

MADERA IRRIGATION DISTRICT

2023 Revised Budget

At 05/31/23

IN PROGRESS - NOT ALL INVOICES HAVE BEEN RECEIVED

Budget Code	System Operations	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
50020-50055	Water Costs	\$ 8,500,000	\$ 17,000,000	\$ 3,155,777	\$ 13,844,223	19%
50060	Pumping Utilities	\$ 30,000	\$ 30,000	\$ 7,555	\$ 22,445	25%
50070	Meters - Maintenance and Repairs	\$ 30,000	\$ 30,000	\$ 3,522	\$ 26,478	12%
50071	New Meters	\$ 40,000	\$ 70,000	\$ 30,015	\$ 39,985	43%
	Total System Operations	\$ 8,600,000	\$ 17,130,000	\$ 3,196,868	\$ 13,933,132	19%

Budget Code	System Maintenance	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
51011	Gates	\$ 55,000	\$ 55,000	\$ 31,919	\$ 23,081	58%
51012	Distribution System - Maintenance and Repairs	\$ 100,000	\$ 150,000	\$ 53,730	\$ 96,270	36%
51015	Safety - Equipment, Apparel, Training, Testing, and Shoes	\$ 55,000	\$ 55,000	\$ 31,518	\$ 23,482	57%
51020	Propane	\$ 7,000	\$ 7,000	\$ 702	\$ 6,298	10%
51025	Herbicides and Rodenticides	\$ 600,000	\$ 600,000	\$ 111,369	\$ 488,631	19%
	Total System Maintenance	\$ 817,000	\$ 867,000	\$ 229,237	\$ 637,763	26%

Budget Code	General Services	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
52010	Materials and Supplies not for Distribution System	\$ 90,000	\$ 90,000	\$ 45,058	\$ 44,942	50%
52020	Uniforms	\$ 19,000	\$ 19,000	\$ 6,470	\$ 12,530	34%
52040	Building - Maintenance, Grounds, Pest Control, Landfill, and Janitorial	\$ 70,000	\$ 70,000	\$ 21,597	\$ 48,403	31%
	Total General Services	\$ 179,000	\$ 179,000	\$ 73,126	\$ 105,874	41%

Budget Code	Vehicles and Equipment	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
52510	Vehicle - Maintenance and Repairs	\$ 65,000	\$ 110,000	\$ 34,228	\$ 75,772	31%
52511	Equipment - Maintenance and Repairs	\$ 90,000	\$ 120,000	\$ 33,517	\$ 86,483	28%
52515	Gasoline	\$ 165,000	\$ 165,000	\$ 82,452	\$ 82,548	50%
52520	Diesel	\$ 120,000	\$ 120,000	\$ 34,757	\$ 85,243	29%
52530	Motor Oil and Lubricants	\$ 18,000	\$ 18,000	\$ 3,948	\$ 14,052	22%
52545	Outside Equipment Rental	\$ 10,000	\$ 40,000	\$ 331	\$ 39,669	1%
	Total Vehicles and Equipment	\$ 468,000	\$ 573,000	\$ 189,231	\$ 383,769	33%

Budget Code	Office and Administrative Services	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
53605	Advertising and Postings	\$ 11,000	\$ 11,000	\$ 1,563	\$ 9,437	14%
53610	Subscriptions and Publications	\$ 1,000	\$ 1,000	\$ 491	\$ 509	49%
53615	Membership Fees, Licenses, and Dues	\$ 424,000	\$ 424,000	\$ 177,707	\$ 246,293	42%
53616	Groundwater Management	\$ 50,000	\$ 125,000	\$ 33,920	\$ 91,080	27%
53620	Employee - Travel, Training, and Meals	\$ 53,000	\$ 53,000	\$ 10,000	\$ 43,000	19%
53621	Board of Directors - Travel, Training, and Meals	\$ 25,000	\$ 25,000	\$ 7,624	\$ 17,376	30%
53622	Education Assistance Program	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	0%
53625	Office Expenses	\$ 43,000	\$ 43,000	\$ 19,682	\$ 23,318	46%
53630	Office Machine Rental	\$ 22,000	\$ 22,000	\$ 4,111	\$ 17,889	19%
53645	Postage	\$ 6,000	\$ 6,000	\$ 2,057	\$ 3,943	34%
53650	Phone, Radio, Internet, and Alarm	\$ 90,000	\$ 90,000	\$ 44,134	\$ 45,866	49%
53651	Computer Software and Email	\$ 64,000	\$ 64,000	\$ 24,424	\$ 39,576	38%
53652	Computer Consulting	\$ 55,000	\$ 55,000	\$ 23,610	\$ 31,391	43%
53653	Computer Replacements and Repairs	\$ 18,000	\$ 18,000	\$ 1,734	\$ 16,266	10%
53655	Electricity and Gas	\$ 75,000	\$ 120,000	\$ 38,675	\$ 81,325	32%
	Total Office and Administrative Services	\$ 947,000	\$ 1,067,000	\$ 389,731	\$ 677,269	37%

