

# OAKDALE IRRIGATION DISTRICT



## 2022 ADOPTED BUDGET

**OAKDALE IRRIGATION DISTRICT  
2022 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	Steven R. Knell, PE	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

### 2022 Budget Prepared by:

Steven R. Knell, General Manager  
Sharon Cisneros, Chief Financial Officer  
Eric Thorburn, Water Operations Manager/District Engineer  
Joseph Kosakiewicz, Construction and Maintenance Manager

**OAKDALE IRRIGATION DISTRICT  
OVERALL MANPOWER OBLIGATIONS**

	<b>2022 Staffing</b>	<b>2021 Staffing</b>	<b>Change in Staffing</b>
<b>Administration</b>			
General Manager	1.0	1.0	0.0
Executive Asst/Clerk to Board	1.0	1.0	0.0
Human Resources Administrator	1.0	1.0	0.0
Receptionist / Clerk Typist / File Clerk	0.5	0.5	0.0
Safety Coordinator	1.0	1.0	0.0
Total Administration	4.5	4.5	0.0
<b>Finance/Support Services</b>			
Chief Financial Officer	1.0	1.0	0.0
IT Administrator	1.0	1.0	0.0
Accountant	3.0	3.0	0.0
Payroll Clerk	1.0	1.0	0.0
Account Clerk	1.0	1.0	0.0
Fleet Maintenance Supervisor	1.0	1.0	0.0
Fleet / Equipment Mechanic	3.0	3.0	0.0
Inventory/Purchasing Clerk	1.0	1.0	0.0
Warehouseman/Yardman	1.0	1.0	0.0
Total Finance/Support Services	13.0	13.0	0.0
<b>Construction &amp; Maintenance</b>			
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
<b>Water Operations</b>			
Water Operations Manager / District Engineer	1.0	1.0	0.0
Assistant Water Operations Manager	1.0	1.0	0.0
Associate Engineer	3.0	2.0	1.0
Assistant Engineer	0.0	1.0	-1.0
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
Water Utilities / SCADA Supervisor	1.0	1.0	0.0
SCADA Technician	1.0	1.0	0.0
SCADA Serviceman	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 Water Operations	38.0	38.0	0.0
<b>TOTAL STAFFING</b>	<b>82.5</b>	<b>82.5</b>	<b>0.0</b>

