

Lindmore Irrigation District

FY2019 Proposed Budget With Prior Year Comparisons

	FY2016 Audited Actual	FY2017 Audited Actual	FY2018 Estimated YE	FY2018 Approved Budget	FY2019 Proposed Budget
Operating Revenue					
Water Sales - Irrigation	3,394,388	3,281,389	1,504,000	1,724,910	1,795,889
Penalties on Delinquent Accts	6,384	9,119	8,500	5,000	5,000
Em Call Outs/Fines Charge	150	75	75	500	500
Stand-By Revenues	637,757	637,166	627,701	637,500	628,425
Assessment Revenues	0	0	1,781,415	1,778,717	1,841,213
Stand-By Chg Penalty Revenue	4,605	12,392	2,000	4,000	4,000
Total Revenues	4,043,284	3,940,141	3,923,691	4,150,627	4,275,026
Cost of Sales					
Irrigation Water	950,907	955,192	1,240,610	1,198,478	1,044,000
T.P.U.D. Charges (Water)	7,166	14,982	11,558	9,900	9,840
M&I Water Used	0	0	-	1,898	2,001
CVPIA Restoration Fee	243,927	510,785	403,367	373,106	370,946
Transfer In Water Expense	0	4,300	80,200	0	0
Friant Surcharge	167,195	349,573	269,682	231,000	229,593
FWA O&M Costs	322,320	335,395	335,000	300,000	375,000
Exchange Contractor Costs	537,757	266,808	537,500	675,000	550,000
SWRCB Fees	44,167	46,219	46,000	35,000	47,500
Water Quality Monitoring	0	0	-	1,000	1,000
Water Legal Exp	33,367	34,034	40,000	5,000	50,000
General Member - FWA	218,676	161,846	152,316	200,000	200,000
Water Mgmt Plan	16,414	9,977	1,000	1,000	1,000
USBR Penalties/Other Charges	104,185	0	56,000	0	0
Debt Service 2010A Bond (Interest)	225,287	216,763	215,000	225,000	210,000
Water Engineering	0	5,155	5,000	0	5,000
Total Cost of Sales	2,871,368	2,911,030	3,393,233	3,256,381	3,095,880
Gross Profit	1,171,916	1,029,111	530,458	894,246	1,179,146

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OM&A Expenses					
FPA Legal Fees	0	0	0	5,000	0
Pumping-Power	55,936	68,845	54,355	56,000	60,000
Pumping-Tele/Communic	26,420	29,158	26,350	12,000	27,500
Pumping - Maint/Struct/Impr	2,924	34,811	20,000	20,000	240,000
O&M Salary Costs	306,064	306,098	316,762	316,762	308,748
O&M OT/PT Labor Cost	19,706	34,777	22,000	22,000	25,000
Trans/Dist of Mat/Supply	0	0	8,500	12,500	12,500
Trans Electronic Techn	0	0	1,000	2,500	2,500
Stenciling	0	0	500	500	500
Power (non-pumping)	5,599	5,859	5,750	7,500	7,500
Meter Rep Supply/Services	2,123	6,647	8,750	7,500	7,500
Valve Rep - Supply/Service	6,262	3,536	6,625	12,500	12,500
Moss Screen - Repair Sup/Serv	440	0	41,250	1,500	2,500
Pipe Line Repair - Sup/Serv	24,451	160,191	27,500	27,500	47,500
Above Surf Repair - Sup/Serv	83	146	36,250	2,500	5,000
Reservoir Repair - Sup/Serv	0	0	0	2,500	2,500
Misc - Sup/Serv	0	0	0	0	0
Admin/General Salary Costs	83,226	87,200	183,554	183,554	180,014
Admin OT/PT Labor Cost	2,032	44,041	0	5,000	0
General Manager	191,219	191,904	194,575	191,220	196,170
General Manager (GSA)	0	0	42,000	0	43,218
Director Per Diem	7,500	8,600	7,500	7,500	7,500
Travel Expense	2,305	4,374	2,750	2,500	2,500
Legal Exp - General	22,140	11,565	5,000	18,000	18,000
Auditing Costs	10,100	8,400	11,500	10,950	11,750
Communication	8,505	8,134	8,000	8,000	8,000
Utilities - Office	7,329	8,520	8,000	8,000	8,000
Supplies - Office	4,477	7,997	8,000	6,500	9,500
Pstge/Pinting - Office	9,382	8,646	7,500	5,000	8,500
Dues/Subscriptions/Contr	10,748	15,302	12,500	12,500	12,500
Legal Advertisement	67	25	350	400	400

