

# OAKDALE IRRIGATION DISTRICT



## 2024 AMENDED BUDGET

**OAKDALE IRRIGATION DISTRICT  
2024 AMENDED BUDGET**

**TABLE OF CONTENTS**

	<u>PAGE NO.</u>
<b>Introduction</b>	
Directors and Officers	1
Mission Statement	1
<b>2023 Adopted Budget</b>	
Manpower Budget	2
Comparative Revenues, Expenses, and Change in Net Position	3
Comparative Detailed Operating and Nonoperating Revenues	4
Comparative Operating and Nonoperating Expenses	5
Capital & Debt Budget	6
Debt Service Coverage	7
OPERATING EXPENSE DETAIL	16-33

# 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

### 2024 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  
COMPARATIVE REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
2024 AMENDED BUDGET**

	2022 Actuals	2023 Adopted Budget	2023 Year End Projection	2024 Amended Budget	Change from 2023 Adopted Budget		Change from 2023 Projection		
<b>OPERATING REVENUES</b>									
Agricultural Water Delivery Charges (base rate)	\$ 2,199,590	\$ 2,263,000	\$ 2,259,103	\$ 2,315,000	\$ 52,000	2%	\$ 55,897	2%	
Water Sales	3,330,350	3,081,900	3,209,500	3,171,000	89,100	3%	(38,500)	-1%	
Domestic Water	231,001	247,000	225,000	225,000	(22,000)	-9%	-	0%	
Improvement District Fees	45,898	58,820	74,800	75,000	16,180	28%	200	0%	
Miscellaneous Revenues	144,749	69,000	131,000	71,000	2,000	3%	(60,000)	-46%	
<b>Total Operating Revenue</b>	<b>5,951,588</b>	<b>5,719,720</b>	<b>5,899,403</b>	<b>5,857,000</b>	<b>137,280</b>	<b>2%</b>	<b>(42,403)</b>	<b>-1%</b>	
<b>OPERATING EXPENSES</b>									
Maintenance Operations	6,290,882	6,763,470	7,344,350	7,563,700	800,230	12%	219,350	3%	
Water Operations	3,941,946	4,195,220	4,152,900	4,410,000	214,780	5%	257,100	6%	
General and Administrative	3,324,978	3,568,029	3,122,550	3,898,000	329,971	9%	775,450	25%	
Depreciation and Amortization	3,465,286	3,607,426	3,575,000	3,760,000	152,574	4%	185,000	5%	
<b>Total Operating Expenses</b>	<b>17,023,092</b>	<b>18,134,145</b>	<b>18,194,800</b>	<b>19,631,700</b>	<b>1,497,555</b>	<b>8%</b>	<b>1,436,900</b>	<b>8%</b>	
<b>Net Income (loss) From Operations</b>	<b>(11,071,504)</b>	<b>(12,414,425)</b>	<b>(12,295,397)</b>	<b>(13,774,700)</b>	<b>(1,360,275)</b>	<b>11%</b>	<b>(1,479,303)</b>	<b>12%</b>	
<b>NONOPERATING REVENUES (EXPENSE)</b>									
County Property Tax Appropriations	3,681,871	3,500,000	3,700,000	3,700,000	200,000	6%	-	0%	
District Rental Properties	12,000	12,000	11,000	12,000	-	0%	1,000	9%	
Annexation Revenue	-	-	-	-	-	100%	-	0%	
Investment Earnings	745,733	725,000	2,354,900	1,080,000	355,000	49%	(1,274,900)	-54%	
Interest Expense	(1,031,202)	(919,000)	(900,500)	(954,000)	(35,000)	4%	(53,500)	6%	
Gain (loss) on Property and Equipment	99,047	-	6,174	-	-	0%	(6,174)	0%	
Tri-Dam Project Distributions	8,896,479	7,000,000	12,370,000	10,000,000	3,000,000	43%	(2,370,000)	-19%	
Tri-Dam Power Authority Distributions	2,054,975	2,100,000	2,200,000	2,000,000	(100,000)	-5%	(200,000)	-9%	
<b>Total Nonoperating Revenues (Expenses)</b>	<b>14,458,903</b>	<b>12,418,000</b>	<b>19,741,574</b>	<b>15,838,000</b>	<b>3,420,000</b>	<b>28%</b>	<b>(3,903,574)</b>	<b>-20%</b>	
<b>Income (loss) before Capital Contributions</b>	<b>3,387,399</b>	<b>3,575</b>	<b>7,446,177</b>	<b>2,063,300</b>	<b>2,059,725</b>	<b>57612%</b>	<b>(5,382,876)</b>	<b>-72%</b>	
Capital Contributions	-	-	3,434	-	-	0%	(3,434)	0%	
<b>Change in Net Position</b>	<b>\$ 3,387,399</b>	<b>\$ 3,575</b>	<b>\$ 7,449,611</b>	<b>\$ 2,063,300</b>	<b>\$ 2,059,725</b>	<b>57612%</b>	<b>\$ (5,386,310)</b>	<b>-72%</b>	

