

ORANGE COVE IRRIGATION DISTRICT																										
BUDGET Summary for 2026/27 Fiscal Year - Board Approved on November 12, 2025																										
Allowable Standby Rate		\$86.00	Standby Rate																							
Standby Revenue		\$2,394,498	Standby Revenue@ \$86/acre																							
Miscellaneous Income Offsetting Standby		\$115,000	PENALTIES / LATE FEES / UNUSED SUPPLY (90% Rule)																							
		\$260,000	FWR Revenue																							
		\$250,000	INVESTMENT INCOME																							
		\$27,800	TEETER TAX																							
Standby + Miscellaneous Income		\$3,047,298																								
General & Administrative, Conveyance and General O&M		(\$3,047,860)	G&A + Conveyance + O&M General cost per acre is #####																							
Net Revenue		(\$562)	Standby available for Capital Improvements is \$ -																							
G&A Inclusive of All Fixed Costs (Expenses Independent of Water Supply)		3,047,860																								
Acres Subject to Assessment		27,843																								
<table><tr><th>Assessment Category</th><th>Gross Cost</th><th>Acres</th><th>% of Budget</th><th>Net Category Cost</th></tr><tr><td>General and Administrative</td><td>\$1,044,220</td><td rowspan="4">27,843</td><td>%</td><td>\$(/acre)</td></tr><tr><td>Conveyance and Water Rights</td><td>\$1,542,500</td><td>34%</td><td>\$ 29.47</td></tr><tr><td>General OCID System O&M</td><td>\$461,140</td><td>51%</td><td>\$ 43.53</td></tr><tr><td>TOTAL</td><td>\$3,047,860</td><td>100%</td><td>\$ 86.02</td></tr></table>					Assessment Category	Gross Cost	Acres	% of Budget	Net Category Cost	General and Administrative	\$1,044,220	27,843	%	\$(/acre)	Conveyance and Water Rights	\$1,542,500	34%	\$ 29.47	General OCID System O&M	\$461,140	51%	\$ 43.53	TOTAL	\$3,047,860	100%	\$ 86.02
Assessment Category	Gross Cost	Acres	% of Budget	Net Category Cost																						
General and Administrative	\$1,044,220	27,843	%	\$(/acre)																						
Conveyance and Water Rights	\$1,542,500		34%	\$ 29.47																						
General OCID System O&M	\$461,140		51%	\$ 43.53																						
TOTAL	\$3,047,860		100%	\$ 86.02																						
District G&A, Conveyance and General O&M (excluding variable water operations costs) Budget - \$3,047,860																										
Misc. Income (District Owned Powerplants, Investment Income, Teeter Tax, Penalties and Fees) \$652,800																										
Costs Necessarily Recovered by Assessment - \$2,395,060																										
Acres Subject to Assessment (110 opt-out acres excluded) 27,843																										
Standby Required (\$/acre) \$86.0202																										

ADMINISTRATIVE AND GENERAL O&M EXPENSES -----			\$	3,047,860	Ops \$ Not Associated with Standby or the ABILITY to Deliver Water to Landowners (levied on WATER RATE)	151,540
ADMINISTRATION PAYROLL	654,300			72,700	C	
401 K PLAN CONTRIBUTIONS	37,620			4,180	O	
EMPLOYEE MEDICAL BENEFITS	60,930			6,770	A	
PAYROLL TAXES	50,130			5,570	I	
WORKERS COMP INSURANCE	6,390			710	S	
DIRECTORS FEES	4,900			100	P	
MEETINGS AND TRAVEL	9,000			-	I	
EMPLOYEE TRAINING	4,000			-	C	
OFFICE SUPPLIES	3,000			-	E	
OFFICE EQUIPMENT REPAIRS	4,500			-	O	
ADMIN VEHICLE EXPENSES	1,000			-	W	
BUILDING AND YARD MAINTENANCE	7,200			800	A	
UTILITIES	6,000			-	E	
TELEPHONE & COMMUNICATIONS	3,850			1,150	R	
AUDIT	20,900			1,100	U	
LEGAL	42,750			1,100	A	
INSURANCE	24,750			4,500	D	
PUBLISHING/INFORMATION/SUBSCRIPTIONS	2,000			-	J	
DUES AND CONTRIBUTIONS (Primarily FWA General Membership)	98,000			-	O	
POSTAGE	3,000			-	F	
SUBTOTAL	1,044,220			G		
FIXED WATER AND CONVEYANCE COSTS (Independent of Delivered Quantity)				e		
STATE WATER RESOURCES (Contract Only)	2,500			-	n	
CONVEYANCE COSTS-FWA	1,540,000			-	e	
BUREAU OF RECLAMATION -O&M Deficit	-			-	r	
SUBTOTAL	1,542,500			-	a	
GENERAL O&M LABOR COSTS (Independent of Delivered Quantity)					l	
STAFF OPERATIONS SALARIES	251,460			27,940	y	
OVERTIME AND STANDBY PAY	8,800			2,200		
401 K CONTRIBUTIONS	15,300			1,700		
HEALTH BENEFIT PLAN	43,920			4,880		
PAYROLL TAXES	20,070			2,230		
FUEL COSTS	12,600			1,400		
OPERATING & MAINTENANCE SUPPLIES	76,500			8,500		
COMMUNICATIONS	6,120			1,080		
WORKERS COMP INSURANCE	16,380			1,820		
PHYSICALS	-			-		
TRAINING / MEETINGS	1,800			200		
OPS OFFICE UTILITIES	2,250			250		
OPS OFFICE MAINTENANCE	4,320			480		
OPS OFFICE SECURITY	1,620			180		
UNEMPLOYMENT CHARGE	-			-		
SUBTOTAL	461,140					
			3,047,860		151,540	