

OAKDALE IRRIGATION DISTRICT



2023 ADOPTED BUDGET

**OAKDALE IRRIGATION DISTRICT
2023 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

2023 Budget Prepared by:

Scot A. Moody, 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**

	2023 Staffing	2022 Staffing	Change in Staffing
Administration			
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
Finance/Fleet Maintenance/Warehouse			
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
Warehouse/Yard Worker	1.0	1.0	0.0
Total Finance/Fleet Maintenance/Warehouse	13.0	13.0	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/Engineering			
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	3.0	0.0
Assistant Engineer	0.0	0.0	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	82.5	82.5	0.0

**OAKDALE IRRIGATION DISTRICT
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION
2023 ADOPTED BUDGET**

	2021 Actuals	2022 Amended Budget	2022 Projection	2023 Adopted Budget	Change from 2022 Adopted Budget		Change from 2022 Projection		
OPERATING REVENUES									
Agricultural Water Delivery Charges (base rate)	\$ 2,129,793	\$ 2,171,900	\$ 2,199,582	\$ 2,263,000	\$ 91,100	4%	\$ 63,418	3%	
Water Sales	2,256,462	2,120,000	3,073,107	3,081,900	961,900	45%	8,793	0%	
Domestic Water	221,572	235,000	247,000	247,000	12,000	5%	-	0%	
Improvement District Fees	46,060	47,450	57,100	58,820	11,370	24%	1,720	3%	
Miscellaneous Revenues	67,310	65,000	69,000	69,000	4,000	6%	-	0%	
Total Operating Revenue	4,721,196	4,639,350	5,645,789	5,719,720	1,080,370	23%	73,931	1%	
OPERATING EXPENSES									
Maintenance Operations	5,807,578	6,304,470	6,115,350	6,763,470	459,000	7%	648,120	11%	
Water Operations	3,832,486	3,919,640	3,814,300	4,195,220	275,580	7%	380,920	10%	
General and Administrative	2,059,906	3,704,875	2,831,300	3,514,455	(190,420)	-5%	683,155	24%	
Depreciation and Amortization	3,403,780	3,490,000	3,485,300	3,585,000	95,000	3%	99,700	3%	
Total Operating Expenses	15,103,751	17,418,985	16,246,250	18,058,145	639,160	4%	1,811,895	11%	
Net Income (loss) From Operations	(10,382,555)	(12,779,635)	(10,600,461)	(12,338,425)	441,210	-3%	(1,737,964)	16%	
NONOPERATING REVENUES (EXPENSE)									
County Property Tax Appropriations	3,464,113	3,900,000	3,500,000	3,500,000	(400,000)	-10%	-	0%	
District Rental Properties	15,000	12,000	12,000	12,000	-	0%	-	0%	
Annexation Revenue	119,340	-	-	-	-	100%	-	0%	
Investment Earnings	429,357	725,000	933,900	725,000	-	0%	(208,900)	-22%	
Interest Expense	(1,002,531)	(952,000)	(1,030,400)	(995,000)	(43,000)	5%	35,400	-3%	
Gain (loss) on Property and Equipment	118,728	-	99,050	-	-	0%	(99,050)	0%	
One time change in Investment - TDPA Merger	-	-	-	-	-	100%	-	100%	
Tri-Dam Project Distributions	8,386,928	7,000,000	9,850,000	7,000,000	-	0%	(2,850,000)	-29%	
Tri-Dam Power Authority Distributions	612,505	2,100,000	400,000	2,100,000	-	0%	1,700,000	425%	
Total Nonoperating Revenues (Expenses)	12,143,440	12,785,000	13,764,550	12,342,000	(443,000)	-3%	(1,422,550)	-10%	
Income (loss) before Capital Contributions	1,760,885	5,365	3,164,089	3,575	(1,790)	-33%	(3,160,514)	-100%	
Capital Contributions	18,500	-	-	-	-	0%	-	0%	
Change in Net Position	\$ 1,779,385	\$ 5,365	\$ 3,164,089	\$ 3,575	\$ (1,790)	-33%	\$ (3,160,514)	-100%	

