

**WEST EXTENSION IRRIGATION DISTRICT
BUDGET WORKSHEET 2024
PROPOSED 2024 BUDGET**

			BUDGET		BUDGET		BUDGET		BUDGET	Projected	BUDGET	BUDGET	
		YE 2019	2019	YE 2020	2020	YE 2021	2021	YE 2022	2022	YE 2023	2023	2024	
INCOME:	CASH CARRY OVER/2022 BUDGET												Canal study
										41,500	41,500	30,000	Land Acquistn
	ASSESSMENTS												
1	O&M CHARGES	906,767	910,656	915,036	906,787	964,165	964,905	1,020,180	1,013,381	1,116,150	1,124,434	1,154,000	3.20%
2	CONSERVATION CHARGES	5,000	5,000	5,000	5,000								
3	PRESSURIZATION CHARGES	29,315	29,838	30,115	29,315	36,273	36,000	39,653	40,532	44,983	45,942	49,060	added 25- 120 ac
4	IMPROVEMENT CHARGES/IPS	17,233	17,475	17,492	17,233	19,768	19,460	20,624	21,434	22,828	22,662	23,560	
5	IMPROVEMENT CHARGES/MC	88,404	88,400	88,636	88,400	107,199	107,110	113,469	116,227	124,456	124,621	128,430	
6	LEGAL FUND ASSESSMENT	52,437	52,560	52,489	52,437	52,599	53,540	55,124	56,892	60,874	59,845	62,820	1,417,870
	Special O&M Fee Charge			0		42,381		-					
	FEES												
7	CONTRACT ADMINISTRATION	14,576	14,000	11,264	14,000	12,300	9,000	7,042	12,000	184	-	-	1,369,291
8	DRAINAGE FEES	5,500	5,500	5,500	5,500	4,500	5,500	4,500	5,500	3,500	5,750	3,500	2023
9	DEVELOPMENT FEES	1,100	1,500	800	1,500	2,800	2,000	1,800	2,000	4,200	2,000	4,200	
10	WATER RIGHT TRANSFERS	10,308	8,000	1,725	8,000	14,700	8,000	8,660	8,000	2,548	8,000	8,000	
11	LIEN SEARCH/MISC FEES	16,386	13,000	8,345	15,000	9,704	8,000	5,465	8,600	17,577	8,600	12,500	
12	HOOK UP/OUTLET FEES	2,800	3,200	200	3,200								
	OTHER INCOME												
13	FINANCE CHG/ASSESSMENTS	13,693	14,500	7,617	13,700	7,977	7,600	15,787	7,300	11,496	8,500	9,500	
14	INTEREST EARNED INVESTMENTS	6,775	6,500	1,481	6,700	829	1,500	2,631	900	13,679	2,500	10,500	
15	SALE OF WATER RIGHTS	13,554	2,500		2,500	6,875	2,500	5,420	2,500	6,707	2,500	5,500	
16	CUSTOMER POWER BILLINGS	11,427	11,500	15,945	11,500	14,799	13,500	16,425	14,000	16,777	16,500	16,500	
17	SALE OF ASSETS/ÉQUIP RENTAL						2,000		-		-	-	
18	PATRONAGE REFUND	9,504	4,500	13,130	9,500	9,241	9,500	11,748	8,500	17,230	9,500	9,500	
19	WELL WATER USERS FEE	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	
20	WATER MARKETING	3,914	3,000	8,605	3,500	4,773	16,000	4,366	6,500	5,567	1,500	4,500	
21	GRANT FUNDS - SDAO					2,500	2,500		-		-	-	
22	TOTAL INCOME	1,232,693	1,215,629	1,207,380	1,217,772	1,337,383	1,292,615	1,356,894	1,348,266	1,534,256	1,508,354	1,556,070	

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		YE 2019	2019	YE 2020	2020	YE 2021	2021	YE 2022	2022	YE 2023	2023	2024	
EXPENSES:													
LABOR/OV LABOR/OVERHEAD													
WAGES & LABOR													
23	ADMINISTRATIVE	121,871	125,452	121,065	128,700	117,045	123,024	127,252	129,288	150,129	152,640	170,200	3.2% PT \$20K
24	ADMINISTRATIVE/PROJECT					5,980	-						
25	DITCHRIDERS/MNTNCE	181,351	195,144	202,668	193,500	172,886	230,730	162,771	253,200	263,345	308,200	278,000	3.2% no addtl FT
26	DITCHRIDERS/PROJECT	17,676		8,252		35,736		21,689		17,856			
27	SEASONAL HELP	47,141	34,470	12,613	16,700	10,406	9,920	21,436	3,500	2,819	-	20,900	Eq Op 800 hr.
LABOR OVERHEAD & BENEFITS:													
28	PAYROLL TAXES	37,462	31,049	42,068	35,500	34,858	39,300	27,620	34,500	35,701	44,600	42,040	9% / wage
29	WORKERS COMP INSURANCE	6,642	7,600	10,150	6,600	10,973	7,780	12,532	12,000	7,581	15,000	9,000	
30	less refund									(4,425)			
31	HEALTH BENEFITS	59,099	33,600	70,930	52,900	71,855	77,600	62,404	84,100	80,286	96,800	83,250	
32	RETIREMENT PERS	37,671	32,305	51,273	40,900	48,795	54,200	49,803	65,900	62,074	70,650	75,780	
33	Due to State Unemployment	11,248	11,248								-	-	
34	PRISON CREW/WORK CREW	20,650	32,450	13,970	26,550	4,920	25,000	32,510	16,000	8,280	20,700	-	
35	LABOR: CONTRACT, LEASED			40,518		71,284	59,140	79,698	-	43,007		-	
36	LABOR: CONTRACT,SEASONAL			8,148		14,999	-			38,773	10,000	12,000	
37	CONS CONSULTANT/BARGAINING	350	1,000	963	1,000	1,435	0	0	2,000		1,000	1,000	
38	TOTAL LABOR & OVERHEAD	541,161	504,318	582,618	502,350	601,172	626,694	597,715	600,488	705,426	719,590	692,170	

