

2021-22 Agricultural Water Rate

2.17.21 DRAFT to BOD

Component:

	\$	Ag
Bureau Cost of Service Rate (estimate per 2021 Ratebooks)	\$	28.38
USBR O&M Rate set using a 7-year historical average (33,777 AF) Ag Service Allocation for O & M		
Authority O & M Rate	\$	25.27
Estimate based on projected actual deliveries of all water types at a 10% CVP Ag Service Allocation, 60% M&I Allocation and 100% Allocation to Refuges and Exchange/Water Rights Contractors		
Restoration Fund Rate (thru 9/30/21) (Final)	\$	11.11
Trinity Public Utilities District Assessment (Final)	\$	0.15
Rounding Profit/(Subsidy) of Basic Rate from Rate Stabilization Fund	\$	0.09
Estimated Cost by Supply Type	\$	65.00

VI.A

VIA

PROPOSED
WY 2021 O & M WATER RATES
AT 10% AG ALLOCATION

FINANCE & ADMINISTRATION COMMITTEE
FEBRUARY 1, 2021

BOARD OF DIRECTORS
FEBRUARY 4, 2021



San Luis & Delta-Mendota Water Authority

LOS BANOS ADMINISTRATIVE OFFICE
TRACY FIELD OFFICE

LOS BANOS FIELD OFFICE
C.W. "BILL" JONES PUMPING PLANT
O'NEILL PUMPING PLANT

San Luis & Delta-Mendota Water Authority
Notes to Support the Proposed WY21 O&M Rates to FAC 2.1.21 / BOD 2.4.21

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1 O&M Budget - Self Funded

WY21 - Fiscal Year 3/1/21-2/28/22

RO&M = \$15,031,622

1 EO&M = \$5,472,950

2 Delivery Assumptions

Ag - Contractor Estimates, 10%, with Contractor projections

M&i - Contractor Estimates, 60%, with Contractor projections

Refuge - 100% used BOR Refuge Estimate

Exchange/Water Rights - 100%

Estimated Rescheduled Water

Pump-Ins

Miscellaneous Transfers

Mendota Pool Pumps

Volta Well Pumping

3 Intertie

Intertie anticipated to be used in WY21, estimated at 75,000 a/f per SLDMWA

Final cost allocation for Intertie O&M, Intertie PUE and

DWR Conveyance remains undetermined

4 Volta Wells

Volta Wells Program estimated at 2,400 a/f - Costs split between DPWD and SLWD

5 PUE SLDMWA Meters

WY21 PUE estimates based on BOR PUE FYE 9/30/21

PUE Budget relating to WY21 - FY 3/1/21- 2/28/22 = \$26,050,000

PUE Budget relating to WY20 - FY 3/1/20- 2/28/21 = \$26,050,000

6 DWR San Luis Joint Use

WY21 SLJU costs based on DWR Calendar Year Budget Estimates & Historical Actuals

SLJU Budget relating to WY21 - FY 3/1/21- 2/28/22 = \$12,650,000

SLJU Budget relating to WY20 - FY 3/1/20- 2/28/21 = \$13,805,000

Federal cost allocation for 2016-2020 = 39.90%

7 EO&M Funding

Funding Obligation:

1 EO&M Funding Obligation WY21 FY 3/1/21 - 2/28/22 = \$5,000,000, EO&M Budget = \$5,472,950

Rewind Debt Service Funding Obligation-BOR Repayment Contract(Unit 6) WY21 FY 3/1/21-2/28/22 = \$380,000

Rewind Estimated Debt Service Funding Obligation-BOR Repayment Contract(2 Units) WY21 FY 3/1/21-2/28/22 = \$300,000

Rewind Debt Service Funding Obligation-2021A Bonds WY21 FY 3/1/21-2/28/22 = \$450,000

8 Overall Increase in Estimated Recoverable Costs over Prior Year.

Total Estimated Recoverable Costs in Water Year 2021= \$ 61,250,611

Total Estimated Recoverable Costs in Water Year 2020= \$ (63,312,124)

Decrease \$ (2,061,513)

* See page 4 for detail

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**San Luis & Delta-Mendota Water Authority
Proposed WY21 O&M Rates - @ 10% Ag ALLOCATION**

FAC 2.1.21 / BOD 2.4.21

	<u>WY 2021 Rate</u> 3/1/21-2/28/22 <u>Proposed</u> WY2021	<u>WY 2020 Rate</u> 3/1/20-2/28/21 <u>Current</u> WY2020	Variance
WATER SUPPLY			
Irrigation	10%	25%	-15%
M&I	60%	50%	10%
Refuge	100%	100%	0%
Exchange/Water Rights	100%	100%	0%
RATES			
Upper DMC	\$25.27	\$22.69	\$2.58
Upper DMC - Exchange/Wtr Rts	\$21.77	\$18.53	\$3.24
Lower DMC/Pool	\$28.21	\$27.45	\$0.76
Lower DMC/Pool - Exchange/Wtr Rts	\$24.71	\$23.29	\$1.42
San Felipe	\$37.19	\$27.57	\$9.62
SLC Above Dos Amigos	\$85.84	\$55.60	\$30.24
SLC Below Dos Amigos	\$118.10	\$71.99	\$46.11
Volta Wells	\$18.45	\$47.16	(\$28.71)
San Luis Drain	\$1.10	\$0.34	\$0.76

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SLDMWA - O&M Rates
Proposed - WY2021 SELF-FUNDING O&M WATER RATES - @ 10% Ag ALLOCATION
 Finance & Administration Committee 2.1.21
 Board of Directors 2.4.21



COST POOLS	SLDMWA ANNUAL O&M RATES		POWER		VOLTA WELLS		LOWER DMC/ MENDOCINO POOL		RESERVES		RESERVES		RESERVES		RESERVES		DWR COSTS		TOTAL		
	UPPER JPP	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI	UPPER DMCI
PARTICIPANTS	All Users																				
COSTS TO BE ALLOCATED**	\$9,028,265	\$2,030,468	\$16,900,000	\$44,270	\$3,382,277	\$3,986,612	\$492,727	\$5,000,000	\$300,000	\$300,000	\$450,000	\$10,450,000	\$2,000,000	\$4,605,000	\$61,049,849						
ACRE FEET	1,577,828	693,738	1,551,826	2,400	1,146,893	323,980	1,303,001														
RATE PER AF	\$5.72	\$2.83	\$12.18	\$18.45	\$2.94	\$12.30	\$0.38	\$3.07	\$0.24	\$0.19	\$0.57	\$46.65	\$9.77	\$22.49							

