

# OAKDALE IRRIGATION DISTRICT



## 2025 ADOPTED BUDGET

11/5/2024

**OAKDALE IRRIGATION DISTRICT  
2025 ADOPTED BUDGET**

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# Oakdale Irrigation District

## Directors

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

## Officers

Secretary	Scot A. Moody	General Manager
Treasurer	Sharon Cisneros, CPA	Chief Financial Officer

## Mission Statement

To protect and develop Oakdale Irrigation District water resources for the maximum benefit of the Oakdale Irrigation District community by providing excellent irrigation and domestic water service

**OAKDALE IRRIGATION DISTRICT  
OVERALL MANPOWER OBLIGATIONS**

	2025 Staffing	2024 Staffing	Change in Staffing
Administration			
General Manager	1.0	1.0	0.0
Human Resources Manager	1.0	1.0	0.0
Executive Asst/Clerk to Board	1.0	1.0	0.0
Safety Coordinator	1.0	1.0	0.0
Total Administration	4.0	4.0	0.0
Finance/Fleet Maintenance/Warehouse/SCADA			
Chief Financial Officer	1.0	1.0	0.0
Senior Accountant	1.0	1.0	0.0
Accountant	1.0	1.0	0.0
Accounting Technician	1.0	1.0	0.0
Payroll Clerk	1.0	1.0	0.0
Inventory/Purchasing Clerk	1.0	1.0	0.0
IT Administrator/SCADA Supervisor	1.0	1.0	0.0
IT Support Technician	1.0	1.0	0.0
SCADA Technician	1.0	1.0	0.0
SCADA Serviceman	1.0	1.0	0.0
Fleet Maintenance Supervisor	1.0	1.0	0.0
Fleet / Equipment Mechanic	3.0	3.0	0.0
Warehouse/Yard Worker	1.0	1.0	0.0
Total Finance/Fleet Maintenance/Warehouse/SCADA	15.0	15.0	0.0
Construction & Maintenance			
Construction & Maintenance Manager	1.0	1.0	0.0
Construction - Field Supervisor	2.0	2.0	0.0
Construction/Maintenance - Leadman	5.0	5.0	0.0
Construction/Maintenance Worker	10.0	10.0	0.0
Equipment Operator	6.0	6.0	0.0
Pest Maintenance & Operations Leadman	1.0	1.0	0.0
Pest Maintenance & Operations Worker	2.0	2.0	0.0
Total Construction & Maintenance	27.0	27.0	0.0
Water Operations- Ag			
Ag Water Operations Manager	1.0	1.0	0.0
Water Operations Supervisors - Ag. Water	2.0	2.0	0.0
DSO / Construction & Maint - Leadman	2.0	2.0	0.0
DSO / Construction & Maint	24.0	24.0	0.0
Total Water Operations	29.0	29.0	0.0
Engineering/Water Operations- Domestic			
District Engineer/Water Resources Manager	1.0	1.0	0.0
Associate Engineer	3.0	3.0	0.0
Water Utilities Supervisor	1.0	1.0	0.0
Water Utilities Technician	1.0	1.0	0.0
Water Utilities Serviceman	1.0	1.0	0.0
Total Engineering/Domestic Water Operations	7.0	7.0	0.0
<b>TOTAL STAFFING</b>	<b>82.0</b>	<b>82.0</b>	<b>0.0</b>

