

Lindmore Irrigation District

FY2025 GM Draft Budget With Prior Year Comparisons

	FY2022 Audited Actual	FY2023 Audited Actual	FY2024 Estimated YE	FY2024 Adopted Budget	FY2025 GM Proposed Budget
Operating Revenue					
Water Sales - Irrigation	3,103,021	4,814,092	6,800,000	4,158,000	3,260,400
Penalties on Delinquent Accts	8,005	13,181	20,000	5,000	5,000
Em Call Outs/Fines Charge	-	-	-	1,000	1,000
Assessment Revenues	2,542,876	2,610,657	2,610,662	2,609,684	2,609,684
Stand-By Chg Penalty Revenue	5,258	-	-	7,500	7,500
Total Revenues	5,659,160	7,437,930	9,430,662	6,781,184	5,883,584
Cost of Sales					
Irrigation Water	418,940	1,281,508	1,150,000	1,094,148	732,963
T.P.U.D. Charges (Water)	2,334	5,464	3,250	4,950	4,703
M&I Water Used	-	-	-	-	-
CVPIA Restoration Fee	177,106	446,909	610,000	445,500	446,738
Transfer In Water Expense	1,134,414	169,278	95,000	-	-
Friant Surcharge	108,927	255,003	360,000	165,000	219,450
FWA O&M Costs	399,810	694,312	586,723	720,000	525,000
Exchange Contractor Costs	586,872	301,609	600,000	550,000	550,000
SWRCB Fees	70,206	73,804	75,000	75,000	75,000
Water Quality Monitoring	-	-	-	1,000	1,000
Water Legal Exp	34,594	19,606	5,000	37,500	37,500
General Member - FWA	63,315	115,546	127,014	137,500	145,000
Water Mgmt Plan	-	-	-	1,000	1,000
USBR Penalties/Other Charges	128,628	800,906	70,000	-	-
Chase Debt Interest	34,561	30,449	26,350	26,353	22,140
1st Foundation Interest	165,787	148,498	130,800	130,802	112,690
Water Engineering	-	-	-	-	-
Total Cost of Sales	3,325,494	4,342,893	3,839,137	3,388,753	2,873,183
Gross Profit	2,333,666	3,095,037	5,591,525	3,392,431	3,010,402
OM&A Expenses					
Pumping-Power	59,186	131,124	85,000	72,000	80,000

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Pumping-Tele/Communic	660	1,460	-	2,500	2,500
Pumping - Maint/Struct/Impr	33,376	-	25,000	25,000	25,000
O&M Salary Costs	410,348	444,233	488,900	471,015	516,018
O&M OT/PT Labor Cost	34,714	70,311	68,000	40,000	40,000
Trans/Dist of Mat/Supply	-	-	-	12,500	12,500
Trans Electronic Techn	2,175	14,785	80,000	22,000	20,000
Stenciling	-	-	-	500	500
Power (non-pumping)	2,982	5,270	3,500	3,000	3,800
Meter Rep Supply/Services	21,228	69,434	115,000	40,000	40,000
Valve Rep - Supply/Service	34,350	21,159	2,500	30,000	30,000
Moss Screen - Repair Sup/Serv	-	243,382	500	7,500	7,500
Pipe Line Repair - Sup/Serv	62,231	1,028,601	425,000	275,000	275,000
Above Surf Repair - Sup/Serv	4,129	26,311	-	65,000	20,000
Reservoir Repair - Sup/Serv	10,611	26,515	20,000	12,500	40,000
Misc - Sup/Serv	-	223	6,500	-	-
Admin/General Salary Costs	238,203	296,890	305,000	349,361	380,202
Admin OT/PT Labor Cost	2,244	4,715	1,000	-	4,500
General Manager	207,284	203,032	239,362	239,362	247,285
General Manager (GSA)	47,100	50,727	-	-	-
AGM/Program Manager	112,500	127,500	144,000	144,000	154,080
Vehicle Allowance	-	-	18,300	-	20,000
Director Per Diem	6,700	8,500	18,000	10,000	18,000
Travel Expense	3,860	8,211	2,500	5,000	3,500
Legal Exp - General	7,084	12,023	5,000	17,000	15,000
Auditing Costs	17,600	22,442	21,000	21,000	25,000
Communication	4,039	12,174	8,500	8,500	10,000
Utilities - Office	12,307	14,891	11,500	12,750	12,750
Supplies - Office	12,834	13,512	12,500	12,500	12,500
Pstge/Pinting - Office	14,968	16,290	11,000	13,500	13,500
Dues/Subscriptions/Contr	9,157	12,638	15,000	15,000	15,000
Legal Advertisement	329	57	750	750	750
Record Assessment Expense	1,672	1,346	2,000	2,000	2,000
Property Taxes (Not Leased)	27,611	15,594	18,000	19,500	20,000
Miscellaneous Office Expense	6,716	5,444	5,000	5,000	5,000

