

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Revenue					
O&M Income					
30100 O&M Income	\$ 4,067,053	\$ 4,269,557	\$ 4,439,951	\$ 4,432,626	\$ 4,533,368
Other O&M Income					
Special Assessment	100,904	100,899	100,898	100,899	100,899
Total O&M Collections	4,167,957	4,370,456	4,540,849	4,533,525	4,634,267
Other Revenue					
30300 Interest (Late Payment Charge)	25,592	17,011	22,033	17,000	22,000
30500 Mitchell Butte Reimbursement	67,161	187,672	67,000	67,161	67,161
Loan Proceeds - Business Oregon	-	-	400,000	400,000	-
30108 Grant Reimbursement - Twilight Project	132,601	44,307	37,184	-	-
30111 Grant Reimbursement - Last Chance Pond	-	-	-	-	40,000
Grant Reimbursement - Vista View	-	-	316,031	280,000	33,786
Grant Reimbursement - Bishop Malheur Siphon Project	-	-	76,517	17,500	-
34500 Hydro Reimbursement	-	213,887	282,038	225,000	282,000
30700 Head Gate Reimbursement	17,625	440	3,811	5,000	5,000
30400 Excess Water	1,703	12,601	4,297	-	-
30800 Work for Others	-	-	4,732	3,000	3,000
30900 Small Acreage Assessment	23,250	23,325	23,850	23,025	23,025
31500 Rent	31,837	31,996	31,031	33,000	33,000
32000 Electricity	-	-	-	202	-
32500 Interest	29,649	53,984	52,807	59,000	59,000
30601 Dam O&M - Reimbursement SBC	115,970	108,136	40,797	105,000	105,000
30602 Dam O&M - Reimbursement Owyhee Ditch	11,952	9,554	7,724	7,500	7,500
65000 Dam O&M - Rental Income	17,135	23,270	20,890	25,000	21,000
30604 Owyhee Ditch Co - Pump Reimbursement	1,760	11,722	-	5,000	5,000
34000 Sale of Assets	3,580	6,295	(22,600)	125,000	37,000
33800 Lien Reimbursement	-	-	-	750	750
Special Use Permit	1,800	450	300	-	-
33500 Miscellaneous Income	15,334	18,556	35,188	25,000	25,000
Total Other Revenue	496,949	763,206	1,403,630	1,423,138	769,222
Total Revenue	\$ 4,664,906	\$ 5,133,662	\$ 5,944,479	\$ 5,956,663	\$ 5,403,489

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Payroll/Benefits					
40200 Payroll	\$ 1,360,041	\$ 1,410,419	\$ 1,471,140	\$1,445,000	\$ 1,611,915
40210 Payroll - Overtime	40,823	48,097	35,154	40,000	40,000
46000 Insurance - Special Districts	235,374	223,817	253,205	245,000	298,375
46001 Insurance - Aflac	228	-	5,187	2,200	2,200
46002 HRA & Flex Plan	55,507	76,252	51,350	80,000	80,000
46100 Workers Comp Ins	40,538	48,037	27,790	50,000	50,000
46500 Payroll Tax - FICA & Medicare	99,704	108,128	111,292	112,000	129,000
46600 Payroll Tax - SUTA	3,587	790	159	5,000	5,000
49000 Employee Travel	3,725	2,208	2,469	4,000	4,000
49001 Manager Travel	8,893	9,914	8,300	9,000	9,000
49002 Misc Travel	-	-	-	1,000	1,000
Employee Activities & Events	-	-	1,162	2,500	2,500
50500 Retirement	278,614	298,183	331,090	332,500	396,000
Total Payroll/Benefits	\$ 2,127,034	\$ 2,225,845	\$ 2,298,298	\$ 2,328,200	\$ 2,628,990

Notes: 27 payrolls in 2020, normally 26.

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Dam O & M					
60000 Dam O&M - Payroll	\$ 88,027	\$ 67,119	\$ 70,083	\$ 70,000	\$ 70,000
60100 Dam O&M - Payroll Taxes	13,722	5,397	6,691	5,600	5,600
60200 Dam O&M - Retirement	20,246	16,226	15,885	17,500	17,500
60300 Dam O&M - Group Health	10,739	1,844		12,000	12,000
60400 Dam O&M - Workers Comp	-	-		2,000	2,000
60910 Dam O&M - HRA & Flex Plan	2,804	9,824	133	10,000	10,000
60500 Dam O&M - Materials & Supplies	52,291	39,811	37,432	25,000	25,000
60700 Dam O&M - Vehicle Operations	-	2,498	293	3,500	3,500
60800 Dam O&M - Equipment Operations	62	2,521	2,093	3,500	3,500
60900 Dam O&M - Insurance	-	10,720	14,650	7,500	7,500
61000 Dam O&M - Equip./Other Purchases	11,000	16,736	399	25,000	25,000
61200 Dam O&M - Telephone	12,989	11,407	11,666	13,000	13,000
61300 Dam O&M - Legal	2,420	-		1,000	1,000
61400 Dam O&M - Betterments	-	9,928	180	10,500	10,500
61600 Dam O&M - Elevator	11,881	15,691	3,509	5,000	5,000
61700 Dam O&M - Jet Flow Valves	234	453		2,000	2,000
61800 Dam O&M - Snow Surveys	-	-		1,500	1,500
61500 Dam O&M - Ring Gates/Dam Repairs	832	222	367	40,000	40,000
Total Dam O & M	\$ 227,247	\$ 210,396	\$ 163,381	\$ 254,600	\$ 254,600