Direct	Storage
O&M = \$5.06	O&M = \$1.17
O&M DWR = \$5.55	O&M DWR = \$0.02
Pwr = \$6.10	Pwr = \$1.19

O&M	\$3.85
DWR	\$0.55
PUE	\$1.10
	\$2.31

SLDMWA COMPONENT RATE PER ACRE FOOT - BY DELIVERY AREA / CONTRACTOR

Upper DMC	\$25.27	A+A+B+F+G+H+J
Exchange/Wtr Rtg (Upper)	\$21.77	A+B+F+G+H+J
Lower DMC/Pool	\$26.21	A+A+B+D+F+G+H+J
San Felipe	\$37.19	A+A+B+E+G+H+J
San Luis Canal Above Dos Amigos	\$85.84	A+A+B+E+G+H+J+K
San Luis Canal Below Dos Amigos	\$118.10	A+A+B+E+G+H+J+K+L+M
Exchange/Wtr Rtg (Lower)	\$24.71	A+B+D+F+G+H+J
Reliefs (Lower)	\$28.21	A+A+B+D+F+G+H+J
Volta Wells	\$18.45	C
San Luis Drain	\$1.10	\$200,862

****COSTS TO BE ALLOCATED**

O&M Budget per above - (excludes Volta Wells O&M)	\$14,714,834
Required Reserve Funding	\$5,000,000
Revised Reserve Funding - Debt Service 1st BOR Rptmt Contract	\$380,000
Revised Reserve Funding (ESR) - Debt Service 2nd BOR Rptmt Contract	\$300,000
San Luis Drain	\$450,000
Volta Wells	\$200,962
Intertie: DWR Wheeling	\$44,270
POWER	\$1,460,445
JPP	\$16,900,000
Intertie	\$325,000
Volta Wells	\$0
O'Neill	\$2,220,000
SAN LUIS JOINT USE	
DWR - San Luis Canal O&M	\$10,450,000
DWR - Dos Amigos O&M	\$2,000,000
DWR - O'Neill	\$200,000
POWER	
Dos Amigos	\$4,605,000
TOTAL	\$61,250,811

WATER SUPPLY ASSUMPTIONS

Irrigation	10%
M&I	60%
Reliefs	100%
Ex/Wtr Rts	100%

Note: Supply assumptions are based on contractor estimates

San Luis & Delta-Mendota Water Authority
 Self-Funding O&M Budget Comparison WY21/WY20
 2.1.21 FAC / 2.4.21 BOD

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	RO&M	EO&M Self-Funding Reserve Obligation	Self-Funding PUE	Self-Funding SLJU	Volta Wells (DPWD & SLWD only)	Intertie DWR Conveyance	TOTALS
WY21	\$ 14,915,896	\$ 6,130,000	\$ 26,050,000	\$ 12,650,000	\$ 44,270	\$ 1,460,445	\$ 61,250,611
WY20	\$ (15,103,945)	\$ (5,000,000)	\$ (26,050,000)	\$ (13,805,000)	\$ (113,179)	\$ (3,240,000)	\$ (63,312,124)
Variance	\$ (188,049)	\$ 1,130,000	\$ -	\$ (1,155,000)	\$ (68,909)	\$ (1,779,555)	\$ (2,061,513)

* * * * *

* Included in O&M Rate Calculations

- O&M
- Reserve Obligations
- Project Use Energy (PUE)
- San Luis Joint Use (SLJU)
- Volta Wells (DPWD & SLWD only)
- Intertie DWR Conveyance



SLDMWA - WY21 Proposed O&M Water Rates - @ 10% Ag ALLOCATION

WY21/WY20 Deliveries Comparison

2.1.21 FAC / 2.4.21 BOD

COST POOLS	SLDMWA ANNUAL O&M and POWER									
	UPPER Upper DMC/ JPP	UPPER Intertie (Temporary Cost Pool)	JPP PWR	Volta Wells	LOWER Lower DMC/ Mendota Pool	O'NEILL P/G O'Neill O&M	DWR COSTS San Luis Canal O&M	POWER Dos Amigos Power	SLJU Dos Amigos O&M	POWER Dos Amigos Users
PARTICIPANTS	All Users	All Users Excludes Exchange Cont. and Water Rights	All Users (Actual Pumping Only)	BOR / DPWD/SLWD	LowerDMC & MP Users	"Direct" All Users "Storage"	All SLJU Users	Dos Amigos Users	Dos Amigos Users	Dos Amigos Users
WY21 ACRE FEET @ 10% Ag Allocation	1,577,826	693,739	1,551,826	2,400	1,146,693	323,980	214,771	204,771	204,771	204,771
WY20 ACRE FEET @ 25% Ag Allocation	1,782,546	898,459	1,775,363	2,400	1,153,763	513,451	413,983	403,983	403,983	403,983
Variance	(204,720)	(204,720)	(223,537)	0	(7,070)	(189,471)	(199,212)	(199,212)	(199,212)	(199,212)

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Del Puerto Water District
2021-22 Operating Budget
DRAFT Budget 02.17.21

