

**ADOPTED BUDGET AND RESOLUTIONS  
PERTAINING TO THE COLLECTION THEREOF**

FOR 20 18

WATER DISTRICT NO. 2A-D  
STREAM Lower Portneuf River & Tributaries  
COUNTY Bannock  
NAME OF SECRETARY Paul Martin  
ADDRESS OF SECRETARY PO Box 306, Fort Hall, ID 83203

**COLLECTION AND HOLDING OF WATER DISTRICT FUNDS**


Please check the appropriate box regarding the collection and holding of Water District funds.

- ☒ The Water District collects and holds its own funds.
- ☐ \_\_\_\_\_ County collects and holds funds for the Water District.  
(county name)
- ☐ \_\_\_\_\_ County collects the Water District's funds and deposits the funds in an account  
(county name) held by the Water District.

(This report must be certified and made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources., and one copy to the Secretary of the Annual Water User's Meeting of the Water District. If a designated county collects funds for the water, then a third copy must be sent to the auditor of the designated county.)

Paizello, Idaho, April 10, 20 18

I HEREBY CERTIFY that the within is true and correct copy of the budget as adopted at the annual Water User's Meeting of Water District No. 2A-D, held at Paizello City Hall on the 12th day of March, 20 18 and all resolutions adopted at said meeting pertaining to the time and the manner of collecting the amounts provided for in the said budget.

  
Meeting Secretary, Water District No. 2A-D

# PROPOSED BUDGET

## WATER DISTRICT No. 29D

### SECTION 42-615, IDAHO CODE

**PROPOSED BUDGET FOR SUCCEEDING YEAR.** Each watermaster shall, at least thirty (30) days prior to the annual meeting of the water users of the water district, also prepare and file with the department of water resources a proposed budget for the succeeding year, together with a distribution of the amount of said budget to the respective water users, using the actual deliveries for the past irrigation season or seasons, as the basis for said distribution as hereinabove provided, which said proposed budget and distribution shall be submitted to the water users for consideration and approval at the next annual water meeting

In conformity with the above statute, I hereby submit a proposed budget for 2018 .

*Watermaster, District No. 29D*

#### Proposed Budget for 2018 :

Watermaster Wages	\$ 6,500.00
Secretary/Treasurer Wages	\$ 3,500.00
FICA/Medicare/Workers Comp	\$ 700.00
Vehicle Mileage (est. <u>3,700</u> miles @ \$0.54/mi.)	\$ 1,998.00
Supplies/misc	\$ 1,750.00
Idaho Insurance Fund	\$ 400.00
<b>Total</b>	<b>\$ 14,848.00</b>
* Budget line item totals shown are estimates; actual line item costs may vary, but the total expense for the district cannot exceed the total shown prior to the next annual meeting.	

# PROPOSED BUDGET

## Proposed apportionment of 2018 budget:

Total Proposed Budget	\$ 14,848.00
Carryover	\$ 3,000.00
Total to Collect	\$ 11,848.00
Cost Factor	\$ 0.887
Minimum Charge	\$ 35.00
Total Delivery (24-hr cfs)	6,251.39

	Proposed Budget for 2018	Actual Costs for 2017	Actual Costs for 2016	Actual Costs for 2015
<b>Watermaster Expenses</b>				
Watermaster Hours (\$18.00/hr)	\$ 6,500.00	\$ 5,715.00	\$ 5,823.00	\$ 5,839.50
Watermaster Mileage (\$.54/mile)	\$ 2,000.00	\$ 1,857.06	\$ 1,536.30	\$ 1,079.68
Field Supplies (\$500 Tablet & \$500 Data Plan)	\$ 1,100.00	\$ -	\$ 57.66	\$ -
<b>Total Watermaster Expenses</b>	<b>\$ 9,600.00</b>	<b>\$ 7,572.06</b>	<b>\$ 7,416.96</b>	<b>\$ 6,919.18</b>
<b>Employer Payroll Expenses</b>				
Idaho State Unemployment	\$ 200.00	\$ 22.80	\$ 80.33	\$ 67.62
FICA (Employer Share)	\$ 403.00	\$ 354.33	\$ 361.03	\$ 362.05
Medicare (Employer Share)	\$ 94.25	\$ 82.87	\$ 84.44	\$ 59.04
Idaho State Insurance Fund	\$ 400.00	\$ 279.00	\$ (117.00)	\$ 891.00
<b>Total Employer Payroll Expenses</b>	<b>\$ 1,097.25</b>	<b>\$ 739.00</b>	<b>\$ 408.80</b>	<b>\$ 1,379.71</b>
<b>Office Expenses</b>				
Envelopes/Paper/Toner Etc.	\$ 250.00	\$ 199.68	\$ 124.83	\$ 209.66
Postage	\$ 275.00	\$ 248.72	\$ 263.17	\$ 196.00
PO Box Rent	\$ 54.00	\$ 52.00	\$ 50.00	\$ 50.00
Account Analysis & Tax Prep	\$ 70.00	\$ 50.00	\$ 50.00	\$ 50.00
Bank Service Charge		\$ 6.60		
<b>Total Office Expenses</b>	<b>\$ 649.00</b>	<b>\$ 550.40</b>	<b>\$ 494.60</b>	<b>\$ 505.66</b>
	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00
<b>Total Operating Expenses</b>	<b>\$ 14,846.25</b>	<b>\$ 12,361.46</b>	<b>\$ 11,820.36</b>	<b>\$ 12,304.55</b>
<b>Total Revenues</b>		\$ 11,959.42	\$ 11,597.23	\$ 11,939.42
<b>Revenues in Excess of Expenses</b>		\$ (402.04)	\$ (223.13)	\$ (402.04)
Bank Balance at End of Year				\$ 13,852.69
				\$ 14,768.78
<b>Water Costs Minimum Users</b>	<b>\$ 35</b>	\$ 35.00	\$ 35.00	\$ 35.00
<b>Water Costs per CFS for Larger Users</b>	<b>\$ .887</b>	\$ 0.8730	\$ 0.8820	\$ 0.8730
				\$35.00
				\$1.47

