

**Lindmore Irrigation District**  
**FY2024 GM Adopted Budget**  
**With Prior Year Comparisons**

	<b>FY2021</b>	<b>FY2022</b>	<b>FY2023</b>	<b>FY2023</b>	<b>FY2024 GM</b>
	<b>Audited Actual</b>	<b>Audited Actual</b>	<b>Estimated YE</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Operating Revenue</b>					
Water Sales - Irrigation	1,827,652	3,103,021	4,771,159	4,410,000	4,158,000
Penalties on Delinquent Accts	3,667	8,005	9,500	5,000	5,000
Em Call Outs/Fines Charge	400	-	-	1,000	1,000
Assessment Revenues	2,422,725	2,542,876	2,610,657	2,609,684	2,609,684
Stand-By Chg Penalty Revenue	3,390	5,258	3,500	7,500	7,500
<b>Total Revenues</b>	<b>4,257,833</b>	<b>5,659,160</b>	<b>7,394,816</b>	<b>7,033,184</b>	<b>6,781,184</b>
<b>Cost of Sales</b>					
Irrigation Water	539,159	418,940	1,355,000	1,074,500	1,094,148
T.P.U.D. Charges (Water)	2,782	2,334	7,992	5,250	4,950
CVPIA Restoration Fee	251,091	177,106	640,353	420,000	445,500
Transfer In Water Expense	742,081	1,134,414	-	-	-
Friant Surcharge	160,762	108,927	372,918	245,000	165,000
FWA O&M Costs	569,562	399,810	482,200	720,000	720,000
FWA Middle Reach	-	1,176,117	212,113	450,000	-
Exchange Contractor Costs	628,758	586,872	320,000	475,000	550,000
Exchange Contractor Power Line	-	-	-	875,000	-
SWRCB Fees	59,856	70,206	72,706	60,000	75,000
Water Quality Monitoring	-	-	-	1,000	1,000
Water Legal Exp	42,210	34,594	25,000	37,500	37,500
General Member - FWA	113,081	63,315	110,000	137,500	137,500
Water Mgmt Plan	-	-	500	1,000	1,000
USBR Penalties/Other Charges	80,564	128,628	801,000	-	-
Debt Service 2010A Bond	112,540	-	-	-	-
Debt Service Chase (Interest)	96,008	34,561	30,558	26,750	26,353
Debt Service 1st Fdtn (Interest)	-	165,787	148,498	139,750	130,802
Leased Property	-	-	101,064	-	185,223
Water Engineering	-	-	-	-	-

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	<b>Audited Actual</b>	<b>Audited Actual</b>	<b>Estimated YE</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Total Cost of Sales</b>	<b>3,398,453</b>	<b>4,501,611</b>	<b>4,679,902</b>	<b>4,680,806</b>	<b>3,573,977</b>
<b>Gross Profit</b>	<b>859,381</b>	<b>1,157,549</b>	<b>2,714,914</b>	<b>2,352,378</b>	<b>3,207,208</b>
<b>OM&amp;A Expenses</b>					
FPA Legal Fees	1,196	-	-	-	-
Pumping-Power	75,984	59,186	95,000	63,775	72,000
Pumping-Tele/Communic	1,570	660	1,000	2,500	2,500
Pumping - Maint/Struct/Impr	28,111	33,376		25,000	25,000
O&M Salary Costs	386,931	410,348	405,000	402,256	471,015
O&M OT/PT Labor Cost	42,134	34,714	65,000	25,000	40,000
Trans/Dist of Mat/Supply	15,675	-	-	12,500	12,500
Trans Electronic Techn	33,954	2,175	47,500	12,500	22,000
Stenciling	-	-	250	500	500
Power (non-pumping)	3,267	2,982	3,500	6,000	3,000
Meter Rep Supply/Services	26,659	21,228	45,000	30,000	40,000
Valve Rep - Supply/Service	10,740	34,350	25,000	25,000	30,000
Moss Screen - Repair Sup/Serv	9,164	-	18,000	5,500	7,500
Pipe Line Repair - Sup/Serv	48,523	62,231	425,000	42,500	275,000
Above Surf Repair - Sup/Serv	9,785	4,129	22,500	65,000	65,000
Reservoir Repair - Sup/Serv	-	10,611	2,500	12,500	12,500
O&M Projects	-	-	27,500	27,500	175,000
Misc - Sup/Serv	-	-	-	-	-
Admin/General Salary Costs	289,014	238,203	305,000	303,353	349,361
Admin OT/PT Labor Cost	5,074	2,244	-	-	-
General Manager	203,592	207,284	206,913	230,227	239,362
General Manager (GSA)	43,825	47,100	50,345	50,345	-
Program Manager	-	112,500	127,500	127,500	140,000
Director Per Diem	8,700	6,700	8,000	7,600	10,000
Travel Expense	707	3,860	7,000	4,000	5,000
Legal Exp - General	5,825	7,084	16,280	11,500	17,000

