

OAKDALE IRRIGATION DISTRICT



2021 ADOPTED BUDGET

ADOPTED AT THE BOARD MEETING OF NOVEMBER 3, 2020

**OAKDALE IRRIGATION DISTRICT
2021 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

2021 Budget Prepared by:

Steven R. Knell, General Manager
Sharon Cisneros, Chief Financial Officer
Eric Thorburn, Water Operations Manager/District Engineer
Joseph Kosakiewicz, Interim Support Services Manager

**OAKDALE IRRIGATION DISTRICT
OVERALL MANPOWER OBLIGATIONS**

	2021 Staffing	2020 Staffing	Change in Staffing
Administration			
General Manager	1.0	1.0	0.0
Assistant General Manager	0.0	1.0	-1.0
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	1.0	-0.5
Safety Coordinator	1.0	1.0	0.0
Total Administration	4.5	6.0	-1.5
Finance			
Chief Financial Officer	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
Inventory/Purchasing Clerk	1.0	0.0	1.0
IT Administrator	1.0	1.0	0.0
Total Finance	8.0	7.0	1.0
Warehouseman/Yardman	1.0	1.0	0.0
Fleet Maintenance Supervisor	1.0	1.0	0.0
Fleet / Equipment Mechanic	3.0	3.0	0.0
Total Fleet Maint/Inventory Mgmt	5.0	5.0	0.0
Construction & Maintenance			
Construction Manager	1.0	1.0	0.0
Construction - Field Supervisor	1.0	2.0	-1.0
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	26.0	27.0	-1.0
Water Operations			
Water Operations Manager / District 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
Assistant Engineer	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
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
TOTAL STAFFING	81.5	83.0	-1.5

**OAKDALE IRRIGATION DISTRICT
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION
2021 ADOPTED BUDGET**

	2020		2021 Adopted Budget	Change from 2020 Adopted Budget		Change from 2020 Projection	
	2020 Adopted Budget	Projected Actuals					
OPERATING REVENUES							
Agricultural Water Delivery Charges (base rate)	\$ 2,047,500	\$ 2,077,618	\$ 2,108,900	\$ 61,400	3%	\$ 31,282	2%
Water Sales	6,575,000	1,905,329	1,912,300	(4,662,700)	-71%	6,971	0%
Domestic Water	225,000	233,000	230,000	5,000	2%	(3,000)	-1%
Improvement District Fees	65,000	48,700	48,700	(16,300)	-25%	-	0%
Miscellaneous Revenues	65,000	66,313	65,000	-	0%	(1,313)	-2%
Total Operating Revenue	<u>8,977,500</u>	<u>4,330,960</u>	<u>4,364,900</u>	<u>(4,612,600)</u>	<u>-51%</u>	<u>33,940</u>	<u>1%</u>
OPERATING EXPENSES							
Maintenance Operations	5,081,200	5,405,550	6,558,694	1,477,495	29%	1,153,144	21%
Water Operations	3,227,786	3,579,927	4,027,390	799,605	25%	447,463	12%
General and Administrative	5,381,576	4,625,305	3,819,240	(1,562,336)	-29%	(806,065)	-17%
Depreciation and Amortization	3,500,000	3,528,700	4,000,000	500,000	14%	471,300	13%
Total Operating Expenses	<u>17,190,561</u>	<u>17,139,482</u>	<u>18,405,325</u>	<u>1,214,763</u>	<u>7%</u>	<u>1,265,842</u>	<u>7%</u>
Net Income (loss) From Operations	<u>(8,213,061)</u>	<u>(12,808,522)</u>	<u>(14,040,425)</u>	<u>(5,827,363)</u>	<u>71%</u>	<u>(1,231,902)</u>	<u>10%</u>
NONOPERATING REVENUES (EXPENSE)							
County Property Tax Appropriations	2,650,000	2,578,000	2,600,000	(50,000)	-2%	22,000	1%
District Rental Properties	6,000	15,500	6,000	-	0%	(9,500)	-61%
Annexation Revenue	-	40,000	50,000	50,000	100%	10,000	25%
Investment Earnings	1,200,000	1,000,000	1,200,000	-	0%	200,000	20%
Interest Expense	(1,075,000)	(1,101,117)	(980,000)	95,000	-9%	121,117	-11%
Gain (loss) on Property and Equipment	-	4,625	-	-	0%	(4,625)	0%
Tri-Dam Project Distributions	11,500,000	12,571,000	9,300,000	(2,200,000)	-19%	(3,271,000)	-26%
Tri-Dam Power Authority Distributions	3,000,000	3,219,500	2,100,000	(900,000)	-30%	(1,119,500)	-35%
Total Nonoperating Revenues (Expenses)	<u>17,281,000</u>	<u>18,327,508</u>	<u>14,276,000</u>	<u>(3,005,000)</u>	<u>-17%</u>	<u>(4,051,508)</u>	<u>-22%</u>
Income (loss) before Capital Contributions	9,067,939	5,518,986	235,575	(8,832,363)	-97%	(5,283,410)	-96%
Capital Contributions	-	-	-	-	0%	-	0%
Change in Net Position	<u>\$ 9,067,939</u>	<u>\$ 5,518,986</u>	<u>\$ 235,575</u>	<u>\$ (8,832,363)</u>	<u>-97%</u>	<u>\$ (5,283,410)</u>	<u>-96%</u>