	2021-22 Budget	\$/Acre	Current 2020-21 Forecast	\$/Acre	Prior Year 2020-21 Budget	\$/Acre
Other Income Earned:						
Administration Income	\$ 1,971,675.00	\$45.00	\$ 1,930,635.00	\$45.00	\$ 1,930,635.00	\$45.00
Bank Interest	\$ 1,300.00	\$0.03	\$ 1,100.00	\$0.03	\$ 1,100.00	\$0.03
Investment Interest	\$ 50,000.00	\$1.14	\$ 50,000.00	\$1.17	\$ 75,000.00	\$1.75
Office Rent Income	\$ 5,880.00	\$0.13	\$ 5,700.00	\$0.13	\$ 5,700.00	\$0.13
Program Admin Fees	\$ 80.00	\$0.00	\$ 1,300.00	\$0.03	\$ 1,300.00	\$0.03
NVRRWP Admin Fees to RWSP	\$ 137,100.00	\$3.13	\$ 116,365.00	\$2.71	\$ 116,365.00	\$2.71
Watershed Coordinator Income	\$ 101,372.00	\$2.31	\$ 98,856.00	\$2.30	\$ 98,856.00	\$2.30
Total Other Income:	\$ 2,267,327.00	\$51.75	\$ 2,203,956.00	\$51.37	\$ 2,228,956.00	\$51.95
Administrative Expenses:						
Wages & Related Expenses	\$ 977,899.00	\$22.32	\$ 935,877.00	\$21.81	\$ 934,644.00	\$21.79
Conservation Expense	\$ 3,938.00	\$0.09	\$ 3,938.00	\$0.09	\$ 3,738.00	\$0.09
Office Supplies, Rent & Other	\$ 41,128.00	\$0.94	\$ 34,324.00	\$0.80	\$ 31,506.00	\$0.73
Repairs & Maintenance	\$ 10,161.00	\$0.23	\$ 4,300.00	\$0.10	\$ 7,463.00	\$0.17
Metering Program	\$ 6,975.00	\$0.16	\$ 301,171.00	\$7.02	\$ 6,975.00	\$0.16
Association Fees	\$ 286,787.00	\$6.77	\$ 160,938.00	\$3.75	\$ 302,281.00	\$7.05
SWRCB Water Rights Fee	\$ 166,358.00	\$3.60	\$ 21,303.00	\$0.50	\$ 155,648.00	\$3.63
Utilities	\$ 22,088.00	\$0.50	\$ 123,589.00	\$2.88	\$ 56,400.00	\$1.31
Legal & Audit Fees	\$ 273,200.00	\$6.24	\$ 1,632,596.00	\$36.05	\$ 1,975,555.00	\$46.05
Consulting Services	\$ 1,952,573.00	\$44.56	\$ 13,593.00	\$0.32	\$ 29,353.00	\$0.68
Vehicle, Travel & Conferences	\$ 23,859.00	\$0.54	\$ 16,473.00	\$0.38	\$ 16,688.00	\$0.39
Insurance	\$ 19,269.00	\$0.44	\$ 47,310.00	\$1.10	\$ 54,230.00	\$1.26
Depreciation & Amortization	\$ 59,263.00	\$1.35	\$ 3,298,022.00	\$78.87	\$ 3,594,280.00	\$83.78
Total Other Expense:	\$ 3,853,499.00	\$87.95	\$ 4,877,770.00	\$113.77	\$ 4,504,770.00	\$84.51
Capital Expenses:						
Capital Expenditures	\$ 46,736.00	\$1.07	\$ 10,000.00	\$0.23	\$ 10,000.00	\$0.23
Asset Replacement Contingency	\$ 56,736.00	\$1.29	\$ 497,770.00	\$11.60	\$ 460,490.00	\$10.73
Total Other Expense:	\$ 3,910,235.00	\$89.24	\$ 5,375,540.00	\$125.37	\$ 5,065,260.00	\$95.24
Net Profit/(Loss)	\$ (1,642,908.00)	(\$38.29)	\$ (1,591,836.00)	(\$37.10)	\$ (1,825,814.00)	(\$42.56)
Addback: Noncash Deprec. Expense	\$ 59,263.00	\$1.38	\$ 47,310.00	\$1.10	\$ 54,230.00	\$1.26
Addback: Prior Year Unspent Budget	\$ 345,000.00	\$8.04	\$ 502,978.00	\$11.72	\$ 502,978.00	\$11.72
Use of Reserves	\$ 1,250,000.00	\$29.14	\$ 1,700,000.00	\$39.62	\$ 1,700,000.00	\$39.62
2020 Budget Adjustment - NVRRWP Admin Fee						
2020 Budget Adjustment - SGMA Costs						
Gross Profit/(Loss) From Administrative Activities	\$ 11,355.00	\$0.26	\$ 658,452.00	\$15.35	\$ 82,828.00	\$1.93
SGMA GSP Implementation Fee	\$ 276,035.00	\$6.30	\$ 232,200.00	\$5.41	\$ 232,200.00	\$5.41
SGMA Dues	\$ 275,591.00	\$6.29	\$ 295,703.00	\$7.64	\$ 295,703.00	\$7.64
Coalition Membership Income	\$ 444.00	\$0.01	\$ 294,164.00	\$7.60	\$ 294,164.00	\$7.60
Coalition Dues	\$ 267,657.00	\$6.85	\$ 1,539.00	\$0.04	\$ 1,539.00	\$0.04
Coalition Dues	\$ 286,549.00	\$6.82				
Coalition Dues	\$ 1,108.00	\$0.03				

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Budget Income Category:

Other Income:

GL Account	Account Name	2021-22 Budget	2020-21 Forecast	2020-21 Budget	Justification
4000	Water Availability Charge	\$ 1,971,675.00	\$ 1,930,635.00	\$ 1,930,635.00	Based on placeholder charge of \$45 per irrigable acre.
4700	Bank Interest Earned	\$ 1,300.00	\$ 1,100.00	\$ 1,100.00	Minimal checking/savings bank balances on hand.
4820	Investment Interest/Gain(Loss)	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00	Based on estimated earnings from general/rate stabilization funds.
4850	Office Rental Income	\$ 5,880.00	\$ 5,700.00	\$ 5,700.00	Monthly rent at \$ 490/mo. (Mar-Feb)
4050	Program Admin Fees (ADLP)	\$ -	\$ 1,300.00	\$ 1,300.00	ADLP Program fees - 13 buyouts scheduled for 2020-21
4051	NVRRWP Admin Fees to RWSP	\$ 137,100.00	\$ 116,365.00	\$ -	\$5/AF Admin Fee implemented in 2021-21
4325	Watershed Coordinator Income	\$ 101,372.00	\$ 98,856.00	\$ 98,856.00	Monthly Sampling Service \$7,198/mo; Real Time Station Maintenance Service \$1,250/mo.
	Other Income Per Acre	\$ 2,267,327	\$ 2,203,956	\$ 2,112,591	
		43815	42903	42903	
		\$51.75	\$51.11	\$49.05	
4325	Coalition Membership Income	\$ 267,657.00	\$ 295,703.00	\$ 295,703.00	
		38074	36699	36699	
	SGMA Income Per Acre	\$6.85	\$7.64	\$7.64	
XXXX	SGMA GSP Implementation Fee	\$ 276,035.00	\$ 232,200.00	\$ 232,200.00	
		43815	42803	42803	
	SGMA Income Per Acre	\$6.30	\$5.41	\$5.41	
Management's Discussion & Analysis:					

