

# 2021 Budget

	2021	
	Actual	Budget
<b>Income</b>		
<b>30100 O &amp; M Income</b>		
30100-00 O & M Income	4,666,112.00	4,533,368.00
30101-00 Special Assessment	110,193.15	100,899.00
<b>Total 30100 O &amp; M Income</b>	<b>\$ 4,776,305.15</b>	<b>\$ 4,634,267.00</b>
<b>30102 Other Revenue</b>		
30112-00 Grant Reimbursement - Feedlot Pipeline	39,082.92	
30300-00 Interest Charge	22,575.94	22,000.00
30400-00 Excess Water	9,968.70	
30500-00 Mitchell Butte Reimbursement	39,189.68	100,899.00
30604-00 Owyhee Ditch Co - Pump Reimb	7,712.35	5,000.00
30700-00 Head Gate Reimbursment		5,000.00
30800-00 Work for Others		3,000.00
30900-00 Small Acreage Assessment	24,150.00	23,025.00
31500-00 Rent	32,692.50	33,000.00
32000-00 Electricity		
32500-00 Interest	18,088.82	59,000.00
33500-00 Miscellaneous Income	82,933.67	25,000.00
33700-00 Special Use Permit	350.00	
33800-00 Lien Reimbursement		750.00
34000-00 Gain - Loss Sale of Asset	65,994.69	
34500-00 Hydro Reimbursement	113,623.04	282,000.00
35010-00 Loan Proceeds		
<b>Total 30102 Other Revenue</b>	<b>\$ 456,362.31</b>	<b>\$ 558,674.00</b>
<b>Total Income</b>	<b>\$ 5,232,667.46</b>	<b>\$ 5,192,941.00</b>
<b>Gross Profit</b>	<b>\$ 5,232,667.46</b>	<b>\$ 5,192,941.00</b>
<b>Expenses</b>		
<b>40200 Payroll/Benefits</b>		
40200-00 General Salaries	1,569,624.17	1,574,273.00
40300-00 Accrued Vacation Expense	6,465.22	
40400-00 Accrued Sick Leave Expense	5,861.29	
<b>Total 40200-00 General Salaries</b>	<b>\$ 1,581,950.68</b>	<b>\$ 1,574,273.00</b>
40210-00 Payroll - Overtime		40,000.00
40220-00 Payroll - Overtime Malheur Siphon		
40500-00 Payroll - Comp	-1,991.63	
<b>Total 40210-00 Payroll - Overtime</b>	<b>-\$ 1,991.63</b>	<b>\$ 40,000.00</b>
46000-00 Insurance - Special Districts	220,850.14	414,719.00
46001-00 Insurance - Aflac	169.78	2,244.00
46002-00 HRA & Flex Plan	52,300.50	80,000.00

46100-00 Workers Comp Ins	16,713.61	50,000.00
46500-00 Payroll Tax	114,462.46	125,942.00
46600-00 State Unemployment Tax	8,332.24	5,000.00
49000-00 Employee Travel	796.98	4,000.00
49001-00 Manager Travel	3,813.38	9,000.00
49002-00 Misc Travel (deleted)		1,000.00
49003-00 Employee Activities & Events	733.37	2,500.00
49004-00 Training and Education		
50500-00 Retirement Expense	298,591.23	378,000.00
<b>Total 40200 Payroll/Benefits</b>	<b>\$ 2,296,722.74</b>	<b>\$ 2,686,678.00</b>
<b>41500 Materials &amp; Supplies</b>		
41500-00 Materials - Supplies	177,171.69	200,000.00
41501-00 Gasoline	100,856.64	90,000.00
41502-00 Diesel	74,416.94	68,000.00
41503-00 Oil	7,888.07	6,500.00
41504-00 Tires	21,963.14	25,000.00
41510-00 Concrete	17,499.87	17,000.00
41511-00 Wood		4,000.00
41512-00 Steel	6,206.68	11,000.00
41520-00 Automation - General		
41530-00 Betterments (deleted)	8,000.00	500.00
41530-00 General Pumping Plants		
41531-00 Ontario Shop Expense	29.94	2,000.00
41532-00 Nyssa Shop Expenses	17,386.15	15,000.00
41533-00 Kingman Pump		5,000.00
41534-00 Ontario - Nyssa Pump	18,031.35	25,000.00
41535-00 Owyhee Ditch Pump	4,018.82	30,000.00
41536-00 South Advancement	5,524.18	5,000.00
41537-00 North Advancement		2,500.00
41538-00 Dead Ox Pumping	49,954.54	37,400.00
41541-00 Employee Meetings	1,388.08	2,500.00
41542-00 Wood Cutting (deleted)		500.00
41552-00 Company Houses	1,973.28	3,000.00
41570-00 Owyhee Dam - Hydro	1,418.19	4,000.00
41571-00 Mitchell Butte - Hydro	2,903.28	4,000.00
41572-00 Tunnel - Hydro	16,739.11	4,000.00
41574-00 MWH Malheur Siphon Engineering (deleted)		
41579-01 Langemann Gates-Cow Hollow	20,160.31	70,000.00
41580-00 Pipeline Project	31,842.90	40,000.00
41581-00 Kingman Lateral - Liner		5,000.00
<b>Newell Project Operating</b>		
41588-00 Twilight Project		

