

Lindmore Irrigation District
FY2021 Proposed Budget
With Prior Year Comparisons

	FY2018 Audited Actual	FY2019 Audited Actual	FY2020 Estimated YE	FY2020 Approved Budget	FY2021 Approved Budget
Operating Revenue					
Water Sales - Irrigation	1,656,980	2,180,197	1,815,000	1,542,722	1,812,888
Penalties on Delinquent Accts	4,488	3,567	1,500	5,000	5,000
Em Call Outs/Fines Charge	1,000	150	500	1,000	1,000
Stand-By Revenues	0	0	0	0	0
Assessment Revenues	2,409,624	2,462,902	2,421,803	2,425,858	2,483,874
Stand-By Chg Penalty Revenue	14,929	16,500	16,500	15,000	7,500
Total Revenues	4,087,021	4,663,315	4,255,303	3,989,580	4,310,262
Cost of Sales					
Irrigation Water	1,285,790	768,586	616,687	890,087	966,574
T.P.U.D. Charges (Water)	12,023	14,594	3,170	9,950	10,382
M&I Water Used	0	0	-	2,023	1,038
CVPIA Restoration Fee	420,430	519,386	285,831	363,767	398,975
Transfer In Water Expense	102,400	250,487	680,715	0	0
Friant Surcharge	280,525	340,536	183,400	132,666	242,249
FWA O&M Costs	340,323	441,876	635,218	625,000	650,000
Exchange Contractor Costs	458,699	524,708	555,000	575,000	675,000
SWRCB Fees	48,586	54,038	53,500	50,000	55,000
Water Quality Monitoring	0	0	500	1,000	1,000
Water Legal Exp	50,246	16,397	22,500	30,000	30,000
General Member - FWA	157,142	163,263	108,000	125,000	135,000
Water Mgmt Plan	0	0	-	1,000	1,000
USBR Penalties/Other Charges	112,692	7,678	120,000	80,000	0
Debt Service 2010A Bond (Interest)	208,000	198,707	198,500	191,500	40,493
Water Engineering	4,045	4,045	2,500	5,000	10,000
Total Cost of Sales	3,480,900	3,304,302	3,465,521	3,081,994	3,216,712
Gross Profit	606,120	1,359,014	789,782	907,586	1,093,550

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OM&A Expenses					
FPA Legal Fees	0	0	2,000	0	0
Pumping-Power	62,513	75,060	42,000	62,500	62,500
Pumping-Tele/Communic	17,675	0	5,000	2,500	2,500
Pumping - Maint/Struct/Impr	15,267	35	40,000	25,000	25,000
O&M Salary Costs	317,076	317,136	382,553	330,159	384,251
O&M OT/PT Labor Cost	30,496	37,253	25,000	35,000	25,000
Trans/Dist of Mat/Supply	4,435	0	32,500	12,500	12,500
Trans Electronic Techn	0	33,872	41,000	2,500	12,500
Stenciling	0	0	0	500	500
Power (non-pumping)	4,803	4,016	6,500	7,500	7,500
Meter Rep Supply/Services	7,138	24,425	27,500	25,000	30,000
Valve Rep - Supply/Service	2,991	15,854	25,000	25,000	25,000
Moss Screen - Repair Sup/Serv	39,267	0	2,500	5,500	5,500
Pipe Line Repair - Sup/Serv	22,747	147,982	55,000	50,000	50,000
Above Surf Repair - Sup/Serv	30,396	17,674	12,500	5,000	80,000
Reservoir Repair - Sup/Serv	0	30	0	2,500	2,500
Misc - Sup/Serv	0	0	0	0	0
Admin/General Salary Costs	179,359	188,715	290,250	300,439	305,479
Admin OT/PT Labor Cost	10,351	2,820	10,000	10,000	0
General Manager	194,565	199,993	200,292	200,292	202,505
General Manager (GSA)	42,000	43,050	44,668	44,126	44,614
Director Per Diem	6,000	6,500	7,000	7,500	7,500
Travel Expense	2,042	2,130	1,000	2,500	2,500
Legal Exp - General	2,895	11,900	12,500	18,000	15,000
Auditing Costs	11,400	9,700	12,500	11,750	12,500
Communication	7,962	7,372	8,500	8,500	8,500
Utilities - Office	7,987	6,950	8,000	8,000	8,000
Supplies - Office	9,467	13,056	16,500	10,000	17,500

