

South San Joaquin Irrigation District
Adopted 2024 Budget

Adopted by the Board of Directors on November 28, 2023



	2024 Proposed Budget
OPERATING REVENUES	
Irrigation sales	\$ 3,171,154
Treated water sales	\$ 11,312,593
Other water sales	\$ 150,000
Electric sales	\$ 850,000
Other	\$ 277,403
Total Operating Revenues	<u>15,761,150</u>
OPERATING EXPENSES	
Wages	\$ 11,364,039
Payroll taxes and benefits	\$ 7,656,366
Materials and supplies	\$ 3,477,936
Maintenance, repairs, and improvements	\$ 1,357,843
Utilities	\$ 3,267,262
General and administrative	\$ 8,385,465
Depreciation	\$ 8,382,656
Total Operating Expenses	<u>43,891,567</u>
INCOME (LOSS) FROM OPERATIONS	<u>(28,130,417)</u>
NONOPERATING REVENUES (EXPENSES)	
Investment earnings	\$ 1,750,000
Proposition 13 subvention	\$ 8,333,911
Gain (loss) on property and equipment	\$ -
Tri-Dam Power Authority distributions	\$ 1,000,000
Tri-Dam Project distributions	\$ 10,000,000
Total Nonoperating Revenues (Expenses)	<u>21,083,911</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	<u>(7,046,506)</u>
Capital contributions	\$ 1,998,040
CHANGE IN NET POSITION	<u>(5,048,466)</u>

Attachment A



2024 Proposed Budget
Income Statement by Line of Business

	Irrigation	Water Treatment	Retail Electric	Solar Farm	Consolidated	Add Back WTP Loss	Consolidated Without WTP
OPERATING REVENUES							
Irrigation sales	\$ 3,171,154	\$ -	\$ -	\$ -	\$ 3,171,154	\$ -	\$ 3,171,154
Treated water sales	\$ -	\$ 11,312,593	\$ -	\$ -	11,312,593	(11,312,593)	-
Other water sales	\$ 150,000	\$ -	\$ -	\$ -	150,000	-	150,000
Electric sales	\$ 100,000	\$ -	\$ -	\$ 750,000	850,000	-	850,000
Other	\$ 231,903	\$ -	\$ -	\$ 45,500	277,403	-	277,403
Total Operating Revenues	3,653,057	11,312,593	-	795,500	15,761,150	(11,312,593)	4,448,557
OPERATING EXPENSES							
Wages	7,449,881	3,228,926	485,094	200,139	11,364,039	(3,228,926)	8,135,114
Payroll taxes and benefits	5,290,074	2,020,474	223,952	121,866	7,656,366	(2,020,474)	5,635,892
Materials and supplies	1,994,619	1,466,536	6,100	10,681	3,477,936	(1,466,536)	2,011,400
Maintenance, repairs, and improvements	900,502	441,443	1,049	14,849	1,357,843	(441,443)	916,400
Utilities	812,407	2,452,925	1,110	820	3,267,262	(2,452,925)	814,337
General and administrative	3,269,260	1,123,249	3,940,473	52,483	8,385,465	(1,123,249)	7,262,216
Depreciation	3,950,000	3,960,000	-	472,656	8,382,656	(3,960,000)	4,422,656
Total Operating Expenses	23,666,743	14,693,553	4,657,778	873,494	43,891,568	(14,693,553)	29,198,015
INCOME (LOSS) FROM OPERATIONS	(20,013,685)	(3,380,960)	(4,657,778)	(77,994)	(28,130,417)	3,380,960	(24,749,457)
NONOPERATING REVENUES (EXPENSES)							
Investment earnings	1,650,000	100,000	-	-	1,750,000	(100,000)	1,650,000
Proposition 13 subvention	8,333,911	-	-	-	8,333,911	-	8,333,911
Gain (loss) on property and equipment	-	-	-	-	-	-	-
Tri-Dam Power Authority distributions	1,000,000	-	-	-	1,000,000	-	1,000,000
Tri-Dam Project distributions	10,000,000	-	-	-	10,000,000	-	10,000,000
Total Nonoperating Revenues (Expenses)	20,983,911	100,000	-	-	21,083,911	(100,000)	20,983,911
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	970,226	(3,280,960)	(4,657,778)	(77,994)	(7,046,506)	3,280,960	(3,765,546)
Capital contributions	-	1,998,040	-	-	1,998,040	(1,998,040)	-
CHANGE IN NET POSITION	\$ 970,226	\$ (1,282,920)	\$ (4,657,778)	\$ (77,994)	\$ (5,048,466)	\$ 1,282,920	\$ (3,765,546)