**OAKDALE IRRIGATION DISTRICT  
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
2025 ADOPTED BUDGET**

	2023 Actuals	2024 Amended Budget	2024 Year End Projection	2025 Adopted Budget	Change from 2024 Adopted Budget		Change from 2024 Projection		
<b>OPERATING REVENUES</b>									
Agricultural Water Delivery Charges (base rate)	\$ 2,259,101	\$ 2,315,000	\$ 2,326,700	\$ <b>2,385,000</b>	\$ 70,000	3%	\$ 58,300	3%	
Water Sales	2,806,967	3,171,000	2,107,700	<b>3,268,000</b>	97,000	3%	1,160,300	55%	
Domestic Water	214,522	225,000	225,000	<b>225,000</b>	-	0%	-	0%	
Improvement District Fees	145,261	75,000	71,300	<b>75,000</b>	-	0%	3,700	5%	
Miscellaneous Revenues	177,613	71,000	79,800	<b>71,000</b>	-	0%	(8,800)	-11%	
Total Operating Revenue	<u>5,603,464</u>	<u>5,857,000</u>	<u>4,810,500</u>	<u><b>6,024,000</b></u>	<u>167,000</u>	<u>3%</u>	<u>1,213,500</u>	<u>25%</u>	
<b>OPERATING EXPENSES</b>									
Maintenance Operations	7,210,803	7,573,200	7,965,200	<b>8,310,000</b>	736,800	10%	344,800	4%	
Water Operations	4,216,758	4,410,000	4,485,900	<b>5,083,500</b>	673,500	15%	597,600	13%	
General and Administrative	2,198,170	3,888,500	3,620,000	<b>4,312,900</b>	424,400	11%	692,900	19%	
Depreciation and Amortization	3,515,301	3,760,000	3,680,000	<b>3,910,000</b>	150,000	4%	230,000	6%	
Total Operating Expenses	<u>17,141,031</u>	<u>19,631,700</u>	<u>19,751,100</u>	<u><b>21,616,400</b></u>	<u>1,984,700</u>	<u>10%</u>	<u>1,865,300</u>	<u>9%</u>	
Net Income (loss) From Operations	<u>(11,537,567)</u>	<u>(13,774,700)</u>	<u>(14,940,600)</u>	<u><b>(15,592,400)</b></u>	<u>(1,817,700)</u>	<u>13%</u>	<u>(651,800)</u>	<u>4%</u>	
<b>NONOPERATING REVENUES (EXPENSE)</b>									
County Property Tax Appropriations	4,009,345	3,700,000	3,434,000	<b>3,700,000</b>	-	0%	266,000	8%	
District Rental Properties	12,000	12,000	7,000	-	(12,000)	-100%	(7,000)	-100%	
Investment and Interest Earnings	3,873,074	1,080,000	2,811,937	<b>1,080,000</b>	-	0%	(1,731,937)	-62%	
Interest Expense	(997,610)	(954,000)	(840,000)	<b>(916,500)</b>	37,500	-4%	(76,500)	9%	
Gain (loss) on Property and Equipment	20,671	-	74,271	-	-	0%	(74,271)	0%	
Tri-Dam Project Distributions	20,228,358	10,000,000	16,442,000	<b>13,500,000</b>	3,500,000	35%	(2,942,000)	-18%	
Tri-Dam Power Authority Distributions	4,263,479	2,000,000	4,745,000	<b>3,500,000</b>	1,500,000	75%	(1,245,000)	-26%	
Total Nonoperating Revenues (Expenses)	<u>31,409,316</u>	<u>15,838,000</u>	<u>26,674,208</u>	<u><b>20,863,500</b></u>	<u>5,025,500</u>	<u>32%</u>	<u>(5,810,708)</u>	<u>-22%</u>	
Income (loss) before Capital Contributions	19,871,749	2,063,300	11,733,608	<b>5,271,100</b>	3,207,800	155%	(6,462,508)	-55%	
Capital Contributions	3,434	-	2,000,000	<b>12,373,000</b>	-	0%	10,373,000	519%	
Change in Net Position	<u>\$ 19,875,183</u>	<u>\$ 2,063,300</u>	<u>\$ 13,733,608</u>	<u>\$ <b>17,644,100</b></u>	<u>\$ 3,207,800</u>	<u>155%</u>	<u>\$ 3,910,492</u>	<u>28%</u>	

