u></u>	<u><u>\$ 33,871,100</u></u>	<u><u>\$ 1,000,000</u></u>	<u><u>\$ 82,800</u></u>	<u><u>\$ 36,437,250</u></u>

San Benito County Water District
 Fiscal Year Budget 2026-2027
 Final Budget

Budget 2026-2027

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Capacity fee</u>	<u>GSA</u>	<u>Total</u>
Cost of Water:						
USBR Contract Ag	\$ -	\$ -	\$ 319,400	\$ -	\$ -	\$ 319,400
USBR Contract M&I	-	-	196,050	-	-	196,050
USBR Rescheduled	-	-	35,150	-	-	35,150
CVP Facility O&M	-	-	1,009,900	-	-	1,009,900
San Felipe Reach 1	-	-	389,800	-	-	389,800
San Felipe Unit O&M	-	-	-	-	-	-
Direct Pumping & other pumping	-	-	446,650	-	-	446,650
Restoration Charges	-	-	412,500	-	-	412,500
Transfer, Exchanges, & Other	-	-	612,600	-	-	612,600
Total Cost of Water	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,422,050</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,422,050</u>

San Benito County Water District
 Fiscal Year Budget 2026-2027
 Final Budget

Budget 2026-2027						
	Zone 1	Zone 3	Zone 6	Capacity fee	GSA	Total
Wages and Employee Related Expenses:						
Wages	\$ 142,410	\$ 159,201	\$ 3,033,868	\$ -	\$ 60,000	\$ 3,395,479
Retirement	18,339	17,219	301,961	-	-	337,519
Medicare/SUI	8,474	4,237	74,890	-	-	87,601
Worker's Compensation	6,721	3,360	57,127	-	-	67,208
Employee Insurance	7,065	3,532	60,053	-	-	70,650
Training	1,650	2,450	39,800	-	-	43,900
Physical Exams and Drug Testing	200	100	1,750	-	-	2,050
Personal Equipment and Uniforms	100	1,150	18,450	-	-	19,700
Other	3,806	1,903	32,354	-	-	38,063
Total Wages and Employee Related Expenses	\$ 188,765	\$ 193,152	\$ 3,620,253	\$ -	\$ 60,000	\$ 4,062,170

San Benito County Water District
FY Budget 2026-27
Final Budget
Position Control List

Dept.	Position	Budget FY 2022-2023	Budget FY 2023-2024	Budget FY 2024-2025	Budget FY 2025-26	Budget FY 2026-27
Adm/EMG	General Manager/Engineer (formerly AGM)	1	1	1	1	1
Adm/EMG	Manager, Admin, Finance, Business Services	1	0.5	0	0	0
Adm/EMG	Assistant General Manager (AGM)	1	0.5	1	1	1
Adm/MCP	Supervising Accountant	0	1	1	1	1
Adm/SEIU	Office Specialist I / II / III	2	1	1	1	1
Adm/SEIU	Accounting Technician (formerly OS)	0	1	1	1	1
Adm/SEIU	Executive Assistant / Board Clerk	1	1	1	1	1
Adm/MCP	Accountant I / II (formerly OS)	0	1	1	1	1
Adm/MCP	Human Resources/Administrative Analyst	1	1	1	1	1
Adm/MCP	Finance Manager	1	0	0	0	0
	Admin/Fin Total	8.0	8.0	8.0	8.0	8.0
Eng/EMG	District Engineer	1	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/SEIU	Water Resources Technician I / II	1	1	1	1	1
Eng/SEIU	Electrical/Electronic Technician	1	1	1	1	1
	Eng Total	5.0	5.0	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	0	0	0	0
O&M/SEIU	Maintenance & Water Distribution Maintenance I / II / III	4.50	5.50	5.50	5.50	5.50
	O&M Total	6.5	6.5	6.5	6.5	6.5
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
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	23.00	23.00	23.00	23.00	23.00
	Total Staffing w/o WRA	21.50	21.50	21.50	21.50	21.50

San Benito County Water District
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Budget 2026-2027