Budget Code	Professional Services	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
53710	Legal Fees and Expenses	\$ 250,000	\$ 250,000	\$ 120,378	\$ 129,622	48%
53725	Consulting Expenses	\$ 445,000	\$ 370,000	\$ 60,504	\$ 309,496	16%
53750	Collection Costs	\$ 3,000	\$ 3,000	\$ 143	\$ 2,857	5%
53765	Bank and Agency Fees	\$ 56,000	\$ 56,000	\$ 29,182	\$ 26,818	52%
54005-54016	Insurance - Auto, General, Property, and Cyber	\$ 220,000	\$ 220,000	\$ 82,813	\$ 137,187	38%
	Total Professional Services	\$ 974,000	\$ 899,000	\$ 293,019	\$ 605,981	33%

Budget Code	Public and Employee Relations	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
53720	Public Relations Expenses	\$ 4,000	\$ 4,000	\$ 240	\$ 3,760	6%
53721	Employee Relations Expenses	\$ 12,000	\$ 12,000	\$ 616	\$ 11,384	5%
	Total Public and Employee Relations	\$ 16,000	\$ 16,000	\$ 856	\$ 15,144	5%

Budget Code	Non-Operating Expenses	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
59020	Board Meeting and Election Expenses	\$ 3,000	\$ 3,000	\$ 1,224	\$ 1,776	41%
59046	Friant Power Authority	\$ -	\$ -	\$ -	\$ -	0%
59050-008	County Taxes - Madera Ranch	\$ 25,000	\$ 25,000	\$ 20,997	\$ 4,003	84%
59120	MCWPA - Power Plants' Cost	\$ 600,000	\$ 600,000	\$ 117,617	\$ 482,383	20%
	Total Non-Operating Expenses	\$ 628,000	\$ 628,000	\$ 139,838	\$ 488,162	22%

Budget Code	Bonds	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
58110 & 20226	2015 Bond	\$ 2,553,000	\$ 2,553,000	\$ 323,875.00	\$ 2,229,125	13%
58110-8 & 20226-8	2016 Bond	\$ 1,676,000	\$ 1,676,000	\$ 385,500.00	\$ 1,290,500	23%
	Total Bonds	\$ 4,229,000	\$ 4,229,000	\$ 709,375	\$ 3,519,625	17%

Budget Code	Capital Expenditures and Capital Improvement Projects	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
11300	Capital Expenditures	\$ 1,625,000	\$ 1,916,000	\$ 488,090	\$ 1,427,910	25%
11305	Capital Improvement Projects	\$ 3,200,000	\$ 3,200,000	\$ 9,084	\$ 3,190,916	0%
	Total Capital Expenditures and Capital Improvement Projects	\$ 4,825,000	\$ 5,116,000	\$ 497,174	\$ 4,618,826	10%

Budget Code	Salaries and Benefits	Adopted Budget 2023	Revised Budget 2023	YTD 5/31/2023	Remaining Funds	% Expended
Various	Salaries and Wages	\$ 3,953,000	\$ 3,953,000	\$ 1,354,893	\$ 2,598,107	34%
53007	Overtime	\$ 25,000	\$ 60,000	\$ 22,730	\$ 37,270	38%
59005-009-000	Board of Directors - Per Diems and Benefits	\$ 97,000	\$ 97,000	\$ 32,252	\$ 64,748	33%
Various	Benefits and Taxes	\$ 1,858,000	\$ 1,858,000	\$ 612,866	\$ 1,245,134	33%
	Total Salaries and Benefits	\$ 5,933,000	\$ 5,968,000	\$ 2,022,740	\$ 3,945,260	34%

