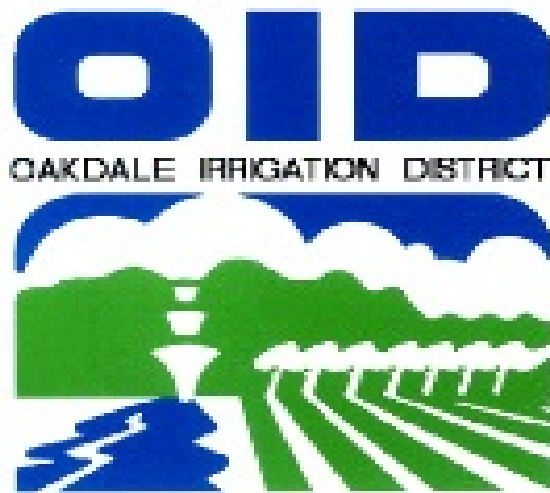


OAKDALE IRRIGATION DISTRICT



2020 ADOPTED BUDGET

**OAKDALE IRRIGATION DISTRICT
2020 ADOPTED BUDGET**

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Oakdale Irrigation District

Directors

President	Tom Orvis	Division 3
Vice President	Gail Altieri	Division 1
Director	Herman Doornenbal	Division 2
Director	Linda Santos	Division 4
Director	Brad DeBoer	Division 5

Officers

Secretary	Steven R. Knell, PE	General Manager
Treasurer	Sharon Cisneros, CPA	Chief Financial Officer

2020 Budget Prepared by:

Steven R. Knell, General Manager
Sharon Cisneros, Chief Financial Officer
Jason Jones, Support Services Manager
Eric Thorburn, Water Operations Manager and District Engineer

**OAKDALE IRRIGATION DISTRICT
OVERALL MANPOWER OBLIGATIONS**

	2020 Organizational Chart	2019 Organizational Chart	2020 Org. Chart vs. 2019 Adopted Org. Chart
Administration			
General Manager	1.0	1.0	0.0
Assistant General Manager	1.0	1.0	0.0
Administrative Assistant	1.0	1.0	0.0
Human Resource Analyst	1.0	1.0	0.0
Receptionist / Clerk Typist / File Clerk	1.0	1.0	0.0
Total Administration	5.0	5.0	0.0
Finance			
Chief Financial Officer	1.0	1.0	0.0
Principal Account Clerk	3.0	3.0	0.0
Payroll Clerk	1.0	1.0	0.0
Account Clerk	1.0	1.0	0.0
IT Coordinator	1.0	1.0	0.0
Total Finance	7.0	7.0	0.0
Support Services			
Support Services Manager	1.0	1.0	0.0
Support Services - Field Supervisor	2.0	2.0	0.0
Safety Coordinator	1.0	0.0	1.0
Construction/Maintenance	10.0	10.0	0.0
Construction/Maintenance - Leadman	5.0	5.0	0.0
Equipment Operator	6.0	6.0	0.0
Maintenance & Operations Leadman	1.0	1.0	0.0
Maintenance & Operations Worker	2.0	2.0	0.0
Warehouseman	1.0	1.0	0.0
Auto Maintenance Chief	1.0	1.0	0.0
Fleet / Equipment Mechanic	3.0	3.0	0.0
Fleet Eq. /Serviceman/Welder	0.0	0.0	0.0
Total Support Services	33.0	32.0	1.0
Water Operations			
Water Operations Manager / District Engineer	1.0	1.0	0.0
Assistant Engineer	1.0	1.0	0.0
Assistant Water Operations Manager	1.0	1.0	0.0
Associate Engineer	2.0	2.0	0.0
DSO / Construction & Maint	24.0	24.0	0.0
DSO / Construction & Maint - Leadman	2.0	2.0	0.0
SCADA Technician	1.0	1.0	0.0
SCADA Serviceman	1.0	1.0	0.0
Water Operations Supervisors - Ag. Water	2.0	2.0	0.0
Water Utilities / SCADA Supervisor	1.0	1.0	0.0
Water Utilities Serviceman	1.0	1.0	0.0
Water Utilities Technician	1.0	1.0	0.0
Total Water Operations	38.0	38.0	0.0
TOTAL STAFFING	83.0	82.0	1.0

