

# ***Nevada Irrigation District***

*1036 West Main Street, Grass Valley, California*

*Fiscal Year 2016*

*Operating & Non Operating Budget*



*Proudly serving Nevada, Placer and Yuba Counties for over 90 Years.*

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget

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***To: Distinguished Members of the Nevada Irrigation District Board***

From: Remleh Scherzinger, P.E., MBA  
General Manager

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, I am pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2016 – December 31, 2016 for your approval. With our focus on efficiency and stability the District continues to develop the Recreation and Hydroelectric business lines, which should be approaching a point of stable operations in the coming years. Overall, we are committed to make the necessary improvements to our financial processes, district wide, in an effort to tighten our overall operations and remain cost responsive to our stakeholders. These actions further demonstrate our ongoing business to community commitment.

Water sales were down last year over prior years as a result of the SWRCB conservation mandate of 36% conservation over 2013 treated water production levels. The water rate adjustment implemented this year did soften the revenue loss but the impact was significant and given that the current climate and political environment does not appear to be stable we approach the 2016 budget very cautiously. Staff continues to investigate funding offsets and other potential revenue sources ranging from internal efficiencies and new revenue lines to grant funding from federal and state agencies, all for the benefit of all our rate payers and our community.

The proposed FY 2016 budget anticipates a decrease in the District's Net Assets being driven by our ongoing rebalancing efforts for the water fund and the current drought. The overall proposed budget is funded by current operating and non-operating revenue from all three business lines, with a modest contribution from reserves. This is in keeping with our 2013 financial plan and the commitments of the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

This new budget format and accounting structure will support the restructuring of the District's internal controls over the next year. This will yield a greater degree of clarity with regard to the District's current cash position and further our ability to operate a lean and flexible organization overall.

Contributing Staff:  
Department Managers  
Nancy Alstrand, Financial Analyst

# ***Nevada Irrigation District***

Fiscal Year 2016

Operating & Non Operating Budget

## **Budget Development (Objectives & Assumptions)**

The District's accounting records are maintained using the accrual basis of accounting. The revenues of the District are recognized when they are earned and the expenses are recognized when they are incurred. The budget details in this document are used as a management tool for forecasting and monitoring revenues and expenses. The District's accounting system is using for recording the actual transactions associated with these forecasts. The budget is developed as closely as possible to a cash flow projection rather than a full accrual estimate.

The objectives of the budget are to meet current customer service demands and adhere to all state and federal regulations. The following assumptions were considered in the development of the budget which uses a conservative yet realistic approach.

### ***Operating Revenue:***

- Water Sales 6% over average 2014 and 2015, rate study in January 2014. Seasonal Ag 12% over 2014. \$3M loan repayment from Hydro.
- Hydroelectric Power Contracts are projected at 85% of expected levels.
- Recreation revenues are averaged at 2013 and 2014 levels. Revenues and expenditures include new sites in 2016.

### ***Capital Revenue:***

- Property Tax are projected at 3% over 2014. \$2.5 M in Raw Water Contracts, if continuous will include in operating revenue next year.
- Capacity Fees are at 2013 and 2014 average levels.

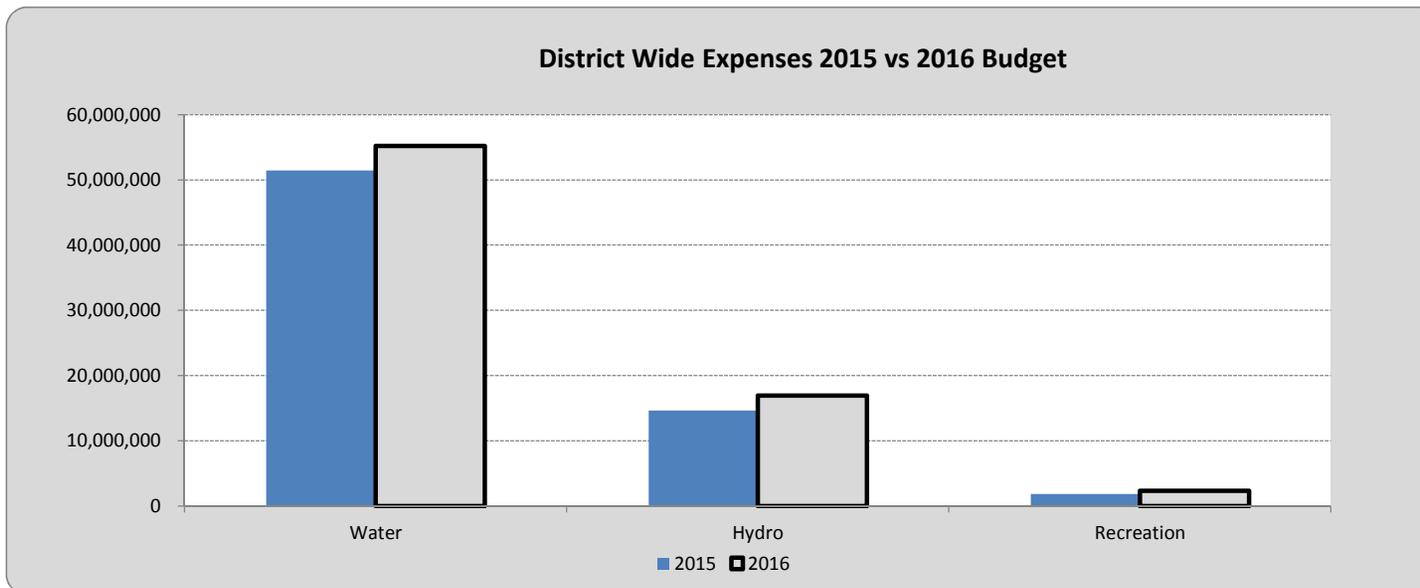
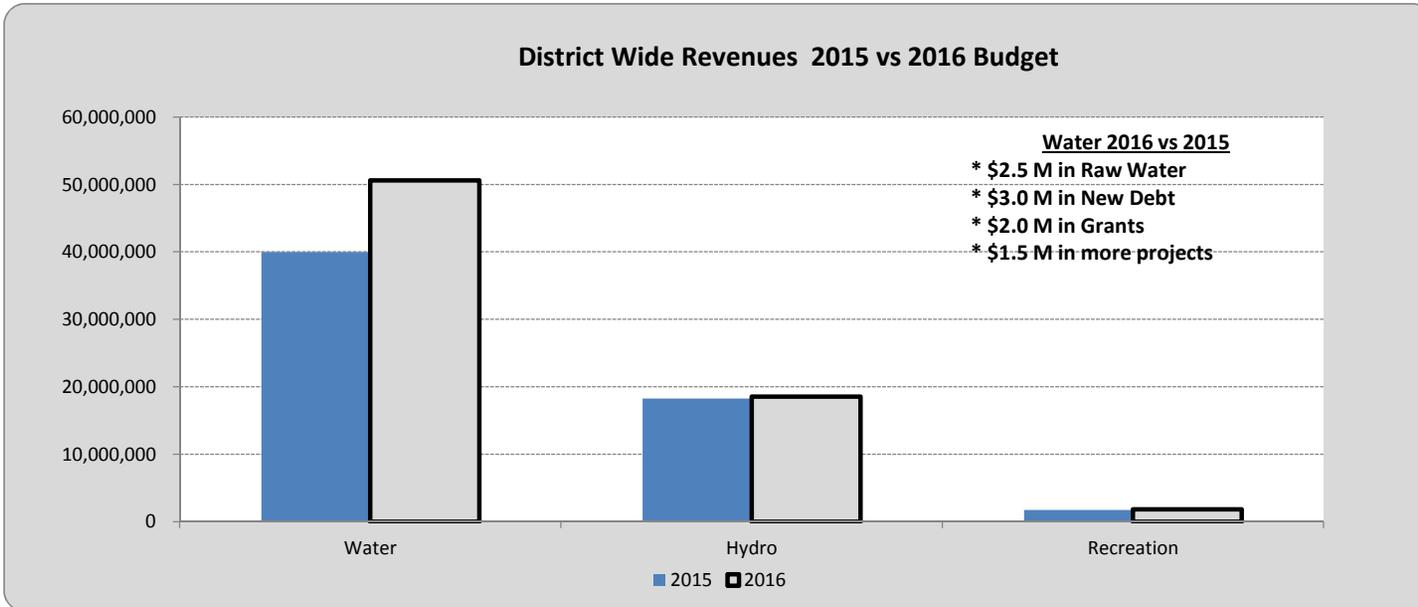
### ***Operating & Maintenance Expenditure:***

- Labor: 5.25 FTEs over 2015 budget, 2.59% COLA at Jan 2016, 5% for probationary employees after 6 months, PERS Retirement rate at 27.9%.
- O&M: Water 15.9% above Rate Study and 8.6% above 2015 budget. Hydro loan repayment of \$3M. Overall District is up 10.4% from 2015 budget.

### ***Capital Expenditure:***

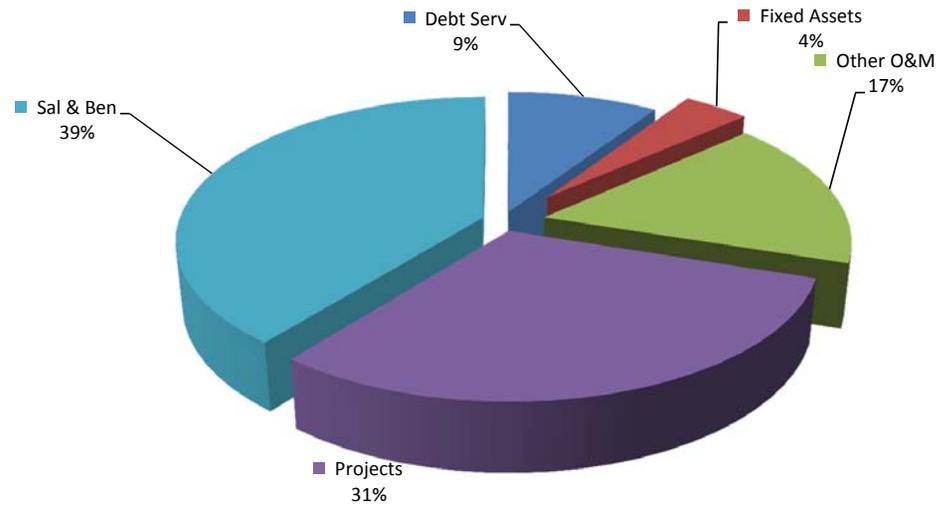
- Water significantly above Rate Study but using \$8.5M in Bonds.
- Hydro is consistent with 2015 budget
- Debt reduction of \$2M from 2015 budget.