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Materials & Supplies					
41500 Materials - Supplies	\$ 229,552	\$ 172,184	\$ 156,060	\$ 200,000	\$ 200,000
41501 Gasoline	68,166	89,412	71,629	75,000	85,000
41502 Diesel	58,338	83,708	66,788	61,000	71,000
41503 Oil	4,114	4,309	5,162	5,000	5,000
41504 Tires	13,754	19,143	23,673	20,000	20,000
41510 Concrete	7,534	9,166	14,427	8,500	13,000
41511 Wood	8,594	3,447		5,500	5,500
41512 Steel	14,164	4,477		11,000	11,000
41531 Ontario Shop	5,672	5,142	3,442	2,000	2,000
41532 Nyssa Shop	18,140	14,715	13,047	13,000	15,000
41533 Kingman Pump	904	9,418	4,759	5,000	5,000
41534 Ontario-Nyssa Pump	15,158	7,473	5,504	37,400	37,500
41535 Owyhee Ditch Pump	15,182	15,002	30,110	30,000	30,000
41537 North Advancement	-	-	518	2,500	2,500
41536 South Advancement	7,154	511	5,051	5,000	5,000
41538 Dead Ox Pumping	47,700	13,368	9,835	37,400	37,400
41541 Employee Meetings	2,895	626	1,042	2,500	2,500
41542 Wood Cutting	169	315	68	500	500
41552 Company Houses	14,994	3,995	2,634	3,000	3,000
41570 Owyhee Dam - Hydro	9,600	20,933	3,055	4,000	4,000
41571 Mitchell Butte - Hydro	4,223	4,682	1,785	4,000	4,000
41572 Tunnel - Hydro	20,870	28,142	3,670	4,000	4,000
41530 Betterments	14	-		500	500
SPLIT Canal Automation	27,209	21,645	27,042	25,000	30,000
41580 Pipeline Projects	15,155	29,882	29,581	40,000	40,000
41581 Kingman Lateral - Liner	-	-		5,000	5,000
Newell Project - Operating	-	1,061	891	-	-
41588 Twilight Project	90,992	10,875		-	-
41574 MWH Malheur Siphon Engineering	18,432	-	3,237	-	-
41575 Malheur Siphon Project	10,744	1,059,343		-	-
Business Oregon - Siphon Loan Payment	-	-	84,543	85,000	85,000
Vista View Mainline Install	-	-	10,463	-	-
Vista View Materials	-	-	337,285	361,000	53,000
Columbia Pumping & Construction	-	49,848		-	100,000
Last Chance Pond	-	-		-	3,800
China Wall Repairs	-	-		-	30,000
41625 Gopher Reimbursement	16,631	16,649	24,524	23,506	30,000
Total Materials & Supplies	\$ 746,054	\$ 1,699,471	\$ 939,825	\$ 1,076,306	\$ 940,200

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2019</u>	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Power for Pumping					
42500 Bureau Power	\$ 620,618	\$ 457,958	\$ 551,545	\$ 600,077	\$ 588,000
Total Power for Pumping	<u>\$ 620,618</u>	<u>\$ 457,958</u>	<u>\$ 551,545</u>	<u>\$ 600,077</u>	<u>\$ 588,000</u>

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2019</u>	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Utilities					
43000 Utilities	\$ 21,393	\$ 22,492	\$ 27,329	\$ 20,000	\$ 26,000
43001 Telephone	11,075	11,341	11,154	17,100	17,100
43002 Cellular Phones	11,195	11,054	11,158	9,000	9,000
43003 Internet Services	4,152	3,649	6,002	4,500	6,500
Total Utilities	<u>\$ 47,815</u>	<u>\$ 48,536</u>	<u>\$ 55,643</u>	<u>\$ 50,600</u>	<u>\$ 58,600</u>

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2019</u>	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Audit & Legal Fees					
47000 Legal	\$ 7,846	\$ 18,194	\$ 10,285	\$ 16,000	\$ 16,500
47001 Legal - Retainer	18,761	14,828	14,575	15,000	15,500
47004 Legal - Lien	-	-		600	600
47002 Audit	8,450	8,825	8,550	9,000	9,500
47003 Bookkeeping/Budget	21,625	25,135	26,620	25,000	27,000
Total Audit & Legal Fees	<u>\$ 56,682</u>	<u>\$ 66,982</u>	<u>\$ 60,030</u>	<u>\$ 65,600</u>	<u>\$ 69,100</u>