*Prepared by Willows West LLC on March 5, 2018-jr*

Water District 29D	
Balance Sheet	
Monday, March 5, 2018	
<b>Current Assets</b>	
Bank Account Balance	\$ 13,852.69
Accounts Receivable	\$ 251.13
Office Supplies	\$ 75.00
Undeposited Checks	\$ -
<b>Total Current Assets</b>	<b>\$ 14,178.82</b>
<b>Current Liabilities</b>	
State & Federal Payroll Taxes (Due April 10)	\$ (116.36)
Idaho Unemployment Tax	\$ (3.38)
Checks not cleared	\$ (285.43)
<b>Total Current Liabilities</b>	<b>\$ (405.17)</b>
<b>Total Assets and Liabilities</b>	<b>\$ 13,773.65</b>

Prepared by Willows West, LLC March 5, 2018 jr

**Notes:** Last year our Total Assets & Liabilities were: \$14,432.01



# Water District 29D Profit and Loss Statement

January 1, 2017 through December 31, 2018

With Previous Years Comparisons

Ordinary Income/Expense	2015			
	2017	2016 Comparison	Comparison	2014 Comparison
<b>Income</b>				
Water Right	\$ 11,712.25	\$ 11,597.23	\$ 11,068.42	\$ 14,378.67
Finance Charges	\$ 247.17			
Total Income	\$ 11,959.42	\$ 11,597.23	\$ 11,068.42	\$ 14,378.67
<b>Gross Revenues</b>	\$ 11,959.42	\$ 11,597.23	\$ 11,068.42	\$ 14,378.67
<b>Operating Expense</b>				
<b>OFFICE EXPENSES</b>				
Bank Service Charges	\$ 3,500.00	\$ 6.60	\$ 2.20	\$ 3,000.00
Contract Bookkeeping Services	\$ 199.68	\$ 124.83	\$ 97.41	\$ 209.66
Envelopes, paper Etc	\$ 248.72	\$ 263.17	\$ 196.00	\$ 196.00
Postage	\$ 52.00	\$ 50.00	\$ 48.00	\$ 48.00
PO Box Rent	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Account Analysis & Tax Prep	\$ 4,050.40	\$ 3,994.60	\$ 3,893.61	\$ 3,503.66
<b>Total OFFICE EXPENSES</b>				
<b>Payroll Expenses</b>				
Watermaster Wages	\$ 5,715.00	\$ 5,823.00	\$ 5,839.50	\$ 4,071.50
Watermaster Mileage	\$ 1,857.06	\$ 1,536.30	\$ 1,608.08	\$ 1,079.68
FICA Employee's Share	\$ 354.33	\$ 361.03	\$ 362.05	\$ 251.43
Medicare Employer's Share	\$ 82.87	\$ 84.44	\$ 59.04	\$ 59.40
Idaho State Insurance Fund	\$ 279.00	\$ (117.00)	\$ 891.00	\$ 583.00
Idaho State Unemployment Insurance	\$ 22.80	\$ 80.33	\$ 67.62	\$ 52.76
<b>Total Payroll Expenses</b>	\$ 8,311.06	\$ 7,768.10	\$ 8,827.29	\$ 6,097.77
<b>Field Supplies</b>		\$ 57.66		\$ 71.00
<b>Total Expense</b>	\$ 12,361.46	\$ 11,820.36	\$ 12,723.10	\$ 9,601.43
<b>Net Income</b>	\$ (402.04)	\$ (223.13)	\$ (1,654.68)	\$ 4,777.24