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget

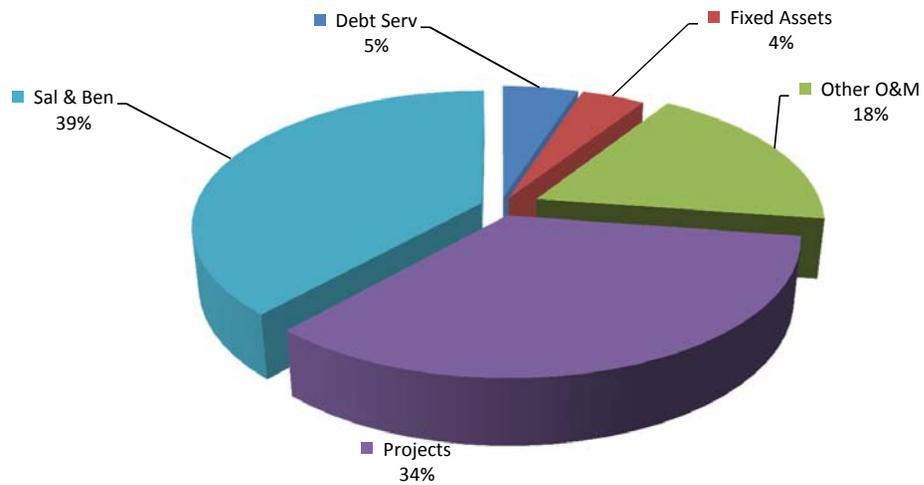


**Nevada Irrigation District**  
Fiscal Year 2016  
Operating & Non Operating Budget

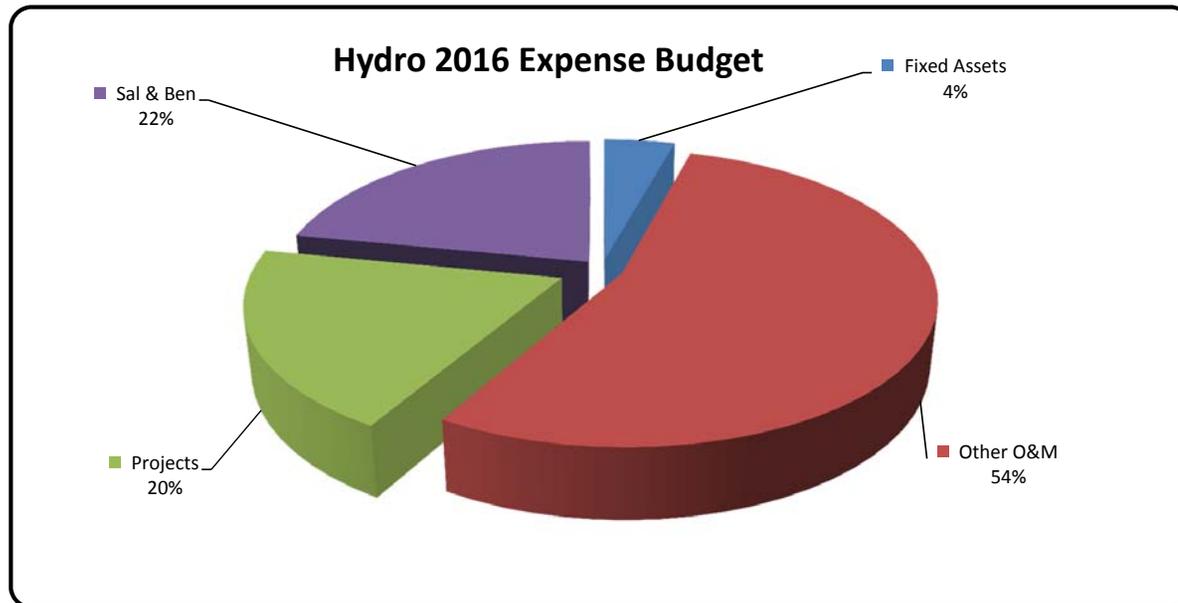
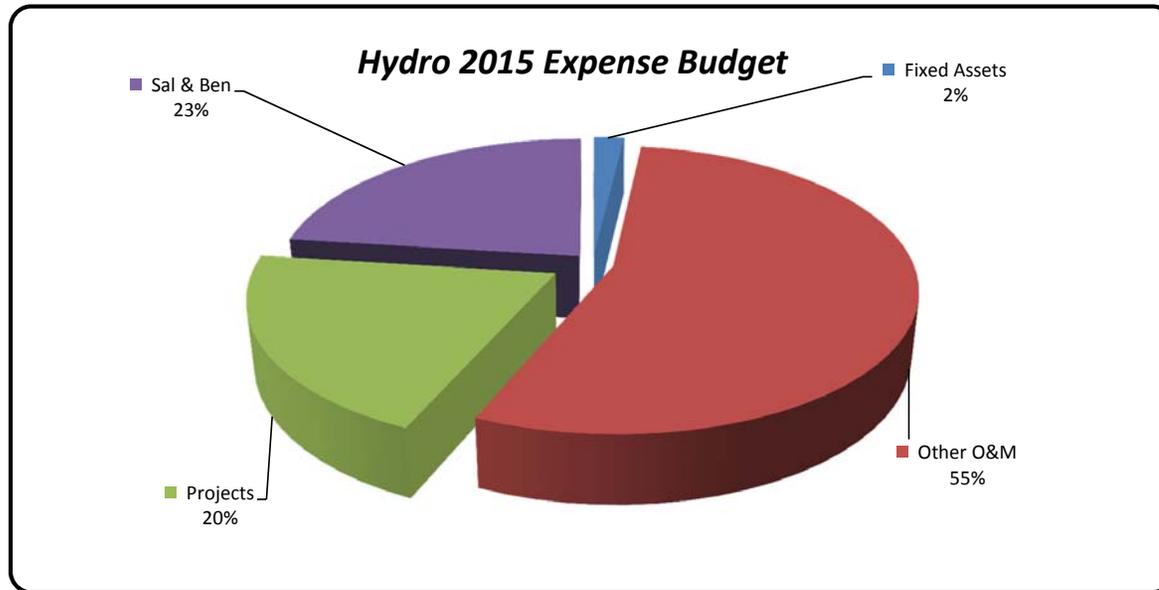
**Water 2015 Expense Budget**



**Water 2016 Expense Budget**

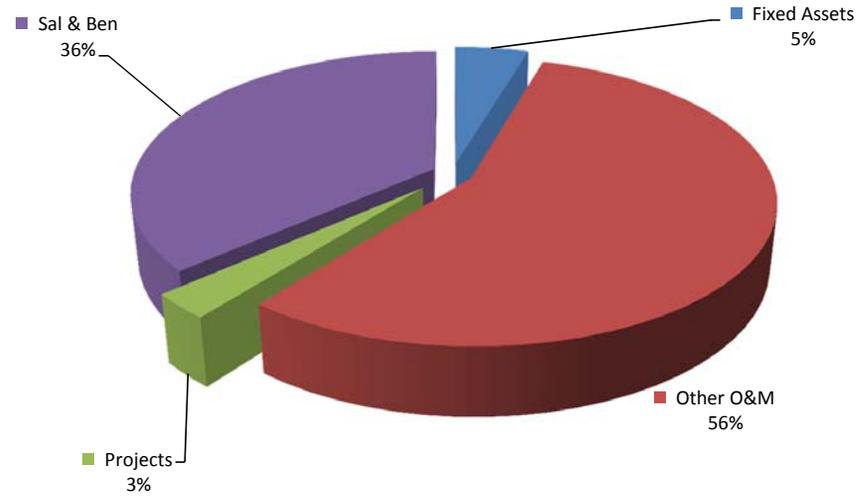


**Nevada Irrigation District**  
Fiscal Year 2016  
Operating & Non Operating Budget

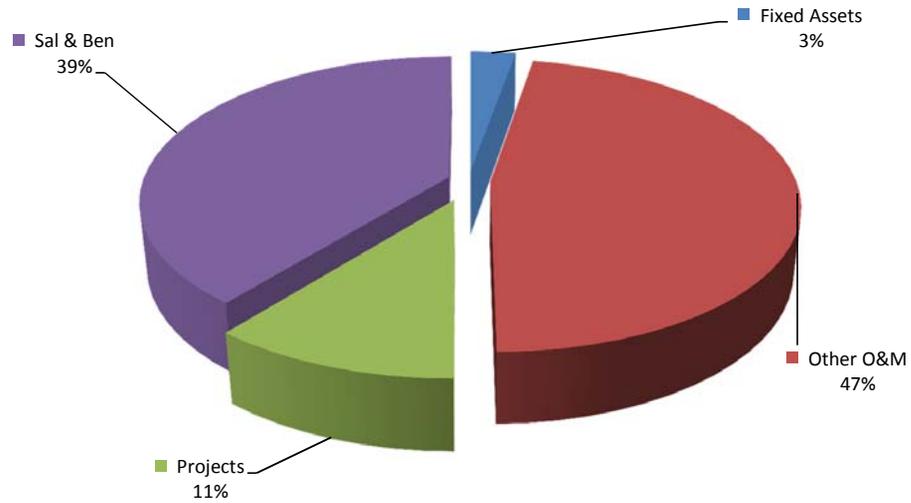


**Nevada Irrigation District**  
Fiscal Year 2016  
Operating & Non Operating Budget

**Recreation 2015 Expense Budget**



**Recreation 2016 Expense Budget**



**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget: *All Divisions*

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b><u>Operating Budget:</u></b>						
<b>Revenue</b>	<b>Water Division</b>	Oper & Main	23,028,496	22,851,373	24,078,600	25,194,597
	<b>Hydroelectric Division</b>	Oper & Main	19,521,148	21,416,492	18,234,557	18,521,268
	<b>Recreation Division</b>	Oper & Main	1,785,310	1,810,812	1,753,000	1,803,607
	<b>Total Revenue</b>			<b>44,334,954</b>	<b>46,078,677</b>	<b>44,066,157</b>
<b>Expense</b>	<b>Water Division</b>	Oper & Main	22,919,810	24,933,299	28,755,985	31,225,876
	<b>Hydroelectric Division</b>	Oper & Main	7,643,644	8,605,054	11,368,200	12,933,700
	<b>Recreation Division</b>	Oper & Main	1,414,954	1,548,446	1,701,670	2,017,174
	<b>Total Expense</b>			<b>31,978,408</b>	<b>35,086,800</b>	<b>41,825,855</b>

Operating Income (657,278)

**Capital Budget:**

<b>Revenue</b>	<b>Water Division</b>	Capital	11,944,780	9,940,928	15,908,419	25,400,645
	<b>Total Revenue</b>		<b>11,944,780</b>	<b>9,940,928</b>	<b>15,908,419</b>	<b>25,400,645</b>
<b>Expense</b>	<b>Water Division</b>	Capital	14,944,271	14,133,819	22,677,699	24,002,489
	<b>Hydroelectric Division</b>	Capital	3,654,809	975,109	3,287,500	4,006,500
	<b>Recreation Division</b>	Capital	56,542	19,262	137,494	320,000
	<b>Total Expense</b>			<b>18,655,622</b>	<b>15,128,190</b>	<b>26,102,693</b>

Capital Income (2,928,344)

\* See Cash Schedule for Reserve Impact

District Net Income\* (3,585,623)

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

2013 Act	2014 Act	2015 Bud	2016 Bud
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**Operating Budget:**

<b>Revenue</b>	Oper & Main	23,028,496	22,851,373	24,078,600	25,194,597
<b>Total Revenue</b>		<b>23,028,496</b>	<b>22,851,373</b>	<b>24,078,600</b>	<b>25,194,597</b>
<b>Expense</b>	Oper & Main	22,919,810	24,933,299	28,755,985	31,225,876
<b>Total Expense</b>		<b>22,919,810</b>	<b>24,933,299</b>	<b>28,755,985</b>	<b>31,225,876</b>

Operating Income (6,031,279)

**Capital Budget:**

<b>Revenue</b>	Capital	11,944,780	9,940,928	15,908,419	25,400,645
<b>Total Revenue</b>		<b>11,944,780</b>	<b>9,940,928</b>	<b>15,908,419</b>	<b>25,400,645</b>
<b>Expense</b>	Capital	14,944,271	14,133,819	22,677,699	24,002,489
<b>Total Expense</b>		<b>14,944,271</b>	<b>14,133,819</b>	<b>22,677,699</b>	<b>24,002,489</b>

Capital Income 1,398,156

\* See Cash Schedule for Reserve Impact

Water Net Income\* (4,633,123)

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	<b>Oper &amp; Main</b>	Treated Water	12,986,505	12,561,238	14,922,800	14,566,540
		Seasonal Ag	4,565,759	4,776,006	4,553,400	5,366,320
		GV Broadview Trt	25,495	35,886	28,000	33,860
		GV/Alta Raw Water	290,771	273,507	276,000	291,239
		Miscellaneous	311,393	389,851	150,000	286,121
		Nevada City Raw	62,918	78,756	48,000	67,181
		New Connect/Install	245,966	172,943	100,000	144,660
		Other Municipal	15,949	12,814	20,000	17,392
		Other Revenue	316,602	428,698	200,000	333,210
		Raw Water	297,299	418,065	403,400	435,377
		Reimbursable Costs	3,166	3,186	1,000	3,000
		Standby	77,343	199,031	126,000	172,266
		Supplemental/Contract	670,312	332,892	250,000	308,933
		YB/Rollin Project Fees	159,020	168,500		168,500
		Loan Repayment	3,000,000	3,000,000	3,000,000	3,000,000
		<b>Oper &amp; Main Sum</b>	<b>23,028,496</b>	<b>22,851,373</b>	<b>24,078,600</b>	<b>25,194,597</b>
<b>Total Revenue</b>			<b>23,028,496</b>	<b>22,851,373</b>	<b>24,078,600</b>	<b>25,194,597</b>

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	51101 Salary	8,811,824	9,166,657	10,619,900	10,956,946
		51105 Overtime	69,413	92,683	142,000	140,000
		51106 Double Time	143,877	127,162	126,000	129,700
		51107 Weekend Diff	15,829	7,974	0	8,000
		51144 Night Call Duty	77,738	99,742	140,000	140,000
		51307 Def Comp Employer Match	594	594	600	600
		51308 Empl Assistance Plan	4,939	5,255	5,800	4,424
		51310 Medicare	137,760	141,051	152,850	157,179
		51311 Pension Premiums	1,895,056	2,254,302	2,855,500	3,004,381
		51312 Health Insurance	3,116,754	3,515,571	4,120,500	4,447,945
		51313 Life Insurance	56,899	73,744	104,625	109,714
		51314 Dental Insurance	161,207	187,565	223,650	252,756
		51315 Vision Insurance	25,997	30,804	32,425	30,926
		51316 Long Term Disability	23,997	26,506	40,125	48,446
		51317 Workers Comp Insurance	455,684	435,144	588,500	619,678
		51318 Unemployment Insurance		9,559	10,000	20,000
		51319 FICA	5,272	6,145	10,500	6,154
		51320 Health Bene Fee-Actv Emp	6,117	17,861	20,000	21,000
		51321 Health Bene Fee-Retirees	2,734	14,367	13,000	26,400
		51324 OPEB Net ARC		1,000,000	1,000,000	1,050,000

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	52501 Chemicals	472,633	460,233	490,000	495,000
		52502 Maint-Bldg & Grounds	126,175	76,389	140,000	130,000
		52503 Maintenance Of Equipment	916,018	990,390	1,059,650	1,161,676
		52504 Materials & Supplies	1,021,774	1,292,949	1,194,200	1,245,200
		52505 Protective Clothng/Safety	110,693	113,504	111,260	118,000
		52506 Purchase Of Small Tools	39,144	66,475	77,600	126,900
		52512 Shotcrete	170,463		125,000	50,000
		52601 Audit Fees	41,900	45,995	35,500	60,000
		52603 Consulting Fees	345,934	390,993	910,000	1,203,000
		52604 Legal Fees	247,810	227,892	250,000	250,000
		52605 Radio Maintenance	8,652	8,652	9,000	9,000
		52606 Rent/Lease Of Equip	94,278	65,193	62,000	74,300
		52608 Fed/St/Co Mandated Costs	204,257	167,098	327,500	300,000
		52609 Temporary Labor	402,161	504,432	390,000	555,000
		52614 Emergency Repairs	78,625	72,638	30,000	30,000
		52615 Contract-Facilities Maint	688,842	412,002	1,000,000	955,000
		52702 Directors Conference Exp	850	30	2,500	2,500
		52704 Insurance	250,426	205,627	240,200	294,700
		52706 Dues & Publications	60,580	65,083	70,850	71,250
		52707 Educational Expenses	39,214	53,766	102,600	120,600

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	52708 Physical Examination/Test	1,361	14,306	10,000	10,000
		52709 Advertising/Legal Notices	9,574	20,412	7,000	7,000
		52710 Office Supplies/Expenses	253,876	233,723	279,750	308,500
		52711 Travel & Meal Expenses	13,104	19,840	32,800	36,300
		52712 Telephone Expenses	112,372	118,061	140,100	136,300
		52713 Utilities	894,582	913,778	918,000	928,000
		52801 Special Dept Expenses	1,297,559	1,177,419	531,500	570,400
		58101 Water Purchase from PG&E			0	800,000
		<b>Oper &amp; Main Sum</b>	<b>22,919,810</b>	<b>24,933,299</b>	<b>28,755,985</b>	<b>31,225,876</b>
<b>Total Expense</b>			<b>22,919,810</b>	<b>24,933,299</b>	<b>28,755,985</b>	<b>31,225,876</b>