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Pstge/Pinting - Office	7,549	11,701	16,250	10,000	15,000
Dues/Subscriptions/Contr	9,568	14,072	15,000	15,000	15,000
Legal Advertisement	277	510	750	400	750
Record Assessment Expense	171	176	500	500	500
Misc Office Expense	1,115	4,265	1,500	0	0
Payroll Service Expense	1,467	1,840	1,750	1,750	1,750
Computer Supplies/Services	16,796	31,220	17,250	15,000	20,000
Bank Charges	458	179	350	500	500
Bond Costs	1,500	1,500	1,000	0	0
Prop/Liab Insurance	35,574	34,346	37,100	37,500	37,500
Workers' Comp Insurance Exp	33,158	22,589	23,500	30,000	22,500
Social Security Expense	52,434	54,430	60,200	60,155	64,718
Health Insurance Exp	123,407	93,345	132,000	128,008	152,495
Retirement Contribution Exp	57,096	54,519	70,850	70,872	77,881
Dental Insurance Exp	4,910	4,517	7,000	7,150	7,800
Vision Insurance Exp	892	868	2,000	1,925	2,100
Life Insurance Expense	2,028	2,152	3,000	3,080	3,360
Office Building Maintenance	0	183	30,500	5,000	5,000
Grounds	8,100	0	1,500	2,500	2,500
Office Furniture Exp	0	1,875	0	2,500	1,500
Auto Maintenance Exp	26,199	20,678	22,000	15,000	15,000
Radio Exp	0	0	0	0	0
Small Tool Exp	1,764	3,940	5,000	3,500	3,500
Shop & Maint Equip Rep Exp	2,557	6,691	5,500	5,000	5,000
Misc Exp	0	25	3,500	0	0
Shop Bldg Maint	0	7,453	3,000	3,500	3,500
Fuel and Oil	36,981	44,975	30,000	35,000	35,000
Backhoe & Diesel	2,375	2,528	1,500	3,500	3,500
Misc Shop Exp	0	0	500	0	0
Engineering - General	640	200	2,500	5,000	5,000

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Engineering - System	366	19,860	5,000	12,500	12,500
Engineering - Ground Water	12,645	6,653	20,000	0	0
Engineering - City of Lindsay	0	0	0	0	0
Engineering - Prop 218	0	0	0	0	0
Engineering - Temp Flat Study	0	0	0	0	0
Recharge - Ireton Pond	101,880	2,128	2,100	0	0
Recharge - Drywell	5,906	0	0	0	0
SGMA - Governance	28,571	31,714	31,500	31,500	33,000
SGMA - Plan	130,012	37,635	0	0	0
SGMA Implementation	0	0	487,522	0	0
Safety Compliance	0	3,165	2,500	5,000	5,000
Well Measurement Supplies	0	0	0	500	500
Crop Report	0	0	0	250	250
Easement	3,985	5,290	7,000	750	750
Depreciation Expense - System	136,858	132,941	155,000	155,000	165,250
Depreciation Expense - Other	67,984	68,896	68,500	68,500	82,500
Cap Imp - 93.2E Plant Modernization	0	354,962	35,000	0	0
Uncollectable Lien Expense	911	2,281	0	0	0
Loss-Fixed Asset Sale Retire	0	29,108	0	0	0
OM&A Total	1,944,963	2,280,934	2,619,885	1,948,606	2,150,453
OM&A Variance From Prior Year	-4.064%	17.274%	34.701%		10.359%
Non-Operating Revenue					
Interest Revenue - NFS	88,286	116,874	112,000	105,000	95,000
Recognize adj to FMV	(124,423)	122,172	110,000	0	0
Interest Revenue - Misc	14,658	30,939	27,500	7,500	2,500
Interest on Unpaid Lien	1,519	2,680	5,000	5,000	5,000
Water Sales (Other Dist)	724,300	50,000	0	0	0
Other Misc Revenue	119,001	22,538	457,000	100,000	100,000

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USBR Grant	0	0	71,500	0	0
Service to other Governments	150,000	155,000	350,000	350,000	360,000
Gain or Loss on Fix Assets	0	0	0	0	0
FPA Power Revenue	1,543,087	2,137,134	750,000	825,000	825,000
Total Non-Operating Revenue	2,516,427	2,637,338	1,883,000	1,392,500	1,387,500
Net Income/(Loss)	1,177,584	1,715,418	52,897	351,481	330,597
Bond Principal Payment				315,000	330,680