



2026 MLIRD Irrigation and Rehabilitation Budget

| 2026 MLIRD - EXPENDITURES |                                                            | RCW 87.84 - REHAB<br>Jan-Dec 26' Budget<br>85% of all expenditures | RCW 87.03 - IRR<br>Jan-Dec 26' Budget<br>15% of all expenditures | Jan - Dec 2026<br>Total Budget |
|---------------------------|------------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------|
| 1                         | 101010 · Temporary Labor                                   | \$68,000                                                           | \$12,000                                                         | \$80,000                       |
| 2                         | 104198 · Treasurer Service Fees                            | \$8,075                                                            | \$1,425                                                          | \$9,500                        |
| 3                         | 104901 · Bank & Service Charges                            | \$850                                                              | \$150                                                            | \$1,000                        |
| 4                         | 101000 · Employee Compensation                             | \$462,400                                                          | \$81,600                                                         | \$544,000                      |
| 5                         | 101300 · Board Compensation                                | \$11,900                                                           | \$2,100                                                          | \$14,000                       |
| 6                         | 102100 · Retirement-DRS                                    | \$35,700                                                           | \$6,300                                                          | \$42,000                       |
| 7                         | 102200 · Payroll Taxes-Employees                           | \$51,000                                                           | \$9,000                                                          | \$60,000                       |
| 8                         | 102201 · Payroll Taxes-Board                               | \$2,125                                                            | \$375                                                            | \$2,500                        |
| 9                         | 102300 · Employee Benefits                                 | \$119,850                                                          | \$21,150                                                         | \$141,000                      |
| 10                        | 103100 · General Supplies & Materials                      | \$4,250                                                            | \$750                                                            | \$5,000                        |
| 11                        | 103101 · Office Supplies                                   | \$7,650                                                            | \$1,350                                                          | \$9,000                        |
| 12                        | 103112 · Fuel                                              | \$11,050                                                           | \$1,950                                                          | \$13,000                       |
| 13                        | 103122 · Vehicle R & M                                     | \$8,500                                                            | \$1,500                                                          | \$10,000                       |
| 14                        | 104800 · Heavy Equipment R & M                             | \$4,250                                                            | \$750                                                            | \$5,000                        |
| 15                        | 104801 · Building R&M                                      | \$21,250                                                           | \$3,750                                                          | \$25,000                       |
| 16                        | 104810 · Office R&M                                        | \$8,500                                                            | \$1,500                                                          | \$10,000                       |
| 17                        | 104899 · Other R&M                                         | \$69,700                                                           | \$12,300                                                         | \$82,000                       |
| 18                        | 103170 · Water Quality/Irrg./Supplies                      | \$59,500                                                           | \$10,500                                                         | \$70,000                       |
| 19                        | 103200 · Heavy Equipment Fuel                              | \$850                                                              | \$150                                                            | \$1,000                        |
| 20                        | 103500 · Small Tools                                       | \$11,475                                                           | \$2,025                                                          | \$13,500                       |
| 21                        | 104101 · Accounting & Auditing Services                    | \$14,450                                                           | \$2,550                                                          | \$17,000                       |
| 22                        | 104106 · Attorney Services                                 | \$25,500                                                           | \$4,500                                                          | \$30,000                       |
| 23                        | 104199 · Professional Services                             | \$136,000                                                          | \$24,000                                                         | \$160,000                      |
| 24                        | 104113 · Aquatic Plant Treatment - Moses Lake              | \$212,500                                                          | \$37,500                                                         | \$250,000                      |
| 25                        | 104201 · Communications                                    | \$6,800                                                            | \$1,200                                                          | \$8,000                        |
| 26                        | 104203 · Postage                                           | \$1,275                                                            | \$225                                                            | \$1,500                        |
| 27                        | 104300 · Travel                                            | \$1,700                                                            | \$300                                                            | \$2,000                        |
| 28                        | 104311 · Employee Training & Testing                       | \$4,250                                                            | \$750                                                            | \$5,000                        |
| 29                        | 104400 · Advertising                                       | \$8,500                                                            | \$1,500                                                          | \$10,000                       |
| 30                        | 104501 · Rent/Lease Buildings                              | \$42,500                                                           | \$7,500                                                          | \$50,000                       |
| 31                        | 104600 · Insurance & Bonding                               | \$127,500                                                          | \$22,500                                                         | \$150,000                      |
| 32                        | 104700 · Utilities                                         | \$35,700                                                           | \$6,300                                                          | \$42,000                       |
| 33                        | 104802 · Connelly Park Operations                          | \$59,500                                                           | \$10,500                                                         | \$70,000                       |
| 34                        | 104803 · Connelly Park Fuel                                | \$2,550                                                            | \$450                                                            | \$3,000                        |
| 35                        | 104907 · Contract Labor                                    | \$0                                                                | \$0                                                              | \$0                            |
| 36                        | 104902 · Dues/Subscriptions/Membership                     | \$4,250                                                            | \$750                                                            | \$5,000                        |
| 37                        | 104905 · Filing & Recording                                | \$2,975                                                            | \$525                                                            | \$3,500                        |
| 38                        | 104910 · Taxes & Assessments                               | \$14,450                                                           | \$2,550                                                          | \$17,000                       |
| 39                        | 104949 · Licenses & Permits                                | \$2,975                                                            | \$525                                                            | \$3,500                        |
| 40                        | 106500 · Dredge Operations/Reserve                         | \$76,500                                                           | \$13,500                                                         | \$90,000                       |
| 41                        | 106502 · Special Projects/Reserve                          | \$76,500                                                           | \$13,500                                                         | \$90,000                       |
| 42                        | 106503 · Moses Lake North Dam/Reserve                      | \$76,500                                                           | \$13,500                                                         | \$90,000                       |
| 43                        | 184001 · Board & Elections                                 | \$4,250                                                            | \$750                                                            | \$5,000                        |
| 44                        | 106400 · Replace Equipment/Vehicles                        | \$212,500                                                          | \$37,500                                                         | \$250,000                      |
| 45                        | 000000 · Capital Expenditure - Purchase of Office Building | \$587,930                                                          | \$92,070                                                         | \$680,000                      |
| 46                        | Total Expenditures                                         | \$2,704,430                                                        | \$465,570                                                        | \$3,170,000                    |