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2024 Proposed Budget Compared to Past Budget Amounts

	2022 Budget	2023 Budget	2024 Budget	2024 Budget Change from 2023			2024 Budget Change from 2022		
OPERATING REVENUES									
Irrigation sales	\$ 2,089,012	\$ 2,207,119	\$ 3,171,154	\$ 964,035		44%	\$ 1,082,142		52%
Treated water sales	\$ 11,632,259	\$ 13,617,309	\$ 11,312,593	(2,304,716)		-17%	(319,666)		-3%
Other water sales	\$ 42,692	\$ 100,000	\$ 150,000	50,000		50%	107,308		251%
Electric sales	\$ 763,229	\$ 600,000	\$ 850,000	250,000		42%	86,771		11%
Other	\$ 221,482	\$ 265,749	\$ 277,403	11,654		4%	55,921		25%
Total Operating Revenues	14,748,674	16,790,177	15,761,150	(1,029,027)		-6%	1,012,476		7%
OPERATING EXPENSES									
Wages	\$ 9,458,421	\$ 10,963,979	\$ 11,364,039	400,060		4%	1,905,618		20%
Payroll taxes and benefits	\$ 6,817,618	\$ 6,929,419	\$ 7,656,366	726,947		10%	838,748		12%
Materials and supplies	\$ 2,726,190	\$ 3,215,042	\$ 3,477,936	262,894		8%	751,746		28%
Maintenance, repairs, and improvements	\$ 1,507,341	\$ 1,102,562	\$ 1,357,843	255,281		23%	(149,498)		-10%
Utilities	\$ 2,775,370	\$ 3,270,881	\$ 3,267,262	(3,619)		0%	491,892		18%
General and administrative	\$ 6,566,349	\$ 8,015,724	\$ 8,385,465	369,741		5%	1,819,116		28%
Depreciation	\$ 7,836,594	\$ 8,183,744	\$ 8,382,656	198,912		2%	546,062		7%
Total Operating Expenses	37,687,883	41,681,351	43,891,567	2,210,216		5%	6,203,684		16%
INCOME (LOSS) FROM OPERATIONS	(22,939,209)	(24,891,174)	(28,130,417)	(3,239,243)		13%	(5,191,208)		23%
NONOPERATING REVENUES (EXPENSES)									
Investment earnings	\$ 582,528	\$ 1,065,000	\$ 1,750,000	685,000		64%	1,167,472		200%
Proposition 13 subvention	\$ 7,200,000	\$ 7,522,249	\$ 8,333,911	811,662		11%	1,133,911		16%
Interest expense	\$ -	\$ -	\$ -	-		0%	-		0%
Gain (loss) on property and equipment	\$ -	\$ -	\$ -	-		0%	-		0%
Tri-Dam Power Authority distributions	\$ 1,500,000	\$ 400,000	\$ 1,000,000	600,000		150%	(500,000)		-33%
Tri-Dam Project distributions	\$ 6,500,000	\$ 8,900,000	\$ 10,000,000	1,100,000		12%	3,500,000		54%
Total Nonoperating Revenues (Expenses)	15,782,528	17,887,249	21,083,911	3,196,662		18%	5,301,383		34%
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	(7,156,681)	(7,003,925)	(7,046,506)	(42,581)		1%	110,175		-2%
Capital contributions	\$ 1,327,501	\$ 1,399,036	\$ 1,998,040	599,004		43%	670,539		51%
CHANGE IN NET POSITION	(5,829,180)	(5,604,889)	(5,048,466)	556,423		-10%	780,714		-13%