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Office Supplies					
43500 Office Supplies	\$ 15,817	\$ 12,592	\$ 12,817	\$ 17,000	\$ 17,000
43501 Regular Office Repairs	-	2,296	41	12,500	12,500
43502 Other Improvements	-	2,015	800	5,000	5,000
43503 Ont Office/Shop Supply	2,751	1,861	523	-	-
43504 Nyssa Office/Shop Supply	1,541	40	124	1,000	1,000
43505 Safety Comm Supplies	2,400	150	1,039	2,000	2,000
Real Estate Improvements			76,954		21,485
43601 Computer Prog/Service	3,630	856	5,127	5,000	5,000
43600 Computer Service Agreement	19,664	18,624	17,321	18,000	18,000
Total Office Supplies	\$ 45,803	\$ 38,435	\$ 114,746	\$ 60,500	\$ 81,985

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2019</u>	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Insurance					
45500 Liability Insurance	\$ 99,143	\$ 95,085	\$ 105,084	\$ 100,000	\$ 119,500
Total Insurance	<u>\$ 99,143</u>	<u>\$ 95,085</u>	<u>\$ 105,084</u>	<u>\$ 100,000</u>	<u>\$ 119,500</u>

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	<u>December 31, 2017</u>	<u>December 31, 2018</u>	<u>December 31, 2019</u>	<u>December 31, 2019</u>	<u>December 31, 2020</u>
Dues & Licenses					
47100 Dues	\$ 41,159	\$ 70,310	\$ 12,942	\$ 42,500	\$ 43,500
Total Dues & Licenses	<u>\$ 41,159</u>	<u>\$ 70,310</u>	<u>\$ 12,942</u>	<u>\$ 42,500</u>	<u>\$ 43,500</u>

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Weed Control					
41600 Weed Control	\$ 838	\$ 967	\$ 5,732	\$ -	\$ -
41621 Weed Control - Mechanical	63	249	65	1,000	500
41622 Weed Control - Right of Way	10,151	10,064	5,662	15,000	17,925
41623 Weed Control - Aquatic	549,272	540,209	582,262	582,000	669,000
41624 SPCC Plan Expense	-	73		1,000	6,000
41626 Equipment and Repairs	-	-	160	1,000	-
41627 Training and Education	-	-		-	-
Total Weed Control	\$ 560,324	\$ 551,562	\$ 593,881	\$ 600,000	\$ 693,425

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Capital & Equipment					
51501 Software for Water System	\$ -	\$ -		\$ 4,000	\$ 4,000
51502 Computer Hardware	-	3,014		6,160	6,160
51503 Vehicle	72,250	57,468	56,450	60,000	60,000
51509 Excavator Lease - 5 Year	-	22,357	24,797	28,000	24,797
51504 Heavy Equipment	3,500	26,700	25,500	30,000	30,000
51510 Equipment - Phone System	-	-		2,000	2,000
51505 Equipment - Radios	-	-		3,000	3,000
51507 Backhoe Lease - 5 Year	-	17,084	17,084	18,000	17,084
51508 Loader Payment - 3 Year	36,000	24,797		25,000	22,357
Real Estate Purchase	-	-	352,659	350,000	-
Total Equipment	\$ 111,750	\$ 151,420	\$ 476,490	\$ 526,160	\$ 169,398

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY

Owyhee Irrigation District
2020 Budget

	Actual Amounts			Budget Amounts	
	December 31, 2017	December 31, 2018	December 31, 2019	December 31, 2019	December 31, 2020
Miscellaneous					
43506 Janitorial	\$ -	\$ -	\$ 1,200	\$ -	\$ -
44000 Depreciation	193,374	206,980	215,339	202,648	202,648
44500 Snow Surveys	1,218	-	612	-	-
45100 Owyhee Ditch Advance	21,343	18,535	21,803	22,000	22,000
45700 Interest Expense	-	52	6,442	-	-
47500 Director Fee - Mileage	3,403	3,874	3,937	5,000	5,000
47501 Director Travel	-	1,839	588	1,500	1,500
47502 Sec Travel Expense	2,757	1,304	1,280	1,500	1,500
48500 Misc Expense	14,638	28,125	36,512	15,000	30,000
48700 GIS Maintenance	4,740	8,790	4,643	8,750	8,750
49600 Environmental Concerns	-	4,185	-	-	-
49601 Water Conservation Plan	9,823	10,905	-	-	-
Total Miscellaneous	\$ 251,296	\$ 284,589	\$ 292,356	\$ 256,398	\$ 271,398

Notes:

ALL DISCLOSURES OMITTED
NO ASSURANCE PROVIDED
FOR MANAGEMENT DISCUSSION ONLY