**OAKDALE IRRIGATION DISTRICT  
 DETAILED REVENUES  
 2024 AMENDED BUDGET**

	2022 Actuals	2023 Adopted Budget	2023 Year End Projection	2024 Amended Budget	Change from 2023 Adopted Budget		Change from 2023 Projection		
<b>OPERATING REVENUES</b>									
Agricultural water delivery charges (base rate)									
Tier 1	\$ 1,948,697	\$ 2,005,000	\$ 2,000,595	\$ 2,055,000	\$ 50,000	2%	\$ 54,405	3%	
Tier 2	250,893	258,000	258,508	260,000	2,000	1%	1,492	1%	
Volumetric Water Sales									
Tier 1	823,982	695,000	714,000	736,000	41,000	6%	22,000	3%	
Tier 2	869,269	786,900	878,000	900,000	113,100	14%	22,000	3%	
Local out-of-district	235,849	1,600,000	1,490,000	1,535,000	(65,000)	-4%	45,000	3%	
Out-of-area	1,401,250	-	127,500	-	-	100%	(127,500)	-100%	
Domestic water	231,001	247,000	225,000	225,000	(22,000)	-9%	-	0%	
Improvement District fees	45,898	58,820	74,800	75,000	16,180	28%	200	0%	
Miscellaneous revenues	144,749	69,000	131,000	71,000	2,000	3%	(60,000)	-46%	
<b>Total Operating Revenue</b>	<b>5,951,588</b>	<b>5,719,720</b>	<b>5,899,403</b>	<b>5,857,000</b>	<b>137,280</b>	<b>2%</b>	<b>(42,403)</b>	<b>-1%</b>	
<b>NONOPERATING REVENUES</b>									
County property tax appropriations	3,681,871	3,500,000	3,700,000	3,700,000	200,000	6%	-	0%	
District Rental Properties	12,000	12,000	11,000	12,000	-	0%	1,000	9%	
Domestic Water Annexation Revenue	-	-	-	-	-	0%	-	0%	
Investment earnings									
Investment earnings	376,669	325,000	1,997,900	800,000	475,000	146%	(1,197,900)	-60%	
Interest income	369,064	400,000	357,000	280,000	(120,000)	-30%	(77,000)	-22%	
Gain (loss) sale of assets	99,047	-	6,174	-	-	0%	(6,174)	0%	
Change in investment in Tri-Dam Project	8,896,479	7,000,000	12,370,000	10,000,000	3,000,000	43%	(2,370,000)	-19%	
Change in investment in Tri-Dam Power Authority	2,054,975	2,100,000	2,200,000	2,000,000	(100,000)	-5%	(200,000)	-9%	
<b>Total Nonoperating Revenues</b>	<b>15,490,105</b>	<b>13,337,000</b>	<b>20,642,074</b>	<b>16,792,000</b>	<b>3,455,000</b>	<b>26%</b>	<b>(3,850,074)</b>	<b>-19%</b>	
Contributed Capital	-	-	-	-	-	-	-	-	
<b>TOTAL REVENUES</b>	<b>\$ 21,441,693</b>	<b>\$ 19,056,720</b>	<b>\$ 26,544,911</b>	<b>\$ 22,649,000</b>	<b>\$ 3,592,280</b>	<b>19%</b>	<b>\$ (3,892,477)</b>	<b>-15%</b>	