**OAKDALE IRRIGATION DISTRICT  
 DETAILED REVENUES  
 2025 ADOPTED BUDGET**

	2023 Actuals	2024 Amended Budget	2024 Year End Projection	2025 Adopted Budget	Change from 2024 Adopted Budget		Change from 2024 Projection		
<b>OPERATING REVENUES</b>									
Agricultural water delivery charges (base rate)									
Tier 1	\$ 2,000,593	\$ 2,055,000	\$ 2,060,337	\$ <b>2,117,000</b>	\$ 62,000	3%	\$ 56,663	3%	
Tier 2	258,508	260,000	266,363	<b>268,000</b>	8,000	3%	1,637	1%	
Volumetric Water Sales									
Tier 1	634,733	736,000	428,500	<b>759,000</b>	23,000	3%	330,500	77%	
Tier 2	811,490	900,000	613,600	<b>927,000</b>	27,000	3%	313,400	51%	
Local out-of-district	1,233,244	1,535,000	1,065,600	<b>1,582,000</b>	47,000	3%	516,400	48%	
Out-of-area	127,500	-	-	-	-	0%	-	0%	
Domestic water	214,522	225,000	225,000	<b>225,000</b>	-	0%	-	0%	
Improvement District fees	145,261	75,000	71,300	<b>75,000</b>	-	0%	3,700	5%	
Miscellaneous revenues	177,613	71,000	79,800	<b>71,000</b>	-	0%	(8,800)	-11%	
<b>Total Operating Revenue</b>	<b>5,603,464</b>	<b>5,857,000</b>	<b>4,810,500</b>	<b>6,024,000</b>	<b>167,000</b>	<b>3%</b>	<b>1,213,500</b>	<b>25%</b>	
<b>NONOPERATING REVENUES</b>									
County property tax appropriations	4,009,345	3,700,000	3,434,000	<b>3,700,000</b>	-	0%	266,000	8%	
District Rental Properties	12,000	12,000	7,000	-	(12,000)	-100%	(7,000)	-100%	
Investment earnings									
Investment earnings	3,528,169	800,000	2,276,988	<b>800,000</b>	-	0%	(1,476,988)	-65%	
Interest income	344,904	280,000	534,949	<b>280,000</b>	-	0%	(254,949)	-48%	
Gain (loss) sale of assets	20,671	-	74,271	-	-	0%	(74,271)	0%	
Change in investment in Tri-Dam Project	20,228,358	10,000,000	16,442,000	<b>13,500,000</b>	3,500,000	35%	(2,942,000)	-18%	
Change in investment in Tri-Dam Power Authority	4,263,479	2,000,000	4,745,000	<b>3,500,000</b>	1,500,000	75%	(1,245,000)	-26%	
<b>Total Nonoperating Revenues</b>	<b>32,406,926</b>	<b>16,792,000</b>	<b>27,514,208</b>	<b>21,780,000</b>	<b>4,988,000</b>	<b>30%</b>	<b>(5,734,208)</b>	<b>-21%</b>	
Contributed Capital-Grant	3,434	-	2,000,000	<b>12,373,000</b>					
<b>TOTAL REVENUES</b>	<b>\$ 38,013,824</b>	<b>\$ 22,649,000</b>	<b>\$ 34,324,708</b>	<b>\$ 40,177,000</b>	<b>\$ 5,155,000</b>	<b>33%</b>	<b>\$ (4,520,708)</b>	<b>4%</b>	

**OAKDALE IRRIGATION DISTRICT  
 DETAILED OPERATING EXPENSES SUMMARY  
 2025 ADOPTED BUDGET**

	2023 Actuals	2024 Amended Budget	2024 Year End Projection	2025 Adopted Budget	Change from 2024 Adopted Budget		Change from 2024 Projection	
<b>OPERATING EXPENSES</b>								
<b>MAINTENANCE</b>								
Joint Main Supply Diversion Works	\$ 35,751	\$ 50,000	50,000	\$ 50,000	\$ -	0%	\$ -	0%
North Main Canal Maintenance	669,412	544,075	1,011,600	773,000	228,925	42%	(238,600)	-24%
South Main Canal Maintenance	735,132	603,375	719,800	809,000	205,625	34%	89,200	12%
Irrigation Water Lateral Maintenance - North Side	2,162,289	2,372,375	2,378,500	2,450,000	77,625	3%	71,500	3%
Irrigation Water Lateral Maintenance - South Side	1,413,316	1,692,375	1,459,300	1,781,000	88,625	5%	321,700	22%
Pumping Plant Operations and Maintenance	384,511	469,000	496,500	525,000	56,000	12%	28,500	6%
Drainage System Maintenance	762,905	667,000	665,500	700,000	33,000	5%	34,500	5%
Building and Grounds Maintenance	330,179	375,000	386,000	396,000	21,000	6%	10,000	3%
Vehicle and Equipment Maintenance	717,307	800,000	798,000	826,000	26,000	3%	28,000	4%
<i>TOTAL MAINTENANCE</i>	<u>7,210,803</u>	<u>7,573,200</u>	<u>7,965,200</u>	<u>8,310,000</u>	<u>736,800</u>	<u>10%</u>	<u>344,800</u>	<u>4%</u>
<b>WATER OPERATIONS</b>								
Domestic Water System Maintenance	430,225	487,000	460,000	495,000	8,000	2%	35,000	8%
Irrigation Water Operations - North Division	1,849,959	1,949,000	2,049,950	2,296,000	347,000	18%	246,050	12%
Irrigation Water Operations - South Division	1,811,183	1,903,000	1,898,450	2,207,500	304,500	16%	309,050	16%
Drainage Water Operations	106,819	45,000	58,000	60,000	15,000	33%	2,000	3%
Water Measurement Management	18,571	26,000	19,500	25,000	(1,000)	-4%	5,500	28%
<i>TOTAL WATER OPERATIONS</i>	<u>4,216,758</u>	<u>4,410,000</u>	<u>4,485,900</u>	<u>5,083,500</u>	<u>673,500</u>	<u>15%</u>	<u>597,600</u>	<u>13%</u>
<b>GENERAL, ADMINISTRATION, AND DEPRECIATION</b>								
General and Administration	2,198,170	3,888,500	3,620,000	\$4,312,900	424,400	11%	692,900	19%
Depreciation and Amortization	3,515,301	3,760,000	3,680,000	3,910,000	150,000	4%	230,000	6%
<i>TOTAL GENERAL, ADMINISTRATION, AND DEPR.</i>	<u>5,713,470</u>	<u>7,648,500</u>	<u>7,300,000</u>	<u>8,222,900</u>	<u>574,400</u>	<u>8%</u>	<u>922,900</u>	<u>13%</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>17,141,031</u>	<u>19,631,700</u>	<u>19,751,100</u>	<u>21,616,400</u>	<u>1,984,700</u>	<u>10%</u>	<u>1,865,300</u>	<u>9%</u>
<b>NONOPERATING EXPENSES</b>								
Investment and Interest expense	997,610	954,000	840,000	916,500	(37,500)	-4%	76,500	9%
<b>TOTAL NONOPERATING EXPENSES</b>	<u>997,610</u>	<u>954,000</u>	<u>840,000</u>	<u>916,500</u>	<u>(37,500)</u>	<u>-4%</u>	<u>76,500</u>	<u>9%</u>
<b>TOTAL OPERATING AND NONOPERATING EXPENSES</b>	<u>\$ 18,138,641</u>	<u>\$ 20,585,700</u>	<u>\$ 20,591,100</u>	<u>\$ 22,532,900</u>	<u>\$ 1,947,200</u>	<u>9%</u>	<u>\$ 1,941,800</u>	<u>9%</u>

