

2019 Budget

	Actual	Budget
Income		
30100 O & M Income		
30100-00 O & M Income	4,439,951.46	4,432,626.00
30101-00 Special Assessment	100,897.50	100,899.00
Total 30100 O & M Income	\$ 4,540,848.96	\$ 4,533,525.00
30102 Other Revenue		
30112-00 Grant Reimbursement - Feedlot Pipeline		
30300-00 Interest Charge	22,032.71	17,000.00
30400-00 Excess Water	4,297.44	
30500-00 Mitchell Butte Reimbursement	67,000.00	67,161.00
30604-00 Owyhee Ditch Co - Pump Reimb		5,000.00
30700-00 Head Gate Reimbursment	3,810.97	5,000.00
30800-00 Work for Others	4,731.95	3,000.00
30900-00 Small Acreage Assessment	23,850.00	23,025.00
31500-00 Rent	31,030.98	33,000.00
32000-00 Electricity		202.00
32500-00 Interest	52,806.68	59,000.00
33500-00 Miscellaneous Income	35,187.68	25,000.00
33700-00 Special Use Permit	300.00	
33800-00 Lien Reimbursement		750.00
34000-00 Gain - Loss Sale of Asset	8,900.00	125,000.00
34500-00 Hydro Reimbursement	282,037.83	225,000.00
35010-00 Loan Proceeds	400,000.00	400,000.00
Total 30102 Other Revenue	\$ 935,986.24	\$ 988,138.00
Total Income	\$ 5,476,835.20	\$ 5,521,663.00
Gross Profit	\$ 5,476,835.20	\$ 5,521,663.00
Expenses		
40200 Payroll/Benefits		
40200-00 General Salaries	1,478,949.12	1,445,000.00
40300-00 Accrued Vacation Expense	6,565.42	
40400-00 Accrued Sick Leave Expense	-14,374.18	
Total 40200-00 General Salaries	\$ 1,471,140.36	\$ 1,445,000.00
40210-00 Payroll - Overtime	35,795.48	40,000.00
40220-00 Payroll - Overtime Malheur Siphon		
40500-00 Payroll - Comp	-641.53	
Total 40210-00 Payroll - Overtime	\$ 35,153.95	\$ 40,000.00
46000-00 Insurance - Special Districts	253,205.42	245,000.00
46001-00 Insurance - Aflac	5,186.85	2,200.00
46002-00 HRA & Flex Plan	51,349.84	80,000.00

46100-00 Workers Comp Ins	27,789.17	50,000.00
46500-00 Payroll Tax	111,291.70	112,000.00
46600-00 State Unemployment Tax	159.05	5,000.00
49000-00 Employee Travel	2,468.71	4,000.00
49001-00 Manager Travel	8,299.92	9,000.00
49002-00 Misc Travel (deleted)		1,000.00
49003-00 Employee Activities & Events	1,162.33	2,500.00
49004-00 Training and Education		
50500-00 Retirement Expense	331,090.01	332,500.00
Total 40200 Payroll/Benefits	\$ 2,298,297.31	\$ 2,328,200.00
41500 Materials & Supplies		
41500-00 Materials - Supplies	156,060.13	200,000.00
41501-00 Gasoline	71,629.15	75,000.00
41502-00 Diesel	66,787.88	61,000.00
41503-00 Oil	5,162.22	5,000.00
41504-00 Tires	23,672.77	20,000.00
41510-00 Concrete	14,427.41	8,500.00
41511-00 Wood		5,500.00
41512-00 Steel		11,000.00
41520-00 Automation - General		
41530-00 Betterments (deleted)		500.00
41530-00 General Pumping Plants		
41531-00 Ontario Shop Expense	3,441.94	2,000.00
41532-00 Nyssa Shop Expenses	13,047.04	13,000.00
41533-00 Kingman Pump	4,759.24	5,000.00
41534-00 Ontario - Nyssa Pump	5,503.54	37,400.00
41535-00 Owyhee Ditch Pump	30,109.82	30,000.00
41536-00 South Advancement	5,051.38	5,000.00
41537-00 North Advancement	518.05	2,500.00
41538-00 Dead Ox Pumping	9,834.61	37,400.00
41541-00 Employee Meetings	1,042.14	2,500.00
41542-00 Wood Cutting (deleted)	68.49	500.00
41552-00 Company Houses	2,634.05	3,000.00
41570-00 Owyhee Dam - Hydro	3,054.82	4,000.00
41571-00 Mitchell Butte - Hydro	1,784.90	4,000.00
41572-00 Tunnel - Hydro	3,670.13	4,000.00
41574-00 MWH Malheur Siphon Engineering (deleted)	3,237.37	
41579-01 Langemann Gates-Cow Hollow		
41580-00 Pipeline Project	29,581.17	40,000.00
41581-00 Kingman Lateral - Liner		5,000.00
Newell Project Operating		
41588-00 Twilight Project		