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GENERAL EXPENSES:													
ADMINISTRATIVE													
40	ADVERTISING/ELECTION	98	75	100	100	74	100	93	100	77	100	100	
41	DIRECTORS EXPENSE	512	850	50	850	334	500	145	900	113	900	500	
42	DUES, FEES, LICENSE	22,679	22,500	23,209	23,400	22,822	19,400	15,984	22,800	18,710	17,200	16,500	
43	FEES, WATER RIGHT TRANSFERS	6,897	4,500	2,951	2,500	10,654	5,000	7,401	6,000	340	7,600	7,000	
44	INSURANCE/LIABILITY/BONDS	37,686	37,000	40,110	38,800	44,203	43,802	50,243	49,634	57,305	54,000	62,638	
45	Longevity Credit	(3,211)	(3,211)	(3,110)	(3,211)	(3,110)	(3,110)	(4,638)	(3,211)	(4,638)	(4,000)	-	
46	MAP/WATER RIGHT SUPPLIES	658	2,500	548	800	2,176	12,500	508	13,500	2,086	2,500	11,500	\$8000 GPS
47	OFFICE SUPPLIES & POSTAGE	13,293	12,200	12,471	14,000	15,557	17,500	9,888	16,200	14,793	13,000	21,500	new copier
PROFESSIONAL FEES:													
48	AUDIT	7,179	6,900	7,088	7,300	10,900	10,900	11,663	11,600	12,421	12,600	12,500	new contract
49	ENGINEERING	6,623	5,000	927	4,000	1,958	1,000	8,619	4,500	2,935	3,000	3,500	
50	LEGAL	5,259	4,000	2,831	4,000	7,822	5,000	5,286	5,000	3,040	5,500	5,000	
51	LEGAL/CONSULT/WR ISSUES	54,547	38,000	10,700	38,000	6,683	20,000	1,118	7,000		3,000	-	
	CANAL STUDY/WMCP									7,460	30,000	20,000	
52	TRAVEL/MEETINGS/MLGE	6,002	11,000	6,955	10,000	5,600	6,500	5,942	6,500	7,402	7,200	7,500	
UTILITIES:													
53	GAS/WATER/GARBAGE	6,251	5,100	6,742	7,500	6,270	7,630	7,557	6,800	7,767	7,700	8,000	
54	POWER	1,610	2,000	2,074	2,000	1,846	2,200	2,024	2,200	2,107	2,500	2,500	
55	TELEPHONE	2,907	3,000	3,306	3,000	3,134	3,720	2,775	3,600	3,050	3,300	3,200	
56	TOTAL GENERAL EXPENSES	168,990	151,414	116,952	153,039	136,923	152,642	124,608	153,123	134,968	166,100	181,938	