Budget Expense Category:
 Wages & Related Expenses
 2021-22 Budget 2021-22 Budget
 vs. vs.
 2020-21 Forecast

GL	Account Account Name	2021-22 Budget	2020-21 Forecast	2020-21 Budget	2020-21 Forecast	Justification	2020-21 Budget	2020-21 Forecast
5565	Gross Pay	\$ 645,062.00	\$ 618,161.00	\$ 618,148.00	\$ 618,148.00	2021 budget includes 6 FTE'S.	4.35%	4.35%
5565	Adjustment for Vac Used	\$ (40,632.00)	\$ (40,040.00)	\$ (38,370.00)	\$ (38,370.00)	Budget based on accrual rates x pay rates.	5.90%	1.48%
5505	Employer Training Tax	\$ 42.00	\$ 42.00	\$ 42.00	\$ 42.00	Based on Assigned Rate of .001% x Gross Pay Max of \$7000.	0.00%	0.00%
5510	SUI	\$ 630.00	\$ 630.00	\$ 830.00	\$ 830.00	Based on Assigned Rate of 1.5% for 2021. Charged on first \$7k/yr. earnings.	0.00%	0.00%
5520	Medical - Actives	\$ 134,129.00	\$ 127,592.00	\$ 132,825.00	\$ 132,825.00	Budget based on census as of 1/31/21.	0.98%	5.12%
5523	Medical - Retirees	\$ 8,840.00	\$ 8,843.00	\$ 8,929.00	\$ 8,929.00	Budget based on census as of 1/31/21.	-1.00%	-0.03%
5521	Dental - Actives	\$ 10,032.00	\$ 9,372.00	\$ 9,297.00	\$ 9,297.00	Dental premium remained the same. Increase due to census change.	7.91%	7.04%
5524	Dental - Retirees	\$ 1,154.00	\$ 1,149.00	\$ 1,152.00	\$ 1,152.00	Dental premium remained the same.	0.17%	0.44%
5522	Vision - Actives	\$ 1,245.00	\$ 1,239.00	\$ 1,242.00	\$ 1,242.00	Vision rate remained the same.	0.24%	0.48%
5526	Vision - Retirees	\$ 415.00	\$ 413.00	\$ 414.00	\$ 414.00	Vision rate remained the same.	0.24%	0.48%
5527	EAP - Actives	\$ 172.00	\$ 183.00	\$ 175.00	\$ 175.00	Employee Assistance Program.	-1.71%	-6.01%
5570	Medicare	\$ 9,363.00	\$ 8,921.00	\$ 8,963.00	\$ 8,963.00	Based on Assigned Rate of 1.45% x Gross Pay.	4.35%	4.84%
5574	CalPERS Cont. - PEPRA Members	\$ 29,245.00	\$ 27,507.00	\$ 27,084.00	\$ 27,084.00	Rates to decrease on 7/1/21 from 7.732% to 7.59%, plus \$213/mo. Fixed payment.	7.98%	6.32%
5575	CalPERS Cont. - Classic Members	\$ 88,711.00	\$ 78,507.00	\$ 78,697.00	\$ 78,697.00	Rates to decrease on 7/1/21 from 11.031% to 10.860% plus \$4,983/mo. Fixed payment.	12.72%	13.00%
5576	OPEB Expense	\$ 35,093.00	\$ 33,354.00	\$ 33,354.00	\$ 33,354.00	ADC for OPEB Trust	5.21%	5.21%
5578	Adjustment for OPEB Reimbursement	\$ (10,409.00)	\$ (10,405.00)	\$ (10,495.00)	\$ (10,495.00)	Reimbursement from CalPERS OPEB Trust	-0.82%	0.04%
5585	Vacation Expense	\$ 42,477.00	\$ 40,040.00	\$ 38,370.00	\$ 38,370.00	Based on Accrual Factor x Hourly Rates plus one-time adjustment for salary increases.	10.70%	6.09%
5586	Sick Pay Expense	\$ 11,431.00	\$ 19,491.00	\$ 12,012.00	\$ 12,012.00	Based on Accrual Factor x Hourly Rates plus one-time adjustment for rate increases.	-4.84%	-41.35%
5590	Worker's Compensation	\$ 10,909.00	\$ 10,878.00	\$ 12,178.00	\$ 12,178.00	Workers Comp rates decrease due to experience mods.	-10.41%	0.28%
		\$ 977,899.00	\$ 936,877.00	\$ 934,645.00	\$ 934,645.00		4.63%	4.49%
	Cost Per Acre	\$22.32	\$21.70	\$21.70	\$21.70			
		43815	42903	42903	42903			
	Percent of Total Water Availability Charge							

Budget Expense Category:

Conservation Expense

2021-22 Budget vs. 2021-22 Budget
 2020-21 Forecast vs. 2020-21 Budget

GL

Account	Account Name	Budget	Forecast	Budget	Justification	Budget	Forecast	2021-22 Budget vs. 2020-21 Budget	2021-22 Budget vs. 2020-21 Budget
5200	Water Education Foundation	\$ 288.00	\$ 288.00	\$ 288.00	Public Education Efforts	\$ 288.00	\$ 288.00	0.00%	0.00%
5200	San Joaquin Valley Ag Water Committee	\$ 200.00	\$ 200.00	\$ -	Support for Legislative Coordinator in Sacramento.	\$ -	\$ 200.00	#DIV/0!	0.00%
5200	Family Water Alliance	\$ 50.00	\$ 50.00	\$ 50.00	Member Newsletter.	\$ 50.00	\$ 50.00	0.00%	0.00%
5200	California Farm Water Coalition	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Public Education Efforts.	\$ 1,500.00	\$ 1,500.00	0.00%	0.00%
5200	Family Farm Alliance	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Public Education Efforts.	\$ 1,500.00	\$ 1,500.00	0.00%	0.00%
5200	Maven's Notebook	\$ 400.00	\$ 400.00	\$ 400.00	Daily News Source.	\$ 400.00	\$ 400.00	0.00%	0.00%
5200	Water Management Plan Tasks	\$ -	\$ -	\$ -	Covered by NVRWP and O'creek Projects	\$ -	\$ -	#DIV/0!	#DIV/0!
		\$ 3,938.00	\$ 3,938.00	\$ 3,738.00		\$ 3,738.00	\$ 3,938.00	5.35%	0.00%
Cost Per Acre		\$0.09	\$0.09	\$0.09		\$0.09	\$0.09		
Percent of Total Water Availability Charge		43815	42903	42903		42903	42903		

Management's Discussion & Analysis:

Budget Expense Category:

Office Supplies, Rent, Other

GL	Account	Account Name	2021-22		2020-21		Justification	2021-22	
			Budget	Forecast	Budget	Forecast		Budget	Forecast
5140		Computer Consulting/Repair	\$ 18,140.00	\$ 12,409.00	\$ 11,752.00		Budgeted \$1345/mo. for fully managed contract plus minimal additional coverage for ancillary issues.	54.36%	46.18%
5170		Computer Software	\$ 1,350.00	\$ 1,159.00	\$ 914.00		Quickbooks Pro Plus and Payroll Enhancement Annual Subscription	47.70%	16.48%
5400		Bank Charges	\$ 100.00	\$ 80.00	\$ 84.00		Stop Pmt/Wire fees.	19.05%	25.00%
5420		Contract Services	\$ 5,902.00	\$ 3,850.00	\$ 4,938.00		Includes pest control/office cleaning/window washing.	19.52%	53.30%
5430		Equipment Rental/Maintenance	\$ 2,755.00	\$ 2,780.00	\$ 2,942.00		Includes copier, alarm and postage machine maintenance and rental.	-7.04%	-1.62%
5450		Office Supplies	\$ 6,500.00	\$ 8,727.00	\$ 4,936.00		Cost of supplies estimated based on 3 year average expenditures.	31.69%	-25.52%
5460		Postage	\$ 2,580.00	\$ 2,580.00	\$ 2,580.00		Budgeted based on 2020 expenditures	0.00%	0.00%
5470		Printing & Reproduction	\$ 600.00	\$ 177.00	\$ 600.00		Grant dead copies/misc color copy reproductions.	0.00%	238.98%
5480		Subscriptions & Publications	\$ 1,422.00	\$ 1,304.00	\$ 960.00		Customer/Public Notices	48.13%	9.05%
6999		Miscellaneous	\$ 1,800.00	\$ 1,258.00	\$ 1,800.00		Budgeted \$150/mo. for miscellaneous items.	0.00%	43.08%
5100		Contracting Fees - Admin Overhead			\$ -			#DIV/0!	#DIV/0!
			\$ 41,129.00	\$ 34,324.00	\$ 31,506.00			30.54%	19.83%
		Cost Per Acre	\$0.94	\$0.80	\$0.73				
		Percent of Total Water Availability Charge	43815	42903	42903				

Management's Discussion & Analysis:

Budget Expense Category:

Repairs & Maintenance

GL	Account	Account Name	2021-22		2020-21		2020-21		Justification	2021-22		
			Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	vs. Budget	Budget
5720		Building Repairs	\$ 2,863.00	\$ 700.00	\$ 3,863.00				Reduced based on 2020 expenditures.		-25.89%	309.00%
5730		Landscaping/Site Maintenance	\$ 7,298.00	\$ 3,600.00	\$ 3,600.00				Monthly weed spraying/flowers/shrubs plus \$3000 for parking lot reseal.		102.72%	102.72%
			\$ 10,161.00	\$ 4,300.00	\$ 7,463.00						36.15%	136.30%
		Cost Per Acre	\$0.23 43815	\$0.10 42903	\$0.17 42903							
		Percent of Total Water Availability Charge										

Management's Discussion & Analysis:

Budget Expense Category:

Metering Program

GL	Account	Account Name	2021-22		2020-21		2021-22		2021-22	
			Budget	Forecast	Budget	Forecast	Budget	vs. Budget	Budget	vs. Budget
5380		Meter Parts/Service	\$ 3,000.00	\$ 2,610.00	\$ 3,000.00	\$ 3,000.00		0.00%	14.94%	
5380		Metering Contract Services	\$ 3,975.00	\$ -	\$ 3,975.00	\$ 3,975.00		0.00%	#DIV/0!	
		Cost Per Acre	\$ 6,975.00	\$ 2,610.00	\$ 6,975.00	\$ 6,975.00		0.00%	167.24%	
		Percent of Total Water Availability Charge	\$0.16 43815	\$0.06 42903	\$0.16 42903					

Continued moderate level of maintenance expense for 2021. Current stock of supplies/parts sufficient.

Miscellaneous contract labor to assist with site upgrades. Rebudgeted 2020-21 amount.

