

Lindmore Irrigation District
FY2017 Adopted Budget
With Prior Year Comparisons

	FY 2013 Audited Actual	FY2014 Audited Actual	FY2015 Audited Actual	FY2016 Estimated YE	FY2016 Approved Budget	FY2017 Adopted Budget
Operating Revenue						
Water Sales - Irrigation	1,863,001	1,293,678	1,604,298	3,736,721	2,940,300	3,263,766
Penalties on Delinquent Accts	6,812	3,048	(50)	4,250	5,000	5,000
Em Call Outs/Fines Charge	350	0	0	250	500	500
Stand-By Charge Revenues	639,865	634,370	638,481	637,757	639,000	639,000
Stand-By Chg Penalty Revenue	3,842	5,601	4,185	1,500	4,000	4,000
Total Revenues	2,513,870	1,936,696	2,246,913	4,380,478	3,588,800	3,912,266
Cost of Sales						
Irrigation Water	442,611	192,417	299,608	950,907	990,632	1,145,613
T.P.U.D. Charges (Water)	1,316	31	1,169	7,166	2,063	9,900
M&I Water Used	421	0	13,794	0	54,450	1,898
CVPIA Restoration Fee	259,015	6,134	15,306	243,927	338,615	356,524
Transfer In Water Expense	1,122,500	507,747	518,772	0	0	0
Friant Surcharge	184,261	4,298	5,320	167,195	231,000	231,000
FWA O&M Costs	0	0	366,000	322,320	333,700	315,000
Exchange Contractor Costs	737,202	659,266	418,425	690,000	516,300	675,000
SWRCB Fees	35,275	38,011	41,431	44,167	35,000	35,000
Water Quality Monitoring	3,865	1,551	0	0	1,000	1,000
Water Legal Exp	1,684	12,624	15,822	32,000	5,000	5,000
Water Legal Exp (FWUA/FWA)	68,250	54,591	96,258	220,000	120,000	200,000
Water Mgmt Plan	0	0	0	16,414	0	0
USBR Penalties/Other Charges	138,147	6,601	586	104,185	0	0
Water-Engineering	2,214	0	608	0	284,000	0
Debt Service 2010A Bond (Interest)	248,179	241,618	234,540	230,000	228,000	225,000
Total Cost of Sales	3,244,941	1,724,888	2,027,639	3,028,281	3,139,759	3,200,934
Gross Profit	(731,071)	211,808	219,274	1,352,197	449,041	711,332

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OM&A Expenses						
FPA Legal Fees	0	14,644	0	0	5,000	5,000
Pumping-Power	62,963	22,306	16,013	56,000	54,500	56,000
Pumping-Tele/Communic	11,292	11,648	4,837	27,500	5,000	12,000
Pumping - Maint/Struct/Impr	1,321	313	20,853	2,500	20,000	20,000
O&M Salary Costs	304,352	282,809	296,631	296,750	296,714	304,464
O&M OT/PT Labor Cost	19,236	18,859	18,288	17,500	17,500	22,000
Trans/Dist of Mat/Supply	0	0	0	0	12,500	12,500
Trans Electronic Techn	0	0	0	0	2,500	2,500
Stenciling	0	0	26	0	500	500
Power (non-pumping)	7,431	6,522	6,544	6,000	7,500	7,500
Meter Rep Supply/Services	29,564	41,285	41,518	2,800	20,000	7,500
Valve Rep - Supply/Service	1,692	16,339	12,708	7,250	12,500	12,500
Moss Screen - Repair Sup/Serv	1,268	490	526	800	1,500	1,500
Pipe Line Repair - Sup/Serv	60,996	83,486	49,676	27,500	40,000	27,500
Above Surf Repair - Sup/Serv	415	140	583	100	2,500	2,500
Reservoir Repair - Sup/Serv	2,834	0	0	100	2,500	2,500
Misc - Sup/Serv	0	0	0	0	0	0
Admin/General Salary Costs	60,254	93,381	90,756	84,933	84,933	87,114
Admin OT/PT Labor Cost	3,874	10,908	13,217	3,200	5,000	5,000
General Manager	128,700	131,915	186,720	186,720	186,694	191,220
Director Per Diem	18,500	18,300	6,100	7,000	7,500	7,500
Travel Expense	7,786	7,846	2,422	2,000	2,500	2,500
Legal Exp - General	15,299	11,210	12,181	23,500	12,000	18,000
Auditing Costs	7,600	9,100	8,000	10,100	9,750	10,950
Communication	8,987	9,457	7,949	8,000	8,000	8,000
Utilities - Office	8,301	7,783	7,826	7,400	8,000	8,000
Supplies - Office	4,634	4,755	5,474	6,000	6,500	6,500
Pstge/Pinting - Office	4,268	3,649	4,489	9,250	5,000	5,000
Dues/Subscriptions/Contr	11,798	11,486	10,686	10,748	12,500	12,500
Legal Advertisement	93	25	3,728	75	400	400
Record Assessment Expense	180	435	285	0	500	500
Misc Office Expense	3,609	4,667	1,146	600	0	0