41589-00 China Wall Repairs (deleted)	448.48	
41590-00 Locket Gulch Auto	443.48	
41591-00 Henrys Gulch Automation	2,486.09	12,500.00
41592-00 Snively Siphon	3,041.49	
41593-00 Tunnel Canyon	3,055.20	
41594-00 Sarizan Automation	3,041.49	
41595-00 Stevens Spill	3,041.49	
41597-00 Last Chance Pond	3,037.74	
41596-00 Sheep Creek Automatic	3,132.53	
41598-00 Malheur Siphon Auto	3,041.45	
41599-00 Jacobson Gulch Auto	3,161.64	12,500.00
41625-00 Gopher Reimbursement	24,524.25	23,506.00
Total 41500 Materials & Supplies	\$ 507,533.58	\$ 630,306.00
41600 Weed Control	5,616.21	
41600-00 Weed Control	115.33	
41621-00 Weed Control - Mechanical (deleted)	65.33	1,000.00
41622-00 Weed Control - Right of Way	5,662.49	15,000.00
41623-00 Weed Control - Aquatic	582,261.99	582,000.00
41624-00 SPCC Plan Expense (deleted)		1,000.00
41626-00 Weeding - Equipment & Repair (deleted)	160.01	1,000.00
Total 41600 Weed Control	\$ 593,881.36	\$ 600,000.00
42500 Power for Pumping		
42500-00 Bureau Power	551,545.00	600,077.00
Total 42500 Power for Pumping	\$ 551,545.00	\$ 600,077.00
43000 Utilities	12,426.08	
43000-00 Utilities	14,903.06	20,000.00
43001-00 Telephone	11,153.95	14,100.00
43002-00 Cellular Phones	11,158.04	12,000.00
43003-00 Internet Services	6,002.23	4,500.00
Total 43000 Utilities	\$ 55,643.36	\$ 50,600.00
43500 Office Supplies		
43500-00 Office Supplies	12,817.09	17,000.00
43501-00 Regular Office Repairs	40.99	12,500.00
43502-00 Other Improvements	799.99	5,000.00
43503-00 Ontario Office	522.65	
43504-00 Nyssa Office	124.38	1,000.00
43505-00 Safety Comm Supplies	1,038.77	2,000.00
43600-00 Computer Prog/Service	5,127.09	18,000.00
43601-00 Computer Service Agreement	17,321.11	5,000.00
Total 43500 Office Supplies	\$ 37,792.07	\$ 60,500.00
43506 Miscellaneous		
43506-00 Janitorial	1,200.00	

43506-01 Bad Debt Expense		
44000-00 Depreciation	215,339.24	
44500-00 Snow Surveys (deleted)	611.69	
45100-00 Owyhee Ditch Advance	21,803.49	22,000.00
45700-00 Interest Expense	6,441.80	
47500-00 Directors Fee - Mileage	3,936.50	5,000.00
47501-00 Director Travel	587.74	1,500.00
47502-00 Secretary Travel Expense	1,279.99	1,500.00
48500-00 Misc Expense	36,512.42	15,000.00
48700-00 GIS Maintenance	4,642.64	8,750.00
49600-00 Environmental Concerns		
49601-00 Water Conservation Plan		
Total 43506 Miscellaneous	\$ 292,355.51	\$ 53,750.00
45500 Insurance		
45500-00 Insurance	105,084.00	100,000.00
Total 45500 Insurance	\$ 105,084.00	\$ 100,000.00
47000 Audit & Legal Fees		
47000-00 Legal	10,284.83	16,000.00
47001-00 Legal - Retainer	14,575.00	15,000.00
47002-00 Audit	8,550.00	9,000.00
47003-00 Bookkeeping/Budget	26,620.00	25,000.00
47004-00 Legal - Lien		600.00
Total 47000 Audit & Legal Fees	\$ 60,029.83	\$ 65,600.00
47100 Dues		
47100-00 Dues	12,941.50	42,500.00
Total 47100 Dues	\$ 12,941.50	\$ 42,500.00
51501 Equipment and Land Purchased		
43507-00 Real Estate Improvements	76,953.75	
51501-00 Software for Water System		4,000.00
51502-00 Computer Hardware		6,160.00
51503-00 Vehicle	56,450.00	60,000.00
51504-00 Heavy Equipment	25,500.00	30,000.00
51505-00 Equipment - Radio		3,000.00
51507-00 Backhoe Lease Pmt	17,083.84	18,000.00
51508-00 Loader Payment - 3 Year		25,000.00
51509-00 Excavator - Lease Pmt	24,796.79	28,000.00
51510-00 Equipment - Phone System		2,000.00
51511-00 Backhoe Acquisition		
51512-00 Vehicle/Spray Unit-Weed Cont.		
51513-00 Trash Screens		
51541-00 Concrete Pump		
52000-00 Real Estate Purchase	352,659.11	350,000.00