Management's Discussion & Analysis:

Budget Expense Category:

Association Fees

GL Account	Account Name	2021-22		2020-21		2020-21		Justification	2021-22 Budget vs. 2020-21 Budget	
		Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	Forecast
5255	Association of California Water Agencies	\$ 15,870.00	\$ 9,175.00	\$ 9,175.00	\$ 9,175.00	\$ 9,175.00	\$ 9,175.00	Per 2021 ACWA Dues Billing.	42.19%	42.19%
5260	Central Valley Project Water Association	\$ 9,228.00	\$ 9,579.00	\$ 9,579.00	\$ 9,579.00	\$ 9,579.00	\$ 9,579.00	Per 2021 CVPWA Approved Budget.	-3.80%	-3.80%
5265	San Luis & Delta-Mendota Water Authority	\$ 260,668.00	\$ 280,878.00	\$ 280,878.00	\$ 280,878.00	\$ 280,829.00	\$ 280,829.00	Estimate per 2021 SLDMMWA approved Budget plus estimates for (2) AA's.	-7.73%	-7.75%
5267	San Joaquin Valley Drainage Authority - General/RWQM/DO	\$ 9,861.00	\$ 1,539.00	\$ 1,539.00	\$ 1,539.00	\$ 1,538.00	\$ 1,538.00	Per 2021 SJVDA Approved Budget.	84.40%	84.39%
5685	DMMCA - Legal/Audit Costs RE: SLU Drainage Settlement Case	\$ 1,160.00	\$ -	\$ -	\$ -	\$ 1,160.00	\$ 1,160.00	Placeholder	0.00%	100.00%
		\$ 296,787.00	\$ 301,171.00	\$ 301,171.00	\$ 301,171.00	\$ 302,281.00	\$ 302,281.00		-1.85%	-1.48%
Cost Per Acre		\$6.77	\$6.98	\$6.98	\$6.98	\$7.02	\$7.02			
Percent of Total Water Availability Charge		43815	42903	42903	42903	42903	42903			

Management's Discussion & Analysis:

Cost decreases this category primarily of the 2020 Budget.

Budget Expense Category:

Other

GL	Account Name	2021-22 Budget	2020-21 Forecast	2020-21 Budget	Justification	2021-22 Budget vs. 2020-21 Budget	2021-22 Budget vs. 2020-21 Forecast
5100	SWRCB Fees - Admin Overhead	\$ 166,358.00	\$ 160,938.00	\$ 155,648.00	Budgeted placeholder based on current fee schedule.	6.88%	3.37%
		\$ 166,358.00	\$ 160,938.00	\$ 155,648.00		6.44%	3.26%
	Cost Per Acre	\$3.80	\$3.73	\$3.61			
	Percent of Total Water Availability Charge	43815	42903	42903			

Management's Discussion & Analysis:

Budget Expense Category:

Utilities

GL	Account	Account Name	2021-22		2020-21		2020-21		2021-22		2021-22	
			Budget	Forecast	Budget	Forecast	Budget	Justification	Budget	vs. 2020-21 Budget	Budget	vs. 2020-21 Budget
6100		Gas & Electric	\$ 5,438.00	\$ 5,439.00	\$ 6,064.00	Budgeted flat to 2020.	\$ 6,064.00	-10.32%				
6500		Telephone/Telecommunications	\$ 8,916.00	\$ 8,134.00	\$ 6,007.00	Budgeted increased due to conference call line/zoom calls due to Covid-19.		48.43%			9.61%	
6500		Website	\$ 7,200.00	\$ 7,200.00	\$ 7,200.00	Cost of 1.1.20 legislatively mandated website - \$600/mo.		0.00%			0.00%	
6000		Garbage	\$ 534.00	\$ 530.00	\$ 528.00	Budgeted flat to 2020.		1.14%			0.75%	
		Cost Per Acre	\$ 22,088.00	\$ 21,303.00	\$ 19,799.00			11.56%			3.68%	
		Percent of Total Water Availability Charge	\$0.50 43815	\$0.49 42903	\$0.46 42903							

Management's Discussion & Analysis:

Budget Expense Category:

Legal & Audit Fees

GL

Account Account Name	2021-22		2020-21		2020-21		Justification	2021-22	
	Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	Forecast
5650 Auditing	\$ 13,200.00	\$ 12,825.00	\$ 13,200.00	\$ 12,825.00	Cost for 2020 budgeted included single audit. Budget flat for 2021	0.00%	2.92%	0.00%	2.92%
5680 Legal - General Counsel	\$ 24,000.00	\$ 24,572.00	\$ 24,000.00	\$ 24,572.00	Budgeted based on 2020 expenditures	0.00%	-2.33%	0.00%	-2.33%
5680 Legal - Special Counsel	\$ 236,000.00	\$ 86,192.00	\$ 19,200.00	\$ 86,192.00	DPCR CEQA.	1129.17%	173.81%	1129.17%	173.81%
	\$ 273,200.00	\$123,589.00	\$ 56,400.00	\$123,589.00		384.40%	121.06%	384.40%	121.06%
Cost Per Acre	\$6.24	\$2.87	\$1.31	\$2.87					
Percent of Total Water Availability Charge	43815	42903	42903	42903					

Management's Discussion & Analysis:

Budget Expense Category:

Professional Services

GL Account	Account Name	2021-22		2020-21		2020-21		Justification	2021-22		Forecast
		Budget	vs. 2020-21 Budget	Budget	vs. 2020-21 Budget	Budget	vs. 2020-21 Budget		Budget	vs. 2020-21 Budget	
5655	Consulting - General	\$ 12,000.00		\$ 2,000.00		\$ 12,000.00		Placeholder for Misc Projects	0.00%		500.00%
5655	Consulting - DPCR	\$ 1,632,217.00		\$ 1,336,509.00		\$ 1,792,695.00		DPCR Scope of work to get to 30% design in 2022	-8.95%		22.13%
5655	Consulting - O-Creek Phase II	\$ 193,289.00		\$ 60,276.00		\$ 60,276.00		80 acre project development	220.67%		220.67%
5655	LVRE SLDMWA Activity Agreement	\$ 108,607.00		\$ 108,607.00		\$ -		Based on (5) participants	#DIV/0!		0.00%
5655	Remote Telemetry Project	\$ -		\$ 108,233.00		\$ 86,584.00		Remote Telemetry Project	-100.00%		-100.00%
5655	NVRRWP - Phase IV	\$ 3,500.00		\$ 8,500.00		\$ 12,000.00		Project closeout consulting costs	-70.83%		-58.82%
5655	OPEB Valuation	\$ 700.00		\$ 2,900.00		\$ 1,500.00		Required reports	-53.33%		-75.86%
5655	GASB 68 & 75 Valuations	\$ 2,260.00		\$ 2,200.00		\$ 1,500.00		Required reports	50.67%		2.73%
5655	Financial/Prop 2018 Serv-9d Conv	\$ -		\$ 3,371.00		\$ 9,000.00		2020 cost less than budgeted for Prop 218 Engineers report	-100.00%		-100.00%
		\$ 1,952,573.00		\$ 1,632,596.00		\$ 1,975,555.00					
		\$ 45.51	43815	\$ 37.86	42903	\$ 45.87	42903				
		Cost Per Acre		Percent of Total Water Availability Charge							