**OAKDALE IRRIGATION DISTRICT
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION
2020 ADOPTED BUDGET**

	2019 Adopted Budget	2019 Projected Actuals	2020 Adopted Budget	Change from 2019 Budget		Change from 2019 Projection	
OPERATING REVENUES							
Agricultural Water Delivery Charges (base rate)	\$ 1,992,000	\$ 1,996,152	\$ 2,047,500	\$ 55,500	3%	\$ 51,348	3%
Water Sales	6,726,400	1,783,374	6,575,000	(151,400)	-2%	4,791,626	269%
Annexation Fees	-	-	-	-	0%	-	0%
Domestic Water	248,000	223,941	225,000	(23,000)	-9%	1,059	0%
Improvement District Fees	60,500	70,000	65,000	4,500	7%	(5,000)	-7%
Miscellaneous Revenues	43,300	105,000	65,000	21,700	50%	(40,000)	-38%
Total Operating Revenue	<u>9,070,200</u>	<u>4,178,467</u>	<u>8,977,500</u>	<u>(92,700)</u>	<u>-1%</u>	<u>4,799,033</u>	<u>115%</u>
OPERATING EXPENSES							
Operations and Maintenance	6,030,400	4,942,100	5,081,200	(949,201)	-16%	139,100	3%
Water Operations	2,863,600	3,163,800	3,227,786	364,186	13%	63,986	2%
General and Administrative	4,835,300	5,190,200	5,445,575	610,275	13%	255,375	5%
Depreciation and Amortization	2,600,000	3,500,000	3,500,000	900,000	35%	-	0%
Total Operating Expenses	<u>16,329,300</u>	<u>16,796,100</u>	<u>17,254,561</u>	<u>925,260</u>	<u>6%</u>	<u>458,460</u>	<u>3%</u>
Net Income (loss) From Operations	<u>(7,259,100)</u>	<u>(12,617,633)</u>	<u>(8,277,061)</u>	<u>832,560</u>	<u>111%</u>	<u>5,257,493</u>	<u>-42%</u>
NONOPERATING REVENUES (EXPENSE)							
County Property Tax Appropriations	2,550,000	2,650,000	2,650,000	100,000	4%	-	0%
District Rental Properties	15,600	6,000	6,000	(9,600)	-62%	-	0%
Investment Earnings	1,540,000	1,200,000	1,200,000	(340,000)	-22%	-	0%
Interest Expense	(1,055,500)	(1,051,250)	(1,011,000)	44,500	-4%	40,250	-4%
Gain (loss) on Property and Equipment	-	-	-	-	0%	-	0%
Tri-Dam Project Distributions	11,500,000	9,126,000	11,500,000	-	0%	2,374,000	26%
Tri-Dam Power Authority Distributions	2,000,000	2,434,000	3,000,000	1,000,000	50%	566,000	23%
Total Nonoperating Revenues (Expenses)	<u>16,550,100</u>	<u>14,364,750</u>	<u>17,345,000</u>	<u>794,900</u>	<u>5%</u>	<u>2,980,250</u>	<u>21%</u>
Income (loss) before Capital Contributions	9,291,000	1,747,117	9,067,939	1,627,460	18%	8,237,743	472%
Capital Contributions	1,472,800	1,462,378	-	1,472,800	0%	(1,462,378)	100%
Change in Net Position	<u>\$ 10,763,800</u>	<u>\$ 3,209,495</u>	<u>\$ 9,067,939</u>	<u>\$ 3,100,260</u>	<u>29%</u>	<u>\$ 6,775,365</u>	<u>211%</u>