# OAKDALE IRRIGATION DISTRICT

## DEBT SERVICE COVERAGE

		<b>2025 ADOPTED BUDGET</b>
<b>REVENUES</b>		
Agricultural Water Delivery Fees and Water Sales	\$	5,653,000
Domestic Water Delivery Fees		225,000
Other Water related revenues		146,000
County Property Tax Appropriations		3,700,000
Annexation Fees		-
Investment Earnings		1,080,000
Tri-Dam Project Change in Investment		13,500,000
Tri-Dam Power Authority Change in Investment		3,500,000
Other Nonoperating revenues		-
<b>Total Revenue</b>		<b>27,804,000</b>
<b>OPERATING EXPENSES</b>		
Operations and Maintenance		8,310,000
General and Administrative		4,312,900
Water Operations		5,083,500
Depreciation and Amortization		3,910,000
Interest Expense on Long Term Debt		916,500
<b>Total Operating Expenses</b>		<b>22,532,900</b>
<b>Net Revenues</b>	\$	<b>5,271,100</b>
<b>Debt Service 2016 Bonds</b>		
2025 Interest		859,550
2025 Principal		990,000
	\$	<b>1,849,550</b>
<b>Debt Service Coverage Ratio</b>		<b>285%</b>
Minimum required net revenue (to provide 110% coverage)		2,034,505
Excess net revenues		3,236,595

**OAKDALE IRRIGATION DISTRICT**  
**CAPITAL AND DEBT EXPENSE SUMMARY**  
**2025 ADOPTED BUDGET**

<u>GL ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<u>2025 Adopted Budget</u>	<u>2024 Amended Budget</u>
00-000-15200-00	Construction Projects	\$ 21,920,000	\$ 18,081,290
00-000-15179-00	Irrigation Flow Meters	-	-
00-000-15181-00	Heavy Equipment	-	-
00-000-15183-00	Misc Construction Equipment	-	67,500
00-000-15184-00	Licensed Vehicles	345,000	825,000
00-000-15186-00	Shop/Warehouse/Yard Equipment	-	2,000
00-000-15187-00	Office & Engineering Equipment	20,000	237,000
00-000-15189-00	Admin Office Building	5,000,000	15,115,000
	TOTAL CAPITAL PROJECTS AND PURCHASES	<u>27,285,000</u>	<u>34,327,790</u>
00-000-22320-00	Current portion - COP Debt	990,000	940,000
	TOTAL CAPITAL AND DEBT EXPENDITURES	<u>\$ 28,275,000</u>	<u>\$ 35,267,790</u>