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Capacity fee</u>	<u>GSA</u>	<u>Total</u>
Contract Services:						
Legal	\$ 4,600	\$ 13,550	\$ 114,850	\$ -	\$ -	\$ 133,000
Engineering	-	18,000	112,000	-	-	130,000
Accounting	8,000	4,000	73,000	-	-	85,000
General Consulting	5,600	4,900	62,150	-	535,000	607,650
Computer	16,850	10,250	242,150	-	-	269,250
Operations	950	24,900	327,150	-	35,000	388,000
Operations-Treatment	-	-	3,958,000	-	-	3,958,000
Maintenance	3,800	94,350	376,650	-	-	474,800
Other	-	-	-	-	-	-
Program Consulting	-	-	205,900	-	-	205,900
Total Contract Services	<u>\$ 39,800</u>	<u>\$ 169,950</u>	<u>\$ 5,471,850</u>	<u>\$ -</u>	<u>\$ 570,000</u>	<u>\$ 6,251,600</u>

San Benito County Water District
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	Budget 2026-2027					
	Zone 1	Zone 3	Zone 6	Capacity fee	GSA	Total
Materials and Equipment:						
Chemicals	\$ -	\$ 2,950	\$ 97,500	\$ -	\$ -	\$ 100,450
Supplies	2,150	13,650	531,750	-	150	547,700
Tools Purchase	50	200	6,450	-	-	6,700
Equipment/Office Furniture Purchase	2,200	5,900	55,700	-	-	63,800
Tools and Equipment Rental	700	8,900	14,750	-	-	24,350
Meters	-	-	371,450	-	-	371,450
Vehicle Maintenance	-	2,300	27,450	-	-	29,750
Vehicle Fuel	800	2,800	51,950	-	-	55,550
Equipment Maintenance	-	950	10,800	-	-	11,750
Total Contract Services	\$ 5,900	\$ 37,650	\$ 1,167,800	\$ -	\$ 150	\$ 1,211,500

San Benito County Water District
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Budget 2026-2027

	<u>Zone 1</u>	<u>Zone 3</u>	<u>Zone 6</u>	<u>Capacity fee</u>	<u>GSA</u>	<u>Total</u>
General and Administrative:						
Finance Charges	\$ -	\$ -	\$ 9,600	\$ -	\$ -	\$ 9,600
Dues and Fees	8,650	58,850	191,450	-	-	258,950
Postage	1,250	800	13,000	-	-	15,050
Subscriptions/Publications	200	100	1,950	-	-	2,250
Office Supplies	1,650	850	14,050	-	-	16,550
Communications	3,750	6,350	63,600	-	-	73,700
General Business Expenses	600	300	5,100	-	-	6,000
Travel and Mileage	8,400	4,200	71,600	-	-	84,200
Conferences	2,550	1,250	22,500	-	-	26,300
Election Expense	15,000	-	-	-	-	15,000
Advertising/Public Information	950	1,650	12,150	-	-	14,750
Insurance	22,000	10,900	225,450	-	2,000	260,350
Total General and Administrative	<u>\$ 65,000</u>	<u>\$ 85,250</u>	<u>\$ 630,450</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 782,700</u>

San Benito County Water District
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 Final Budget

Budget: Utilities

Budget 2026-2027				
	Zone 1	Zone 3	Zone 6	Total
Utilities - Power:				
Utilities - District Office	2,800	1,400	23,650	27,850
Utilities - Pumping	0	0	231,900	231,900
Utilities - Transmission & Dist.	0	0	79,000	79,000
Utilities - Source of Supply	0	400	0	400
Utilities - Water Treatment Plant - Lessalt	0	0	250,000	250,000
Utilities - Water Treatment Plant - West Hills	0	0	275,000	275,000
Utilities - Recycled Water Pumping	0	0	49,000	49,000
Utilities - Power Total	2,800	1,800	908,550	913,150
Utilities - Trash & Water:				
Utilities - General & Admin.	600	300	6,900	7,800
Utilities - Disposal Fees	0	0	3,500	3,500
Utilities - Trash & Water Total	600	300	10,400	11,300
	3,400	2,100	918,950	924,450