X \_\_\_\_\_  
Executive General Manager  
Sam Castro, C.P.O.

Updated: 10/14/25

Adopted by the MLIRD Board of Directors at the 10/14/25 Regular Board Meeting



2026 MLIRD Irrigation and Rehabilitation Budget

| 2026 MLIRD - REVENUE |                                       | Jan - Dec 26<br>RCW 87.84 - REHAB | Jan - Dec 26<br>RCW 87.03 - IRR | Jan - Dec 26<br>Total |
|----------------------|---------------------------------------|-----------------------------------|---------------------------------|-----------------------|
| 1                    | Income 87.84 - Rehabilitation Account |                                   |                                 |                       |
| 2                    | 400000 · Assessments - 2026           | \$2,704,430                       |                                 | \$2,704,430           |
| 3                    | 400005 · Miscellaneous Collections    |                                   |                                 |                       |
| 4                    | 400050 · Reimbursed Expenses          |                                   |                                 |                       |
| 5                    | Total Income - 87.84 Rehab Account    | \$2,704,430                       | \$0                             | \$2,704,430           |

|    |                                         |     |           |           |
|----|-----------------------------------------|-----|-----------|-----------|
| 6  | Income 87.03 - Irrigation Account       |     |           |           |
| 7  | 400000 · Assessments - 2026             |     | \$465,570 | \$465,570 |
| 8  | 400005 · Miscellaneous Collections      |     |           |           |
| 9  | 400050 · Reimbursed Expenses            |     |           |           |
| 10 | Total Income - 87.03 Irrigation Account | \$0 | \$465,570 | \$465,570 |

|    |                                           |             |           |             |
|----|-------------------------------------------|-------------|-----------|-------------|
| 11 | Total 2026 Income - 87.84 Rehab/87.03 Irr | \$2,704,430 | \$465,570 | \$3,170,000 |
|----|-------------------------------------------|-------------|-----------|-------------|

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|    |                                                        |          |          |          |
|----|--------------------------------------------------------|----------|----------|----------|
| 12 | Sub-Accounts                                           |          |          |          |
| 13 | Income - Repair & Replace ML North Dam Reserve Account |          |          |          |
| 14 | 106503 · 2026 Moses Lake North Dam/Reserve             | \$76,500 | \$13,500 | \$90,000 |
| 15 | Total 2026 Income -                                    | \$76,500 | \$13,500 | \$90,000 |

|    |                                                     |           |          |           |
|----|-----------------------------------------------------|-----------|----------|-----------|
| 16 | Income - Repair & Replace Equipment Reserve Account |           |          |           |
| 17 | 106400 · 2026 Replace Equipment/Vehicles            | \$212,500 | \$37,500 | \$250,000 |
| 18 | Total 2026 Income -                                 | \$212,500 | \$37,500 | \$250,000 |

|    |                                                 |          |          |          |
|----|-------------------------------------------------|----------|----------|----------|
| 19 | Income - Dredge Operations - Reserve Account    |          |          |          |
| 20 | 000000 · 2026 Dredge Operations - Reserve Funds | \$76,500 | \$13,500 | \$90,000 |
| 21 | Total 2026 Income -                             | \$76,500 | \$13,500 | \$90,000 |

|    |                                                |          |          |          |
|----|------------------------------------------------|----------|----------|----------|
| 22 | Income - Special Projects - Reserve Account    |          |          |          |
| 23 | 000000 · 2026 Special Projects - Reserve Funds | \$76,500 | \$13,500 | \$90,000 |
| 24 | Total 2026 Income -                            | \$76,500 | \$13,500 | \$90,000 |

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