Management's Discussion & Analysis:

Budget Expense Category:

Vehicle, Travel, Conferences

GL	Account Account Name	2021-22		2020-21		2020-21		Justification	2021-22		2021-22 Budget vs. 2020-21 Budget Forecast
		Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	Forecast	
5900	Automobile Expenses	\$ 13,934.00	\$ 12,310.00	\$ 15,078.00				Budget reflects gas/mileage costs plus planned vehicle maintenance.			13.19%
5920	Conference Fees	\$ 2,975.00	\$ 725.00	\$ 4,100.00				Budget for scheduled conferences based on location.			310.34%
5940	Hotel Fees	\$ 2,700.00	\$ -	\$ 4,025.00				Budget for scheduled conferences based on location. Winter only.			#DIV/0!
5915	T & E Meeting Meals	\$ 800.00	\$ 200.00	\$ 2,500.00				Budget for T&E plus scheduled conference meals.			300.00%
5910	Staff Meetings/Training	\$ 2,400.00	\$ 358.00	\$ 2,400.00				Budget for Staff Meetings/Training.			570.39%
5970	Travel Airfare	\$ 1,050.00	\$ -	\$ 1,250.00				Budget for scheduled conferences based on location. Winter only.			#DIV/0!
		\$ 23,859.00	\$ 13,593.00	\$ 29,353.00							-18.72%
		\$0.54	\$0.32	\$0.68							
		43815	42903	42903							
		Cost Per Acre									
		Percent of Total Water Availability Charge									

Management's Discussion & Analysis:

Depreciation & Amortization

GL	2021-22 Budget	2020-21 Forecast	2020-21 Budget	2021-22 Budget	vs. 2020-21 Budget	2021-22 Budget	vs. 2020-21 Budget
Account Account Name	Budget	Forecast	Budget	Budget	\$	Forecast	25.27%
5120 Depreciation Expense	\$ 59,263.00	\$ 47,310.00	\$ 54,230.00	\$ 54,230.00	\$	\$ 1.09	25.27%
Cost Per Acre	\$1.35 43815	\$1.10 42903	\$1.26 42903				
Percent of Total Water Availability Charge							
Justification: Depreciation based on estimated year-end schedules. Increase due to Office Expansion Project.							

Management's Discussion & Analysis:

Budget Expense Category:

Insurance

GL	Account Account Name	2021-22		2020-21		2020-21		Justification	2021-22		2021-22
		Budget	Forecast	Budget	Budget	Forecast	Budget		vs. Budget	Budget	
5270	Property Insurance	\$ 1,615.00	\$ 1,278.00	\$ 1,196.00			Budgeted per current plus increase due to Office Expansion Project.	35.03%		26.37%	
5270	Liability Insurance	\$ 17,654.00	\$ 15,195.00	\$ 15,492.00			Budgeted per current plus 2% increase.	13.96%		16.18%	
	Cost Per Acre	\$ 19,269.00	\$ 16,473.00	\$ 16,688.00				15.47%		16.97%	
		\$0.44	\$0.38	\$0.39							
	Percent of Total Water Availability Charge	43815	42,903	42,903							

Management's Discussion & Analysis:

Budget Expense Category:

Coalition Dues

GL Account	Account Name	2021-22		2020-21		2020-21		Justification	2021-22	2021-22
		Budget	Forecast	Budget	Forecast	Budget	Budget		Budget	Forecast
4380	Coalition Membership Dues	\$ 266,549.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00	Based on SJVDA 2021 approved budget.	-9.39%	-9.39%
	Cost Per Acre	\$266,549.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00	\$ 294,164.00			
		\$6.92	\$7.60	\$7.60	\$7.60	\$7.60	\$7.60			

Management's Discussion & Analysis:

Budget Expense Category:

SGMA Dues

2021-22 Budget vs. 2021-22 Budget

2020-21

2020-21

2021-22

2020-21 Budget vs. 2020-21 Forecast

GL Account	Account Name	Budget	Forecast	Budget	Justification	Services Activity	2020-21 Budget	2020-21 Forecast
	SGMA Membership Dues	\$ 210,591.00	\$ 232,200.00	\$ 220,200.00	Per North-Central SGMA Agreement approved budget.		-4.36%	-9.31%
	SGMA Consulting - Woodard & Curran	\$ 65,000.00	\$ -	\$ 12,000.00	In-house SGMA support per W&C proposal.		441.67%	#DIV/0!
	Cost Per Acre	\$275,591.00	\$232,200.00	\$ 232,200.00				
		\$6.42	\$5.39	\$5.39				

Management's Discussion & Analysis:

Budget Expense Category:

Capital Expenditures

GL	Account	Account Name	2021-22	2020-21	2020-21	2021-22	2021-22	2021-22
			Budget	Forecast	Budget	Budget	Budget	vs. Budget
1405	Meters		\$ 10,000.00	\$ 6,541.00	\$ 10,490.00	\$ 10,490.00	-4.67%	52.88%
1410	Office Equipment		\$ 21,736.00	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
1411	Landscaping		\$ 15,000.00	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
1412	Tools		\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
1413	Building		\$ -	\$ 481,229.00	\$ 440,000.00	\$ 440,000.00	-100.00%	-1
1414	Land		\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
1415	Vehicles		\$ -	\$ -	\$ -	\$ -	#DIV/0!	#DIV/0!
	Cost Per Acre		\$ 46,736.00	\$ 487,770.00	\$ 450,490.00	\$ 450,490.00	-89.63%	-90.42%
			\$ 1.07	\$ 11.31	\$ 10.46	\$ 10.46		
	Percent of Total Water Availability Charge		43815	42903	42903	42903		