Total	\$27,616,000	\$36,672,000
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Less 2022 Carryover:		
Westberry Boulevard/Laurel Street Pipeline	(1,600,000)	(1,600,000)
Recharge Project Carryover	(615,000)	(615,000)
Total Adopted Budget less Carryovers	\$25,401,000	\$34,457,000

**MADERA IRRIGATION DISTRICT
CAPITAL EXPENDITURES AND CAPITAL IMPROVEMENT PROJECTS
2023 Revised Budget
At 5/31/2023**

#	Capital Expenditures - 11300	YTD	Adopted Budget	Revised Budget	Description
1	2023 12-Yard Dump Truck	\$ 179,126	\$ 265,000	\$ 265,000	To Replace Dump Trucks with Engines that are older than 2010 to Comply with 2023 CA Regulations
2	Engineering Department Metal Building	\$ 17,848	\$ 25,000	\$ 25,000	25 feet by 25 feet Metal Building to be used for Storage for Engineering Parts and Supplies
3	Installation of New Office Domestic Well		\$ 150,000	\$ 150,000	To Install 10 inch by 700 feet Well with 357 Degrees Pump Setting due to Depletion of Water Levels
4	Portable High-Pressure Washer		\$ 8,000	\$ 8,000	Hydro Tek Portable Hot High Pressure Tank
5	Service Truck Hydraulic Boom		\$ 17,000	\$ 17,000	To Replace 6 feet Boom with 15 feet Electric-Hydraulic Control Boom Extension 3,500 Pound Capacity
6	Used Heavy Haul Semi-Truck	\$ 204,049	\$ 245,000	\$ 245,000	To Replace 2008 Mack Semi-Truck with Newer Used Semi-Truck to Comply with 2023 CA Regulations
7	2023 Chevy Tahoe	\$ 73,656	\$ 90,000	\$ 90,000	To Replace 2013 Chevy Tahoe
8	Contingency Capital Items	\$ 10,211	\$ 10,000	\$ 10,000	Miscellaneous, Unexpected Capital Purchases
9	Recharge Project		\$ 200,000	\$ 200,000	Recharge Project
9	Recharge Project Carryover		\$ 615,000	\$ 615,000	Recharge Project Carryover
10	Adobe Property	\$ 3,200	\$ -	\$ 140,000	
11	2015 Cat Excavator Engine Repair		\$ -	\$ 65,000	Rebuild Engine
12	2009 John Deere Tractor		\$ -	\$ 20,000	Long Block Rebuilt Engine
13	2023 1/2 Ton Truck 4 - Door		\$ -	\$ 66,000	Operations & Maintenance Manager Truck
	Total Capital Expenditures	\$ 488,090	\$ 1,625,000	\$ 1,916,000	

#	Capital Improvement Projects - 11305	YTD	Budget	Budget	Description
1	Pipeline Replacement	\$ 9,084	\$ 500,000	\$ 500,000	Pipeline Replacement
2	Westberry Boulevard/Laurel Street Pipeline		\$ 1,100,000	\$ 1,100,000	Westberry Boulevard/Laurel Street Pipeline
2	Westberry Boulevard/Laurel Street Pipeline Carryover		\$ 1,600,000	\$ 1,600,000	Westberry Boulevard/Laurel Street Pipeline Carryover
	Total Capital Project Improvements	\$ 9,084	\$ 3,200,000	\$ 3,200,000	

CAPITAL ITEMS GRAND TOTAL		YTD	Budget	Budget
		\$ 497,174	\$ 4,825,000	\$ 5,116,000
2022 Carryovers:				
	Westberry Boulevard/Laurel Street Pipeline		\$ (1,600,000)	\$ (1,600,000)
	Recharge Project Carryover		\$ (615,000)	\$ (615,000)
	2023 Adopted Budget	\$ 497,174	\$ 2,610,000	\$ 2,901,000