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	Actual	Actual	Actual	Estimated YE	Budget	Budget
Payroll Service Expense	0	0	1,210	1,650	0	0
Computer Supplies/Services	10,631	12,243	18,073	14,500	11,000	11,000
Bank Charges	2,370	1,804	660	175	1,500	1,500
Bond Costs	0	0	1,500	1,500	0	0
Prop/Liab Insurance	40,643	28,854	29,900	30,000	45,000	31,000
State Comp Insurance Exp	22,188	21,096	37,296	32,500	32,500	34,750
Fidelity Bonds	0	0	0	0	0	0
Accrued Leave Expense	0	0	0	0	0	0
Social Security Expense	38,974	40,218	41,368	38,850	38,847	40,106
Health Insurance Exp	78,698	94,665	84,229	92,150	91,649	98,693
Retirement Contribution Exp	57,395	53,665	44,242	45,800	45,798	46,989
Dental Insurance Exp	6,912	5,853	5,290	4,694	6,525	4,950
Vision Insurance Exp	0	2,130	1,096	816	1,728	1,000
Life Insurance Expense	1,544	1,793	1,793	1,793	1,899	1,899
Office Building Maintenance	7,629	30	0	200	2,500	2,500
Grounds	50	110	0	2,500	2,500	2,500
Office Furniture Exp	2,500	0	0	2,500	2,500	2,500
Auto Maintenance Exp	17,750	25,513	26,719	15,750	5,000	18,750
Radio Exp	0	0	0	0	0	0
Small Tool Exp	1,900	5,675	4,063	1,750	3,500	3,500
Shop & Maint Equip Rep Exp	2,773	4,976	1,242	6,000	5,000	5,000
Misc Exp	0	0	0	0	0	0
Shop Bldg Maint	3,147	381	33	2,200	3,500	3,500
Fuel and Oil	40,252	28,488	25,383	27,500	37,500	27,500
Backhoe & Diesel	765	2,123	2,907	65	2,500	2,500
Misc Shop Exp	209	827	0	0	0	0
Engineering - System	0	0	0	35,000	0	0
Engineering - Ground Water	0	0	0	32,000	0	0
Engineering - City of Lindsay	0	0	0	12,500	0	0
SGMA - Governance	0	0	0	7,500	0	0
SGMA - Plan	0	0	0	0	0	0
SGMA Implementation	0	0	0	0	0	0
Safety Compliance	0	0	0	0	0	0

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Proposed Capital Improvements				Costs	Life	Annual Depreciation
Operations Trucks (7 - Half Ton Pickups)				157,500	7	22,500
Staffing				36,000	1	36,000
Engineering - System				37,000	1	37,000
Engineering - Ground Water				48,000	1	48,000
Engineering - City of Lindsay				1,500	1	1,500
SGMA Governance				15,000	1	15,000
SGMA Plan				110,000	1	110,000
Safety Compliance				37,500	1	37,500
Pumping Plant				80,000	1	80,000
System Repairs (JB's)				175,000	1	175,000
Total Proposed Capital Improvements				697,500		562,500
Offsets:						
Recognize deferred revenue						(455,000)
Other Offsets						(60,000)
Total Offsets						(515,000)
FY2017 Financial Impact						47,500
Fixed Costs						
Water	1,515,816	1,295,262	1,454,670	1,659,086	1,523,000	1,746,000
Other	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>255,000</u>
Total Fixed Costs	1,615,816	1,395,262	1,554,670	1,759,086	1,623,000	2,001,000
Stand By Acreage	25,525	25,525	25,525	25,525	25,525	25,525
Fixed Cost Per Acre of Land	63.30	54.66	60.91	68.92	63.58	78.39