

Lindmore Irrigation District
FY2023 GM Draft Budget
With Prior Year Comparisons

	FY2020 Audited Actual	FY2021 Audited Actual	FY2022 Estimated YE	FY2022 Adopted Budget	FY2023 GM Adopted Budget
Operating Revenue					
Water Sales - Irrigation	2,180,197	1,827,652	2,950,000	3,264,000	4,410,000
Penalties on Delinquent Accts	3,567	3,667	5,000	5,000	5,000
Em Call Outs/Fines Charge	150	400	-	1,000	1,000
Assessment Revenues	2,462,902	2,422,725	2,542,876	2,539,970	2,609,684
Stand-By Chg Penalty Revenue	16,500	3,390	6,500	7,500	7,500
Total Revenues	4,663,315	4,257,833	5,504,376	5,817,470	7,033,184
Cost of Sales					
Irrigation Water	768,586	539,159	225,000	1,043,800	1,074,500
T.P.U.D. Charges (Water)	14,594	2,782	1,500	10,200	5,250
M&I Water Used	-	-	-	-	-
CVPIA Restoration Fee	519,386	251,091	136,000	408,000	420,000
Transfer In Water Expense	250,487	742,081	873,352	-	-
Friant Surcharge	340,536	160,762	70,000	238,000	245,000
FWA O&M Costs	441,876	569,562	448,000	650,000	720,000
FWA Middle Reach	-	-	1,280,172	-	450,000
Exchange Contractor Costs	524,708	628,758	700,000	725,000	475,000
Exchange Contractor Power Line	-	-	-	-	875,000
SWRCB Fees	54,038	59,856	60,000	60,000	60,000
Water Quality Monitoring	-	-	-	1,000	1,000
Water Legal Exp	16,397	42,210	25,000	37,500	37,500
General Member - FWA	163,263	113,081	125,000	137,500	137,500
Water Mgmt Plan	-	-	-	1,000	1,000
USBR Penalties/Other Charges	7,678	80,564	85,000	-	-
Debt Service 2010A Bond	198,707	112,540	-	-	-
Debt Service Chase (Interest)	-	96,008	31,000	35,500	30,558
Debt Service 1st Fdtn (Interest)	-	-	150,000	165,788	148,498
Water Engineering	4,045	-	2,500	10,000	-
Total Cost of Sales	3,304,302	3,398,453	4,212,524	3,523,288	4,680,806

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Gross Profit	1,359,014	859,381	1,291,852	2,294,182	2,352,378
OM&A Expenses					
FPA Legal Fees	-	1,196	-	-	-
Pumping-Power	75,060	75,984	32,000	63,775	63,775
Pumping-Tele/Communic	-	1,570	1,000	2,500	2,500
Pumping - Maint/Struct/Impr	35	28,111	49,000	25,000	25,000
O&M Salary Costs	317,136	386,931	341,000	493,458	402,256
O&M OT/PT Labor Cost	37,253	42,134	20,000	25,000	25,000
Trans/Dist of Mat/Supply	-	15,675	2,750	12,500	12,500
Trans Electronic Techn	33,872	33,954	9,300	12,500	12,500
Stenciling	-	-	500	500	500
Power (non-pumping)	4,016	3,267	4,200	7,500	6,000
Meter Rep Supply/Services	24,425	26,659	25,980	30,000	30,000
Valve Rep - Supply/Service	15,854	10,740	22,500	25,000	25,000
Moss Screen - Repair Sup/Serv	-	9,164	-	5,500	5,500
Pipe Line Repair - Sup/Serv	147,982	48,523	42,500	42,500	42,500
Above Surf Repair - Sup/Serv	17,674	9,785	25,000	65,000	65,000
Reservoir Repair - Sup/Serv	30	-	12,000	2,500	12,500
O&M Projects	-	-	-	124,500	27,500
Misc - Sup/Serv	-	-	-	-	-
Admin/General Salary Costs	188,715	289,014	244,278	316,001	303,353
Admin OT/PT Labor Cost	2,820	5,074	-	-	-
General Manager	199,993	203,592	200,658	212,158	230,227
General Manager (GSA)	43,050	43,825	46,746	46,746	50,345
Program Manager	-	-	112,500	-	127,500
Director Per Diem	6,500	8,700	7,600	7,500	7,600
Travel Expense	2,130	707	3,750	2,500	4,000
Legal Exp - General	11,900	5,825	7,500	15,000	11,500
Auditing Costs	9,700	14,425	16,500	12,500	17,500
Communication	7,372	5,881	4,500	8,500	8,500
Utilities - Office	6,950	9,102	12,250	8,000	12,000