**OAKDALE IRRIGATION DISTRICT  
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
2022 ADOPTED BUDGET**

	2020 Actuals	2021 Amended Budget	2021 Projection	2022 Adopted Budget	Change from 2021 Adopted Budget		Change from 2021 Projection	
<b>OPERATING REVENUES</b>								
Agricultural Water Delivery Charges (base rate)	\$ 2,080,259	\$ 2,108,900	\$ 2,129,445	\$ 2,171,900	\$ 63,000	3%	\$ 42,455	2%
Water Sales	2,278,698	1,912,300	1,992,955	2,120,000	207,700	11%	127,045	6%
Domestic Water	222,316	230,000	235,000	235,000	5,000	2%	-	0%
Improvement District Fees	48,760	48,700	46,060	47,450	(1,250)	-3%	1,390	3%
Miscellaneous Revenues	83,863	65,000	55,000	65,000	-	0%	10,000	18%
<b>Total Operating Revenue</b>	<b>4,713,896</b>	<b>4,364,900</b>	<b>4,458,460</b>	<b>4,639,350</b>	<b>274,450</b>	<b>6%</b>	<b>180,890</b>	<b>4%</b>
<b>OPERATING EXPENSES</b>								
Maintenance Operations	5,707,915	6,558,695	6,029,250	6,304,470	(254,225)	-4%	275,220	5%
Water Operations	3,801,327	4,027,390	3,813,500	3,919,640	(107,750)	-3%	106,140	3%
General and Administrative	3,039,156	3,819,240	2,825,800	3,620,875	(198,365)	-5%	795,075	28%
Depreciation and Amortization	3,209,717	4,000,000	3,386,300	3,490,000	(510,000)	-13%	103,700	3%
<b>Total Operating Expenses</b>	<b>15,758,115</b>	<b>18,405,325</b>	<b>16,054,850</b>	<b>17,334,985</b>	<b>(1,070,340)</b>	<b>-6%</b>	<b>1,280,135</b>	<b>8%</b>
<b>Net Income (loss) From Operations</b>	<b>(11,044,219)</b>	<b>(14,040,425)</b>	<b>(11,596,390)</b>	<b>(12,695,635)</b>	<b>1,344,790</b>	<b>-10%</b>	<b>(1,099,245)</b>	<b>9%</b>
<b>NONOPERATING REVENUES (EXPENSE)</b>								
County Property Tax Appropriations	3,871,220	2,600,000	3,175,000	3,900,000	1,300,000	50%	725,000	23%
District Rental Properties	14,000	6,000	15,000	12,000	6,000	100%	(3,000)	-20%
Annexation Revenue	53,384	50,000	119,340	-	(50,000)	100%	(119,340)	-100%
Investment Earnings	1,001,297	1,200,000	732,000	725,000	(475,000)	-40%	(7,000)	-1%
Interest Expense	(1,032,159)	(980,000)	(1,081,035)	(1,036,000)	(56,000)	6%	45,035	-4%
Gain (loss) on Property and Equipment	21,726	-	118,725	-	-	0%	(118,725)	0%
One time change in Investment - TDPA Merger	-	-	-	-	-	100%	-	100%
Tri-Dam Project Distributions	8,601,730	9,300,000	5,479,000	7,000,000	(2,300,000)	-25%	1,521,000	28%
Tri-Dam Power Authority Distributions	3,219,500	2,100,000	1,252,000	2,100,000	-	0%	848,000	68%
<b>Total Nonoperating Revenues (Expenses)</b>	<b>15,750,698</b>	<b>14,276,000</b>	<b>9,810,030</b>	<b>12,701,000</b>	<b>(1,575,000)</b>	<b>-11%</b>	<b>2,890,970</b>	<b>29%</b>
<b>Income (loss) before Capital Contributions</b>	<b>4,706,479</b>	<b>235,575</b>	<b>(1,786,360)</b>	<b>5,365</b>	<b>(230,210)</b>	<b>-98%</b>	<b>1,791,725</b>	<b>-100%</b>
Capital Contributions	1,000	-	18,500	-	-	0%	(18,500)	0%
<b>Change in Net Position</b>	<b>\$ 4,707,479</b>	<b>\$ 235,575</b>	<b>\$ (1,767,860)</b>	<b>\$ 5,365</b>	<b>\$ (230,210)</b>	<b>-98%</b>	<b>\$ 1,773,225</b>	<b>-100%</b>

**OAKDALE IRRIGATION DISTRICT  
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
2022 ADOPTED BUDGET**

	2020 Actuals	2021 Amended Budget	2021 Projection	2022 Adopted Budget	Change from 2021 Adopted Budget	Change from 2021 Projection
Change in Net Position	\$ 4,707,479	\$ 235,575	\$ (1,767,860)	\$ 5,365		
Capital expenditures	3,434,827	10,114,250	6,114,250	7,345,100		
Debt obligations	795,000	865,000	865,000	880,000		
Annual Excess (Deficit)	477,652	(10,743,675)	(8,747,110)	(8,219,735)		
EOY Unrestricted Cash Balances	5,155,040	5,155,040	8,730,370	7,855,734	43% of annual revenue	
Reserve Cash Balances, Beginning of Year	45,901,349	57,550,231	57,550,231	49,668,121		
New Funding In	15,465,000	-	-	-		
Uses of Reserves	(5,088,770)	(11,657,536)	(7,882,110)	(7,345,100)		
Reserve Cash Balances, End of Year	<u>\$ 57,550,231</u>	<u>\$ 45,892,695</u>	<u>\$ 49,668,121</u>	<u>\$ 42,323,021</u>		
<b>CASH RESERVE SUMMARY</b>						
Rate Stabilization and Operating Reserve	8,238,000	8,238,000	6,470,140	6,470,140		
Capital Replacement/Improvement Reserve	8,316,230	10,891,017	4,939,511	1,404,877		
Main Canal and Tunnel Repl./Impr. Project	986,948	1,383,418	797,161	-		
Building & Facilities Reserve	3,075,000	3,075,000	3,068,800	1,062,619		
Vehicle and Equipment Replacement Reserve	561,967	-	37,124	-		
Debt Service Reserve	16,000,000	13,500,000	16,000,000	16,000,000		
Rural Water Repl./Impr. Reserve	1,072,338	1,004,134	872,338	747,338		
Employee Compensated Absences Trust Reserve	982,420	893,882	822,420	902,420		
Joint Canyon Tunnel Project	12,868,577	3,500,000	12,368,577	12,043,577		
Municipal Conservation Project	200,000	100,000	-	-		
Operating Facility Project	5,248,751	3,307,244	4,292,050	3,692,050		
Total Cash Reserves	<u>57,550,231</u>	<u>45,892,695</u>	<u>49,668,121</u>	<u>42,323,021</u>		