41589-00 China Wall Repairs (deleted)		10,000.00
41590-00 Locket Gulch Auto	6,353.34	3,200.00
41591-00 Henrys Gulch Automation	6,353.85	3,200.00
41592-00 Snively Siphon	6,353.85	3,200.00
41593-00 Tunnel Canyon	6,353.85	3,200.00
41594-00 Sarizan Automation	6,353.85	3,200.00
41595-00 Stevens Spill	6,410.85	3,200.00
41597-00 Last Chance Pond		
41596-00 Sheep Creek Automatic	6,353.85	3,200.00
41598-00 Malheur Siphon Auto	6,353.85	3,200.00
41599-00 Jacobson Gulch Auto	10,878.87	4,400.00
41625-00 Gopher Reimbursement	16,838.00	30,000.00
<b>Total 41500 Materials &amp; Supplies</b>	<b>\$ 663,977.32</b>	<b>\$ 746,900.00</b>
41600 Weed Control		
41600-00 Weed Control	8,922.04	
41621-00 Weed Control - Mechanical (deleted)		500.00
41622-00 Weed Control - Right of Way	7,711.95	17,925.00
41623-00 Weed Control - Aquatic	476,268.46	622,725.00
41624-00 SPCC Plan Expense (deleted)		6,000.00
41626-00 Weeding - Equipment & Repair (deleted)		
<b>Total 41600 Weed Control</b>	<b>\$ 492,902.45</b>	<b>\$ 647,150.00</b>
42500 Power for Pumping		
42500-00 Bureau Power	522,912.85	588,000.00
<b>Total 42500 Power for Pumping</b>	<b>\$ 522,912.85</b>	<b>\$ 588,000.00</b>
43000 Utilities		
43000-00 Utilities	26,774.84	30,000.00
43001-00 Telephone	12,627.98	13,100.00
43002-00 Cellular Phones	11,506.46	12,000.00
43003-00 Internet Services	7,639.09	7,000.00
<b>Total 43000 Utilities</b>	<b>\$ 58,548.37</b>	<b>\$ 62,100.00</b>
43500 Office Supplies		
43500-00 Office Supplies	11,493.19	17,000.00
43501-00 Regular Office Repairs	2,593.91	12,500.00
43502-00 Other Improvements		5,000.00
43503-00 Ontario Office		
43504-00 Nyssa Office	645.11	1,000.00
43505-00 Safety Comm Supplies	6,287.49	2,000.00
43600-00 Computer Prog/Service		5,000.00
43601-00 Computer Service Agreement	1,289.07	18,000.00
<b>Total 43500 Office Supplies</b>	<b>\$ 22,308.77</b>	<b>\$ 60,500.00</b>
43506 Miscellaneous		
43506-00 Janitorial	27.53	

43506-01 Bad Debt Expense		
44000-00 Depreciation	237,269.02	202,648.00
44500-00 Snow Surveys (deleted)	587.06	
45100-00 Owyhee Ditch Advance	77,986.68	22,000.00
45700-00 Interest Expense	12,512.39	
47500-00 Directors Fee - Mileage	3,885.60	5,000.00
47501-00 Director Travel		1,500.00
47502-00 Secretary Travel Expense		1,500.00
48500-00 Misc Expense	19,390.37	30,000.00
48700-00 GIS Maintenance	2,500.00	8,750.00
49600-00 Environmental Concerns		
49601-00 Water Conservation Plan		
<b>Total 43506 Miscellaneous</b>	<b>\$ 354,158.65</b>	<b>\$ 271,398.00</b>
45500 Insurance		
45500-00 Insurance	128,010.00	119,500.00
<b>Total 45500 Insurance</b>	<b>\$ 128,010.00</b>	<b>\$ 119,500.00</b>
47000 Audit & Legal Fees		
47000-00 Legal	8,229.56	16,500.00
47001-00 Legal - Retainer	16,666.00	16,000.00
47002-00 Audit	9,850.00	10,000.00
47003-00 Bookkeeping/Budget	36,840.00	27,000.00
47004-00 Legal - Lien		600.00
<b>Total 47000 Audit &amp; Legal Fees</b>	<b>\$ 71,585.56</b>	<b>\$ 70,100.00</b>
47100 Dues		
47100-00 Dues	47,484.97	44,370.00
<b>Total 47100 Dues</b>	<b>\$ 47,484.97</b>	<b>\$ 44,370.00</b>
51501 Equipment and Land Purchased		
43507-00 Real Estate Improvements	17,493.77	27,500.00
51501-00 Software for Water System	17,650.00	4,000.00
51502-00 Computer Hardware	4,134.46	6,160.00
51503-00 Vehicle		60,000.00
51504-00 Heavy Equipment		30,000.00
51505-00 Equipment - Radio	1,300.72	3,000.00
51507-00 Backhoe Lease Pmt	-99,974.32	17,084.00
51508-00 Loader Payment - 3 Year		22,357.00
51509-00 Excavator - Lease Pmt	-20,404.69	24,797.00
51510-00 Equipment - Phone System		2,000.00
51511-00 Backhoe Acquisition		25,000.00
51512-00 Vehicle/Spray Unit-Weed Cont.		71,497.00
51513-00 Trash Screens		
51541-00 Concrete Pump		
52000-00 Real Estate Purchase		