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OPERATION & MAINTENANCE:														
OPERATIONS SUPPORT														
57		COMMUNICATION EQUIP	3,762	4,000	3,833	3,800	7,828	9,000	9,808	8,200	7,065	10,900	10,000	new fees
58		EMPLOYEE TRAINING	-	1,800	486	800	390	100	-	350	831	2,000	500	
59		FACILITIES R & M					506	7,000	3,053	4,500	6,675	4,500	12,000	Paint ext ofc
60		SAFETY TRAINING & SUPPLIES	2,148	2,500	2,961	2,100	5,948	3,000	1,348	3,200	11,801	3,200	2,300	OSHA
61		SYSTEM TOOLS & SUPPLIES	10,996	9,000	11,907	9,000	10,193	7,000	13,457	9,500	9,629	12,200	9,500	
PUMPING														
62		IRRIGON PUMPING STATION												
63		PUMPING COSTS	30,396	33,400	39,386	32,000	36,848	39,000	26,736	37,000	29,459	29,000	29,800	
64		REPAIR/MNTNCE	95	4,500	1,333	800	8,102	2,500	14	3,800	1,800	3,000	8,500	METER
65		SCREEN CLEANING	2,750	500										
66		CONJUNCTIVE USE	117,275	175,000	112,000	175,000	202,682	165,000	71,721	165,000	139,650	165,000	165,000	
67		UMATILLA PUMPING STATION												
DIVERSION WORK														
68		THREE MILE SITE	5705	0	6,175	2,500		5,000	1,800	2,500	27,916	2,500	7,500	
69		IRRIGON PUMP SITE	2544											
70		UMATILLA PUMP SITE												
OPERATIONAL RO&M														
71		EQUIPMENT REPAIR/MNTNCE	24,461	10,000	24,467	14,000	24,056	26,500	24,104	26,500	37,035	26,500	22,500	
72		EQUIPMENT RENTAL	13,547	8,000	13,384	8,000	9,138	13,500	9,546	5,000	5,243	12,000	12,500	Excavators
73		FUEL/SYSTEM MAINTENANCE	8,193	6,500	6,320	8,600	4,818	8,000	8,774	8,000	7,420	12,700	8,500	
74		LATERAL REPAIRS	5,890	8,000	4,801	5,000	11,260	5,000	11,153	6,500	20,071	14,880	15,000	17, 24
75		MAIN CANAL REPAIRS	48,187	42,000	51,063	48,000	35,203	35,800	30,739	50,000	20,404	44,000	32,000	weirs, drainage
76		PUMPING STATIONS REPAIRS	21,676	16,000	20,227	12,000	14,828	10,000	33,647	10,000	12,617	18,000	16,000	
77		TELEMETRY/WATER MSRMENT	1,999	3,500	1,393	2,500	27,070	36,000	11,132	30,000	46,980	12,000	50,000	
78		WEED CONTROL	70,731	66,500	83,600	70,000	94,499	86,000	87,824	96,000	106,054	96,000	100,000	Contractor/veh
VEHICLE EXPENSE:														
79		VEHICLE/FUEL	19,709	14,000	14,135	18,000	16,828	16,000	24,285	20,000	23,928	28,500	25,000	\$12,000 carryover
80		VEHICLE REPAIR/MNTNCE	12,650	6,500	6,782	7,500	4,323	8,000	9,100	6,000	19,543	8,000	9,500	tires
81		VEHICLE POV	84	500	131	500	1,946	1,500	402	1,500	707	1,500	800	
82		TOTAL OPERATING EXPENSES	402,798	412,200	404,384	420,100	516,466	483,900	378,643	493,550	534,828	506,380	536,900	

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		YE 2019	2019	YE 2020	2020	YE 2021	2021	YE 2022	2022	YE 2023	2023	2024	
PAYMENTS/CAPITAL EXPENDITURES													
PAYMENTS ON ASSETS													
83	US CONTRACT	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	2,961	
84	FLEX LEASE PAYMENT - IPS	44,353	44,353	43,483	43,483	42,538	42,538	41,548	41,548	45,513	45,513	44,235	
85	DITCHRIDER PICK-UP - GMC	10,000	10,000	10,000	10,000		-		-	15,958	12,000	15,958	
IMPROVEMENTS													
86	SHOP IMPROVEMENTS		-			506	7,500	772	2,500	3,870	7,500	25,000	Storage
87	IMPROVEMENTS TO SYSTEM	25,300	25,000	12,182	25,000	-	3,500	45,492	48,000	34,842	10,000		RLC Gates
	IMPROVEMENTS SCADA										13,000		match from Resv
88	REIMBURSEMENTS							-	(15,000)				\$25,000
89	RELOCATION CANAL REPAIR	25,716			0								
	LAND ACQUISITION											10,000	
90	BOARDMAN PIPING PROJ FUND	50,000	50,000	50,000	50,000	30,000	80,000	50,000	-	15,000	20,000	36,000	25 Proj PS
91		158,330	132,314	118,626	131,444	76,005	136,499	140,773	80,009	118,144	110,974	134,154	
RESERVE ACCOUNT FUNDING													
92	EMERGENCY RESERVE	(25,716)			0								
93	CONJUNCTIVE USE RESERVE		-		0			44,100.83					
94	O&M EMERGENCY RESERVE							16,956.33					
95	CONSERVATION RESERVE	5,000	5,000		5000		-	5,000.00	-				
96	LEGAL CONSULTANT RESERVE	(16,000)											
97	EQUIPMENT PURCHASE RESERVE		5,000		0								
98	GRANT MATCHING/WR SALES	13,554	2,500		2500	6500	2,500	5,420	2,500	6,707	2,500	5,500	
99	TOTAL RESERVE FUNDING	(23,162)	12,500		7,500		2,500	71,477	2,500	6,707	2,500	5,500	
100	OTHER (INCOME)/EXPENSE	3,356	1,000	(25)	1,500	6,500	1,500.00	(19,149.00)	1,500.00	2,646	1,500.00	1,500	
101	TOTAL EXPENSES	1,251,473	1,213,746	1,222,555	1,215,933	1,337,066	1,403,735	1,294,067	1,331,170	1,502,719	1,507,044	1,552,162	
102	FUND BALANCE	(18,780)	1,883	(15,175)	1,839	317	(111,120)	62,827	17,096	31,537	1,310	3,908	
	% labor	0.43	0.42	0.48	0.41	0.45	0.45	0.46	0.45	0.47	0.48	0.45	