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

		2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	<b>Capital</b>				
	Property Taxes	9,703,799	10,153,048	9,967,579	10,508,405
	Bond Proceeds, Lincoln Reim	369,150	18,776	5,350,000	8,850,000
	Grants & Aid		412,467		2,165,400
	Capacity Fees	714,427	854,499	300,000	780,000
	Assessment/CFD	2,184	1,328	400,840	400,840
	Gain/Loss-Sale FA	1,660	(2,003,218)		
	Interest Asmts/Taxes	12,534	6,350		4,000
	Interest Income	468,323	521,714	100,000	100,000
	Pmt in Lieu of taxes	5,940	4,763		5,000
	Prop 1A	863,830			
	Real Gain/Loss on Invest	304,184	12,960		13,000
	Rents & Leases	73,288	73,439		74,000
	Supplemental/Contract				2,500,000
	Unreal Gain/Loss on Invest	(371,097)	88,553		0
	Nevada/Placer Adm Cost	(203,442)	(203,752)	(210,000)	
		<b>Capital Sum</b>	<b>11,944,780</b>	<b>9,940,928</b>	<b>15,908,419</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Water Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Capital</b>	52703 Debt Service	5,444,632	4,341,352	4,794,428	2,743,589
		52901 Right of Way	7,429	7,203		
		52902 Purchase Light Trucks	257,975	316,563	403,000	509,900
		52903 Purchase Heavy Eqp	202,545	345,435	510,000	485,000
		52904 Purchase Of Other Equip	326,876	486,584	769,384	442,000
		52905 Contractors-Cap Projects	83,762	238,041	335,000	666,000
		52908 Consulting Fees-Cap Proj	106,856	77,024	100,000	
		52910 Misc Acq Fees & Notices			3,000	210,000
		Projects Capital Projects	8,514,197	8,321,617	15,762,887	18,946,000
		<b>Capital Sum</b>	<b>14,944,271</b>	<b>14,133,819</b>	<b>22,677,699</b>	<b>24,002,489</b>
<b>Total Expense</b>			<b>14,944,271</b>	<b>14,133,819</b>	<b>22,677,699</b>	<b>24,002,489</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Hydroelectric Division**

		2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	Oper & Main	19,521,148	21,416,492	18,234,557	18,521,268
<b>Total Revenue</b>		<b>19,521,148</b>	<b>21,416,492</b>	<b>18,234,557</b>	<b>18,521,268</b>
<b>Expense</b>	Oper & Main	7,643,644	8,605,054	11,368,200	12,933,700
	Capital	3,654,809	975,109	3,287,500	4,006,500
<b>Total Expense</b>		<b>11,298,453</b>	<b>9,580,164</b>	<b>14,655,700</b>	<b>16,940,200</b>

\* See Cash Schedule for Reserve Impact

Hydro Net Income\* 1,581,068

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: *Hydroelectric Division*

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	<b>Oper &amp; Main</b>	DF, CP, Rollins	17,381,454	20,552,503	17,372,000	17,633,000
		Bowman PH	372,104	374,415	400,000	350,000
		Bowman TL	54,349	19,574	62,557	109,423
		Combie North PH	172,502	152,041	100,000	100,000
		Combie South PH	215,180	192,624	150,000	150,000
		Scotts Flat PH	399,675	274,401	150,000	150,000
		Discounts	1,151	1,275		1,471
		Hydro Plants	909,600			
		Interest Income & Misc	16,361	40,658		27,374
		Yuba Bear Reimburse		1,539		
		Gain/Loss-Sale FA	(1,229)	(192,540)		
		<b>Oper &amp; Main Sum</b>	<b>19,521,148</b>	<b>21,416,492</b>	<b>18,234,557</b>	<b>18,521,268</b>
<b>Total Revenue</b>			<b>19,521,148</b>	<b>21,416,492</b>	<b>18,234,557</b>	<b>18,521,268</b>

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: *Hydroelectric Division*

		2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>				
	51105 Overtime				91,500
	52609 Temporary Labor				126,400
	53101 Structures	42,350	87,903	125,900	171,000
	53102 Reservoir,Dams,Waterways	55,973	404,295	690,000	1,340,000
	53103 Turbines & Generators	20,148	44,344	69,400	69,400
	53104 Accessory Elect. Equipmnt	30,407	33,513	43,000	43,300
	53105 Misc. Hydraulic Plant	4,074	258	12,200	12,500
	53106 Roads, Railroads, Bridges	1,724	1,864	47,500	96,500
	53107 Communications Equipment	40,743	45,019	82,500	83,500
	53108 Transmission Equipment			600	
	53108 Transportation Equipment	47,754	67,048	56,500	60,000
	53109 Transformers/Ocb	7,878	1,393	14,500	14,500
	53110 Station Equipment	15,067	710	22,500	22,500
	53111 Transmission Right-Of-Way	27,600		45,000	45,000
	54101 Structures	26,654	5,775	70,000	190,000
54102 Reservoirs,Dams,Waterways	11,943	67,264	180,000	90,000	
54103 Turbines & Generators	15,465	24,823	35,000	35,000	

## Nevada Irrigation District

Fiscal Year 2016

### Operating & Non Operating Budget: *Hydroelectric Division*

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	54104 Accessory Elect. Equipmnt	6,797	77,279	37,000	42,000
		54106 Roads, Railroads, Bridges			6,500	6,500
		54107 Communications Equipment	13,547		25,000	25,000
		54108 Transportation Equipment		11,808	2,500	5,000
		54109 Power Plant Transformer				5,000
		54109 Transformers/Ocb			11,500	11,500
		54110 Station Equipment	1,554	230	170,000	120,000
		55100 Operation,Supervision,Eng	12,834	4,231	5,600	7,500
		55101 Hydraulic Expenses	54,083	25,797	81,000	86,000
		55102 Electric Expenses	3,131		0	500
		55103 Utilities	129,682	130,182	142,700	151,000
		55104 Misc Hydraulic Expenses	25,663	28,235	38,500	38,500
		55105 First Aid/Safety Equip	37,079	48,106	92,500	72,500
		56100 Admin & General Salaries	835	852	1,000	2,500
		56101 Holidays	60,313	74,793	0	100,000
		56102 Vacation-All Personnel	90,626	121,537	0	125,000
		56103 Sick Leave-All Personnel	44,712	89,672	0	75,000
		56104 Cto-All Personnel	(1,708)	1,297	0	25,000
		56105 Admin Leave	6,752	3,446	0	10,000
		56106 Other Paid Leave	951	797	0	1,500

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Hydroelectric Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	56108 Sick Leave-Workers Comp	21,283		0	15,000
		56111 Accrued Sick Leave		(525)	0	0
		56112 Telephone Allowance	767	778	1,000	1,000
		56121 Directors Expense	8,250	8,250	8,300	10,000
		56122 Office Supplies & Exp	12,408	22,629	44,500	41,000
		56123 Membership Dues/Subscript	18,743	19,412	22,500	25,000
		56124 Property/Liab Insurance	157,125	204,960	280,500	232,500
		56125 Outside Services	444,705	302,059	867,000	982,500
		56126 Trustee Fees	31,918		0	0
		56127 Fuel Expenses	77,843	86,561	100,000	100,000
		56128 Misc Admin Costs	952,877	1,145,904	1,406,800	1,510,000
		56195 Hydro Relicensing			170,000	170,000
		56197 Non Reimbursable Expense	87,227		0	0
		56201 Medicare	20,981	25,747	28,300	30,091
		56202 Pension Premiums	273,188	345,122	536,500	580,934
		56203 Health & Life Insurance	47,886	83,241	437,000	53,534
		56204 Dental Insurance	18,245	21,981	36,300	35,743
		56205 Vision Insurance	2,847	3,235	4,500	4,376
		56206 Long Term Disability Ins	2,976	3,585	6,200	9,359
56207 Workers Comp Insurance	45,885	49,524	76,900	86,085		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Hydroelectric Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	56210 Empl Assistance Plan	547	602	800	629
		56211 Health Bene Fee-Actv Emp	2,068	2,462	2,800	3,020
		56212 Health Bene Fee-Retirees	1,299	1,458	1,400	2,020
		56214 HRA Contrib-Hydro Emp	195,521	269,974	0	316,025
		56215 HRA Contrib-Hydro Retiree	78,068	94,183	0	111,059
		56224 OPEB Net ARC	146,000	154,600	198,000	130,000
		Water Repayment	3,000,000	3,000,000	3,000,000	3,000,000
		53100 Salary - Maint, Sup, Eng	473,246	545,872	967,800	1,159,952
		55100 Salary - Oper, Sup, Eng	507,572	521,082	642,300	514,032
		56100 Salary - Admin, General	179,539	289,888	420,400	408,743
		<b>Oper &amp; Main Sum</b>	<b>7,643,644</b>	<b>8,605,054</b>	<b>11,368,200</b>	<b>12,933,700</b>
		<b>Capital</b>				
		52907 Purchase Of Hydro Equip	364,427	7,132	279,500	716,500
		Projects Capital Projects	3,290,382	967,977	3,008,000	3,290,000
		<b>Capital Sum</b>	<b>3,654,809</b>	<b>975,109</b>	<b>3,287,500</b>	<b>4,006,500</b>
<b>Total Expense</b>			<b>11,298,453</b>	<b>9,580,164</b>	<b>14,655,700</b>	<b>16,940,200</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Recreation Division**

		2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	Oper & Main	1,785,310	1,810,812	1,753,000	1,803,607
<b>Total Revenue</b>		<b>1,785,310</b>	<b>1,810,812</b>	<b>1,753,000</b>	<b>1,803,607</b>
<b>Expense</b>	Oper & Main	1,414,954	1,548,446	1,701,670	2,017,174
	Capital	56,542	19,262	137,494	320,000
<b>Total Expense</b>		<b>1,471,496</b>	<b>1,567,708</b>	<b>1,839,164</b>	<b>2,337,174</b>

\* See Cash Schedule for Reserve Impact

Recreation Net Income\* (533,567)

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Recreation Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Revenue</b>	<b>Oper &amp; Main</b>	Miscellaneous	12,120	15,253	8,500	14,634
		Advance Reservations	563,037	565,020	458,000	564,028
		Boat Rental	19,566	17,438	7,500	18,502
		Cascade Shores	8,601	7,333	8,000	7,967
		Concessionaires	31,391	33,537	31,000	32,464
		Dock Rents & Leases	38,425	33,956	33,000	37,242
		Gate	543,772	555,622	624,000	550,965
		Marina	214,901	230,628	330,000	223,043
		Mooring/Dry Storage	106,949	108,549	45,000	107,749
		Season Passes	60,589	60,984	35,000	62,729
		Season Passes - CS	25,690	23,780	25,000	24,735
		Store	160,270	158,714	148,000	159,549
		<b>Oper &amp; Main Sum</b>	<b>1,785,310</b>	<b>1,810,812</b>	<b>1,753,000</b>	<b>1,803,607</b>
		<b>Total Revenue</b>		<b>1,785,310</b>	<b>1,810,812</b>	<b>1,753,000</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Recreation Division**

		2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>				
	51103 Other Payroll-Rec	6,907	8,832		8,900
	51111 Vacation	14,596	19,505		19,600
	51112 Sick Leave	9,966	12,968		13,000
	51113 Administrative Leave	1,952	3,254		3,300
	51121 Various Meetings	7,595	9,175		9,200
	51128 Training & Seminars	210	786		800
	51144 Night Call Duty	67			0
	51308 Empl Assistance Plan	187	206	200	209
	51310 Medicare	4,497	4,917	5,450	6,954
	51311 Pension Premiums	66,665	79,738	99,800	133,847
	51312 Health Insurance	17,056	8,543	109,900	12,000
	51313 Life Insurance	1,541	2,206	3,000	3,925
	51314 Dental Insurance	4,910	5,830	6,600	11,894
	51315 Vision Insurance	949	1,125	1,200	1,455
	51316 Long Term Disability	843	1,014	1,450	2,158
	51317 Workers Comp Insurance	25,147	25,020	30,300	37,897
	51319 FICA			3,000	
	51320 Health Bene Fee-Actv Emp	472	628		700

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Recreation Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	51322 HRA Contribution-Actv Emp	54,181	67,445		140,844
		51324 OPEB Net ARC	21,000	22,863	23,000	23,000
		52504 Materials & Supplies	128,508	1,132		1,200
		52505 Protective Clothng/Safety			720	720
		52510 Rec-Bldg & Grnds Maint	50,199	89,823	95,000	118,000
		52511 Rec-Equip Maint	27,710	26,772	32,500	50,500
		52513 Rec-Marina Equip	103	1,686	15,000	15,000
		52514 Rec-Inventory		128,902	145,000	145,000
		52604 Legal Fees	1,300	572	3,000	3,000
		52606 Rent/Lease Of Equip	2,954	2,473		2,500
		52608 Fed/St/Co Mandated Costs	29,024	35,271	40,250	46,250
		52609 Temporary Labor	428,143	451,324	450,000	500,000
		52704 Insurance	3,195	8,287	5,500	8,000
		52709 Advertising/Legal Notices	6,572	5,954	12,500	17,500
		52710 Office Supplies/Expenses	24,412	24,978	23,700	26,200
		52711 Travel & Meal Expenses	90	279		300
52712 Telephone Expenses	18,954	25,067	22,200	22,200		
52713 Utilities	111,904	114,391	120,000	135,000		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Recreation Division**