**OAKDALE IRRIGATION DISTRICT  
 DETAILED REVENUES  
 2022 ADOPTED BUDGET**

	2020 Actuals	2021 Amended Budget	2021 Actuals through 9/30/21	2021 Projection	2022 Adopted Budget	Change from 2021 Adopted Budget		Change from 2021 Projection		
<b>OPERATING REVENUES</b>										
Agricultural water delivery charges (base rate)										
Tier 1	\$ 1,843,794	\$ 1,865,300	\$ 1,885,845	\$ 1,885,845	\$ 1,921,000	\$ 55,700	3%	\$ 35,155	2%	
Tier 2	236,465	243,600	243,599	243,600	250,900	7,300	3%	7,300	3%	
Volumetric Water Sales										
Tier 1	678,159	592,300	429,242	685,000	705,000	112,700	19%	20,000	3%	
Tier 2	757,798	720,000	563,519	790,000	815,000	95,000	13%	25,000	3%	
Local out-of-district	761,491	600,000	455,334	455,335	600,000	-	0%	144,665	32%	
Out-of-area	81,250	-	62,620	62,620	-	-	100%	(62,620)	-100%	
Domestic water	222,316	230,000	179,557	235,000	235,000	5,000	2%	-	0%	
Improvement District fees	48,760	48,700	34,676	46,060	47,450	(1,250)	-3%	1,390	3%	
Miscellaneous revenues	83,863	65,000	49,595	55,000	65,000	-	0%	10,000	18%	
Total Operating Revenue	<u>4,713,896</u>	<u>4,364,900</u>	<u>3,903,987</u>	<u>4,458,460</u>	<u>4,639,350</u>	<u>274,450</u>	<u>6%</u>	<u>180,890</u>	<u>4%</u>	
<b>NONOPERATING REVENUES</b>										
County property tax appropriations	3,871,220	2,600,000	1,586,044	3,175,000	3,900,000	1,300,000	50.0%	725,000	23%	
District Rental Properties	14,000	6,000	12,000	15,000	12,000	6,000	100%	(3,000)	-20%	
Domestic Water Annexation Revenue	53,384	50,000	119,340	119,340	-	(50,000)	-100%	(119,340)	-100%	
Investment earnings										
Investment earnings	572,334	800,000	219,297	327,550	325,000	(475,000)	-59%	(2,550)	-1%	
Interest income	428,963	400,000	283,912	404,450	400,000	-	0%	(4,450)	-1%	
Gain (loss) sale of assets	21,726	-	118,728	118,725	-	-	0%	(118,725)	0%	
Change in investment in Tri-Dam Project	8,601,730	9,300,000	5,479,000	5,479,000	7,000,000	(2,300,000)	-25%	1,521,000	28%	
Change in investment in Tri-Dam Power Authority	3,219,500	2,100,000	1,252,000	1,252,000	2,100,000	-	0%	848,000	68%	
Total Nonoperating Revenues	<u>16,782,857</u>	<u>15,256,000</u>	<u>9,070,321</u>	<u>10,891,065</u>	<u>13,737,000</u>	<u>(1,519,000)</u>	<u>-10%</u>	<u>2,845,935</u>	<u>26%</u>	
Capital Contributions	1,000	-	18,500	18,500	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<u>\$ 21,497,753</u>	<u>\$ 19,620,900</u>	<u>\$ 12,992,807</u>	<u>\$ 15,368,025</u>	<u>\$ 18,376,350</u>	<u>\$ (1,244,550)</u>	<u>-6%</u>	<u>\$ 3,026,825</u>	<u>20%</u>	