**OAKDALE IRRIGATION DISTRICT
 DETAILED REVENUES
 2021 ADOPTED BUDGET**

	2020		2021 Adopted Budget	Change from 2020 Adopted Budget		Change from 2020 Projection	
	2020 Adopted Budget	Projected Actuals					
OPERATING REVENUES							
Agricultural water delivery charges (base rate)							
Tier 1	\$ 1,811,000	\$ 1,841,153	\$ 1,865,300	\$ 54,300	3%	\$ 24,147	1%
Tier 2	236,500	236,465	243,600	7,100	3%	7,135	3%
Volumetric Water Sales							
Tier 1	575,000	574,079	592,300	17,300	3%	18,221	3%
Tier 2	650,000	700,000	720,000	70,000	11%	20,000	3%
Local out-of-district	350,000	550,000	600,000	250,000	71%	50,000	9%
Out-of-area	5,000,000	81,250	-	(5,000,000)	100%	(81,250)	-100%
Domestic water	225,000	233,000	230,000	5,000	2%	(3,000)	-1%
Improvement District fees	65,000	48,700	48,700	(16,300)	-25%	-	0%
Miscellaneous revenues	65,000	66,313	65,000	-	0%	(1,313)	-2%
Total Operating Revenue	<u>8,977,500</u>	<u>4,330,960</u>	<u>4,364,900</u>	<u>(4,612,600)</u>	<u>-51%</u>	<u>33,940</u>	<u>1%</u>
NONOPERATING REVENUES							
County property tax appropriations	2,650,000	2,578,000	2,600,000	(50,000)	-1.9%	22,000	1%
District Rental Properties	6,000	15,500	6,000	-	0%	(9,500)	-61%
Annexation Revenue	-	40,000	50,000				
Investment earnings							
Investment earnings	800,000	600,000	800,000	-	0%	200,000	33%
Interest income	400,000	400,000	400,000	-	0%	-	0%
Gain (loss) sale of assets	-	4,625	-	-	0%	(4,625)	0%
Change in investment in Tri-Dam Project	11,500,000	12,571,000	9,300,000	(2,200,000)	-19%	(3,271,000)	-26%
Change in investment in Tri-Dam Power Authority	3,000,000	3,219,500	2,100,000	(900,000)	-30%	(1,119,500)	-35%
Total Nonoperating Revenues	<u>18,356,000</u>	<u>19,428,625</u>	<u>15,256,000</u>	<u>(3,150,000)</u>	<u>-17%</u>	<u>(4,182,625)</u>	<u>-22%</u>
Capital Contributions	-	-	-				
TOTAL REVENUES	<u>\$ 27,333,500</u>	<u>\$ 23,759,585</u>	<u>\$ 19,620,900</u>	<u>\$ (7,762,600)</u>	<u>-28%</u>	<u>\$ (4,148,685)</u>	<u>-17%</u>