**OAKDALE IRRIGATION DISTRICT
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION
2023 ADOPTED BUDGET**

	2021 Actuals	2022 Amended Budget	2022 Projection	2023 Adopted Budget	Change from 2022 Adopted Budget	Change from 2022 Projection
Change in Net Position	\$ 1,779,385	\$ 5,365	\$ 3,164,089	\$ 3,575		
Capital expenditures	4,767,689	9,795,100	5,049,191	23,458,300		
Debt obligations	865,000	880,000	880,000	920,000		
Annual Excess (Deficit)	(3,853,304)	(10,669,735)	(2,765,102)	(24,374,725)		
EOY Unrestricted Cash Balances	24,475,553	24,475,553	6,306,000	5,389,575		
Reserve Cash Balances, Beginning of Year	57,550,232	51,854,093	51,854,093	56,554,902		
New Funding In	175,131	-	9,750,000			
Uses of Reserves	(5,871,270)	(9,795,100)	(5,049,191)	(23,458,300)		
Reserve Cash Balances, End of Year	<u>\$ 51,854,093</u>	<u>\$ 42,058,993</u>	<u>\$ 56,554,902</u>	<u>\$ 33,096,602</u>		
CASH RESERVE SUMMARY					After Transfers	
					<u>2022</u>	<u>Projected 2023</u>
Rate Stabilization and Operating Reserve	7,007,938	6,470,140	3,532,938	3,532,938	(967,062)	(967,062)
Capital Replacement/Improvement Reserve	5,911,441	1,140,849	12,261,439	588,139	12,261,439	588,139
Building & Facilities Reserve	3,075,000	1,062,619	1,013,000	1,013,000	(1,037,000)	(1,037,000)
Vehicle and Equipment Replacement Reserve	187,137	-	508,895	68,895	508,895	68,895
Debt Service Reserve	16,000,000	16,000,000	13,000,000	13,000,000	10,000,000	10,000,000
Rural Water Replc./Impr. Reserve	1,085,724	747,338	1,134,000	479,000	1,134,000	479,000
Employee Compensated Absences Trust Reserve	1,074,203	902,420	900,000	900,000	900,000	900,000
Joint Canyon Tunnel Project	12,529,881	12,043,577	14,005,754	13,505,754	14,005,754	13,505,754
Municipal Conservation Project	198,873	-	-	-	-	-
Operating Facility Project	4,783,896	3,692,050	10,198,876	8,876	10,198,876	8,876
Total Cash Reserves	<u>51,854,093</u>	<u>42,058,993</u>	<u>56,554,902</u>	<u>33,096,602</u>	<u>47,004,902</u>	<u>23,546,602</u>

**OAKDALE IRRIGATION DISTRICT
 DETAILED REVENUES
 2023 ADOPTED BUDGET**

	2021 Actuals	2022 Amended Budget	2022 Projection	2023 Adopted Budget	Change from 2022 Adopted Budget		Change from 2022 Projection		
OPERATING REVENUES									
Agricultural water delivery charges (base rate)									
Tier 1	\$ 1,886,194	\$ 1,921,000	\$ 1,948,689	\$ 2,005,000	\$ 84,000	4%	\$ 56,311	3%	
Tier 2	243,599	250,900	250,893	258,000	7,100	3%	7,107	3%	
Volumetric Water Sales									
Tier 1	741,338	705,000	674,000	695,000	(10,000)	-1%	21,000	3%	
Tier 2	848,832	815,000	764,000	786,900	(28,100)	-3%	22,900	3%	
Local out-of-district	603,671	600,000	233,857	1,600,000	1,000,000	167%	1,366,143	584%	
Out-of-area	62,620	-	1,401,250	-	-	100%	(1,401,250)	-100%	
Domestic water	221,572	235,000	247,000	247,000	12,000	5%	-	0%	
Improvement District fees	46,060	47,450	57,100	58,820	11,370	24%	1,720	3%	
Miscellaneous revenues	67,310	65,000	69,000	69,000	4,000	6%	-	0%	
Total Operating Revenue	4,721,196	4,639,350	5,645,789	5,719,720	1,080,370	23%	73,931	1%	
NONOPERATING REVENUES									
County property tax appropriations	3,464,113	3,900,000	3,500,000	3,500,000	(400,000)	-10%	-	0%	
District Rental Properties	15,000	12,000	12,000	12,000	-	0%	-	0%	
Domestic Water Annexation Revenue	119,340	-	-	-	-	0%	-	0%	
Investment earnings									
Investment earnings	9,567	325,000	533,900	325,000	-	0%	(208,900)	-39%	
Interest income	419,790	400,000	400,000	400,000	-	0%	-	0%	
Gain (loss) sale of assets	118,728	-	99,050	-	-	0%	(99,050)	0%	
Change in investment in Tri-Dam Project	8,386,928	7,000,000	9,850,000	7,000,000	-	0%	(2,850,000)	-29%	
Change in investment in Tri-Dam Power Authority	612,505	2,100,000	400,000	2,100,000	-	0%	1,700,000	425%	
Total Nonoperating Revenues	13,145,970	13,737,000	14,794,950	13,337,000	(400,000)	-3%	(1,457,950)	-10%	
Capital Contributions	18,500	-	-	-	-	-	-	-	
TOTAL REVENUES	\$ 17,885,667	\$ 18,376,350	\$ 20,440,739	\$ 19,056,720	\$ 680,370	4%	\$ (1,384,019)	-7%	