			2013 Act	2014 Act	2015 Bud	2016 Bud
<b>Expense</b>	<b>Oper &amp; Main</b>	52801 Special Dept Expenses	67,404	65,545	65,500	
		51101 Salary	261,759	275,500	386,900	479,619
	<b>Capital</b>	52905 Contractors-Cap Projects		9,631	84,800	65,000
		Projects Capital Projects	56,542	9,631	52,694	255,000
		<b>Capital Sum</b>	<b>56,542</b>	<b>19,262</b>	<b>137,494</b>	<b>320,000</b>
	<b>Total Expense</b>			<b>1,471,496</b>	<b>1,567,708</b>	<b>1,839,164</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

	2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
113 Directors	147,611	167,955	153,350	220,944	44.1%
114 Administration	7,162,980	7,478,619	7,934,728	6,309,989	-20.5%
115 Management	2,274,691	1,849,234	2,196,130	2,422,132	10.3%
118 Information Tech	396,150	527,626	617,850	1,052,236	70.3%
131 Cashiering	132,615	108,019	167,400	179,506	7.2%
133 Customer Service	576,714	563,723	667,140	661,621	-0.8%
135 Accounting	729,582	800,783	998,850	1,034,795	3.6%
151 Engineering	10,973,930	11,630,644	19,018,587	22,307,356	17.3%
171 Water	6,508,453	6,823,354	8,171,750	9,357,597	14.5%
191 Maintenance	6,610,175	6,602,977	8,869,184	8,911,048	0.5%
193 Purchasing	1,346,075	1,498,315	1,574,125	1,672,725	6.3%
195 Shop Operations	1,005,104	1,015,870	1,064,590	1,098,417	3.2%
250 Recreation	1,471,496	1,567,708	1,839,164	2,337,174	27.1%
518 Hydroelectric	11,194,611	9,547,670	14,543,700	16,752,965	15.2%
715 Bowman TL	103,842	32,494	112,000	187,235	67.2%
Total Departments	50,634,030	50,214,990	67,928,548	74,505,739	9.7%

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>113 Directors</b>	<b>Oper &amp; Main</b>	51101 Salary	74,400	74,400	75,000	74,257	
		51307 Def Comp Employer Match	594	594	600	600	
		51308 Empl Assistance Plan	165	165	200	130	
		51310 Medicare	1,079	1,079	1,100	1,077	
		51312 Health Insurance	50,629	57,659	56,500	95,528	
		51313 Life Insurance	331	300	650	608	
		51314 Dental Insurance	4,013	4,461	4,550	7,434	
		51315 Vision Insurance	890	1,016	950	910	
		51317 Workers Comp Insurance	114	161	300	297	
		51319 FICA	4,613	4,613	5,500	4,604	
		52701 Directors Business Exp	5,260	3,735	3,000	3,000	
		52702 Directors Conference Exp	850	30	2,500	2,500	
		52707 Educational Expenses	60	710	1,500	3,000	
		52711 Travel & Meal Expenses	433	974	1,000	2,000	
		52801 Special Dept Expenses	4,181	18,058	0	25,000	
		<b>Oper &amp; Main Sum</b>	<b>147,611</b>	<b>167,955</b>	<b>153,350</b>	<b>220,944</b>	
<b>113 Directors Total</b>			<b>147,611</b>	<b>167,955</b>	<b>153,350</b>	<b>220,944</b>	<b>44.1%</b>
<b>114 Administration</b>	<b>Oper &amp; Main</b>	51101 Salary	89,787	303,852	170,000	117,000	
		51312 Health Insurance	860,311	1,127,872	1,100,000	1,200,000	
		51313 Life Insurance	17,588	17,538	20,000	21,000	
		51320 Health Bene Fee-Actv Emp	6,117	17,861	20,000	21,000	
		51321 Health Bene Fee-Retirees	2,734	14,367	13,000	26,400	
		51324 OPEB Net ARC		1,000,000	1,000,000	1,050,000	
		52503 Maintenance Of Equipment	25,598	15,462	25,000	26,000	
		52604 Legal Fees	247,810	227,892	250,000	250,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>114 Administration</b>	<b>Oper &amp; Main</b>	52606 Rent/Lease Of Equip	1,033	8,794	14,000	22,800	
		52608 Fed/St/Co Mandated Costs		117	50,000	52,000	
		52704 Insurance	250,426	205,627	240,200	294,700	
		52709 Advertising/Legal Notices	1,502	8,104	3,000	3,000	
		52710 Office Supplies/Expenses	71,614	51,350	65,000	50,000	
		52712 Telephone Expenses	10,022	14,788	13,000	13,000	
		52713 Utilities	65,791	65,470	80,000	70,000	
		52801 Special Dept Expenses	7,894	1,425	17,100	9,500	
	<b>Oper &amp; Main Sum</b>		<b>1,658,228</b>	<b>3,080,519</b>	<b>3,080,300</b>	<b>3,226,400</b>	
	<b>Capital</b>	52703 Debt Service	5,444,632	4,341,352	4,794,428	2,743,589	
		52904 Purchase Of Other Equip	9,353	806			
		52905 Contractors-Cap Projects	50,767	55,942	60,000	60,000	
		Projects Capital Projects				280,000	
		<b>Capital Sum</b>		<b>5,504,752</b>	<b>4,398,100</b>	<b>4,854,428</b>	<b>3,083,589</b>
<b>114 Administration Total</b>			<b>7,162,980</b>	<b>7,478,619</b>	<b>7,934,728</b>	<b>6,309,989</b>	<b>-20.5%</b>
<b>115 Management</b>	<b>Oper &amp; Main</b>	51101 Salary	686,622	672,534	839,100	851,682	
		51105 Overtime	642	6,157	1,000	1,000	
		51308 Empl Assistance Plan	325	311	350	287	
		51310 Medicare	10,021	10,649	12,200	12,349	
		51311 Pension Premiums	150,781	168,276	230,800	237,679	
		51312 Health Insurance	138,275	140,695	183,100	210,161	
		51313 Life Insurance	2,576	3,858	6,350	6,970	
		51314 Dental Insurance	9,087	10,336	13,200	16,355	
		51315 Vision Insurance	1,587	1,922	1,950	2,001	

## Nevada Irrigation District

Fiscal Year 2016

### Operating & Non Operating Budget: *Department Budgets*

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %	
<b>115 Management</b>	<b>Oper &amp; Main</b>	51316 Long Term Disability	1,678	1,725	2,600	3,833		
		51317 Workers Comp Insurance	8,865	8,367	11,500	11,655		
		51318 Unemployment Insurance		9,559	0	20,000		
		51319 FICA		1,188	0	1,200		
		52503 Maintenance Of Equipment	10,720	15,367	12,500	13,000		
		52505 Protective Clothng/Safety		91	180	14,260		
		52603 Consulting Fees	293,012	323,476	395,000	586,500		
		52609 Temporary Labor	12,460	5,877	10,000	40,000		
		52706 Dues & Publications	48,314	49,723	50,400	52,200		
		52707 Educational Expenses	4,891	24,848	28,000	37,000		
		52708 Physical Examination/Test	1,361	14,306	10,000	10,000		
		52709 Advertising/Legal Notices	8,072	12,308	4,000	4,000		
		52710 Office Supplies/Expenses	9,426	7,254	8,000	8,000		
		52711 Travel & Meal Expenses	4,017	8,460	10,000	10,000		
		52712 Telephone Expenses	831	617	400	1,000		
		52801 Special Dept Expenses	335,154	128,137	265,500	265,500		
		<b>Oper &amp; Main Sum</b>	<b>1,738,715</b>	<b>1,626,040</b>	<b>2,096,130</b>	<b>2,416,632</b>		
		<b>Capital</b>						
			52902 Purchase Light Trucks	28,373				
			52904 Purchase Of Other Equip	11,638	323		5,500	
		52908 Consulting Fees-Cap Proj	106,856	77,024	100,000			
		Projects Capital Projects	389,109	145,848				
	<b>Capital Sum</b>	<b>535,976</b>	<b>223,194</b>	<b>100,000</b>	<b>5,500</b>			
<b>115 Management Total</b>			<b>2,274,691</b>	<b>1,849,234</b>	<b>2,196,130</b>	<b>2,422,132</b>	<b>10.3%</b>	
<b>118 Information Tech</b>	<b>Oper &amp; Main</b>	51101 Salary	102,811	139,389	162,600	239,298		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>118 Information Tech</b>	<b>Oper &amp; Main</b>	51105 Overtime	343	2,800	5,000	3,000	
		51106 Double Time	48		0		
		51308 Empl Assistance Plan	50	66	100	78	
		51310 Medicare	1,585	2,185	3,250	3,470	
		51311 Pension Premiums	22,654	35,691	61,700	66,781	
		51312 Health Insurance	17,263	21,557	55,000	57,317	
		51313 Life Insurance	299	871	1,850	1,958	
		51314 Dental Insurance	750	1,409	2,400	4,460	
		51315 Vision Insurance	193	406	600	546	
		51316 Long Term Disability	208	416	800	1,077	
		51317 Workers Comp Insurance	650	821	1,600	1,675	
		52503 Maintenance Of Equipment	95,941	174,656	152,650	164,176	
		52603 Consulting Fees	381	0	5,000	5,000	
		52609 Temporary Labor	59,834	65,037	0	1,000	
		52706 Dues & Publications		705	1,000	1,000	
		52707 Educational Expenses	175		4,500	4,500	
		52710 Office Supplies/Expenses	58,343	63,442	93,800	121,800	
		52711 Travel & Meal Expenses	1,710	2,175	2,000	2,000	
		52712 Telephone Expenses	11,162	7,530	15,500	12,100	
		<b>Oper &amp; Main Sum</b>	<b>374,397</b>	<b>519,157</b>	<b>569,350</b>	<b>691,236</b>	
		<b>Capital</b>					
			52904 Purchase Of Other Equip	21,753	7,251	28,500	40,000
		52905 Contractors-Cap Projects		1,217	20,000	321,000	
	<b>Capital Sum</b>	<b>21,753</b>	<b>8,469</b>	<b>48,500</b>	<b>361,000</b>		
<b>118 Information Tech Total</b>			<b>396,150</b>	<b>527,626</b>	<b>617,850</b>	<b>1,052,236</b>	<b>70.3%</b>