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Supplies - Office	13,056	25,410	12,500	17,500	22,000
Pstge/Pinting - Office	11,701	17,953	12,500	15,000	13,500
Dues/Subscriptions/Contr	14,072	14,418	15,000	15,000	15,000
Legal Advertisement	510	539	750	750	750
Record Assessment Expense	176	1,078	1,000	500	1,000
Property Taxes	4,265	1,347	17,550	-	20,000
Miscellaneous Office Expense	-	-	-	-	-
Payroll Service Expense	1,840	1,854	1,800	1,750	2,000
Computer Supplies/Services	31,220	24,660	25,380	20,000	25,000
Bank Charges	179	264	500	500	500
Bond Costs	1,500	1,000	-	-	-
Prop/Liab Insurance	34,346	37,156	52,000	37,500	52,000
Workers' Comp Insurance Exp	22,589	12,154	22,500	22,500	27,500
Social Security Expense	54,430	67,423	69,500	74,048	76,915
Health Insurance Exp	93,345	118,724	175,263	175,263	181,790
Retirement Contribution Exp	54,519	71,311	93,873	91,823	109,905
Dental Insurance Exp	4,517	5,725	7,650	8,190	8,190
Vision Insurance Exp	868	1,033	1,990	2,132	2,132
Life Insurance Expense	2,152	2,332	3,200	3,444	3,444
Office Building Maintenance	183	33,815	17,500	5,000	10,000
Grounds	-	-	-	2,500	2,500
Office Furniture Exp	1,875	-	-	1,500	1,500
Auto Maintenance Exp	20,678	29,178	12,500	15,000	17,500
Radio Exp	-	-	-	-	-
Small Tool Exp	3,940	5,818	7,500	3,500	3,500
Shop & Maint Equip Rep Exp	6,691	6,472	1,000	5,000	5,000
Misc Exp	25	3,120	-	-	-
Shop Bldg Maint	7,453	1,240	3,000	3,500	3,500
Fuel and Oil	44,975	34,151	36,023	35,000	42,500
Backhoe & Diesel	2,528	326	2,040	3,500	3,500
Misc Shop Exp	-	469	800	-	-
Engineering - General	200	2,064	4,000	-	-

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Engineering - System	19,860	6,622	-	-	-
Engineering - Ground Water	6,653	22,766	10,000	-	-
Engineering - City of Lindsay	-	2,023	-	-	-
Engineering - Prop 218	-	-	-	-	-
Engineering - Temp Flat Study	-	-	-	-	-
Recharge - Ireton Pond	2,128	-	-	-	-
Recharge - Drywell	-	-	400	-	-
Recharge - 320 Acres	-	-	85,000	-	2,310,000
Recharge - FlyWay Pond	-	-	14,000	-	-
Lndsy Rchg Bsn - KSB P68 Grant	-	-	250,000	-	-
LCreek Rch - KSB P68 Grant	-	-	65,000	-	514,122
SGMA - Governance	31,714	32,000	33,000	34,500	38,500
SGMA - Plan	37,635	-	-	-	-
Safety Compliance	3,165	259	295	5,000	5,000
Well Measurement Supplies	-	-	2,500	500	500
Crop Report	-	-	250	250	250
Easement	5,290	8,888	7,500	750	750
Depreciation Expense - System	132,941	132,941	133,000	133,000	133,000
Depreciation Expense - Other	68,896	79,535	84,662	84,662	84,662
Cap Imp - 93.2E Plant Modernization	354,962	34,950	-	-	-
Uncollectable Lien Expense	2,281	-	-	-	-
Loss-Fixed Asset Sale Retire	29,108	-	-	-	-
OM&A Total	2,280,934	2,120,858	2,526,938	2,385,699	5,268,466
Total Expenditures	5,585,235	5,519,310	6,739,462	5,908,987	9,949,272
OM&A Variance From Prior Year	17.274%	-7.018%	19.147%	-5.589%	120.835%
Non-Operating Revenue					
Interest Revenue - NFS	116,874	109,716	75,000	95,000	125,000
Recognize adj to FMV	122,172	68,911	(250,000)	-	-
Interest Revenue - Misc	30,939	14,578	18,000	2,500	7,500

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Interest on Unpaid Lien	2,680	5,200	5,000	5,000	5,000
Water Sales (Other Dist)	50,000	-	-	-	-
Other Misc Revenue	22,538	597,057	180,000	100,000	100,000
Grants	-	71,521	225,000	-	515,000
Service to other Governments	155,000	350,055	515,000	380,000	529,000
Gain or Loss on Fix Assets	-	-	-	-	-
FPA Power Revenue	2,137,134	575,384	725,000	825,000	825,000
Use of Reserves	-	-	-	-	2,300,000
Total Non-Operating Revenue	2,637,338	1,792,420	1,493,000	1,407,500	4,406,500
Net Income/(Loss)	1,715,418	530,943	257,914	1,315,983	1,490,412

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Bond Principal Payment			1,062,110	330,680	1,083,345
				Capital Projects 2023	
				88.4 Well	85,000
				5th Ave Basin	2,395,000
				Lewis Creek Siphon	514,122
				Friant Fix	969,828
				SLDMWA Power Grid Replacement	875,000
				Vehicle/Equipment Replacment	33,208
					4,872,158
				Sources	
				Cash	4,358,036
				Grants	514,122
					4,872,158