**OAKDALE IRRIGATION DISTRICT
 DETAILED OPERATING EXPENSES SUMMARY
 2023 ADOPTED BUDGET**

	2021 Actuals	2022 Amended Budget	2022 Projection	2023 Adopted Budget	Change from 2022 Adopted Budget		Change from 2022 Projection		
OPERATING EXPENSES									
MAINTENANCE									
SSJID Main Supply Diversion Works	\$ 52,787	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%	\$ -	0%	
North Main Canal Maintenance	489,256	357,410	439,800	459,930	102,520	29%	20,130	5%	
South Main Canal Maintenance	421,840	413,210	461,400	451,140	37,930	9%	(10,260)	-2%	
Irrigation Water Lateral Maintenance - North Side	2,078,343	2,153,360	2,303,900	2,319,650	166,290	8%	15,750	1%	
Irrigation Water Lateral Maintenance - South Side	1,183,977	1,529,990	1,197,800	1,566,650	36,660	2%	368,850	31%	
Pumping Plant Operations and Maintenance	370,900	472,550	408,650	456,520	(16,030)	-3%	47,870	12%	
Drainage System Maintenance	316,582	359,260	404,500	435,890	76,630	21%	31,390	8%	
Building and Grounds Maintenance	284,568	321,670	279,200	344,210	22,540	7%	65,010	23%	
Vehicle and Equipment Maintenance	609,324	667,020	590,100	699,480	32,460	5%	109,380	19%	
TOTAL MAINTENANCE	5,807,578	6,304,470	6,115,350	6,763,470	459,000	7%	648,120	11%	
WATER OPERATIONS									
Domestic Water System Maintenance	402,587	433,450	404,100	473,800	40,350	9%	69,700	17%	
Irrigation Water Operations - North Division	1,736,078	1,728,260	1,684,800	1,846,460	118,200	7%	161,660	10%	
Irrigation Water Operations - South Division	1,649,942	1,713,370	1,685,600	1,832,220	118,850	7%	146,620	9%	
Drainage Water Operations	32,179	19,600	11,000	18,660	(940)	-5%	7,660	70%	
Water Measurement Management	11,701	24,960	28,800	24,080	(880)	-4%	(4,720)	-16%	
TOTAL WATER OPERATIONS	3,832,486	3,919,640	3,814,300	4,195,220	275,580	7%	380,920	10%	
GENERAL, ADMINISTRATION, AND DEPRECIATION									
General and Administration	2,059,906	3,620,875	2,831,300	\$3,514,455	(106,420)	-3%	683,155	24%	
Depreciation and Amortization	3,403,780	3,490,000	3,485,300	3,585,000	95,000	3%	99,700	3%	
TOTAL GENERAL, ADMINISTRATION, AND DEPR.	5,463,687	7,110,875	6,316,600	7,099,455	(11,420)	0%	782,855	12%	
TOTAL OPERATING EXPENSES	\$15,103,751	\$17,334,985	\$16,246,250	18,058,145	723,160	4%	1,811,895	11%	
NONOPERATING EXPENSES									
Investment and Interest expense	1,002,531	1,036,000	1,030,400	995,000	(41,000)	-4%	(35,400)	-3%	
TOTAL NONOPERATING EXPENSES	1,002,531	1,036,000	1,030,400	995,000	(41,000)	-4%	(35,400)	-3%	
TOTAL OPERATING AND NONOPERATING EXPENSES	\$ 16,106,282	\$ 18,370,985	\$ 17,276,650	\$ 19,053,145	\$ 682,160	4%	\$ 1,776,495	10%	

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES SUMMARY
2023 ADOPTED BUDGET