**OAKDALE IRRIGATION DISTRICT  
DETAILED OPERATING EXPENSES SUMMARY  
2022 ADOPTED BUDGET**

	2020 Actuals	2021 Amended Budget	2021 Projection	2022 Adopted Budget	Change from 2021 Adopted Budget		Change from 2021 Projection		
<b>OPERATING EXPENSES</b>									
<b>MAINTENANCE</b>									
SSJID Main Supply Diversion Works	\$ 7,182	\$ 125,000	\$ 125,000	\$ 30,000	\$ (95,000)	-76%	\$ (95,000)	-76%	
North Main Canal Maintenance	174,509	476,570	351,400	357,410	(119,160)	-25%	6,010	2%	
South Main Canal Maintenance	370,501	524,970	382,100	413,210	(111,760)	-21%	31,110	8%	
Irrigation Water Lateral Maintenance - North Side	2,162,172	1,890,545	2,215,300	2,153,360	262,815	14%	(61,940)	-3%	
Irrigation Water Lateral Maintenance - South Side	1,222,385	1,733,380	1,278,700	1,529,990	(203,390)	-12%	251,290	20%	
Pumping Plant Operations and Maintenance	367,789	461,860	434,200	472,550	10,690	2%	38,350	9%	
Drainage System Maintenance	382,813	401,930	291,800	359,260	(42,670)	-11%	67,460	23%	
Building and Grounds Maintenance	390,305	281,010	295,750	321,670	40,660	14%	25,920	9%	
Vehicle and Equipment Maintenance	630,258	663,430	655,000	667,020	3,590	1%	12,020	2%	
<b>TOTAL MAINTENANCE</b>	<b>5,707,915</b>	<b>6,558,695</b>	<b>6,029,250</b>	<b>6,304,470</b>	<b>(254,225)</b>	<b>-4%</b>	<b>275,220</b>	<b>5%</b>	
<b>WATER OPERATIONS</b>									
Domestic Water System Maintenance	332,410	507,460	419,800	433,450	(74,010)	-15%	13,650	3%	
Irrigation Water Operations - North Division	1,699,345	1,724,130	1,738,900	1,728,260	4,130	0%	(10,640)	-1%	
Irrigation Water Operations - South Division	1,723,158	1,732,050	1,610,400	1,713,370	(18,680)	-1%	102,970	6%	
Drainage Water Operations	12,281	22,870	24,600	19,600	(3,270)	-14%	(5,000)	-20%	
Water Measurement Management	34,134	40,880	19,800	24,960	(15,920)	-39%	5,160	26%	
<b>TOTAL WATER OPERATIONS</b>	<b>3,801,327</b>	<b>4,027,390</b>	<b>3,813,500</b>	<b>3,919,640</b>	<b>(107,750)</b>	<b>-3%</b>	<b>106,140</b>	<b>3%</b>	
<b>GENERAL, ADMINISTRATION, AND DEPRECIATION</b>									
General and Administration	3,039,156	3,721,340	2,825,800	\$3,620,875	(100,465)	-3%	795,075	28%	
Depreciation and Amortization	3,209,717	4,000,000	3,386,300	3,490,000	(510,000)	-13%	103,700	3%	
<b>TOTAL GENERAL, ADMINISTRATION, AND DEPR.</b>	<b>6,248,873</b>	<b>7,721,340</b>	<b>6,212,100</b>	<b>7,110,875</b>	<b>(610,465)</b>	<b>-8%</b>	<b>898,775</b>	<b>14%</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$15,758,115</b>	<b>\$18,307,425</b>	<b>\$16,054,850</b>	<b>17,334,985</b>	<b>(972,440)</b>	<b>-5%</b>	<b>1,280,135</b>	<b>8%</b>	
<b>NONOPERATING EXPENSES</b>									
Investment and Interest expense	1,032,159	1,077,900	1,081,035	1,036,000	(41,900)	-4%	(45,035)	-4%	
<b>TOTAL NONOPERATING EXPENSES</b>	<b>1,032,159</b>	<b>1,077,900</b>	<b>1,081,035</b>	<b>1,036,000</b>	<b>(41,900)</b>	<b>-4%</b>	<b>(45,035)</b>	<b>-4%</b>	
<b>TOTAL OPERATING AND NONOPERATING EXPENSES</b>	<b>\$ 16,790,274</b>	<b>\$ 19,385,325</b>	<b>\$ 17,135,885</b>	<b>\$ 18,370,985</b>	<b>\$ (1,014,340)</b>	<b>-5%</b>	<b>\$ 1,235,100</b>	<b>7%</b>	