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2024 Proposed Budget Compared to Past Actual Amounts

	2022 Actual	2023 Estimated Actual	2024 Budget	2024 Budget Change from 2023			2024 Budget Change from 2022		
1 OPERATING REVENUES									
2 Irrigation sales	\$ 2,247,045	\$ 2,052,206	\$ 3,171,154	\$ 1,118,948		55%	\$ 924,109		41%
3 Treated water sales	\$ 12,291,764	\$ 11,164,764	\$ 11,312,593	147,829		1%	(979,171)	-:	-8%
4 Other water sales	\$ 2,081,390	\$ 120,692	\$ 150,000	29,308		24%	(1,931,390)	-:	-93%
5 Electric sales	\$ 625,461	\$ 759,724	\$ 850,000	90,276		12%	224,539		36%
6 Other	\$ 718,841	\$ 481,802	\$ 277,403	(204,399)	-:	-42%	(441,438)	-:	-61%
7 Total Operating Revenues	17,964,500	14,579,189	15,761,150	1,181,961		8%	(2,203,350)	-:	-12%
9 OPERATING EXPENSES									
10 Wages	\$ 9,008,923	\$ 10,420,946	\$ 11,364,039	943,093		9%	2,355,116		26%
11 Payroll taxes and benefits	\$ 1,724,550	\$ 6,907,589	\$ 7,656,366	748,777		11%	5,931,816		344%
12 Materials and supplies	\$ 2,745,817	\$ 3,476,094	\$ 3,477,936	1,842		0%	732,119		27%
13 Maintenance, repairs, and improvements	\$ 1,018,550	\$ 1,193,666	\$ 1,357,843	164,177		14%	339,293		33%
14 Utilities	\$ 2,817,187	\$ 3,090,804	\$ 3,267,262	176,458		6%	450,075		16%
16 General and administrative	\$ 4,495,634	\$ 4,472,971	\$ 8,385,465	3,912,494		87%	3,889,831		87%
17 Depreciation	\$ 7,907,263	\$ 8,183,744	\$ 8,382,656	198,912		2%	475,393		6%
18 Total Operating Expenses	29,717,924	37,745,814	43,891,567	6,145,753		16%	14,173,643		48%
20 INCOME (LOSS) FROM OPERATIONS	(11,753,424)	(23,166,625)	(28,130,417)	(4,963,792)	-:	21%	(16,376,993)	-:	139%
22 NONOPERATING REVENUES (EXPENSES)									
23 Investment earnings	\$ (2,613,229)	\$ 2,864,463	\$ 1,750,000	(1,114,463)	-:	-39%	4,363,229		-167%
24 Proposition 13 subvention	\$ 7,277,353	\$ 9,088,265	\$ 8,333,911	(754,354)	-:	-8%	1,056,558		15%
25 Interest expense	\$ (4,577)	\$ -	\$ -	-		0%	4,577		-100%
26 Gain (loss) on property and equipment	\$ 169,433	\$ 103,001	\$ -	(103,001)	-:	-100%	(169,433)	-:	-100%
27 Tri-Dam Power Authority distributions	\$ 400,000	\$ 2,200,000	\$ 1,000,000	(1,200,000)	-:	-55%	600,000		150%
28 Tri-Dam Project distributions	\$ 8,887,607	\$ 12,370,000	\$ 10,000,000	(2,370,000)	-:	-19%	1,112,393		13%
30 Other nonoperating revenue	\$ 37,912	\$ -	\$ -	-		0%	(37,912)	-:	-100%
31 Total Nonoperating Revenues (Expenses)	14,154,498	26,625,729	21,083,911	(5,541,818)	-:	-21%	6,929,413		49%
33 INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS	2,401,074	3,459,104	(7,046,506)	(10,505,610)	-:	-304%	(9,447,580)	-:	-393%
34 Capital contributions	1,989,592	1,373,040	1,998,040	625,000		46%	8,448		0%
35 CHANGE IN NET POSITION	\$ 4,390,666	\$ 4,832,144	\$ (5,048,466)	\$ (9,880,610)	-:	-204%	\$ (9,439,132)	-:	-215%