<b>Total 51501 Equipment and Land Purchased</b>	<b>-\$ 79,800.06</b>	<b>\$ 293,395.00</b>
<b>57000 Repairs &amp; Maintenance</b>		
<b>57000-00 Truck Repairs &amp; Maintenance</b>		
<b>57001-00 Equipment Repairs &amp; Maintenance</b>		
<b>Total 57000 Repairs &amp; Maintenance</b>	<b>\$ -</b>	<b>\$ -</b>
<b>60000 Dam O&amp;M</b>		
<b>30601-00 Dam O&amp;M - Reimbursement</b>	-68,385.44	-105,000.00
<b>30602-00 Dam O&amp;M-Reimb-Owhyee Ditch</b>	-7,633.68	-7,500.00
<b>60000-00 Dam O&amp;M - Payroll</b>	84,297.16	72,100.00
<b>60100-00 Dam O&amp;M - Payroll Taxes</b>	7,914.70	5,768.00
<b>60200-00 Dam O&amp;M - Retirement</b>	19,423.29	17,850.00
<b>60300-00 Dam O&amp;M - Group Health</b>		20,258.00
<b>60400-00 Dam O&amp;M - Workers Comp</b>		2,000.00
<b>60500-00 Dam O&amp;M - Materials &amp; Supplies</b>	31,012.65	25,000.00
<b>60600-00 Dam O&amp;M - Other Purchases</b>	45.63	25,000.00
<b>60700-00 Dam O&amp;M - Vehicle Operations Cost</b>	10.91	3,500.00
<b>60800-00 Dam O&amp;M - Equipment Operations</b>		3,500.00
<b>60900-00 Dam O&amp;M - Insurance</b>	17,964.04	7,500.00
<b>60910-00 Dam O&amp;M - HRA &amp; Flex Plan</b>	1,271.35	10,000.00
<b>61000-00 Dam O&amp;M - Equipment Purchases</b>	2,259.00	
<b>61200-00 Dam O&amp;M - Telephone</b>	7,815.89	13,000.00
<b>61300-00 Dam O&amp;M - Legal</b>		1,000.00
<b>61400-00 Dam O&amp;M - Betterments</b>		10,500.00
<b>61500-00 Dam O&amp;M - Ring Gates Repairs</b>	3,189.16	40,000.00
<b>61600-00 Dam O&amp;M - Elevator Project</b>	6,756.04	5,000.00
<b>61700-00 Dam O&amp;M - Jet Flow Valves</b>		2,000.00
<b>61800-00 Dam O&amp;M - Snow Surveys</b>		1,500.00
<b>65000-00 Dam O&amp;M - Rental Income</b>	-20,549.00	-21,000.00
<b>Total 60000 Dam O&amp;M</b>	<b>\$ 85,391.70</b>	<b>\$ 131,976.00</b>
<b>Ask My Accountant</b>	42,661.07	
<b>Bank Charges &amp; Fees</b>		
<b>Total Expenses</b>	<b>\$ 4,706,864.39</b>	<b>\$ 5,722,067.00</b>
<b>Net Operating Income</b>	<b>\$ 525,803.07</b>	<b>-\$ 529,126.00</b>
<b>Other Income</b>		
<b>PPP1 LOAN FORGIVENESS</b>	215,863.00	
<b>Total Other Income</b>	<b>\$ 215,863.00</b>	<b>\$ -</b>
<b>Other Expenses</b>		
<b>30104 Projects</b>		
<b>30108-00 Grant Reimbursement - Twilight Project</b>		
<b>30109-00 Grant Reimbursement - Vista View (deleted)</b>		
<b>Grant Reimbursement - Bishop</b>		
<b>30111-00 Grant Reimbursement - Last Chance Pond (deleted)</b>		

<b>41575-00 Malheur Siphon Project (deleted)</b>		
<b>Vista View Mainline Install</b>		
<b>41575-00 Arabian Pipeline</b>		
<b>41577-00 Vista View Materials</b>		
<b>41578-00 Columbia Pumping &amp; Construction</b>		
<b>41579-00 Siphon Loan Payment</b>	-20,160.31	85,000.00
<b>41589-01 Feedlot Lateral</b>		
<b>Total 30104 Projects</b>	<b>-\$ 20,160.31</b>	<b>\$ 85,000.00</b>
<b>Total Other Expenses</b>	<b>-\$ 20,160.31</b>	<b>\$ 85,000.00</b>
<b>Net Other Income</b>	<b>\$ 236,023.31</b>	<b>-\$ 85,000.00</b>
<b>Net Income</b>	<b>\$ 761,826.38</b>	<b>-\$ 614,126.00</b>