

WATERMASTER'S PROPOSED BUDGET

Each watermaster shall, at least fourteen (14) days prior to the annual meeting of the water users of the water district, prepare a proposed budget for the upcoming year, together with a distribution of the pro rata amounts of the budget assessed to the respective water users or water delivery organizations using the actual volume of water delivered for the past season or seasons. **The proposed budget and distribution of pro rata assessments shall be presented to the water users for consideration and approval at the next annual meeting.** (§ 42-612, Idaho Code).

1. In the work space below, enter the past year or years watermaster salary, secretary and/or staff salaries, and expenses. Past season costs and expenses, or average past seasons' costs and expenses, may aid in determining next year's budget. A more detailed listing or itemization of expenses and salaries can be attached to this form.

PAST YEAR OR YEARS ACTUAL EXPENSES

| YEAR | WATERMASTER | | ASSISTANT WATERMASTER, SECRETARY, STAFF, ETC. | | OTHER EXPENSES | | TOTAL COSTS |
|------|------------------------------------|--------|--|--------|----------------|------|----------------|
| | DAYS | SALARY | DAYS | SALARY | ITEM | COST | |
| | see attached Notes and Explanation | | | | | | |
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2. Complete the proposed budget section below for the upcoming year. Using the total water delivered from the watermaster report, calculate the the distribution of the proposed budget among water users, and complete the table on pages 3 and 4.

If this district uses a past-year average of deliveries for assessment purposes, please attach the record of past deliveries used to obtain average deliveries or complete the Delivery Averaging Worksheet on page 5.

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| | | |
|---------------------------------------|----------------------------------|---------------------|
| Watermaster Salary | 10 yr ave, 117 streams x \$7 | 819 |
| Assistant Watermaster Salary (if any) | | 926 0.00 |
| Treasurer Salary | reimbursement for admin expenses | 50.00 |
| Other Expenses | Worker's Comp Insurance | 400.00 |
| Total Expenses for 20 <u>23</u> | | 1269.00 |

3. Once a final budget is adopted, complete the Adopted Budget section on page three and make any adjustments to the Distribution of Budget table.

Notes and Explanation:

District 29-B, Garden Creek, is a small district. Garden Creek is a natural flow creek as there is no storage facility, i.e., reservoir, associated with it. Therefore, users are subject to the availability of water as strictly determined by Mother Nature. Some years water is plentiful, other years, not so much. Irrigation year 202 was below average. By the end of June Garden Creek had pretty much dried up.

Our system works on a stream per 24-hour a day basis. A user is given access to a stream, irregardless of the actual size or flow of that stream. The watermaster manages the available streams as users call for the water in an effort to maximize use of the available flow. In plentiful years there may be enough water early in the year to feed more than one stream. The watermaster makes that determination and makes those multiple streams available.

The watermaster is paid \$7 per stream per day to manage the available water. Users are charged \$8 per stream per day to cover the watermaster's wages and some extra for administrative and miscellaneous expenses. Every authorized user of the system, whether they use water or not, is charged an annual fee of \$11 to pay for the mandated unemployment insurance. This was enough to cover the historical annual premium of \$300, however, beginning with the 2022 premium, the State Insurance Fund now charges \$400 per year. This will necessitate a revised billing arrangement.

For irrigation year 2022 based on actual streams:

| | |
|-----------------|--|
| Revenues equal: | \$8 per stream per day x 74 streams = \$592 |
| | \$11 x 28 users = \$308 |
| Expenses equal: | \$7 per stream per day to the watermaster x 74 streams = \$518 |
| | \$300 for annual insurance premium |

For irrigation year 2023 based on a ten year average estimate of streams:

| | |
|---------------------|--|
| Estimated revenues | \$8 per stream per day x estimated 117 streams = \$936 |
| | \$15 x 28 users = \$420 |
| Estimated expenses: | \$7 per stream day x estimated 117 streams = \$819 |
| | \$400 for annual Worker's Comp Insurance |
| | \$50 miscellaneous admin |

The collection of the revenues will be distributed among those users who actually call for and use the water. Hence, everybody only pays for what they actually use, except for the insurance assessment.