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Auditing Costs	14,425	17,600	21,000	17,500	21,000
Communication	5,881	4,039	8,750	8,500	8,500
Utilities - Office	9,102	12,307	12,000	12,000	12,750
Supplies - Office	25,410	12,834	12,500	22,000	12,500
Pstge/Pinting - Office	17,953	14,968	12,500	13,500	13,500
Dues/Subscriptions/Contr	14,418	9,157	15,000	15,000	15,000
Legal Advertisement	539	329	750	750	750
Record Assessment Expense	1,078	1,672	1,000	1,000	2,000
Property Taxes	1,347	27,611	20,000	20,000	19,500
Miscellaneous Office Expense	-	6,716	5,000	5,000	5,000
Payroll Service Expense	1,854	1,693	1,700	2,250	2,250
Computer Supplies/Services	24,660	28,770	37,250	30,000	33,000
Bank Charges	264	193	500	500	750
Bond Costs	1,000	-	-	-	-
Prop/Liab Insurance	37,156	51,841	70,525	70,525	72,500
Workers' Comp Insurance Exp	12,154	22,641	22,500	25,000	25,000
Social Security Expense	67,423	74,259	69,500	80,000	88,233
Health Insurance Exp	118,724	169,852	175,263	195,000	258,210
Retirement Contribution Exp	71,311	93,717	97,500	146,000	157,563
Dental Insurance Exp	5,725	6,666	7,650	8,500	9,316
Vision Insurance Exp	1,033	1,129	1,990	1,600	2,367
Life Insurance Expense	2,332	2,523	3,200	3,200	3,824
Office Building Maintenance	33,815	22,140	22,000	22,000	22,000
Grounds	-	-	-	-	2,500
Office Furniture Exp	-	-	-	1,500	1,500
Auto Maintenance Exp	29,178	18,262	40,000	32,000	37,500
Radio Exp	-	-	-	-	-
Small Tool Exp	5,818	7,784	7,500	10,000	12,500
Shop & Maint Equip Rep Exp	6,472	959	5,000	5,000	5,000
Misc Exp	3,120	-	500	120	-
Shop Bldg Maint	1,240	6,921	12,500	8,500	8,500
Fuel and Oil	34,151	57,015	50,000	42,500	42,500

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Backhoe & Diesel	326	2,288	8,000	7,500	7,500
Misc Shop Exp	469	1,013	1,250	1,250	1,250
Engineering - General	2,064	1,985	-	8,500	10,000
Engineering - System	6,622	6,715	-	-	-
Engineering - Ground Water	22,766	-	10,500	-	-
Engineering - City of Lindsay	2,023	-	-	-	-
Engineering - Prop 218	-	-	-	-	-
Engineering - Temp Flat Study	-	-	-	-	-
Recharge - Ireton Pond	-	-	-	-	-
Recharge - Drywell	-	368	-	-	-
Recharge - 320 Acres	-	14,364	-	2,310,000	-
Recharge - FlyWay Pond	-	-	-	-	-
Lndsy Rchg Bsn - KSB P68 Grant	-	478,852	7,500	-	-
LCreek Rch - KSB P68 Grant	-	143,434	160,000	514,122	400,000
SGMA - Governance	32,000	36,886	40,571	38,500	42,500
SGMA - Plan	-	-	-	-	-
Safety Compliance	259	-	1,250	5,000	5,000
Well Measurement Supplies	-	-	-	500	500
Crop Report	-	-	-	250	250
Easement	8,888	11,809	7,500	750	750
Depreciation Expense - System	132,941	132,978	133,000	133,000	133,000
Depreciation Expense - Other	79,535	73,451	119,662	84,662	177,500
Cap Imp - 93.2E Plant Modernization	34,950	-	-	-	-
Uncollectable Lien Expense	-	-	-	-	-
Loss-Fixed Asset Sale Retire	-	-	-	-	-
<b>OM&amp;A Total</b>	<b>2,120,858</b>	<b>2,878,704</b>	<b>3,126,599</b>	<b>5,268,466</b>	<b>3,688,001</b>
<b>Total Expenditures</b>	<b>5,519,310</b>	<b>7,380,315</b>	<b>7,806,501</b>	<b>9,949,272</b>	<b>7,261,978</b>
<b>Non-Operating Revenue</b>					
Interest Revenue - NFS	109,716	89,559	145,020	125,000	230,000

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Recognize adj to FMV	68,911	(415,133)	(90,000)	-	(50,000)
Interest Revenue - Misc	14,578	21,187	37,500	7,500	37,500
Interest on Unpaid Lien	5,200	2,387	5,000	5,000	5,000
Water Sales (Other Dist)	-	-	-	-	-
Other Misc Revenue	597,057	330,624	445,000	100,000	100,000
Service to other Governments	350,055	515,000	529,000	529,000	550,000
Grants	71,521	349,500	167,500	515,000	400,000
Gain or Loss on Fix Assets	-	-	-	-	-
FPA Power Revenue	575,384	545,457	1,250,000	825,000	825,000
Use of Reserves	-	-	-	2,300,000	
<b>Total Non-Operating Revenue</b>	<b>1,792,420</b>	<b>1,438,581</b>	<b>2,489,020</b>	<b>4,406,500</b>	<b>2,097,500</b>
<b>Net Income/(Loss)</b>	<b>530,943</b>	<b>(282,574)</b>	<b>2,077,335</b>	<b>1,490,412</b>	<b>1,616,707</b>
<b>Bond Principal Payment</b>			<b>1,062,110</b>	<b>1,083,345</b>	<b>1,111,891</b>
<b>Construction in Progress (CIP)</b>			<b>2,300,000</b>		
<b>Use of Reserves</b>			<b>2,300,000</b>		

**CIP = 5th Avenue Turnout, 5th Avenue Recharge Facility and Channel Construction/Easements, 1st Avenue Recharge Facility**