**OAKDALE IRRIGATION DISTRICT
DETAILED OPERATING EXPENSES SUMMARY
2021 ADOPTED BUDGET**

	2020 2020 Adopted Budget	2020 Projected Actuals	2021 Adopted Budget	Change from 2020 Adopted Budget		Change from 2020 Projection	
OPERATING EXPENSES							
MAINTENANCE							
SSJID Main Supply Diversion Works	\$ 50,000	\$ 40,000	\$ 125,000	\$ 75,000	150%	\$ (85,000)	-213%
North Main Canal Maintenance	253,000	132,600	476,570	223,570	88%	343,970	259%
South Main Canal Maintenance	203,100	299,000	524,970	321,870	158%	225,970	76%
Irrigation Water Lateral Maintenance - North Side	1,572,600	1,999,200	1,890,544	317,944	20%	(108,656)	-5%
Irrigation Water Lateral Maintenance - South Side	1,355,000	1,231,400	1,733,380	378,381	28%	501,980	41%
Pumping Plant Operations and Maintenance	458,100	394,700	461,860	3,760	1%	67,160	17%
Drainage System Maintenance	230,300	360,500	401,930	171,630	75%	41,430	11%
Building and Grounds Maintenance	355,000	331,950	281,010	(73,990)	-21%	(50,940)	-15%
Vehicle and Equipment Maintenance	604,100	616,200	663,430	59,330	10%	47,230	8%
<i>TOTAL MAINTENANCE</i>	<u>5,081,200</u>	<u>5,405,550</u>	<u>6,558,694</u>	<u>1,477,495</u>	<u>29%</u>	<u>983,144</u>	<u>18%</u>
WATER OPERATIONS							
Domestic Water System Maintenance	280,300	283,900	507,460	227,160	81%	223,560	79%
Irrigation Water Operations - North Division	1,435,986	1,617,119	1,724,130	288,145	20%	107,011	7%
Irrigation Water Operations - South Division	1,439,700	1,630,708	1,732,050	292,350	20%	101,342	6%
Drainage Water Operations	18,600	11,400	22,870	4,270	23%	11,470	101%
Water Measurement Management	53,200	36,800	40,880	(12,320)	-23%	4,080	11%
<i>TOTAL WATER OPERATIONS</i>	<u>3,227,786</u>	<u>3,579,927</u>	<u>4,027,390</u>	<u>799,605</u>	<u>25%</u>	<u>447,463</u>	<u>12%</u>
GENERAL, ADMINISTRATION, AND DEPRECIATION							
General and Administration	5,381,576	4,625,305	\$3,819,240	(1,562,336)	-29%	(806,065)	-17%
Depreciation and Amortization	3,500,000	3,528,700	4,000,000	500,000	14%	471,300	13%
<i>TOTAL GENERAL, ADMINISTRATION, AND DEPR.</i>	<u>8,881,576</u>	<u>8,154,005</u>	<u>7,819,240</u>	<u>(1,062,336)</u>	<u>-12%</u>	<u>(334,765)</u>	<u>-4%</u>
TOTAL OPERATING EXPENSES	<u>\$17,190,561</u>	<u>\$17,139,482</u>	<u>18,405,325</u>	<u>1,214,763</u>	<u>7%</u>	<u>1,095,842</u>	<u>6%</u>
NONOPERATING EXPENSES							
Investment and Interest expense	1,075,000	1,101,117	980,000	(95,000)	-9%	(121,117)	-11%
TOTAL NONOPERATING EXPENSES	<u>1,075,000</u>	<u>1,101,117</u>	<u>980,000</u>	<u>(95,000)</u>	<u>-9%</u>	<u>(121,117)</u>	<u>-11%</u>
TOTAL OPERATING AND NONOPERATING EXPENSES	<u>\$ 18,265,561</u>	<u>\$ 18,240,599</u>	<u>\$ 19,385,325</u>	<u>\$ 1,119,763</u>	<u>6%</u>	<u>\$ 974,725</u>	<u>5%</u>

