

## Laguna Irrigation District Budget 2025

	<b>2025 Budget</b>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
300-10 · 1ST & 2ND INSTALLMENTS	1,839,482.45
300-15 · 5%- PENALTY	772.84
300-16 · 10% PENALTY	6,020.00
318-00 · USER FEE	8.00
320-00 · WATER TOLL	110,000.00
335-00 · RENT	4,800.00
<b>336-00 · SAND &amp; GRAVEL REVENUE</b>	
336-10 · Sand & Gravel Revenue-Ponds	100,000.00
336-20 · Sand & Gravel Rev.Laton North	365,497.87
<b>Total 336-00 · SAND &amp; GRAVEL REVENUE</b>	400,000.00
338-00 · PINE FLAT POWER USE REV	40,000.00
339-00 · KRWA-PG&E Evaporation Charges	200.00
350-00 · WATER SALES	0.00
370-00 · INTEREST INCOME-GENERAL	2,000.00
371-00 · RETURN CHECK CHARGES	60.00
372-00 · CONV FEE/CARD BANK FEE INCOME	10.00
<b>387-00 · CUSTOM WORK INCOME</b>	
387-10 · CUSTOM WORK-LABOR	500.00
387-20 · CUSTOM WORK-EQUIPMENT USE CHARG	1,000.00
<b>Total 387-00 · CUSTOM WORK INCOME</b>	1,500.00
<b>389-00 · OUTSIDE DISTRICT INCOME</b>	
389-10 · Murphy Slough	0.00
389-20 · Burrel Ditch Co.	0.00
389-30 · Liberty Canal Co.	10,000.00
389-40 · Liberty Mill Race	0.00
389-50 · Reed Ditch Co.	0.00
389-60 · LIBERTY WATER DISTRICT	1,000.00
389-70 · EMPIRE	80,000.00
389-90 · Upper San Jose WC	12,000.00
<b>Total 389-00 · OUTSIDE DISTRICT INCOME</b>	103,000.00
390-00 · MISCELLANEOUS INCOME	1,000.00
393-00 · GRANT INCOME	2,000,000.00
640-00 · Returned Check Charges	0.00
<b>Total Income</b>	4,508,853.29

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<b>Expense</b>	
400-00 · ADVERTISING & PROMOTION	1,000.00
403-00 · MEDICAL	
403-01 · DMV-PHYSICAL	250.00
403-03 · Excise Tax-Self Funded Med Insu	100.00
403-04 · MEDICAL-OTHER	1,000.00
403-00 · MEDICAL - Other	
<b>Total 403-00 · MEDICAL</b>	<u>1,350.00</u>
404-00 · INSURANCE	
404-01 · ACWA-JPIA Property Insurance	13,500.00
404-02 · ACWA-JPIA Liability Insurance	68,000.00
404-03 · HEALTH/VISION INSURANCE	125,000.00
404-04 · ACWA Public Official Bnd (Ann.)	400.00
404-05 · EMPLOYER ELECT CLAIMS ACCT-Med	18,000.00
404-06 · EMPLOYER ELECT CLAIMS ACCT-Dntl	2,500.00
404-09 · Insurance Claims	5,500.00
<b>Total 404-00 · INSURANCE</b>	<u>232,900.00</u>
404-08 · Employee Reimbursement	300.00
405-00 · UTILITIES	12,000.00
406-00 · LEGAL	
406-10 · LEGAL COALITION-LOWER RIVER	7,000.00
406-20 · LEGAL - WATER RIGHTS	4,000.00
406-30 · LEGAL-OTHER	25,000.00
406-40 · Legal-SGMA GSA work	10,000.00
406-60 · Legal - Labor Compliance	5,000.00
406-60 · Legal - Caltrans	2,500.00
<b>Total 406-00 · LEGAL</b>	<u>51,000.00</u>
407-00 · OFFICE EQUIPMENT & SUPPLIES	
407-10 · Office Miscellaneous	6,000.00
407-20 · Office Equipment & Sup-Other	33,000.00
<b>Total 407-00 · OFFICE EQUIPMENT &amp; SUPPLIES</b>	<u>39,000.00</u>
412-00 · POSTAGE	5,000.00
415-00 · ACCOUNTING	11,000.00
416-00 · EDUCATION & TRAINING	500.00
417-00 · SAFETY	1,500.00
420-00 · TELEPHONE-RADIO	10,000.00
421-00 · ALARM SYSTEM	
421-10 · ALARM -Monthly Service	2,000.00
421-20 · ALARM-Installation and Repairs	1,500.00
<b>Total 421-00 · ALARM SYSTEM</b>	<u>3,500.00</u>