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Record Assessment Expense	0	505	100	500	500
Misc Office Expense	1,784	2,088	1,500	0	0
Payroll Service Expense	1,605	1,239	1,250	0	1,500
Computer Supplies/Services	15,056	20,525	14,500	11,000	14,000
Bank Charges	217	308	500	1,500	500
Bond Costs	1,500	1,500	0	0	0
Prop/Liab Insurance	29,434	30,901	35,600	31,000	37,500
State Comp Insurance Exp	30,151	14,531	20,500	34,750	27,500
Accrued Leave Expense	1,405	0	5,000	0	10,000
Social Security Expense	40,910	47,443	49,871	49,871	50,687
Health Insurance Exp	93,275	100,510	126,500	115,459	85,539
Retirement Contribution Exp	44,421	45,278	59,500	60,038	60,166
Dental Insurance Exp	4,694	4,959	5,000	5,275	5,500
Vision Insurance Exp	816	816	925	1,011	1,200
Life Insurance Expense	1,793	1,793	1,900	2,011	2,400
Office Building Maintenance	192	78	0	2,500	7,500
Grounds	0	0	8,100	2,500	2,500
Office Furniture Exp	1,320	0	0	2,500	2,500
Auto Maintenance Exp	16,011	10,180	27,500	18,750	18,000
Radio Exp	0	0	0	0	0
Small Tool Exp	1,359	1,565	2,250	3,500	3,500
Shop & Maint Equip Rep Exp	5,593	4,833	5,000	5,000	5,000
Misc Exp	0	16	0	0	0
Shop Bldg Maint	400	113	0	3,500	3,500
Fuel and Oil	26,940	27,858	28,000	27,500	30,000
Backhoe & Diesel	46	1,536	2,500	2,500	2,750
Misc Shop Exp	0	177	0	0	0
Engineering - General	0	73,139	1,000	0	5,000
Engineering - System	50,846	70,973	1,000	0	5,000
Engineering - Ground Water	40,837	7,858	12,000	42,000	0
Engineering - City of Lindsay	10,314	0	0	2,500	0
Engineering - Prop 218	0	32,034	0	0	0
Engineering - Temp Flat Study	0	35,000	0	0	0

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Recharge - Ireton Pond	0	181,308	139,690	0	0
Recharge - Drywell	0	0	15,000	0	0
SGMA - Governance	9,885	17,777	28,600	28,600	30,000
SGMA - Plan	0	45,618	164,050	50,000	75,000
SGMA Implementation	0	0	0	0	0
Safety Compliance	0	0	0	15,000	15,000
Well Measurement Supplies	0	0	0	500	500
Crop Report	0	0	0	250	250
Easement	4,497	4,151	3,250	750	750
Depreciation Expense - System	146,386	136,858	136,860	152,250	155,000
Depreciation Expense - Other	30,409	38,766	66,154	30,410	68,500
Cap Imp - 93.2E Plant Modernization	0	0	0	0	97,000
Uncollectable Lien Expense	0	10,335	2,000	3,000	0
OM&A Total	1,421,134	2,027,346	2,032,421	1,673,811	2,092,041
OM&A Variance From Prior Year	-5.200%	35.239%	43.014%		24.987%
Non-Operating Revenue					
Interest Revenue - NFS	97,093	34,476	80,000	40,000	100,000
Recognize adj to FMV	(40,828)	(17,745)	(90,000)	12,500	0
Interest Revenue - Misc	4,341	10,695	21,000	4,500	5,500
Interest on Unpaid Lien	6,766	2,373	3,000	5,000	5,000
Water Sales (Other Dist)	0	0	724,300	0	0
Other Misc Revenue	136,290	471,120	80,000	100,000	100,000
USBR Grant	0	0	0	0	75,000
Service to other Governments	0	55,200	150,000	150,000	157,500
Gain or Loss on Fix Assets	0	0	0	0	0
FPA Power Revenue	0	2,093,877	1,250,000	775,000	775,000
Total Non-Operating Revenue	203,662	2,649,996	2,218,300	1,087,000	1,218,000
Net Income/(Loss)	(45,555)	1,651,762	716,337	307,435	305,105

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Bond Principal Payment					305,000

Proposed Extra O&M	Year of Activity	Costs	Life	Annual Depreciation
93.2E Pumping Plant Modernization	2019	295,000	50	5,900
JB Rehabilitation (2 JB's)	2020	100,000	50	2,000
JB Rehabilitation (2 JB's)	2021	104,000	50	2,080
JB Rehabilitation (2 JB's)	2022	108,160	50	2,163
JB Rehabilitation (2 JB's)	2023	112,486	50	2,250
JB Rehabilitation (2 JB's)	2024	116,986	50	2,340
JB Rehabilitation (2 JB's)	2025	121,665	50	2,433
Total Proposed Extra O&M		958,298		19,166