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES
2021 ADOPTED BUDGET

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2021 BUDGET	Purpose
00-000-15200-00	Construction in Progress	Capital construction projects (Water Resources Plan)		
		Canal and Lateral Rehabilitation	\$ 400,000	Replacement
		Domestic Water Projects	425,000	Replacement
		Flow Control and Measurement Structures	1,400,000	Replacement
		Irrigation Service Turnout Replacement	1,176,100	Replacement
		Main Canals and Tunnels Improvement Projects	110,000	Replacement
		Outflow Management Projects	100,000	Replacement
		Pipeline Replacement	<u>1,290,000</u>	Replacement
		Subtotal for Water Resources Plan Improvements	4,901,100	
		Ag Pump Replacements	130,350	Replacement
		Operating Headquarters Design (incl \$200k c/o from prior year)	965,000	Replacement
		Canyon Tunnel-Joint with SSJID (900k x 28%)	300,000	Replacement
		Joint Main Canal Stabilization project (800k x 28%)	330,000	Replacement
		Asset Management Program Implementation	-	Replacement
		South Main Canal - Tunnel 9 downstream portal & lining design	80,000	Replacement
		North Main Canal Leek Mitigation Project-90% Design	<u>60,000</u>	Replacement
			6,766,450	
00-000-15183-00	Miscellaneous Construction Equipment	Masticator for Mini Excavator	15,000	Replacement
		Masticator for SK140	36,000	New
		Portable welder (2)	15,000	Replacement
		Rake Attachment	8,000	New
		Underground Utility Locators (\$2,500 each x 10)	25,000	New
		Underground Utility Scanner	32,000	New
		Drone (equipment and training)	<u>3,300</u>	New
			134,300	

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES
2021 ADOPTED BUDGET

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2021 BUDGET	Purpose
00-000-15184-00	Autos/Pickups/Trucks/ Trailers	1/2 Ton Pickup 2WD	31,000	Replacement
		1/2 Ton Pickup 4WD	34,500	Replacement
		2wd SUV	38,000	Replacement
		Dump truck, 3-axle	185,000	Replacement
		Water Truck 2 axle	150,000	New
		Water Truck 3 axle	220,000	Replacement
			<u>658,500</u>	
00-000-15186-00	Shop/Warehouse/Yard Equipment	Fuel Island Upgrade	20,000	Replacement
		Fleet Tracking software Upgrade	20,000	Replacement
			<u>40,000</u>	
00-000-15187-00	Office and Engineering Equipment	Computer upgrades and replacements	15,000	Replacement
	TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES		<u>7,614,250</u>	
00-000-22320-00	Current portion - COP Debt	Principal payment of Series 2016 COP	865,000	
	TOTAL CAPITAL AND DEBT EXPENDITURES		<u>\$ 8,479,250</u>	

OAKDALE IRRIGATION DISTRICT

DEBT SERVICE COVERAGE

2021 ADOPTED BUDGET

REVENUES

Agricultural Water Delivery Charges (base rate)	\$ 2,108,900
Water Sales	1,912,300
Domestic Water	230,000
Improvement District Fees	48,700
Miscellaneous Revenues	121,000
County Property Tax Appropriations	2,600,000
Investment Earnings	1,200,000
Tri-Dam Project Distributions	9,300,000
Tri-Dam Power Authority Distributions	2,100,000
Total Revenue	<u>19,620,900</u>

OPERATING EXPENSES

Operations and Maintenance	6,558,694
Water Operations	4,027,390
General and Administrative	3,819,240
Total Operating Expenses	<u>14,405,324</u>

Net Revenues

\$ 5,215,576

Debt Service 2016 Bonds

2020 Interest	980,000
2020 Principal	865,000
	<u>\$ 1,845,000</u>

Debt Service Coverage Ratio

283%

Minimum required net revenue (to provide 110% coverage)	2,029,500
Excess net revenues	3,186,076