Management's Discussion & Analysis:

Budget Expense Category:

Contingency for Asset Replacement

GL	Account	Account Name	2021-22		2020-21		2020-21		Justification	2021-22	
			Budget	Forecast	Budget	Forecast	Budget	Forecast		Budget	vs. 2020-21 Budget
N/A	Restricted Reserve		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	Reserve \$10,000 for vehicle replacement.	0.00%	0.00%
	Cost Per Acre		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00			
			\$0.23	\$0.23	\$0.23	\$0.23	\$0.23	\$0.23			
	Percent of Total Water Availability Charge		43815	42903	42903	42903	42903	42903			

Management's Discussion & Analysis:

The District currently uses a five-year replacement plan for its vehicles, adjusted as needed. District Staff is currently analyzing options concerning asset replacement as part of the development of a proposed reserve funding policy. At such time as this policy is finalized, the budget may be revised to reflect additional replacement reserves.

2021-22 Contract Conversion Assessment

2.17.21 DRAFT to BOD

Annual Debt Service	\$ 804,206.08
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Annual Debt Service Coverage	\$ 80,420.61
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Total Assessment Costs	<u>\$ 884,626.69</u>
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Total Assessed Acres	35,373
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Contract Conversion Assessment per Acre	<u>\$ 25.00</u>
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**UNITED STATES
DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION
Central Valley Project, California**

**AMENDMENT TO THE AGREEMENT FOR THE EXCHANGE OF GROUNDWATER
BETWEEN
THE UNITED STATES AND
THE SAN LUIS AND DEL PUERTO WATER DISTRICTS**

PREAMBLE

THIS AMENDMENT is made this ____ day of _____, 2021,
pursuant to Section 3406(d)(2) of Title XXXIV of the Act of October 30, 1992 (106 Stat. 4706),
the Central Valley Project Improvement Act, between the UNITED STATES OF AMERICA, acting
by and through the Bureau of Reclamation, hereinafter referred to as "Reclamation", and SAN
LUIS AND DEL PUERTO WATER DISTRICT, hereinafter referred to as "Districts".

WITNESSETH, That:

RECITALS

WHEREAS, Reclamation and the District previously entered into Agreement
Number 16-WC-20-4840, dated March 21, 2016, hereinafter referred to as "Agreement", which
provides, among other things, for the Districts to acquire and deliver up to 17,000 acre feet of
groundwater to the refuges on behalf of Reclamation and in exchange Reclamation will deliver
1 acre foot of Refuge Level 2 water supplies for every 2 acre feet of groundwater acquired and
delivered by the Districts through February 28, 2021; and

23 WHEREAS, the Agreement has benefited the Water Acquisition Program and the
24 Parties are willing to amend the Agreement to extend the term through February 28, 2026; and

25 WHEREAS, the environmental compliance requirements for this Amendment
26 have been met by a Finding of No Significant Impacts; and

27 NOW THEREFORE, the Parties hereby amend the Agreement as follows:

28 1. Article 2 of the Agreement is hereby deleted in its entirety and replaced with the
29 following new Article 2:

30 **TERM**

31 2. This Agreement shall be effective on March 1, 2021 and shall remain in
32 effect through February 28, 2026, at which time this Agreement may be extended upon mutual
33 agreement of the Parties.

34 2. Except as specifically amended in Article 1 herein, the Agreement shall remain in full
35 force and effect as originally written and executed.

36 IN WITNESS WHEREOF, the Parties have executed this Amendment to the
37 Agreement as of the day and year first above written:

38 Approved as to Legal Form
39 and Sufficiency

THE UNITED STATES OF AMERICA

40 By: _____
41 Office of Regional Solicitor
42 Department of the Interior
43

By: _____
Regional Director
California Great Basin Region
Bureau of Reclamation

44 SAN LUIS WATER DISTRICT

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48 By: _____

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50 General Manager
51 San Luis Water District

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53

DEL PUERTO WATER DISTRICT

By: _____

General Manager
Del Puerto Water District

Blank

**RESOLUTION APPROVING AN AMENDMENT TO THE AGREEMENTS FOR THE
EXCHANGE OF WATER
BETWEEN
THE UNITED STATES AND THE DEL PUERTO AND SAN LUIS WATER DISTRICTS
AND DESIGNATING ANTHEA G. HANSEN
AS AUTHORIZED SIGNER OF SAME**

WHEREAS, Del Puerto and San Luis Water Districts have Central Valley Project water service contracts with Reclamation and are in dire need of water due to severely reduced allocations from Reclamation; and

WHEREAS, the Bureau of Reclamation has submitted to the Del Puerto and San Luis Water Districts an agreement entitled "Amendment to the Agreement for the Exchange of Water Between the United States and the San Luis and Del Puerto Water Districts"; and

WHEREAS, said agreement contemplates an extension to the agreement providing for the reimbursement of costs related to the acquisition of groundwater by Grasslands Water District to be used for the exchange of Level 2 Refuge Water; and

WHEREAS, the Board of Directors has decided that it is in the best interests of the District to approve of the terms and conditions of such agreements;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors as follows:

- The facts stated in the recitals above are true and correct and the Board so finds and determines.

- That Mrs. Anthea G. Hansen, Secretary and General Manager for the District, is hereby authorized and directed to request and execute said contract on behalf of the District.

PASSED AND ADOPTED this 17th day of February, 2021.

Ivan E. Bays, President
DEL PUERTO WATER DISTRICT

Attest:

Anthea G. Hansen, Secretary

12

CERTIFICATE

I, Anthea G. Hansen, Secretary to the Board of Directors of the DEL PUERTO WATER DISTRICT, do hereby certify that the above is a true and correct copy of a resolution adopted by the Board of Directors of said District at a meeting held on the 17th day of February, 2021.

Anthea G. Hansen