OAKDALE IRRIGATION DISTRICT
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION
2020 ADOPTED BUDGET

	2019 Adopted Budget	2019 Projected Actuals	2020 Adopted Budget
Change in Net Position	\$ 10,763,800	\$ 3,209,495	\$ 9,067,939
Capital expenditures	11,394,700	11,150,231	8,229,375
Debt obligations	795,000	795,000	830,000
Annual Excess (Deficit)	(1,425,900)	(8,735,736)	8,564
EOY Unrestricted Cash Balances	22,755,000	11,434,000	11,442,565
Reserve Cash Balances, Beginning of Year	43,988,347	43,988,347	46,573,612
New Funding In	-	11,321,000	
Uses of Reserves	(1,425,900)	(8,735,736)	-
Reserve Cash Balances, End of Year	<u>\$ 42,562,447</u>	<u>\$ 46,573,612</u>	<u>\$ 46,573,612</u>
CASH RESERVE SUMMARY			
Rate Stabilization and Operating Reserve	8,126,000	8,238,000	8,238,000
Capital Replacement/Improvement Reserve	16,324,930	12,343,495	12,343,495
Main Canal and Tunnel Repl./Impr. Project	-	-	-
Building & Facilities Reserve	3,075,000	3,075,000	3,075,000
Vehicle and Equipment Replacement Reserve	504,297	620,297	620,297
Debt Service Reserve	11,000,000	13,500,000	13,500,000
Rural Water Repl./Impr. Reserve	824,836	906,736	906,736
Employee Compensated Absences Trust Reserve	179,084	990,084	990,084
Joint Canyon Tunnel Project	-	3,500,000	3,500,000
Municipal Conservation Project	-	100,000	100,000
Operating Facility Project	-	3,300,000	3,300,000
Total Cash Reserves	<u>40,034,147</u>	<u>46,573,612</u>	<u>46,573,612</u>

**OAKDALE IRRIGATION DISTRICT
 DETAILED REVENUES
 2020 ADOPTED BUDGET**

	2019 Adopted Budget	2019 Through 9/30/19	2019 Projected Actuals	2020 Adopted Budget	Change from 2019 Adopted Budget		Change from 2019 Projections	
OPERATING REVENUES								
Agricultural water delivery charges (base rate)								
Tier 1	\$ 1,760,000	\$ 1,766,581	\$ 1,766,581	\$ 1,811,000	\$ 51,000	3%	\$ 44,419	3%
Tier 2	232,000	229,571	229,571	236,500	4,500	2%	6,929	3%
Water Sales								
Tier 1	566,800	273,943	558,119	575,000	8,200	1%	16,881	3%
Tier 2	759,600	402,281	650,255	650,000	(109,600)	-14%	(255)	0%
Local out-of-district	400,000	303,833	500,000	350,000	(50,000)	-13%	(150,000)	-30%
Out-of-area	5,000,000	62,500	75,000	5,000,000	-	100%	4,925,000	6567%
Domestic water	248,000	167,956	223,941	225,000	(23,000)	-9%	1,059	0%
Improvement District fees	60,500	20,881	70,000	65,000	4,500	7%	(5,000)	-7%
Miscellaneous revenues	43,300	101,329	105,000	65,000	21,700	50%	(40,000)	-38%
Total Operating Revenue	9,070,200	3,328,875	4,178,467	8,977,500	(92,700)	-1%	4,799,033	115%
NONOPERATING REVENUES								
County property tax appropriations	2,550,000	1,945,989	2,650,000	2,650,000	100,000	3.9%	-	0%
District Rental Properties	15,600	4,500	6,000	6,000	(9,600)	-62%	-	0%
Investment earnings								
Investment earnings	1,095,000	732,856	800,000	800,000	(295,000)	-27%	-	0%
Interest income	445,000	302,792	400,000	400,000	(45,000)	-10%	-	0%
Gain (loss) sale of assets	-	-	-	-	-	0%	-	0%
Tri-Dam Project distributions	11,500,000	9,126,000	9,126,000	11,500,000	-	0%	2,374,000	26%
Tri-Dam Power Authority distributions	2,000,000	2,434,000	2,434,000	3,000,000	1,000,000	50%	566,000	23%
Total Nonoperating Revenues	17,605,600	14,546,137	15,416,000	18,356,000	750,400	4%	2,940,000	19%
Capital Contributions	1,472,800	1,462,378	1,450,000	-				
TOTAL REVENUES	\$ 28,148,600	\$ 19,337,390	\$ 21,044,467	\$ 27,333,500	\$ 657,700	2%	\$ 7,739,033	37%