**OAKDALE IRRIGATION DISTRICT  
 DETAILED OPERATING EXPENSES SUMMARY  
 2024 AMENDED BUDGET**

	2022 Actuals	2023 Adopted Budget	2023 Year End Projection	2024 Amended Budget	Change from 2023 Adopted Budget		Change from 2023 Projection		
<b>OPERATING EXPENSES</b>									
<b>MAINTENANCE</b>									
Joint Main Supply Diversion Works	\$ 10,812	\$ 30,000	\$ 30,000	\$ 50,000	\$ 20,000	67%	\$ 20,000	67%	
North Main Canal Maintenance	602,747	459,930	630,900	541,700	81,770	18%	(89,200)	-14%	
South Main Canal Maintenance	459,255	451,140	770,200	601,000	149,860	33%	(169,200)	-22%	
Irrigation Water Lateral Maintenance - North Side	2,256,866	2,319,650	2,401,400	2,370,000	50,350	2%	(31,400)	-1%	
Irrigation Water Lateral Maintenance - South Side	1,180,070	1,566,650	1,360,100	1,690,000	123,350	8%	329,900	24%	
Pumping Plant Operations and Maintenance	360,958	456,520	424,550	469,000	12,480	3%	44,450	10%	
Drainage System Maintenance	485,599	435,890	717,200	667,000	231,110	53%	(50,200)	-7%	
Building and Grounds Maintenance	293,387	344,210	346,800	375,000	30,790	9%	28,200	8%	
Vehicle and Equipment Maintenance	641,188	699,480	663,200	800,000	100,520	14%	136,800	21%	
<b>TOTAL MAINTENANCE</b>	<b>6,290,882</b>	<b>6,763,470</b>	<b>7,344,350</b>	<b>7,563,700</b>	<b>800,230</b>	<b>12%</b>	<b>219,350</b>	<b>3%</b>	
<b>WATER OPERATIONS</b>									
Domestic Water System Maintenance	397,570	473,800	435,900	487,000	13,200	3%	51,100	12%	
Irrigation Water Operations - North Division	1,740,729	1,846,460	1,829,200	1,949,000	102,540	6%	119,800	7%	
Irrigation Water Operations - South Division	1,754,836	1,832,220	1,774,400	1,903,000	70,780	4%	128,600	7%	
Drainage Water Operations	23,456	18,660	92,600	45,000	26,340	141%	(47,600)	-51%	
Water Measurement Management	25,355	24,080	20,800	26,000	1,920	8%	5,200	25%	
<b>TOTAL WATER OPERATIONS</b>	<b>3,941,946</b>	<b>4,195,220</b>	<b>4,152,900</b>	<b>4,410,000</b>	<b>214,780</b>	<b>5%</b>	<b>257,100</b>	<b>6%</b>	
<b>GENERAL, ADMINISTRATION, AND DEPRECIATION</b>									
General and Administration	3,324,978	3,492,029	3,122,550	\$3,898,000	405,971	12%	775,450	25%	
Depreciation and Amortization	3,465,286	3,607,426	3,575,000	3,760,000	152,574	4%	185,000	5%	
<b>TOTAL GENERAL, ADMINISTRATION, AND DEPR.</b>	<b>6,790,264</b>	<b>7,099,455</b>	<b>6,697,550</b>	<b>7,658,000</b>	<b>558,545</b>	<b>8%</b>	<b>960,450</b>	<b>14%</b>	
<b>TOTAL OPERATING EXPENSES</b>	<b>\$17,023,092</b>	<b>\$18,058,145</b>	<b>\$18,194,800</b>	<b>19,631,700</b>	<b>1,573,555</b>	<b>9%</b>	<b>1,436,900</b>	<b>8%</b>	
<b>NONOPERATING EXPENSES</b>									
Investment and Interest expense	1,031,202	995,000	900,500	954,000	(41,000)	-4%	53,500	6%	
<b>TOTAL NONOPERATING EXPENSES</b>	<b>1,031,202</b>	<b>995,000</b>	<b>900,500</b>	<b>954,000</b>	<b>(41,000)</b>	<b>-4%</b>	<b>53,500</b>	<b>6%</b>	
<b>TOTAL OPERATING AND NONOPERATING EXPENSES</b>	<b>\$ 18,054,294</b>	<b>\$ 19,053,145</b>	<b>\$ 19,095,300</b>	<b>\$ 20,585,700</b>	<b>\$ 1,532,555</b>	<b>8%</b>	<b>\$ 1,490,400</b>	<b>8%</b>	

**OAKDALE IRRIGATION DISTRICT  
 CAPITAL AND DEBT EXPENDITURES SUMMARY  
 2024 AMENDED BUDGET**

<u>GL ACCOUNT NO.</u>	<u>DESCRIPTION</u>	<b>2024 Amended Budget</b>	<b>2023 Adopted Budget</b>
00-000-15200-00	Construction Projects	\$ 27,081,290	\$ 22,569,300
00-000-15179-00	Irrigation Flow Meters	-	15,000
00-000-15181-00	Heavy Equipment	-	260,000
00-000-15183-00	Misc Construction Equipment	67,500	110,000
00-000-15184-00	Licensed Vehicles	825,000	440,000
00-000-15186-00	Shop/Warehouse/Yard Equipment	2,000	4,000
00-000-15187-00	Office & Engineering Equipment	237,000	60,000
00-000-15189-00	Admin Office Building	15,000	-
	TOTAL CAPITAL PROJECTS AND PURCHASES	<u>28,227,790</u>	<u>23,458,300</u>
00-000-22320-00	Current portion - COP Debt	940,000	920,000
	TOTAL CAPITAL AND DEBT EXPENDITURES	<u><u>\$ 29,167,790</u></u>	<u><u>\$ 24,378,300</u></u>