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Payroll Service Expense	1,693	1,841	2,000	2,250	2,500
Computer Supplies/Services	28,770	43,400	33,000	33,000	35,000
Bank Charges	193	865	500	750	750
Prop/Liab Insurance	51,841	70,524	75,000	72,500	80,000
Workers' Comp Insurance Exp	22,641	26,539	33,500	25,000	33,899
Social Security Expense	74,259	86,063	88,550	88,539	94,871
Health Insurance Exp	169,852	194,855	258,210	258,210	283,028
Retirement Contribution Exp	93,717	146,741	158,123	158,123	170,982
Dental Insurance Exp	6,666	7,355	8,250	9,316	8,609
Vision Insurance Exp	1,129	1,246	1,375	2,367	1,474
Life Insurance Expense	2,523	2,651	3,500	3,824	3,399
Office Building Maintenance	22,140	22,617	12,000	22,000	12,500
Grounds	-	-	-	2,500	2,500
Office Furniture Exp	-	1,330	1,250	1,500	1,500
Auto Maintenance Exp	18,262	43,128	37,500	37,500	45,000
Small Tool Exp	7,784	7,258	8,500	12,500	10,500
Shop & Maint Equip Rep Exp	959	2,642	500	5,000	5,000
Misc Exp	-	1,443	600	-	-
Shop Bldg Maint	6,921	32,623	72,500	8,500	10,000
Fuel and Oil	57,015	60,242	48,000	42,500	48,000
Backhoe & Diesel	2,288	9,061	7,500	7,500	7,500
Misc Shop Exp	1,013	2,152	1,250	1,250	1,250
Engineering - General	1,985	3,880	2,500	10,000	4,500
Engineering - Ground Water	-	18,525	20,000	-	20,000
Recharge - Hirabayahsi Recharge Basin	-	27,815	-	-	-
Recharge - 320 Acres	14,364	-	7,500	-	-
Lndsy Rchg Bsn - KSB P68 Grant	478,852	44,301	-	-	-
LCreek Rch - KSB P68 Grant	143,434	222,017	450,000	400,000	-
Recharge - 1st Avenue	-	-	10,670	-	-
SGMA - Governance	36,886	40,571	37,500	42,500	42,500
SGMA - Plan	-	-	-	-	-
Safety Compliance	-	897	-	5,000	5,000
Well Measurement Supplies	-	-	-	500	500
Crop Report	-	-	-	250	250

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Easement	11,809	5,980	18,000	750	25,000
Depreciation Expense - System	132,978	193,445	191,864	177,500	191,000
Depreciation Expense - Other	73,451	41,340	40,000	133,500	40,000
Cap Imp - 93.2E Plant Modernization	-	-	-	-	-
Uncollectable Lien Expense	-	-	-	-	-
Pmt for Friant Fix Construction Cost	1,176,117	-	-	-	-
Leased Property Taxes	-	21,872	19,000	19,000	19,000
Leased Property Interest	-	-	105,990	105,990	104,071
Collect for Lease Liability	-	-	63,961	63,961	70,979
OM&A Total	4,054,821	4,294,015	3,976,905	3,882,318	3,452,948
Total Expenditures	7,380,315	8,636,908	7,816,042	7,271,071	6,326,130
OM&A Variance From Prior Year	33.718%	17.026%	-9.504%		-12.996%
Non-Operating Revenue					
Interest Revenue - NFS	89,559	159,577	188,000	230,000	213,750
Recognize adj to FMV	(415,133)	(46,377)	10,000	(50,000)	-
Interest Revenue - Misc	21,187	38,414	40,000	37,500	20,000
Interest on Unpaid Lien	2,387	1,960	2,500	5,000	5,000
Water Sales (Other Dist)	-	-	-	-	-
Other Misc Revenue	330,624	440,350	100,000	100,000	100,000
Service to other Governments	515,000	529,809	550,000	550,000	578,000
Grants	349,500	125,000	400,000	400,000	-
Gain or Loss on Fix Assets	-	-	-	-	-
FPA Power Revenue	545,457	1,059,939	1,500,000	825,000	825,000
Use of Reserves	-	-	-	-	-
Total Non-Operating Revenue	1,438,581	2,308,672	2,790,500	2,097,500	1,741,750
Net Income/(Loss)	(282,574)	1,109,694	4,405,120	1,607,613	1,299,204