**OAKDALE IRRIGATION DISTRICT
 DETAILED OPERATING EXPENSES SUMMARY
 2020 ADOPTED BUDGET**

	2019 Adopted Budget	2019 Projected Actuals	2020 Adopted Budget	Change from 2019 Adopted Budget		Change from 2019 Projected Actuals	
OPERATING EXPENSES							
MAINTENANCE							
SSJID Main Supply Diversion Works	\$ 40,000	\$ 50,000	\$ 50,000	\$ 10,000	25%	\$ -	0%
North Main Canal Maintenance	489,700	245,300	253,000	(236,700)	-48%	7,700	3%
South Main Canal Maintenance	389,400	197,400	203,100	(186,300)	-48%	5,700	3%
Irrigation Water Lateral Maintenance - North Side	1,951,900	1,543,000	1,572,600	(379,300)	-19%	29,600	2%
Irrigation Water Lateral Maintenance - South Side	1,580,800	1,398,200	1,355,000	(225,801)	-14%	(43,201)	-3%
Pumping Plant Operations and Maintenance	426,900	418,200	458,100	31,200	7%	39,900	10%
Drainage System Maintenance	317,900	232,900	230,300	(87,600)	-28%	(2,600)	-1%
Building and Grounds Maintenance	270,500	313,500	355,000	84,500	31%	41,500	13%
Vehicle and Equipment Maintenance	563,300	543,600	604,100	40,800	7%	60,500	11%
<i>TOTAL MAINTENANCE</i>	<u>6,030,400</u>	<u>4,942,100</u>	<u>5,081,200</u>	<u>(949,201)</u>	<u>-16%</u>	<u>139,100</u>	<u>3%</u>
WATER OPERATIONS							
Domestic Water System Maintenance	290,900	254,600	280,300	(10,600)	-4%	25,700	10%
Irrigation Water Operations - North Division	1,248,200	1,426,900	1,435,986	187,786	15%	9,086	1%
Irrigation Water Operations - South Division	1,248,100	1,416,700	1,439,700	191,600	15%	23,000	2%
Drainage Water Operations	18,600	14,800	18,600	-	0%	3,800	26%
Water Measurement Management	57,800	50,800	53,200	(4,600)	-8%	2,400	5%
<i>TOTAL WATER OPERATIONS</i>	<u>2,863,600</u>	<u>3,163,800</u>	<u>3,227,786</u>	<u>364,186</u>	<u>13%</u>	<u>63,986</u>	<u>2%</u>
GENERAL, ADMINISTRATION, AND DEPRECIATION							
General and Administration	4,835,300	5,190,200	\$5,445,575	610,275	13%	255,375	5%
Depreciation and Amortization	2,600,000	3,500,000	3,500,000	900,000	35%	-	0%
<i>TOTAL GENERAL, ADMINISTRATION, AND DEPR.</i>	<u>7,435,300</u>	<u>8,690,200</u>	<u>8,945,575</u>	<u>1,510,275</u>	<u>20%</u>	<u>255,375</u>	<u>3%</u>
TOTAL OPERATING EXPENSES	<u>\$16,329,300</u>	<u>\$16,796,100</u>	<u>17,254,561</u>	<u>925,260</u>	<u>6%</u>	<u>458,460</u>	<u>3%</u>
NONOPERATING EXPENSES							
Interest expense	1,055,500	1,051,250	1,011,000	(44,500)	-4%	(40,250)	-4%
TOTAL NONOPERATING EXPENSES	<u>1,055,500</u>	<u>1,051,250</u>	<u>1,011,000</u>	<u>(44,500)</u>	<u>-4%</u>	<u>(40,250)</u>	<u>-4%</u>
TOTAL OPERATING AND NONOPERATING EXPENSES	<u>\$ 17,384,800</u>	<u>\$ 17,847,350</u>	<u>\$ 18,265,561</u>	<u>\$ 880,760</u>	<u>5%</u>	<u>\$ 418,210</u>	<u>2%</u>