## Nevada Irrigation District

Fiscal Year 2016

Operating & Non Operating Budget: *Department Budgets*

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %	
<b>131 Cashiering</b>	<b>Oper &amp; Main</b>	51101 Salary	76,828	44,819	86,900	89,857		
		51105 Overtime	106		500	500		
		51308 Empl Assistance Plan	63	36	100	52		
		51310 Medicare	1,115	681	1,300	1,303		
		51311 Pension Premiums	16,829	12,003	23,900	25,077		
		51312 Health Insurance	33,182	18,067	36,700	38,211		
		51313 Life Insurance	529	334	700	735		
		51314 Dental Insurance	2,881	1,643	3,500	2,974		
		51315 Vision Insurance	356	203	400	364		
		51316 Long Term Disability	251	156	400	404		
		51317 Workers Comp Insurance	476	257	600	629		
		52503 Maintenance Of Equipment			5,000	5,000		
		52609 Temporary Labor		27,583	0	6,000		
		52707 Educational Expenses	0	0	400	400		
		52710 Office Supplies/Expenses		2,236	7,000	3,000		
		<b>Oper &amp; Main Sum</b>		<b>132,615</b>	<b>108,019</b>	<b>167,400</b>	<b>174,506</b>	
		<b>Capital</b>	52904 Purchase Of Other Equip				5,000	
		<b>Capital Sum</b>					<b>5,000</b>	
	<b>131 Cashiering Total</b>			<b>132,615</b>	<b>108,019</b>	<b>167,400</b>	<b>179,506</b>	<b>7.2%</b>
<b>133 Customer Service</b>	<b>Oper &amp; Main</b>	51101 Salary	248,633	279,203	311,600	308,601		
		51105 Overtime	988	368	2,000	2,000		
		51106 Double Time	1,335	877	1,000	1,000		
		51308 Empl Assistance Plan	201	204	200	156		
		51310 Medicare	3,674	4,498	4,550	4,475		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>133 Customer Service</b>	<b>Oper &amp; Main</b>	51311 Pension Premiums	54,701	71,416	85,700	86,121	
		51312 Health Insurance	100,998	99,736	109,900	114,633	
		51313 Life Insurance	1,587	2,143	2,550	2,526	
		51314 Dental Insurance	6,257	8,161	7,300	8,921	
		51315 Vision Insurance	1,008	1,265	1,200	1,092	
		51316 Long Term Disability	764	995	1,350	1,389	
		51317 Workers Comp Insurance	1,586	1,787	2,350	2,309	
		52503 Maintenance Of Equipment	5,941	6,238	2,000	14,000	
		52504 Materials & Supplies	2,113	155	1,200	1,200	
		52505 Protective Clothng/Safety	200	243	540	500	
		52506 Purchase Of Small Tools	80	130	1,000	1,000	
		52609 Temporary Labor	24,642	6,372	0	0	
		52707 Educational Expenses		30	700	700	
		52710 Office Supplies/Expenses	83,108	79,371	82,500	100,000	
		52711 Travel & Meal Expenses		45	500	500	
	52712 Telephone Expenses	447	487	1,000	500		
		<b>Oper &amp; Main Sum</b>	<b>538,262</b>	<b>563,723</b>	<b>619,140</b>	<b>651,621</b>	
		<b>Capital</b>					
		52902 Purchase Light Trucks	23,283		28,000		
		52904 Purchase Of Other Equip	15,170		20,000	10,000	
	<b>Capital Sum</b>	<b>38,452</b>		<b>48,000</b>	<b>10,000</b>		
<b>133 Customer Service Total</b>			<b>576,714</b>	<b>563,723</b>	<b>667,140</b>	<b>661,621</b>	<b>-0.8%</b>
<b>135 Accounting</b>	<b>Oper &amp; Main</b>	51101 Salary	387,172	440,581	496,800	514,137	
		51105 Overtime	1,407	5,783	5,000	5,000	
		51308 Empl Assistance Plan	179	223	250	182	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>135 Accounting</b>	<b>Oper &amp; Main</b>	51310 Medicare	5,711	7,027	7,250	7,455	
		51311 Pension Premiums	84,927	112,657	136,700	143,480	
		51312 Health Insurance	89,003	113,323	128,200	133,739	
		51313 Life Insurance	1,449	2,579	4,000	4,208	
		51314 Dental Insurance	4,227	6,328	8,050	10,408	
		51315 Vision Insurance	934	1,266	1,400	1,273	
		51316 Long Term Disability	925	1,201	1,700	2,314	
		51317 Workers Comp Insurance	2,598	2,646	3,500	3,599	
		52601 Audit Fees	41,900	45,995	35,500	60,000	
		52603 Consulting Fees			90,000	77,000	
		52606 Rent/Lease Of Equip				1,500	
		52609 Temporary Labor	48,790	26,302	20,000	30,000	
		52706 Dues & Publications	390	390	700	700	
		52707 Educational Expenses	2,092	750	3,000	5,000	
		52710 Office Supplies/Expenses	1,104	4,860	4,000	4,000	
		52711 Travel & Meal Expenses	1,981		3,000	3,000	
		52712 Telephone Expenses	374	309	400	400	
		52801 Special Dept Expenses	54,418	28,564	29,400	27,400	
		<b>Oper &amp; Main Sum</b>	<b>729,582</b>	<b>800,783</b>	<b>978,850</b>	<b>1,034,795</b>	
		<b>Capital</b>	52904 Purchase Of Other Equip			20,000	
		<b>Capital Sum</b>			<b>20,000</b>		
	<b>135 Accounting Total</b>			<b>729,582</b>	<b>800,783</b>	<b>998,850</b>	<b>1,034,795</b>
<b>151 Engineering</b>	<b>Oper &amp; Main</b>	51101 Salary	1,225,589	1,406,929	1,590,700	1,676,263	
		51105 Overtime	2,290	2,156	6,000	6,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %	
<b>151 Engineering</b>	<b>Oper &amp; Main</b>	51106 Double Time	239	39	0			
		51308 Empl Assistance Plan	542	668	700	520		
		51310 Medicare	17,173	19,930	23,100	24,306		
		51311 Pension Premiums	269,153	360,763	437,500	467,795		
		51312 Health Insurance	239,648	290,268	347,800	382,111		
		51313 Life Insurance	4,319	8,391	12,900	13,719		
		51314 Dental Insurance	15,976	21,863	24,400	29,736		
		51315 Vision Insurance	2,788	3,719	3,700	3,638		
		51316 Long Term Disability	2,994	3,678	5,100	7,543		
		51317 Workers Comp Insurance	45,936	52,283	76,300	89,875		
		51319 FICA	659	344	0	350		
		52503 Maintenance Of Equipment	6,983	5,919	4,000	10,000		
		52504 Materials & Supplies	28,708	44,929	73,000	65,000		
		52505 Protective Clothng/Safety	543	3,066	2,500	2,000		
		52506 Purchase Of Small Tools	683	1,769	1,000	1,000		
		52603 Consulting Fees	23,900	6,438	325,000	300,000		
		52606 Rent/Lease Of Equip	15,000	905	0	0		
		52609 Temporary Labor	4,934	51,968	80,000	120,000		
		52706 Dues & Publications	6,281	6,931	8,000	6,000		
		52707 Educational Expenses	7,508	5,274	10,000	10,000		
		52710 Office Supplies/Expenses	20,951	12,984	10,000	12,000		
		52711 Travel & Meal Expenses	1,853	3,560	3,000	3,000		
		52712 Telephone Expenses	810	627	1,000	500		
		52801 Special Dept Expenses	866,190	955,977	110,000	140,000		
		<b>Oper &amp; Main Sum</b>		<b>2,811,651</b>	<b>3,271,376</b>	<b>3,155,700</b>	<b>3,371,356</b>	
		<b>Capital</b>	52901 Right of Way	7,429	7,203			

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>151 Engineering</b>	<b>Capital</b>	52902 Purchase Light Trucks	24,362	50,133	50,000	60,000	
		52904 Purchase Of Other Equip	5,401	126,162	50,000		
		52910 Misc Acq Fees & Notices				210,000	
		Projects Capital Projects	8,125,087	8,175,770	15,762,887	18,666,000	
		<b>Capital Sum</b>	<b>8,162,279</b>	<b>8,359,268</b>	<b>15,862,887</b>	<b>18,936,000</b>	
<b>151 Engineering Total</b>			<b>10,973,930</b>	<b>11,630,644</b>	<b>19,018,587</b>	<b>22,307,356</b>	<b>17.3%</b>
<b>171 Water</b>	<b>Oper &amp; Main</b>	51101 Salary	2,650,238	2,605,939	3,083,300	3,129,325	
		51105 Overtime	38,526	44,202	90,000	90,000	
		51106 Double Time	137,651	119,697	110,000	113,700	
		51107 Weekend Diff	15,829	7,974	0	8,000	
		51144 Night Call Duty	77,568	99,504	140,000	140,000	
		51308 Empl Assistance Plan	1,339	1,477	1,550	1,199	
		51310 Medicare	50,745	44,874	44,800	45,375	
		51311 Pension Premiums	578,181	673,699	848,000	873,301	
		51312 Health Insurance	655,668	682,742	842,000	878,856	
		51313 Life Insurance	10,925	15,761	25,300	25,610	
		51314 Dental Insurance	46,978	54,546	66,100	68,393	
		51315 Vision Insurance	7,148	8,284	8,900	8,368	
		51316 Long Term Disability	7,302	7,613	12,000	14,082	
		51317 Workers Comp Insurance	168,453	154,854	205,300	213,487	
		51318 Unemployment Insurance			5,000		
		51319 FICA			5,000		
		52501 Chemicals	249,449	234,444	275,000	275,000	
		52503 Maintenance Of Equipment	60,971	56,044	148,500	214,000	
	52504 Materials & Supplies	238,313	254,196	243,000	249,000		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

				2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %		
<b>171 Water</b>	<b>Oper &amp; Main</b>	52505	Protective Clothng/Safety	2,232	10,466	25,500	25,000			
		52506	Purchase Of Small Tools	8,097	12,708	11,000	25,000			
		52603	Consulting Fees	2,143	16,486	44,000	183,500			
		52606	Rent/Lease Of Equip	602	3,415	3,000	5,000			
		52608	Fed/St/Co Mandated Costs	199,811	161,497	270,000	240,500			
		52609	Temporary Labor	102,977	167,710	150,000	150,000			
		52706	Dues & Publications	5,264	6,340	8,500	9,000			
		52707	Educational Expenses	9,801	14,196	25,000	25,000			
		52710	Office Supplies/Expenses	2,896	5,144	4,000	4,000			
		52711	Travel & Meal Expenses	590	2,285	10,000	10,000			
		52712	Telephone Expenses	81,798	82,352	100,500	100,500			
		52713	Utilities	792,534	806,902	800,000	810,000			
		52801	Special Dept Expenses	13,560	31,457	56,500	60,000			
		58101	Water Purchase from PG&E			0	800,000			
		<b>Oper &amp; Main Sum</b>				<b>6,217,590</b>	<b>6,386,807</b>	<b>7,661,750</b>	<b>8,795,197</b>	
		<b>171 Water</b>	<b>Capital</b>	52902	Purchase Light Trucks	109,331	135,685	175,000	189,900	
				52904	Purchase Of Other Equip	181,532	291,426	215,000	212,500	
52905	Contractors-Cap Projects				9,435	120,000	160,000			
<b>Capital Sum</b>				<b>290,863</b>	<b>436,546</b>	<b>510,000</b>	<b>562,400</b>			
<b>171 Water Total</b>				<b>6,508,453</b>	<b>6,823,354</b>	<b>8,171,750</b>	<b>9,357,597</b>	<b>14.5%</b>		
<b>191 Maintenance</b>	<b>Oper &amp; Main</b>	51101	Salary	2,886,469	2,811,489	3,361,400	3,468,834			
		51105	Overtime	24,464	30,042	30,000	30,000			
		51106	Double Time	4,485	6,549	15,000	15,000			
		51144	Night Call Duty	170	238	0	0			

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>191 Maintenance</b>	<b>Oper &amp; Main</b>	51308 Empl Assistance Plan	1,837	1,862	2,050	1,612	
		51310 Medicare	41,076	42,970	48,800	50,298	
		51311 Pension Premiums	633,610	721,762	924,400	968,047	
		51312 Health Insurance	823,269	853,285	1,116,500	1,184,545	
		51313 Life Insurance	15,341	19,305	27,500	28,389	
		51314 Dental Insurance	64,144	71,136	85,700	92,182	
		51315 Vision Insurance	9,847	11,238	11,800	11,279	
		51316 Long Term Disability	8,690	9,380	14,200	15,610	
		51317 Workers Comp Insurance	215,240	202,756	272,600	281,103	
		51318 Unemployment Insurance			5,000		
		52502 Maint-Bldg & Amp; Grounds	55,243	35,300	60,000	50,000	
		52503 Maintenance Of Equipment	2,240	5,221	2,500	7,500	
		52504 Materials & Amp; Supplies	169,439	293,626	170,000	180,000	
		52505 Protective Clothng/Safety	17,394	13,021	21,000	23,000	
		52506 Purchase Of Small Tools	14,159	33,280	47,100	78,400	
		52512 Shotcrete	170,463		125,000	50,000	
		52603 Consulting Fees	26,498	44,593	51,000	51,000	
		52606 Rent/Lease Of Equip	77,643	52,079	45,000	45,000	
		52608 Fed/St/Co Mandated Costs	4,446	5,484	7,500	7,500	
		52609 Temporary Labor	131,942	138,715	130,000	180,000	
		52614 Emergency Repairs	78,625	72,638	30,000	30,000	
		52615 Contract-Facilities Maint	688,842	412,002	1,000,000	955,000	
		52706 Dues & Amp; Publications	318	720	1,750	1,750	
		52707 Educational Expenses	13,291	7,201	25,000	30,000	
		52710 Office Supplies/Expenses	2,906	3,546	2,000	2,000	
		52711 Travel & Amp; Meal Expenses	1,844	2,280	2,500	3,000	
	52712 Telephone Expenses	6,770	11,197	8,000	8,000		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>191 Maintenance</b>	<b>Oper &amp; Main</b>	52713 Utilities	15,507	20,543	15,000	25,000	
		52801 Special Dept Expenses	13,768	13,802	50,000	40,000	
		<b>Oper &amp; Main Sum</b>	<b>6,219,980</b>	<b>5,947,260</b>	<b>7,708,300</b>	<b>7,914,048</b>	
	<b>Capital</b>	52902 Purchase Light Trucks	72,626	104,347	120,000	260,000	
		52903 Purchase Heavy Eqp	202,545	345,435	510,000	485,000	
		52904 Purchase Of Other Equip	82,028	34,489	392,884	127,000	
		52905 Contractors-Cap Projects	32,995	171,447	135,000	125,000	
		52910 Misc Acq Fees & Notices			3,000		
		<b>Capital Sum</b>	<b>390,195</b>	<b>655,717</b>	<b>1,160,884</b>	<b>997,000</b>	
	<b>191 Maintenance Total</b>			<b>6,610,175</b>	<b>6,602,977</b>	<b>8,869,184</b>	<b>8,911,048</b>
<b>193 Purchasing</b>	<b>Oper &amp; Main</b>	51101 Salary	226,358	234,757	263,500	303,006	
		51105 Overtime	337	594	1,000	1,000	
		51106 Double Time	120		0		
		51308 Empl Assistance Plan	140	151	200	130	
		51310 Medicare	3,280	3,604	3,900	4,394	
		51311 Pension Premiums	49,776	60,176	57,500	84,560	
		51312 Health Insurance	57,627	68,379	89,800	95,528	
		51313 Life Insurance	1,127	1,658	1,325	2,480	
		51314 Dental Insurance	3,159	3,950	4,000	7,434	
		51315 Vision Insurance	712	921	925	910	
		51316 Long Term Disability	705	827	1,175	1,364	
		51317 Workers Comp Insurance	1,359	1,356	1,850	2,121	
		52501 Chemicals	223,184	225,789	215,000	220,000	
		52502 Maint-Bldg & Grounds	70,932	41,089	80,000	80,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

				2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %	
<b>193 Purchasing</b>	<b>Oper &amp; Main</b>	52503	Maintenance Of Equipment	1,445	2,134	2,500	3,000		
		52504	Materials & Supplies	573,953	695,261	700,000	740,000		
		52505	Protective Clothng/Safety	89,301	85,910	60,300	52,000		
		52506	Purchase Of Small Tools	10,332	16,910	16,000	17,000		
		52605	Radio Maintenance	8,652	8,652	9,000	9,000		
		52609	Temporary Labor	16,583	14,868	0	10,000		
		52706	Dues & Publications		260	500	600		
		52707	Educational Expenses	150	158	2,000	2,500		
		52710	Office Supplies/Expenses	3,422	3,535	3,150	3,200		
		52711	Travel & Meal Expenses	428	62	500	2,500		
		52713	Utilities	599	915	2,000	2,000		
		52801	Special Dept Expenses	2,393		3,000	3,000		
		<b>Oper &amp; Main Sum</b>		<b>1,346,075</b>	<b>1,471,918</b>	<b>1,519,125</b>	<b>1,647,725</b>		
		<b>Capital</b>	52902	Purchase Light Trucks		26,397	30,000		
			52904	Purchase Of Other Equip			25,000	25,000	
	<b>Capital Sum</b>			<b>26,397</b>	<b>55,000</b>	<b>25,000</b>			
<b>193 Purchasing Total</b>				<b>1,346,075</b>	<b>1,498,315</b>	<b>1,574,125</b>	<b>1,672,725</b>	<b>6.3%</b>	
<b>195 Shop Operations</b>	<b>Oper &amp; Main</b>	51101	Salary	156,919	152,767	179,000	184,687		
		51105	Overtime	312	581	1,500	1,500		
		51308	Empl Assistance Plan	99	94	100	78		
		51310	Medicare	2,301	3,554	2,600	2,678		
		51311	Pension Premiums	34,444	37,859	49,300	51,540		
		51312	Health Insurance	50,880	41,990	55,000	57,317		
		51313	Life Insurance	828	1,005	1,500	1,511		