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422-00 · INTERNET SERVICE FEES	3,500.00
424-00 · ANNEXATION	
424-10 · Annexation - Engineering	0.00
424-50 · ANNEXATION - LAFCO FEES	0.00
Total 424-00 · ANNEXATION	0.00
425-00 · ENGINEER FEES	
425-01 · Engineer Fees Caltrans Reimburse	20,000.00
425-02 · Engineer Fees Other	1,000.00
425-03 · ENGINEERING GENERAL (FEMA)	20,000.00
425-20 · Engineer Fees - SGMA	65,000.00
425-30 · Engineer-Recharge Project	20,000.00
425-70 · Engineer-Revise Div Boundaries	0.00
425-75 · Engineer-Ag Water Mgmt Plan	15,000.00
Total 425-00 · ENGINEER FEES	<u>141,000.00</u>
427-00 · RECHARGE BASINS	
427-10 · Land Purchase	0.00
427-30 · Legal Fees	5,000.00
427-40 · Environmental Permits	25,000.00
427-41 · Environmental Studies	5,000.00
427-50 · Construction Supplies	5,000.00
427-51 · Construction Materials-Asset	
427-56 · TREE REMOVAL	0.00
427-57 · Landowner Facility Reimbursemen	0.00
427-70 · Safety & Compliance	10,000.00
427-81 · Property Taxes	0.00
427-90 · Recharge Miscellaneous	1,000.00
Total 427-00 · RECHARGE BASINS	<u>51,000.00</u>
432-00 · TRAVEL, MEALS & CONVENTIONS	
432-10 · Directors Fees	13,000.00
432-20 · Directors Fee's Mileage	1,000.00
432-30 · Travel, Meals & Conven. Other	11,000.00
Total 432-00 · TRAVEL, MEALS & CONVENTIONS	<u>25,000.00</u>
433-00 · BANK FEES	5,000.00
445-00 · FILING FEES	
445-10 · FILING FEES	400.00
445-30 · FILING FEES-OTHER	150.00
Total 445-00 · FILING FEES	<u>550.00</u>
450-00 · EQUIPMENT HIRED	1,200.00
455-00 · FUELS & OIL	
455-10 · FUEL TAX	120.00
455-20 · Fuels & Oil Other	105,000.00
Total 455-00 · FUELS & OIL	<u>105,120.00</u>

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	<u>2025 Budget</u>
460-00 · MATERIALS	200.00
461-00 · HERBICIDES	90,000.00
462-00 · IRRIGATION SYSTEM MAINTENANCE	
462-10 · IRRIGATION SYSTEM MAINTENANCE	1,000,000.00
462-50 · IRRIGATION SYSTEM MAINT-OTHER	
<b>Total 462-00 · IRRIGATION SYSTEM MAINTENANCE</b>	<b>1,000,000.00</b>
463-00 · LICENSE & PERMITS	
463-02 · PESTICIDE	250.00
463-03 · LICENSE & PERMITS-OTHER	160.00
<b>Total 463-00 · LICENSE &amp; PERMITS</b>	<b>410.00</b>
464-00 · EQUIPMENT/VEHICLE PURCHASES	90,000.00
465-00 · PARTS & REPAIRS-EQUIPMENT	120,000.00
466-00 · SHOP - Supplies	12,000.00
467-00 · BUILDING MAINTENANCE	
467-10 · Building Maintenance Other	1,200.00
467-20 · LATON HSE BUILDING MAINTENANCE	2,500.00
467-30 · OFFICE REMODEL	0.00
467-40 · Office Landscaping	7,500.00
467-50 · SHOP/OFFICE MAINTENANCE	2,000.00
<b>Total 467-00 · BUILDING MAINTENANCE</b>	<b>13,200.00</b>
500-00 · ASSESSMENTS & DUES	
500-10 · Pine Flat O&M	98,918.00
500-20 · KRWA Annual Assessments	164,000.00
500-23 · SJV Ag Water Coalition	2,500.00
500-24 · Dutch John Cut Association	1,000.00
500-25 · KRWA - Fishery Mgmt	4,100.00
500-26 · Upper Kings Basin IRWM Authorit	250.00
500-30 · Election Charges	5,000.00
500-35 · SJ Valley Ag. Water Comm. Dues	200.00
500-50 · ACWA Dues	13,330.00
500-57 · FAMILY WATER ALLIANCE	500.00
500-58 · Education & Teachers	375.00
500-59 · CFWC Contribution	500.00
500-60 · Island Weir	2,000.00
500-65 · Cole Slough Weir	1,000.00
500-70 · Reynolds Weir	2,000.00
500-80 · Water Rights Fees (Incl in KRWA Assmnt)	0.00
500-95 · Assessments & Dues Other	1,000.00
<b>Total 500-00 · ASSESSMENTS &amp; DUES</b>	<b>296,673.00</b>

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508-00 · WATER PURCHASES	0.00
605-00 · RETIREMENT	45,000.00
630-00 · MISCELLANEOUS	5,500.00
638-00 · CONTINGENCY/RESERVE	1,164,650.29
639-00 · CITY OF LEMOORE AGREEMENT	20,000.00
645-00 · CONTRACT LABOR	50,000.00
647-00 · CalPERS Annual SSA 218 Annual F	300.00
656-00 · Payroll Expenses	
656-10 · Hourly Wages	410,000.00
656-20 · Salary Wages	377,000.00
656-50 · Federal - FICA (Co)	55,000.00
656-60 · CA- Unemployment	6,500.00
656-70 · CA-ETT	0.00
656-80 · State Compensation	26,000.00
Total 656-00 · Payroll Expenses	874,500.00
699-00 · SUSPENSE	
700-00 · INTEREST-EXPENSE	25,000.00
Total Expense	4,508,853.29
Net Ordinary Income	<b>0.00</b>