<u>GL ACCOUNT NO.</u>	<u>DESCRIPTION</u>	2023 Budget	2022 Budget
00-000-15200-00	Construction Projects	\$ 22,569,300	\$ 8,891,100
00-000-15179-00	Irrigation Flow Meters	15,000	-
00-000-15181-00	Heavy Equipment	260,000	-
00-000-15183-00	Misc Construction Equipment	110,000	100,000
00-000-15184-00	Licensed Vehicles	440,000	625,000
00-000-15186-00	Shop/Warehouse/Yard Equipment	4,000	45,000
00-000-15187-00	Office & Engineering Equipment	60,000	134,000
	TOTAL CAPITAL PROJECTS AND PURCHASES	23,458,300	9,795,100
00-000-22320-00	Current portion - COP Debt	920,000	880,000
	TOTAL CAPITAL AND DEBT EXPENDITURES	<u>\$ 24,378,300</u>	<u>\$ 10,675,100</u>

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES
2023 ADOPTED BUDGET

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2023 BUDGET	Purpose
00-000-15200-00	Construction in Progress	Capital construction projects (Water Resources Plan)		
		Canal and Lateral Rehabilitation	\$ 458,500	Replacement
		Domestic Water Projects	655,000	Replacement
		Flow Control and Measurement Structures	422,000	Replacement
		Irrigation Service Turnout Replacement	877,000	Replacement
		Main Canals and Tunnels Improvement Projects	-	Replacement
		Groundwater Wells Replacements	250,000	Replacement
		Outflow Management Projects	-	Replacement
		Pipeline Replacement	980,800	Replacement
		Reclamation Projects	5,000	Replacement
		Subtotal for Water Resources Plan Improvements	<u>3,648,300</u>	
		Ag Pump Replacements	80,000	Replacement
		Operating Headquarters Design	190,000	Replacement
		Phase 1 of Gregor Facility	10,000,000	Replacement
		North Main Canal Seepage Mitigation Project	1,500,000	Replacement
		North Main Canal Tunnels 3 & 4 Rehabilitation Project	5,051,000	Replacement
		Canyon Tunnel-Joint with SSJID (\$17.86M x 28%)	500,000	Replacement
		North Main Canal Bridge Replacement	100,000	Replacement
		South Main Canal Segment 3 Long Term Repair Project	1,500,000	Replacement
		Subtotal for Construction In Progress	<u>22,569,300</u>	

OAKDALE IRRIGATION DISTRICT
CAPITAL AND DEBT EXPENDITURES
2023 ADOPTED BUDGET

GL ACCOUNT NO.	GL DESCRIPTION	PROJECT DESCRIPTION	2023 BUDGET	Purpose
00-000-15179-00	Irrigation Flow Meters	Portable Ultrasonic Flowmeter	15,000	New
			<u>15,000</u>	
00-000-15181-00	Heavy Equipment	Excavator (16.6-17 ton)	240,000	Replacement
		Skeleton Bucket for Excavator- Large Size	20,000	New
			<u>260,000</u>	
00-000-15183-00	Miscellaneous Construction Equipment	12" Brush Chipper (Trailer Mounted) (CF from 2022)	70,000	New
		25KW Trailer Mounted Generator	38,000	New
		Pest Sprayer for RTV	2,000	New
			<u>110,000</u>	
00-000-15184-00	Autos/Pickups/Trucks/ Trailers	1/2 Ton Pickup 2WD (DSO)	45,000	Replacement
		3/4 Ton Pickup 4WD (C&M)-2	120,000	Replacement
		Dump truck, 3-axle (diesel)	275,000	Replacement
			<u>440,000</u>	
00-000-15186-00	Shop/Warehouse/Yard Equipment	Mini Split AC unit for C&M Supervisor Office	4,000	Replacement
00-000-15187-00	Office and Engineering Equipment	Computer upgrades and replacements	10,000	Replacement
		Engineering GPS Unit (Purchase or Lease)	50,000	Replacement
			<u>60,000</u>	
		TOTAL CAPITAL PROJECTS AND PURCHASES EXPENDITURES	<u>23,458,300</u>	

OAKDALE IRRIGATION DISTRICT DEBT SERVICE COVERAGE

	2023 ADOPTED BUDGET
REVENUES	
Agricultural Water Delivery Charges (base rate)	\$ 2,263,000
Water Sales	3,081,900
Domestic Water	247,000
Improvement District Fees	58,820
Miscellaneous Revenues	81,000
County Property Tax Appropriations	3,500,000
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
Total Revenue	19,056,720
OPERATING EXPENSES	
Operations and Maintenance	6,763,470
Water Operations	4,195,220
General and Administrative	3,514,455
Total Operating Expenses	14,473,145
Net Revenues	\$ 4,583,575
Debt Service 2016 Bonds	
2022 Interest	919,000
2022 Principal	920,000
	\$ 1,839,000
Debt Service Coverage Ratio	249%
Minimum required net revenue (to provide 110% coverage)	2,022,900
Excess net revenues	2,560,675