Total 51501 Equipment and Land Purchased	\$ 553,443.49	\$ 526,160.00
57000 Repairs & Maintenance		
57000-00 Truck Repairs & Maintenance		
57001-00 Equipment Repairs & Maintenance		
Total 57000 Repairs & Maintenance	\$ -	\$ -
60000 Dam O&M		
30601-00 Dam O&M - Reimbursement	-40,797.20	-105,000.00
30602-00 Dam O&M-Reimb-Owhyee Ditch	-7,723.89	-7,500.00
60000-00 Dam O&M - Payroll	70,083.21	70,000.00
60100-00 Dam O&M - Payroll Taxes	6,691.05	5,600.00
60200-00 Dam O&M - Retirement	15,885.04	17,500.00
60300-00 Dam O&M - Group Health		12,000.00
60400-00 Dam O&M - Workers Comp		2,000.00
60500-00 Dam O&M - Materials & Supplies	37,431.74	25,000.00
60600-00 Dam O&M - Other Purchases		
60700-00 Dam O&M - Vehicle Operations Cost	293.02	3,500.00
60800-00 Dam O&M - Equipment Operations	2,093.41	3,500.00
60900-00 Dam O&M - Insurance	14,649.66	7,500.00
60910-00 Dam O&M - HRA & Flex Plan	133.00	10,000.00
61000-00 Dam O&M - Equipment Purchases	399.00	25,000.00
61200-00 Dam O&M - Telephone	11,665.57	13,000.00
61300-00 Dam O&M - Legal		1,000.00
61400-00 Dam O&M - Betterments	179.58	10,500.00
61500-00 Dam O&M - Ring Gates Repairs	366.84	40,000.00
61600-00 Dam O&M - Elevator Project	3,509.08	5,000.00
61700-00 Dam O&M - Jet Flow Valves		2,000.00
61800-00 Dam O&M - Snow Surveys		1,500.00
65000-00 Dam O&M - Rental Income	-20,890.00	-25,000.00
Total 60000 Dam O&M	\$ 93,969.11	\$ 117,100.00
Ask My Accountant		
Bank Charges & Fees		
Total Expenses	\$ 5,162,516.12	\$ 5,174,793.00
Net Operating Income	\$ 314,319.08	\$ 346,870.00
Other Income		
PPP1 LOAN FORGIVENESS		
Total Other Income	\$ -	\$ -
Other Expenses		
30104 Projects		
30108-00 Grant Reimbursement - Twilight Project	-37,184.28	
30109-00 Grant Reimbursement - Vista View (deleted)	-316,031.13	-280,000.00
Grant Reimbursement - Bishop		
30111-00 Grant Reimbursement - Last Chance Pond (deleted)		-17,500.00

41575-00 Malheur Siphon Project (deleted)	-76,517.47	
Vista View Mainline Install		
41575-00 Arabian Pipeline		
41577-00 Vista View Materials	10,462.50	
41578-00 Columbia Pumping & Construction	337,284.62	361,000.00
41579-00 Siphon Loan Payment	84,543.33	85,000.00
41589-01 Feedlot Lateral		
Total 30104 Projects	\$ 2,557.57	\$ 148,500.00
Total Other Expenses	\$ 2,557.57	\$ 148,500.00
Net Other Income	-\$ 2,557.57	-\$ 148,500.00
Net Income	\$ 311,761.51	\$ 198,370.00