Prepared March 9, 2016 by Willows West, LLC

# Water District 29-D Payroll Expense FY 2017

for Randy Smith, Sole Employee

	Hours	Worked x \$18.00	Gross Pay	Medicare Withholding	FICA Withholding	Employer FICA	Federal Tax	Idaho Tax	Net Pay	Mileage = Miles x \$ .575	Other Expenses	Amount of Check	Miles traveled	Date Paid	Check Number
January	4.5	\$ 81.00	\$ 81.00	\$ 1.17	\$ 5.02	\$ 5.02	\$ 10.00	\$ 10.00	\$ 54.81	\$ 3.24	\$ -	\$ 58.05	6	2/15/2017	331
February	9	\$ 162.00	\$ 162.00	\$ 2.35	\$ 10.04	\$ 10.04	\$ 10.00	\$ 10.00	\$ 129.61	\$ 36.72	\$ -	\$ 166.33	68	3/8/2017	333
March	38.5	\$ 693.00	\$ 693.00	\$ 10.05	\$ 42.97	\$ 42.97	\$ 60.10	\$ 28.00	\$ 551.88	\$ 224.64	\$ -	\$ 776.52	416	4/3/2017	Online Bank
1st Qtr Total	52	\$ 936.00	\$ 936.00	\$ 13.57	\$ 58.03	\$ 58.03	\$ 80.10	\$ 48.00	\$ 736.30	\$ 264.60	\$ -	\$ 1000.9	490		
April	29.5	\$ 531.00	\$ 531.00	\$ 7.70	\$ 32.92	\$ 32.92	\$ 10.00	\$ 10.00	\$ 470.38	\$ 181.44	\$ -	\$ 651.82	336	5/4/2017	Online Bank
May	27	\$ 486.00	\$ 486.00	\$ 7.05	\$ 30.13	\$ 30.13	\$ 39.40	\$ 18.00	\$ 391.42	\$ 197.10	\$ -	\$ 588.52	365	6/5/2017	Online Bank
June	31	\$ 558.00	\$ 558.00	\$ 8.09	\$ 34.60	\$ 34.60	\$ 46.60	\$ 21.00	\$ 447.71	\$ 206.28	\$ -	\$ 653.99	382	7/3/2017	Online Bank
2nd Qtr Total	87.5	\$ 1,575.00	\$ 1,575.00	\$ 22.84	\$ 97.65	\$ 97.65	\$ 96.00	\$ 49.00	\$ 1,309.51	\$ 584.82	\$ -	\$ 1,894.33	1083		
July	50	\$ 900.00	\$ 900.00	\$ 13.05	\$ 55.80	\$ 55.80	\$ 80.80	\$ 42.00	\$ 708.35	\$ 303.48	\$ -	\$ 1,011.83	562	8/2/2017	Online Bank
August	52.5	\$ 945.00	\$ 945.00	\$ 13.70	\$ 58.59	\$ 58.59	\$ 85.30	\$ 45.00	\$ 742.41	\$ 254.88	\$ -	\$ 997.29	472	9/6/2017	Online Bank
September	28.5	\$ 513.00	\$ 513.00	\$ 7.44	\$ 31.81	\$ 31.81	\$ 42.10	\$ 19.00	\$ 412.65	\$ 150.12	\$ -	\$ 562.77	278	10/4/2017	Online Bank
3rd Qtr Total	131	\$ 2,358.00	\$ 2,358.00	\$ 34.19	\$ 146.20	\$ 146.20	\$ 208.20	\$ 106.00	\$ 1,863.41	\$ 708.48	\$ -	\$ 2,571.89	1312		
October	35.5	\$ 639.00	\$ 639.00	\$ 9.27	\$ 39.62	\$ 39.62	\$ 54.70	\$ 25.00	\$ 510.41	\$ 260.82	\$ -	\$ 771.23	483	11/2/2017	Online Bank
November	11.5	\$ 207.00	\$ 207.00	\$ 3.00	\$ 12.83	\$ 12.83	\$ 11.50	\$ 10.00	\$ 169.67	\$ 38.34	\$ -	\$ 208.01	71	12/5/2017	Online Bank
December	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0		Online Bank
4th Qtr Total	47	\$ 846.00	\$ 846.00	\$ 12.27	\$ 52.45	\$ 52.45	\$ 66.20	\$ 35.00	\$ 680.08	\$ 299.16	\$ -	\$ 979.24	554		
2015 Total	317.50	\$ 5,715.00	\$ 5,715.00	\$ 82.87	\$ 354.33	\$ 354.33	\$ 450.50	\$ 238.00	\$ 4,589.30	\$ 1,857.06	\$ -	\$ 6,446.36	3439		

Prepared by Willows West LLC, Signed: Joyce Rendace 208-241-5922