## Nevada Irrigation District

Fiscal Year 2016

### Operating & Non Operating Budget: *Department Budgets*

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %	
<b>195 Shop Operations</b>	<b>Oper &amp; Main</b>	51314 Dental Insurance	3,735	3,733	4,450	4,460		
		51315 Vision Insurance	534	563	600	546		
		51316 Long Term Disability	480	512	800	831		
		51317 Workers Comp Insurance	10,408	9,856	12,600	12,928		
		52503 Maintenance Of Equipment	706,179	709,350	705,000	705,000		
		52504 Materials & Amp; Supplies	9,248	4,782	7,000	10,000		
		52505 Protective Clothng/Safety	1,023	707	1,240	1,240		
		52506 Purchase Of Small Tools	5,793	1,678	1,500	4,500		
		52609 Temporary Labor			0	18,000		
		52706 Dues & Amp; Publications	13	13	0	0		
		52707 Educational Expenses	1,247	598	2,500	2,500		
		52710 Office Supplies/Expenses	107		300	500		
		52711 Travel & Amp; Meal Expenses	246		300	300		
		52712 Telephone Expenses	157	152	300	300		
		52713 Utilities	20,151	19,948	21,000	21,000		
		<b>Oper &amp; Main Sum</b>		<b>1,005,104</b>	<b>989,742</b>	<b>1,046,590</b>	<b>1,081,417</b>	
		<b>Capital</b>	52904 Purchase Of Other Equip		26,128	18,000	17,000	
	<b>Capital Sum</b>			<b>26,128</b>	<b>18,000</b>	<b>17,000</b>		
<b>195 Shop Operations Total</b>			<b>1,005,104</b>	<b>1,015,870</b>	<b>1,064,590</b>	<b>1,098,417</b>	<b>3.2%</b>	
<b>250 Recreation</b>	<b>Oper &amp; Main</b>	51101 Salary	261,759	275,500	386,900	479,619		
		51103 Other Payroll-Rec	6,907	8,832		8,900		
		51110 Holiday	13,983	16,434		16,500		
		51111 Vacation	14,596	19,505		19,600		
		51112 Sick Leave	9,966	12,968		13,000		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>250 Recreation</b>	<b>Oper &amp; Main</b>	51113 Administrative Leave	1,952	3,254		3,300	
		51121 Various Meetings	7,595	9,175		9,200	
		51128 Training & Seminars	210	786		800	
		51144 Night Call Duty	67			0	
		51308 Empl Assistance Plan	187	206	200	209	
		51310 Medicare	4,497	4,917	5,450	6,954	
		51311 Pension Premiums	66,665	79,738	99,800	133,847	
		51312 Health Insurance	17,056	8,543	109,900	12,000	
		51313 Life Insurance	1,541	2,206	3,000	3,925	
		51314 Dental Insurance	4,910	5,830	6,600	11,894	
		51315 Vision Insurance	949	1,125	1,200	1,455	
		51316 Long Term Disability	843	1,014	1,450	2,158	
		51317 Workers Comp Insurance	25,147	25,020	30,300	37,897	
		51319 FICA			3,000		
		51320 Health Bene Fee-Actv Emp	472	628		700	
		51322 HRA Contribution-Actv Emp	54,181	67,445		140,844	
		51324 OPEB Net ARC	21,000	22,863	23,000	23,000	
		52504 Materials & Supplies	128,508	1,132		1,200	
		52505 Protective Clothng/Safety			720	720	
		52510 Rec-Bldg & Grnds Maint	50,199	89,823	95,000	118,000	
		52511 Rec-Equip Maint	27,710	26,772	32,500	50,500	
		52513 Rec-Marina Equip	103	1,686	15,000	15,000	
		52514 Rec-Inventory		128,902	145,000	145,000	
		52604 Legal Fees	1,300	572	3,000	3,000	
		52606 Rent/Lease Of Equip	2,954	2,473		2,500	
		52608 Fed/St/Co Mandated Costs	29,024	35,271	40,250	46,250	
	52609 Temporary Labor	428,143	451,324	450,000	500,000		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>250 Recreation</b>	<b>Oper &amp; Main</b>	52704 Insurance	3,195	8,287	5,500	8,000	
		52709 Advertising/Legal Notices	6,572	5,954	12,500	17,500	
		52710 Office Supplies/Expenses	24,412	24,978	23,700	26,200	
		52711 Travel & Meal Expenses	90	279		300	
		52712 Telephone Expenses	18,954	25,067	22,200	22,200	
		52713 Utilities	111,904	114,391	120,000	135,000	
		52801 Special Dept Expenses	67,404	65,545	65,500		
		<b>Oper &amp; Main Sum</b>	<b>1,414,954</b>	<b>1,548,446</b>	<b>1,701,670</b>	<b>2,017,174</b>	
	<b>Capital</b>	52905 Contractors-Cap Projects		9,631	84,800	65,000	
		Projects Capital Projects	56,542	9,631	52,694	255,000	
	<b>Capital Sum</b>	<b>56,542</b>	<b>19,262</b>	<b>137,494</b>	<b>320,000</b>		
<b>250 Recreation Total</b>			<b>1,471,496</b>	<b>1,567,708</b>	<b>1,839,164</b>	<b>2,337,174</b>	<b>27.1%</b>
<b>518 Hydroelectric</b>	<b>Oper &amp; Main</b>	51105 Overtime				91,500	
		52609 Temporary Labor				126,400	
		53100 Salary - Maint, Sup, Eng	467,652	543,699	963,200	1,152,452	
		53101 Structures	41,904	87,903	121,400	166,000	
		53102 Reservoir,Dams,Waterways	55,973	404,295	690,000	1,340,000	
		53103 Turbines & Generators	20,148	44,344	69,400	69,400	
		53104 Accessory Elect. Equipmnt	30,407	32,039	40,800	40,800	
		53105 Misc. Hydraulic Plant	4,074	258	12,200	12,500	
		53106 Roads, Railroads, Bridges	1,109	1,864	44,000	94,000	
		53107 Communications Equipment	40,743	45,019	82,500	82,500	
		53108 Transportation Equipment	47,754	67,048	56,500	60,000	
		53109 Transformers/Ocb	7,878	1,393	14,500	14,500	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>518 Hydroelectric</b>	<b>Oper &amp; Main</b>	53110 Station Equipment	15,067	710	22,500	22,500	
		54101 Structures	1,454	5,239	55,000	155,000	
		54102 Reservoirs,Dams,Waterways	11,943	67,264	180,000	90,000	
		54103 Turbines & Generators	15,465	24,823	35,000	35,000	
		54104 Accessory Elect. Equipmnt	6,797	69,779	37,000	37,000	
		54106 Roads, Railroads, Bridges			6,500	6,500	
		54107 Communications Equipment	13,547		25,000	25,000	
		54108 Transportation Equipment		11,808	2,500	5,000	
		54109 Transformers/Ocb			11,500	11,500	
		54110 Station Equipment	1,554	230	170,000	120,000	
		55100 Salary - Oper, Sup, Eng	507,572	521,082	642,300	514,032	
		55101 Hydraulic Expenses	54,083	25,797	81,000	81,000	
		55102 Electric Expenses	3,131		0	0	
		55103 Utilities	124,548	125,107	137,700	145,000	
		55104 Misc Hydraulic Expenses	25,663	28,235	38,500	38,500	
		55105 First Aid/Safety Equip	37,079	48,106	92,000	72,000	
		56100 Salary - Admin, General	179,539	289,888	420,400	408,743	
		56101 Holidays	60,313	74,793	0	100,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>518 Hydroelectric</b>	<b>Oper &amp; Main</b>	56102 Vacation-All Personnel	90,626	121,537	0	125,000	
		56103 Sick Leave-All Personnel	44,712	89,672	0	75,000	
		56104 Cto-All Personnel	(1,708)	1,297	0	25,000	
		56105 Admin Leave	6,752	3,446	0	10,000	
		56106 Other Paid Leave	951	797	0	1,500	
		56108 Sick Leave-Workers Comp	21,283		0	15,000	
		56111 Accrued Sick Leave		(525)	0	0	
		56112 Telephone Allowance	767	778	1,000	1,000	
		56121 Directors Expense	8,250	8,250	8,300	10,000	
		56122 Office Supplies & Exp	12,408	22,629	44,500	41,000	
		56123 Membership Dues/Subscript	18,743	19,412	22,500	25,000	
		56124 Property/Liab Insurance	153,343	202,988	273,000	225,000	
		56125 Outside Services	444,705	302,059	867,000	975,000	
		56126 Trustee Fees	31,918		0	0	
		56127 Fuel Expenses	77,843	86,561	100,000	100,000	
		56128 Misc Admin Costs	939,061	1,144,367	1,397,300	1,500,500	
		56195 Hydro Relicensing			170,000	170,000	
		56197 Non Reimbursable Expense	87,227		0	0	
		56201 Medicare	20,981	25,747	28,300	30,091	
		56202 Pension Premiums	270,127	343,408	536,500	579,134	
		56203 Health & Life Insurance	47,333	82,706	437,000	52,984	
	56204 Dental Insurance	18,014	21,921	36,300	35,683		
	56205 Vision Insurance	2,813	3,225	4,500	4,366		
	56206 Long Term Disability Ins	2,941	3,568	6,200	9,339		
	56207 Workers Comp Insurance	45,292	49,320	76,900	85,880		
	56210 Empl Assistance Plan	547	602	800	629		

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>518 Hydroelectric</b>	<b>Oper &amp; Main</b>	56211 Health Bene Fee-Actv Emp	2,051	2,447	2,800	3,000	
		56212 Health Bene Fee-Retirees	1,284	1,444	1,400	2,000	
		56214 HRA Contrib-Hydro Emp	193,057	266,595	0	312,675	
		56215 HRA Contrib-Hydro Retiree	77,084	92,985	0	109,859	
		56224 OPEB Net ARC	146,000	154,600	198,000	130,000	
		Water Repayment	3,000,000	3,000,000	3,000,000	3,000,000	
		<b>Oper &amp; Main Sum</b>	<b>7,539,802</b>	<b>8,572,560</b>	<b>11,263,700</b>	<b>12,771,465</b>	
	<b>Capital</b>	52907 Purchase Of Hydro Equip	364,427	7,132	272,000	691,500	
		Projects Capital Projects	3,290,382	967,977	3,008,000	3,290,000	
		<b>Capital Sum</b>	<b>3,654,809</b>	<b>975,109</b>	<b>3,280,000</b>	<b>3,981,500</b>	
<b>518 Hydroelectric Total</b>			<b>11,194,611</b>	<b>9,547,670</b>	<b>14,543,700</b>	<b>16,752,965</b>	<b>15.2%</b>
<b>715 Bowman TL</b>	<b>Oper &amp; Main</b>	53100 Salary - Maint, Sup, Eng	5,594	2,173	4,600	7,500	
		53101 Structures	447		4,500	5,000	
		53104 Accessory Elect. Equipmnt		1,474	2,200	2,500	
		53106 Roads, Railroads, Bridges	615		3,500	2,500	
		53107 Communications Equipment				1,000	
		53108 Transmission Equipment			600		
		53111 Transmission Right-Of-Way	27,600		45,000	45,000	
		54101 Structures	25,200	536	15,000	35,000	
		54104 Accessory Elect. Equipmnt		7,500		5,000	
		54109 Power Plant Transformer				5,000	
		55100 Operation,Supervision,Eng	12,834	4,231	5,600	7,500	
		55101 Hydraulic Expenses				5,000	
		55102 Electric Expenses				500	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Department Budgets**