**OAKDALE IRRIGATION DISTRICT**  
**CAPITAL AND DEBT EXPENDITURES**  
**2022 ADOPTED BUDGET**

<b>GL ACCOUNT NO.</b>	<b>GL DESCRIPTION</b>	<b>PROJECT DESCRIPTION</b>	<b>2022 BUDGET</b>	<b>Purpose</b>
00-000-15200-00	Construction in Progress	Capital construction projects (Water Resources Plan)		
		Canal and Lateral Rehabilitation	\$ 409,000	Replacement
		Domestic Water Projects	125,000	Replacement
		Flow Control and Measurement Structures	936,000	Replacement
		Irrigation Service Turnout Replacement	929,000	Replacement
		Main Canals and Tunnels Improvement Projects	113,800	Replacement
		Outflow Management Projects	-	
		Pipeline Replacement	996,000	Replacement
		Subtotal for Water Resources Plan Improvements	<u>3,508,800</u>	
		Ag Pump Replacements	82,500	Replacement
		Operating Headquarters Design	500,000	Replacement
		Canyon Tunnel-Joint with SSJID (\$1.15M x 28%)	325,000	Replacement
		South Main Canal - Tunnel 9 downstream portal & lining design	60,000	Replacement
		Joint Main Canal Stabilization project (800k x 28%)	350,000	Replacement
		North Main Canal Leak Mitigation Project-90% Design	64,800	Replacement
		Tunnel 8 South Main Canal Project (Construction & Project Mgmt)	1,500,000	Replacement
		Subtotal for Capital In Progress	<u>6,391,100</u>	

**OAKDALE IRRIGATION DISTRICT**  
**CAPITAL AND DEBT EXPENDITURES**  
**2022 ADOPTED BUDGET**

<b>GL ACCOUNT NO.</b>	<b>GL DESCRIPTION</b>	<b>PROJECT DESCRIPTION</b>	<b>2022 BUDGET</b>	<b>Purpose</b>
00-000-15183-00	Miscellaneous Construction Equipment	12" Chipper Priority Valves for Masticators (Power Diverter)	100,000 50,000 <u>150,000</u>	New New
00-000-15184-00	Autos/Pickups/Trucks/ Trailers	1/2 Ton Pickup 2WD (DSO) 1/2 Ton Pickup 4WD (DSO) 3/4 Ton Pickup 4WD (C&M)-2 Dump truck, 3-axle (diesel) 2021 Truck #21 CF from 2021 Water Truck 3 axle 2021 replace #26	35,000 40,000 100,000 200,000 250,000 <u>625,000</u>	Replacement Replacement Replacement Replacement Replacement
00-000-15186-00	Shop/Warehouse/Yard Equipment	Fuel Island Upgrade	45,000	Replacement
00-000-15187-00	Office and Engineering Equipment	Computer upgrades and replacements Computer Server Storage expansion Engineering GPS Unit (Purchase or Lease) Ransomware Recovery Hardware	15,000 9,000 45,000 65,000 <u>134,000</u>	Replacement Replacement Replacement New
00-000-22320-00	TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES		<u>7,345,100</u>	
	Current portion - COP Debt	Principal payment of Series 2016 COP	<u>880,000</u>	
	TOTAL CAPITAL AND DEBT EXPENDITURES		<u>\$ 8,225,100</u>	

# OAKDALE IRRIGATION DISTRICT

## DEBT SERVICE COVERAGE

### 2022 ADOPTED BUDGET

#### REVENUES

Agricultural Water Delivery Charges (base rate)	\$ 2,171,900
Water Sales	2,120,000
Domestic Water	235,000
Improvement District Fees	47,450
Miscellaneous Revenues	77,000
County Property Tax Appropriations	3,900,000
Investment Earnings	725,000
One Time Change in Investment - TDPA Merger	0
Tri-Dam Project Distributions	7,000,000
Tri-Dam Power Authority Distributions	2,100,000
<b>Total Revenue</b>	<b>18,376,350</b>

#### OPERATING EXPENSES

Operations and Maintenance	6,304,470
Water Operations	3,919,640
General and Administrative	3,620,875
<b>Total Operating Expenses</b>	<b>13,844,985</b>

#### Net Revenues

**\$ 4,531,365**

#### Debt Service 2016 Bonds

2022 Interest	952,000
2022 Principal	880,000
	<b>\$ 1,832,000</b>

#### Debt Service Coverage Ratio

247%

Minimum required net revenue (to provide 110% coverage)  
Excess net revenues

2,015,200  
2,516,165