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES
2020 ADOPTED BUDGET

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2020 BUDGET	PURPOSE
00-000-15200-00	Capital Work	Capital construction projects (Water Resources Plan)		
		Canal and Lateral Rehabilitation	\$ 1,600,000	Replacement
		Domestic Water Projects	-	
		Flow Control and Measurement Structures	1,800,000	Replacement
		Irrigation Service Turnout Replacement	300,000	Replacement
		Main Canals and Tunnels Improvement Projects	100,000	Replacement
		Miscellaneous in-system improvements	-	
		New and Replacement Groundwater Wells	-	
		North Side Regulating Reservoir	-	
		Outflow Management Projects	100,000	Replacement
		Pipeline Replacement	1,200,000	Replacement
		Reclamation Projects	-	
		Subtotal for Unidentified Water Resources Plan Improvements	5,100,000	
		Operating Headquarters Design (incl \$200k c/o from prior year)	1,300,000	New/replacement
		Canyon Tunnel-Joint with SSJID (900k x 28%)	252,000	Replacement
		Joint Main Canal Stabilization project (800k x 28%)	224,000	Replacement
		Asset Management Program Implementation	100,000	New
		South Main Canal - Tunnel 9 downstream portal & lining design	100,000	Replacement
		North Main Seepage Mitigation Project-90% Design	50,000	Replacement
		Ag Pump Replacements	50,000	Replacement
			7,176,000	

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	BUDGET	PURPOSE
00-000-15183-00	Miscellaneous Construction Equipment	MI-T-M Air Compressor w/ Electric Start	3,000	Replacement
		Wacker 5.6 KW Generator w/ Electric Start 2.7k)	2,700	Replacement
		Wacker 2" Trash Pump	1,700	Replacement
		Wacker 3" Trash Pump	2,700	Replacement
		Husqvarna cutoff saw 14"	1,200	Replacement
		Wacker Vibratory Rammer, Gas	3,175	Replacement
		Wacker Vibratory Plate, Gas	2,500	Replacement
		Multiquip Concrete Vib. w/21' Shaft	1,150	Replacement
		Multiquip Concrete Vib. w/14' Shaft	1,200	Replacement
		Portable Auger (SCADA)	5,000	New
		<u>24,325</u>		
00-000-15184-00	Autos/Pickups/Trucks/ Trailers	1/2 Ton Pickup 2WD (DSO)	29,000	Replacement
		1/2 Ton Pickup 4WD (DSO)	32,500	Replacement
		1 Ton Utility 4WD (C&M)	45,000	Replacement
		Heavy Duty Transport (Truck w/Lowboy)	316,000	Replacement
		Dump truck, 3-axle (diesel)	245,000	Replacement
		Water Truck (2000 gal)	145,000	New
		Water Truck (3600 gal)	192,000	Replacement
		<u>1,004,500</u>		

OAKDALE IRRIGATION DISTRICT

DEBT SERVICE COVERAGE

2020 ADOPTED BUDGET

REVENUES

Agricultural Water Delivery Charges (base rate)	\$ 3,622,500
Water Sales	5,000,000
Domestic Water	225,000
Improvement District Fees	65,000
Miscellaneous Revenues	71,000
County Property Tax Appropriations	2,650,000
Investment Earnings	1,200,000
Tri-Dam Project Distributions	11,500,000
Tri-Dam Power Authority Distributions	3,000,000
Total Revenue	27,333,500

OPERATING EXPENSES

Operations and Maintenance	5,081,200
Water Operations	3,227,786
General and Administrative	5,445,575
Total Operating Expenses	13,754,560

Net Revenues

\$ 13,578,940

Debt Service 2016 Bonds

2020 Interest	1,011,000
2020 Principal	830,000
\$	1,841,000

Debt Service Coverage Ratio

738%

Minimum required net revenue (to provide 110% coverage)

2,025,100

Excess net revenues

11,553,840