			2013 Act	2014 Act	2015 Bud	2016 Bud	Dpt %
<b>715 Bowman TL</b>	<b>Oper &amp; Main</b>	55103 Utilities	5,134	5,075	5,000	6,000	
		55105 First Aid/Safety Equip			500	500	
		56100 Admin & General Salaries	835	852	1,000	2,500	
		56124 Property/Liab Insurance	3,781	1,972	7,500	7,500	
		56125 Outside Services				7,500	
		56128 Misc Admin Costs	13,816	1,537	9,500	9,500	
		56202 Pension Premiums	3,061	1,714		1,800	
		56203 Health & Life Insurance	553	535		550	
		56204 Dental Insurance	230	60		60	
		56205 Vision Insurance	34	10		10	
		56206 Long Term Disability Ins	35	16		20	
		56207 Workers Comp Insurance	593	204		205	
		56211 Health Bene Fee-Actv Emp	17	14		20	
		56212 Health Bene Fee-Retirees	15	14		20	
		56214 HRA Contrib-Hydro Emp	2,464	3,379		3,350	
		56215 HRA Contrib-Hydro Retiree	984	1,197		1,200	
		<b>Oper &amp; Main Sum</b>	<b>103,842</b>	<b>32,494</b>	<b>104,500</b>	<b>162,235</b>	
		<b>Capital</b>					
	52907 Purchase Of Hydro Equip			7,500	25,000		
	<b>Capital Sum</b>			<b>7,500</b>	<b>25,000</b>		
<b>715 Bowman TL Total</b>			<b>103,842</b>	<b>32,494</b>	<b>112,000</b>	<b>187,235</b>	<b>67.2%</b>
<b>Grand Total</b>			<b>50,634,030</b>	<b>50,214,990</b>	<b>67,928,548</b>	<b>74,505,739</b>	<b>9.7%</b>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
<b>114 Administration</b>						
52606	Rent & Lease of Capital Equipment		7,968	10,650	-	
52703	Debt Service					
	COP Series 2002 (Refi 1993 COP):	1,060,875				
	COP Series 2005 (Refi 1997 COP):	2,151,907	1,110,663	1,968,863		
	Assessment District: Rodeo Flat	48,405	38,290	48,325	48,370	
	COP Series 2011 - (Refi 2002 COP)	1,547,269	2,081,219	2,078,219	2,084,219	
	State Revolving Loan Repayments	684,582	1,111,181	699,021	611,000	
	52703 Total	5,493,038	4,349,321	4,805,078	2,743,589	
52904	Purchase of Other Equipment					
	Board Room Audio Visual Equipment	13,526	806			
52905	Contractors - Cap Proj				60,000	
8504	Building/Grounds Improvements	50,767	55,942			
8479	Security Gate					
	Johnson Controls Security Enhancements			25,000		
	ADA Improvements					
8520	East Annex Improvements			15,000		
	Safety Training Tower			20,000		
	52905 Total	64,293	56,747	60,000	60,000	
<b>Capital Projects</b>						
6877	CP Powerhouse Access Road	35,728	158,178		20,000	
8520	East Annex Improvements				15,000	
	Safety Training Tower				45,000	
	ADA Compliance Business Center				15,000	
	Kitchen Renovation				35,000	
	Grass Valley Site Study				15,000	
	Rock and Window Work				25,000	
7032	Hemphill Diversion - fish passage facilitation		11,781		100,000	
	Watershed Center (SF Ditch Tender House)				10,000	
	Total Capital Projects	35,728	169,959	-	280,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
114 Administration Total		5,593,059	4,576,027	4,865,078	3,083,589	
<b>115 Management</b>						
52902	Purchase of Light Trucks	28,373				
52904	Purchase of Other Equipment	11,638	323		5,500	
52908	Consultants - Cap Proj	495,858	222,871	100,000		
115 Management Total		535,869	223,194	100,000	5,500	
<b>118 Information Tech</b>						
52904	Purchase of Other Equipment					
	Intranet Project		7,251	8,500		
	Replacement Servers	16,506		10,000	10,000	
	Petro Vend Software	5,247				
	Phone System Upgrades			10,000	30,000	
	52905 Total	21,753	7,251	28,500	40,000	
52905	Contractors - Cap Proj		1,217	20,000	331,000	FinSys, HR & PR, Laserfiche
118 Information Tech Total		21,753	8,469	48,500	371,000	
<b>131 Cashiering</b>						
52904	Purchase of Other Equipment	-			5,000	
131 Cashiering Total		-	-	-	5,000	
<b>133 Customer Service</b>						
52902	Purchase of Light Trucks	23,283		28,000	-	
52904	Purchase of Other Equipment	15,170		20,000	10,000	Handheld Device
133 Customer Service Total		38,453	-	48,000	10,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
<b>135 Accounting</b>						
52904	Purchase of Other Equipment	-		20,000		
<b>135 Accounting Total</b>		-	-	20,000	-	
<b>151 Engineering</b>						
52901	Right of Way	7,429	7,203			
52902	Purchase of Light Trucks	24,362	50,133	50,000	60,000	1/2 Ton 4x4
52904	Purchase of Other Equipment	10,219	126,162	50,000		Survey Equip
52910	Misc Acq Fees & Notices	5,000			210,000	
<b>Capital Projects</b>						
<u>Extended CEQA requirements</u>						
6593	1. Lower Cascade	3,742,643	92,929		50,000	50,000
6690	2. Mount Vernon	37,769	-			
<u>Pipeline Replacement Program: Any combination</u>						
7021	1. Cascade Shores: 6894,6942,7021,1003	724,435	651,447		720,000	750,000
6906	2. Bear River Pines	29,453	4,557			
	3. Penn Valley Pipeline Phase 1-4					
	4. Huges Road					
	5. Hwy 49 @ Christian Life Way					
	6. Lake Wildwood - Chaparral Circle					
7031	7. Scotts Flat Recreation Gate 2		29,200			
<u>Pressure Reducing Valve Program: Any combination</u>						
6978	Closed 2015 - Mountain Forest Service (Zion St.)		33,063		80,000	80,000
	1. Park Ave and Park Ave Pop off					
	2. Brunswick at Hwy 174					
	3. Silver Way					
	4. Star Model					

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
1007	5. Smith Road					
	6. Deer Creek Pk					
	<u>Minor System Work: Any combination</u>			45,000	500,000	
6966	1. Loma Rica: Osborne Hill Inlet Pipe					
8348	2. Loma Rica: Cedar Rdg	680				
	3. Dry Creek Road: Rplc Prvt PL (Reim)					
	4. Loma Rica: Alta Sierra 12 and 16 inch Pipeline					
6930	5. E. George: Ridge Rd - Sierra College Dr	3,190				
<del>1030</del> 2000	6. Alta Sierra Pop Off					
	<u>Raw Water Repairs / Enlargements: Any combination</u>			930,000	1,000,000	
	<u>2016 Nevada County:</u>					
8371	1. Newtown Canal: Encasement		50,255			
8099	2. Maben Canal: Rehabilitate and enlarge		3,386			
	3. Lake Vera-Rplc Lake Pipe					
	4. Kyler Canal-Rplc and enlarge					
1095	5. Chicago Park-Lower Section					
1094	6. Magnolia 3 Canal-Easement					
1097	7. Tunnel Canal, diversion in Deer Creek					
	<u>2016 Placer County</u>					
1098	1. Santini 1&2-bottleneck & overtopping					
	2. Doty North Siphon					
1093	3. Vernon Canal Siphon					
	4. Renken Canal Siphon					
1092	5. Haight #1 & #6					
	<u>Backbone Extension Program: Any combination</u>				1,000,000	
6952	1. Alta Sierra/LOP-Phase III	20,806	89,858			
	2. Alta Sierra/LOP-Phase IV					
1089	3. Rattlesnake Rd	462,343				
7027	4. Brewer Rd			1,137,887		
	5. Idaho Maryland Rd					

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
	<u>Community Investment Program</u>					
	Develop Funds for DFWLE & AD / CFD Projects			250,000	250,000	
6979	New Fire Hydrants		309	25,000	25,000	
	DFWLE Projects for construction: Any combination			600,000	950,000	
	1. Table Meadows Phase 1					
	2. Madrone Forrest					
	3. Marantha Place					
	4. Alderwood Way					
	5. Rock Creek Road					
	<u>Non-Programmatic</u>					
6746	1. Combie Phase I Pipeline:Phase I Rplc #466	77,378	2,370	5,000,000	5,000,000	Debt \$5M
6646/6774	2. Lincoln WTP Ph I (\$62.72 M Total )	68,443	85,756	350,000	350,000	Lincoln Reim
7013	3. Centennial Reservoir & Power - Initial studies		1,366,581	700,000	4,500,000	Debt \$3.5M
6994	4. Cascade Shores-E. George (S. Yuba Backup)		21,445	800,000	2,500,000	
6996	5. LWW TP Upgrade				100,000	Capacity Fee Reserves
	6. Loma Rica David Way Pump Station					
	7. Alta Sierra Reservoir Rplc (3.0 MG Storage Tank)					
7033	8. Willow Creek / 1st Ave Watermain				500,000	Capacity Fee Reserves
1000	Lower Scotts Flat Outlet Extension		3,661	10,000		
6854	Pump Stn. between E. George System & Loma Rica		1,558,781			
6765	Banner Taylor Reservoir - Replace reservoir		1,452,405			
8311	Rattlesnake Canal:Cunningham Siphon,		1,107,659			
6899	Treated Water Intertie to PCWA-Locksley Ln		4,038		106,000	90% Grant
8336	Newtown Canal: Smith Siphon Replacement		156,171			
6950	District HQ Building Repair (East Side)	442,334	84,505			
6700	DS Canal: Flumes 13, 14,15, 16,17, 18, 19, 23	610,092	11,880			
6887	Echo Ridge Trails Pipeline	523,120	13,160			
6898	Raw Water Intertie to PCWA-Rock Creek Resv.		32,798	2,600,000	345,000	Encumbered - 90% Grant
6908	LOP Treated Water System Connection		77,749			
6970	Siphon Lane Pump Station (S.Yuba Backup)		277,471	1,000,000	60,000	
7035	Upper Banner Tanks			15,000		
1020	Shale Ridge Tank Pipeline - Phase 1			600,000	600,000	Capacity Fee Reserves
	<u>Projects Complete</u>					

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
6959	1. E. Hacienda		824,047			
6935	2. Caroline / Winter Moon		235,200			
6968	3. Pioneer Way DFWLE		326,692			
	<b>Total Capital Projects</b>	<b>6,742,685</b>	<b>8,597,373</b>	<b>14,912,887</b>	<b>18,666,000</b>	
	<b>151 Engineering Total</b>	<b>6,789,695</b>	<b>8,780,871</b>	<b>15,012,887</b>	<b>18,936,000</b>	
 <b>171 Water</b>						
52902	Purchase of Light Trucks	109,331	135,685			
	4X4 1/2 Ton Pickup Trucks (7)			175,000		
	4x4 3/4 Ton w/ utility box (1)				34,650	
	4X4 1/2 Ton Pickup Trucks (6)				155,250	
	<b>52902 Total</b>	<b>109,331</b>	<b>135,685</b>	<b>175,000</b>	<b>189,900</b>	
52905	Contractors - Cap Proj		9,435			
	WTP Security				25,000	
	Operation Building Remodel			50,000	50,000	
	Misc. Projects			70,000	70,000	
	Piezometer installation Loma Rica				15,000	
	<b>52905 Total</b>	<b>-</b>	<b>9,435</b>	<b>120,000</b>	<b>160,000</b>	
52904	Purchase of Other Equipment					
	Tanks: Chemical & Coagulant	181,533	291,426	55,000		Proj 8449,8521
	Guaging Station			5,500		
	LOP VFD Pump II Replacement			7,500		
	Vault Lid Replacements			20,000		
	HMI Removal			20,000		
	N. Auburn Transfer Switch			18,000		
	Sludge Pump for LWW BW Recirc.			9,000		
	Tank Mixers			30,000		
	Misc. Equipment			50,000		
	Orchard Springs Backflow Vault Lid				5,500	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
	Echo Ridge PRV Vault Lid				5,500	
	Lyons PRV Vault Lid				5,500	
	Osborn Hill PRV Vault Lid				5,500	
	Measurement Structure				7,000	
	Submersible Pumps				20,000	
	Pressure tank Replacmeent				60,000	
	Filter Valve LWW (3)				25,500	
	Chlorine Residual Analyzer (2)				12,000	
	Chemical Pump (2)				11,000	
	New Miox Unit for Alta Sierra				45,000	
	Streaming Current Monitor				10,000	
	<b>52904 Total</b>	<b>181,533</b>	<b>291,426</b>	<b>215,000</b>	<b>212,500</b>	
	<b>171 Water Total</b>	<b>290,864</b>	<b>436,546</b>	<b>510,000</b>	<b>562,400</b>	

**191 Maintenance**

52902	Purchase of Light Trucks	72,626	104,347			
	3/4T 4WD (2) replace #8312, 8314			70,000		
	1T 4WD (1) replace #7981 Ford V10 unreliable			50,000		
	1T 4WD replace #8000 Welding Truck (Placer)				90,000	
	3/4T 4WD (Placer) (Matt B)				35,000	
	3/4T 4WD (Spray crew) replace #10099				35,000	
	1T Truck with Utility Bed Lift&Compressor (Canal)				100,000	
	<b>52902 Total</b>	<b>72,626</b>	<b>104,347</b>	<b>120,000</b>	<b>260,000</b>	
52903	Purchase Heavy Eqp	202,546	345,435			
	Backhoe (Replace #9502-2004 with 7,000 hrs)			130,000		
	7 yd 4WD dump truck - new for Canal			130,000		
	F550 Mechanic Truck (replace #8315 1999 F350 )			75,000		
	Flat bed (Replace #7096 1995 F800 stakebed)			100,000		
	F550 Service Truck - Placer (rplc #8826 2001 F350)			75,000		
	Tractor for low bed (Placer) replace #9466				120,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
	JD 35 and trailer (Placer)				65,000	
	259 Compact Track Loader (canal maint)				90,000	
	F550 dump truck (construction)				70,000	
	10 yd dump truck (service)				140,000	
	<b>52903 Total</b>	<b>202,546</b>	<b>345,435</b>	<b>510,000</b>	<b>485,000</b>	
52904	Purchase of Other Equipment	82,028	34,489			
	Equipment Trailer (Service Crew)			35,000		
	NID HQ AC Units (3)			20,000		
	Large chipper Rplc Old Unit: Share GV and Placer			50,000		
	Grudomat Boring Tool (Placer)			7,000		
	Pegasus-Mercury Remediation Equipment			280,884		
	Water buffalo (canal maint)				9,000	
	Trailer for existing JD 35 (replace)				20,000	
	Light Units (2) (Placer)				15,000	
	Side by side (Spray crew) (2 total)				28,000	
	Small Kubota (replace)				45,000	
	HVAC Unit for Purchasing Warehouse				10,000	
	<b>52904 Total</b>	<b>82,028</b>	<b>34,489</b>	<b>392,884</b>	<b>127,000</b>	
52905	Contractors - Cap Proj					
	Abandon 4 inch AC pipe TW - tie in 20	32,995	171,447	25,000		
	Banner Lava Cap / Hwy 49 Overcrossing slip lining			70,000		
8523	B Canal: Church Siphon 260' section replacement			40,000		
	Abandon 4 inch steel pipe TW - tie in 15 lines				75,000	
	Mag III canal encasement (water quality)				50,000	
	<b>52905 Total</b>	<b>32,995</b>	<b>171,447</b>	<b>135,000</b>	<b>125,000</b>	
52910	Misc Acq Fees & Notices			3,000	-	
	<b>191 Maintenance Total</b>	<b>390,195</b>	<b>655,717</b>	<b>1,160,884</b>	<b>997,000</b>	