ATTACHMENT A



ITEM NO.	DESCRIPTION	January 2024- December 2024	January 2025- March 2025	Proposed Capital Budget January 2024- March 2025
Admin				
1	ADM24.01 Replace current cubicles in finance department to expand and create a more efficient work area	\$30,000	\$0	\$30,000
2	ENG23.10 Headquarters Facility Improvements (Design Phase)	\$80,000	\$0	\$80,000
3		\$110,000	\$0	\$110,000
Irrigation				
5	ENG19.03 JSC Bypass Tunnel Study & Design (Canyon Tunnel). Amounts shown are SSJID's 72% share of total project cost.	\$631,850	\$441,000	\$1,072,850
6	ENG19.35 New Parking Turnout at Lateral Y/Z Junction Box on Atherton Road and new driveway curb cuts at Lateral U along Doak Road, and Lateral U at Doak Road and Vera Road Intersection	\$98,000	\$0	\$98,000
7	ENG21.02 Lateral Bc Capacity Enhancement (7,200lf) WMP CIP ID: 2730_2 & 2731_2	\$100,000	\$50,000	\$150,000
8	ENG21.18 X-W Connection WMP CIP ID 2720_2	\$1,946,000	\$1,746,000	\$3,692,000
9	ENG22.01 Float Valve Installations - 2 unidentified locations per year (2024-2028)	\$112,980	\$0	\$112,980
10	ENG22.04 Annual Cut Down Pour Over Wall Project 5ea per year (2024-2028)	\$44,100	\$0	\$44,100
11	ENG22.10 Woodward Spillway Support	\$250,000	\$0	\$250,000
12	ENG22.25 Annual Control Box Modification (1ea per year) (2024-2028)	\$48,300	\$0	\$48,300
13	ENG22.26 Annual Repair or Replace Existing Control Boxes (2ea per year) (2024-2028)	\$142,800	\$0	\$142,800
14	ENG22.27 New Control Box (1ea per year) (2024-2028)	\$71,400	\$0	\$71,400
15	ENG22.34 Q/Qc Regulation Reservoir	\$877,000	\$20,000	\$897,000
16	ENG23.03 Bk/Bkf Regulation and Tailwater Recovery Reservoir and Be to Bk Connection Pipeline WMP CIP ID 2740_2	\$133,333	\$66,667	\$200,000
17	ENG23.08 Lateral OB Sta. 108 (OB5) Pour Over Box Replacement	\$68,000	\$0	\$68,000
18	ENG24.02 FCOC Recirculation Reservoir (needs discussion for 2024 Budget)	\$100,000	\$0	\$100,000
19	MAINT22.03 Unidentified Pipe Lining (10,000 LF - 2024 Calendar Year)	\$727,182	\$0	\$727,182
20		\$5,350,945	\$2,323,667	\$7,674,612

ATTACHMENT A

ITEM NO.	DESCRIPTION	January 2024- December 2024	January 2025- March 2025	Budget January 2024- March 2025
21	SCADA			
22	IT24.02 Control Room automatic gate installation	\$15,000	\$0	\$15,000
23	SCADA24.03 Main Distribution Canal SCADA Equipment Replacement and Integration.	\$200,000	\$280,000	\$480,000
24	SCADA24.04 Replacement of Five Main Distribution Canal Rotork Actuators.	\$60,000	\$0	\$60,000
25		\$275,000	\$280,000	\$555,000
26	Shop			
27	SHOP21.18 New excavator to replace either the Kobelco or Hyundai Unit	\$264,300	\$0	\$264,300
28	SHOP24.04 Shot Tech Robotic Arm	\$96,343	\$0	\$96,343
29	SHOP24.05 Custom welding body for 2024 Ram 5500 chassis I.D. 23.16, body to be designed and built by Douglass Bodies.	\$87,683	\$0	\$87,683
30	SHOP24.07 New main gate operator assemblies for main yard facility.	\$19,972	\$0	\$19,972
31		\$468,298	\$0	\$468,298
32	Solar Farm			
33	SLR24.01 Solar repowering project. Solar Farm Phase 1 & Phase 2, project coordination and engineering. Solar Farm Phase 3 - Repower PV2 - .6mw Repower PV1 - North and PV1 South	\$1,650,000	\$350,000	\$2,000,000
34		\$1,650,000	\$350,000	\$2,000,000
35	Grand Total			
36		\$7,854,243	\$2,953,667	\$10,807,910
37				
77	Capital Budget, Excluding WTP	\$ 7,854,243	\$ 2,953,667	\$ 10,807,910

ATTACHMENT A

Budget January
2024- March
2025

ITEM NO.	DESCRIPTION	January 2024- December 2024	January 2025- March 2025	Budget January 2024- March 2025
Water Treatment Plant:				
78	WTP20.07 Complete Membrane Filter Replacement of all 8 Trains. Contract with Suez.	\$480,240	\$0	\$480,240
79	WTP21.16d Backup power at WTP - step 3 - Purchase a 2MW generator (Sell existing 500kw generator, ~\$20,000)	\$0	\$2,100,000	\$2,100,000
80	WTP23.34 Replace obsolete fuel managment system at the WTP	\$26,100	\$0	\$26,100
81	WTP23.43 Equipment shade cover	\$0	\$62,625	\$62,625
82	WTP23.45 Overlay zenon building roof	\$160,500	\$0	\$160,500
83	WTP23.47 Mezzanine in the maintenance shop	\$0	\$180,000	\$180,000
84	WTP24.01 Water Quality Building Utilities-Plumbing \$8,000, Electrical \$12,000.	\$20,000	\$0	\$20,000
85	WTP24.02 M2 Storage Tank Interior Painting	\$550,000	\$0	\$550,000
86	WTP24.03 Spare 10" Valve for the Zenon Membrane Drain/Recirculation Line	\$12,000	\$0	\$12,000
87	WTP24.04 Spare 14" valve for the WTP Membrane Building Permeate Line	\$12,000	\$0	\$12,000
88	WTP24.05 Spare 1365 Actuator for Raw Water Flow Control Valve	\$50,000	\$0	\$50,000
89	WTP24.06 Fusion piping inside the Chemical Feed Building	\$14,000	\$0	\$14,000
90	WTP24.11 WTP Fire Alarm Panel Replacement	\$50,000	\$0	\$50,000
91	WTP24.12 Retrofit DeviceNet	\$20,000	\$0	\$20,000
92	WTP24.13 Variable Frequency Drives for Lathrop L2 Pump Station Pumps (spec (3) aB powerflex VFDs, cabinets and labor (VFD est \$15k each, cabinets est \$3k, misc elec \$6k, labor \$15k)	\$75,000	\$0	\$75,000
93	WTP24.14 Re-caulking of Membrane Train Basins for Trains 3,4,5 and 8	\$60,000	\$0	\$60,000
94	WTP24.18 Consultant to evaluate the water needs and timeline for Phase II of the WTP	\$100,000	\$0	\$100,000
95	WTP24.20 Replacement 8" Flowmeter for DAF #3 and #4 Recycle Line (ABB model with ethernet)	\$20,000	\$0	\$20,000
96	WTP24.21 Replace P2400-1 PVC piping with HDPE piping.	\$16,000	\$0	\$16,000
97		\$1,665,840	\$2,342,625	\$4,008,465
106	Capital Budget, WTP	\$1,665,840	\$2,342,625	\$4,008,465
108	Capital Budget, Consolidated	\$9,520,083	\$5,296,292	\$14,816,375
110	NOTE A: Board approval of the 2024 mid-year budget amendment grants approval for staff to commence the items listed in this document, capital expenditures scheduled for January 2024-March 2025.			