**193 Purchasing**

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
52902	Purchase of Light Trucks	-	26,397	30,000		
52904	Purchase of Other Equipment			25,000	25,000	Chlorine Door
<b>193 Purchasing Total</b>		-	26,397	55,000	25,000	
<b>195 Shop Operations</b>						
52904	Purchase of Other Equipment	-	26,128			
	Diagnostic Equipment			8,000		
	Small Storage Building			10,000		
	Air Truck Jacks				9,000	
	Tire Balancer				8,000	
	<b>52904 Total</b>	-	26,128	18,000	17,000	
<b>195 Shop Operations Total</b>		-	26,128	18,000	17,000	
<b>250 Recreation</b>						
52905	Contractors - Cap Proj					
	Oxidation Ponds Heavy Repair				5,000	
	Water System/Sewer Heavy Repair				10,000	
	Rehabilitation at Rec Sites				5,000	
	Internal Roads/Spur Repair				15,000	
	Scotts Flat Watershed				5,000	
	Kiosky - Pass Creek				25,000	
	<b>52905 Total</b>	-	-	-	65,000	
<b>Capital Projects</b>						
	1. Inner Road/Spur replacement or repair				20,000	
	2. Water Line - Replace Section				30,000	
	3. Sewer Line - Replace Section				25,000	
	4. Scotts Flat: Bear Boxes - 10 each year				10,000	
	5. Water Tank Systems Upgrade				10,000	
	6. Orchard Springs Store - Removed/Replaced				150,000	
	8. Upper Division Recreation - Evaluation				10,000	

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
	Capital Projects Total	-	-	-	255,000	
	250 Recreation Total	-	-	-	320,000	

**518 Hydroelectric**

52907	Purchase Of Hydro Equip					
	Purchase/Equip New Service Truck				87,000	
	Purchase/Equip Hydro Machinist Truck				160,000	
	Side by Side w/ Tracks and trailer				27,000	
	Hydrography Equipment				50,000	
	Manta Power Meter				10,000	
	CSPH-Capacitor Bank Replacement, #201403				125,000	
	NERC CIP Security Upgrades				200,000	
	Pre License Implementation of FERC Conditions				25,000	
	Megger - Electrical Test Equipment				7,500	
	52907 Total	-	-	-	691,500	

**Capital Projects**

7006	Bowman Powerhouse Upgrade,#201404				500,000	
	CNPH Fish Release Improvements, #				45,000	
	PH Computer SCADA/Upgrades, #201502				250,000	
	Powerhouse Upgrades				800,000	
	Gaging Station Design for New License				150,000	
6947	Loma Rica Hydroelectric Facility	20,563	210,822	100,000	1,200,000	
	In-Line Small Hydro Studies, #				45,000	
6913	Land Acquisition BS Canal, #201307	96,870	42,314		150,000	
6927	Property - Hydro lower div flumes, #201308	49,969	1,623		150,000	
6943	Combie Reservoir Access: Approx 3,000' #333	9,168				
6879	Combie Dam Abutment Scour, #201402	101,536				
	Capital Projects Total	278,105	254,759	100,000	3,290,000	

	518 Hydroelectric Total	278,105	254,759	100,000	3,981,500	
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**715 Bowman Transmission Line**

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Capital Spending**

Acct/Proj	Descriptions	2013	2014	Budget 2015	Budget 2016	Funding/Note
52907	52907 Purchase Of Hydro Equip			7,500	25,000	Line Fault Locator
	715 Bowman Transmission Line	-	-	7,500	25,000	
	District Wide Total	13,937,993	14,988,108	21,945,849	28,338,989	

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget: **Staffing**

Department	Job Title	2015 Bud Authorized	Actual at Aug	2016 Bud Authorized
113 Directors	Directors	5	5	5
115 Management	Assistant General Manager	1	1	1
	Board Secretary	1	1	1
	General Manager	1	1	1
	Human Resources Manager	1	1	1
	Human Resources Technician	1	1	1
	Management Assistant	2	2	2
	Office Assistant I/II	2.75	2	3
	Safety Analyst	1	1	1
	Total	10.75	10	11
118 Information Tech	Information Technology Analyst	2	2	2
	Information Technology Technician	1	1	1
	Total	3	3	3
131 Cashiering	Cashier	2	2	2
133 Customer Service	Customer Account Administrator	1	1	1
	Finance Assistant I/II	1	1	1
	Meter Reader I/II	3	3	3
	Senior Finance Assistant	1	1	1
	Total	6	6	6
135 Accounting	Accountant	1	1	1
	Accounting Administrator	1	1	1

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget: **Staffing**

Department	Job Title	2015 Bud Authorized	Actual at Aug	2016 Bud Authorized
	Finance Analyst	1	1	1
	Finance Assistant I/II	2	2	2
	Finance Manager	1	1	1
	Senior Finance Assistant	1	1	1
	Total	7	7	7
151 Engineering	Associate Engineer	2	2	2
	Construction Inspector I/II	2	2	2
	Engineering Manager	1	1	1
	Engineering Technician I/II	4	4	4
	Land Surveyor	1	1	1
	Management Assistant	1	1	1
	Right of Way Agent I/II	1	1	1
	Senior Engineer	2	2	2
	Senior Engineering Technician	4	4	4
	Sr. Right of Way Agent	1	1	1
	Part-time	0	1	1
	Total	19	20	20
171 Water	Asst Water Superintendent	1	1	1
	Business Services Technician I	1	1	1
	Chief Water Treatment Operator	2	2	2
	Electrical Systems Superintendent	1	1	1
	Electrical Systems Tech I/II	3	3	3
	Hydraulic Technician I/II	1	1	1
	Management Assistant	1	1	1

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget: **Staffing**

Department	Job Title	2015 Bud Authorized	Actual at Aug	2016 Bud Authorized
	Operations Tech I/II	3	2	3
	Senior Operations Tech	2	2	2
	Sr. Water Distribution Operator	8	8	8
	Treated Water Superintendent	1	1	1
	Water Distrib. Operator I/II	7	7	7
	Water Distribution Supervisor	3	3	3
	Water Efficiency Technician I/II	1	1	1
	Water Operations Manager	1	1	1
	Water Plant Operator I/II/III	6	6	6
	Water Resources Superintendent	1	1	1
	Water Superintendent	1	1	1
	Water Treatment Supervisor	1	1	1
	Watershed Resources Planner	1	0	1
	Total	46	44	46
191 Maintenance	Asst. Maint. Supt. Weed Control	1	1	1
	Equipment Operator	12	8	8
	Maintenance Manager	1	1	1
	Maintenance Superintendent	2	2	2
	Maintenance Supervisor	4	5	5
	Management Assistant	2	2	2
	Senior Welder	1	1	1
	Sr. Utility Worker	5	5	5
	Sr. Vegetation Control Worker	1	1	1
	Utility Worker I/II	27	31	31
	Vegetation Control Worker I/II	4	4	4

**Nevada Irrigation District**  
Fiscal Year 2016  
Operating & Non Operating Budget: **Staffing**

Department	Job Title	2015 Bud Authorized	Actual at Aug	2016 Bud Authorized
	Welder II	1	1	1
	Total	61	62	62
193 Purchasing	Purchasing Supervisor			1
	Buyer	2	2	1
	Sr. Storekeeper	1	1	1
	Storekeeper	2	2	2
	Total	5	5	5
195 Shop Operations	Equip. Mechanic Supervisor	1	1	1
	Equipment Mechanic I/II	2	2	2
	Total	3	3	3
250 Recreation	Facility Ranger	0.5	1	1.5
	Recreation Assistant I/II	1	1	1
	Recreation Mangager	1	1	1
	Sr. Facility Ranger	1	1	1
	Sr. Park Ranger	3	3	4
	Total	6.5	7	8.5
518 Hydroelectric	Hydro Generation Supervisor	1	1	1
	Hydro Plant Operator I/II	3	2	3
	Hydro Program Analyst	1	1	1
	Hydro Systems Technician I/II	2	2	2
	Hydro Utility Worker I/II	2	2	2
	Hydro Manager	1	1	1

**Nevada Irrigation District**  
 Fiscal Year 2016  
 Operating & Non Operating Budget: **Staffing**

Department	Job Title	2015 Bud Authorized	Actual at Aug	2016 Bud Authorized
	Hydrographer I/II	1	1	0.5
	Sr Hydrographer	0	0	1
	Hydro Maint Supervisor - Civil	1	1	1
	Hydro Maint Supervisor - Electrical	1	1	1
	Management Assistant	1	1	1
	Resident Hydro Plant Operator I/II	2	2	2
	Senior Electrical Machinist	1	1	1
	Senior Hydro Systems Technician	1	1	1
	Sr Dam Safety Engineer	1	1	1
	Hydro Electrical Machinist I/II	3	1	3
	Sr Hydro Plant Operator	1	1	1
	Total	23	20	23.5
	District FTEs Total	<u>192.25</u>	<u>189.00</u>	<u>197.00</u>

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Estimated Cash Balances**

	Water Fund	Hydro Plants	Recreation	Total Cash	Reserve Target
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Actual Sep 2015

**Bank**

WF Concentration	3,859,146
WF Hydro Revolving	5,870,235
WF Water Reserve	3,821,321
WF Hydro Reserve	6,718,971
LAIF	31,627,856
Union Bank	21,316,072
Total	73,213,601
Est Outstanding Chks	(1,302,328)
	<u>71,911,273</u>

**2015 Cash (Oct - Dec)**

Receipts	7,729,332	5,006,619	452,500
Payroll	(2,892,453)	(540,920)	(138,467)
Oper & Main	(3,499,551)	(666,716)	(282,918)
Capital	(1,779,762)	(962,020)	-
EOY Debt Service	(305,590)		
<b>Total Cash (Oct - Dec)</b>	<b>\$ (748,023)</b>	<b>\$ 2,836,962</b>	<b>\$ 31,115</b>

**2015 Estimated Cash      74,031,326**

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Estimated Cash Balances**

	Water Fund	Hydro Plants	Recreation	Total Cash	Reserve Target
<b><u>Working Capital</u></b>					
Operating Cash	3,483,875	28,539,707	28,936	32,052,518	
Operating Reserve	6,299,970	5,909,738		12,209,708	
<b>Total</b>	<b>9,783,845</b>	<b>34,449,445</b>	<b>28,936</b>	<b>44,262,226</b>	
<b><u>Designated</u></b>					
Accrued Leave	2,182,318	266,996	63,055	2,512,369	Equal to Liability
Capital Improvement	5,012,500			5,012,500	Reviewed with Budget
Catastrophic Insurance	7,518,750			7,518,750	\$5 - \$10 M
Hydroelectric Relicense	259,962			259,962	
Rate Stabilization	2,005,000	-		2,005,000	Reviewed with Budget
Raw Water Expansion	2,000,000			2,000,000	\$2 M
Watershed Stewardship	1,645,749			1,645,749	
<b>Total</b>	<b>20,624,279</b>	<b>266,996</b>	<b>63,055</b>	<b>20,954,330</b>	
<b><u>Restricted</u></b>					
Debt Service	1,968,863			1,968,863	Bond Covenants
Fiscal Agent	75,234			75,234	Bond Covenants
System Expansion	6,770,673			6,770,673	Capacity Fees
<b>Total</b>	<b>8,814,770</b>	<b>-</b>	<b>-</b>	<b>8,814,770</b>	
<b>Estimated - EOY 2015    \$    39,222,894    \$    34,716,441    \$    91,991    \$    74,031,326</b>					

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Estimated Cash Balances**

Water Fund	Hydro Plants	Recreation	Total Cash	Reserve Target
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**2016 Spending Coverage**

Est WC Dec 2015	9,783,845	34,449,445	28,936	44,262,226
<b>Net Income 2016</b>	(4,633,123)	1,581,068	(533,567)	(3,585,623)
Encumbered Contracts	(5,359,000)	(362,000)		
Capital Improvement	2,500,000			
Catastrophic Insurance	5,000,000			
Rate Stabilization	1,000,000			
System Expansion	1,200,000			
Hydro EOY Cash to Rec		(504,631)	504,631	
<b>Est WC Dec 2016</b>	<b>\$ 9,491,722</b>	<b>\$ 35,163,882</b>	<b>\$ (0)</b>	<b>\$ 44,655,603</b>

\$5.7M in Contract  
Encumb will be spent in  
2016.

Project Sch Qualified

**Change in Cash 2016 (9,306,623)**

**Nevada Irrigation District**

Fiscal Year 2016

Operating & Non Operating Budget: **Estimated Cash Balances**

	Water Fund	Hydro Plants	Recreation	Total Cash	Reserve Target
<b>2016 Estimated Cash</b>					
<b><u>Working Capital</u></b>					
Operating Cash	3,500,000	25,000,000	124,459	28,624,459	4.96 Mons of Op Bud
Operating Reserve	5,991,722	10,163,882	(124,459)	16,031,144	
<b>Total</b>	<b>9,491,722</b>	<b>35,163,882</b>	<b>(0)</b>	<b>44,655,603</b>	
<b><u>Designated</u></b>					
Accrued Leave	2,182,318	266,996	63,055	2,512,369	Equal to Liability
Capital Improvement	2,512,500			2,512,500	Reviewed with Budget
Catastrophic Insurance	2,518,750			2,518,750	\$5 - \$10 M
Hydroelectric Relicense	259,962			259,962	
Rate Stabilization	1,005,000			1,005,000	Reviewed with Budget
Raw Water Expansion	2,000,000			2,000,000	\$2 M
Watershed Stewardship	1,645,749			1,645,749	
<b>Total</b>	<b>12,124,279</b>	<b>266,996</b>	<b>63,055</b>	<b>12,454,330</b>	
<b><u>Restricted</u></b>					
Debt Service	1,968,863			1,968,863	Bond Covenants
Fiscal Agent	75,234			75,234	Bond Covenants
System Expansion	5,570,673			5,570,673	Capacity Fees
<b>Total</b>	<b>7,614,770</b>	<b>-</b>	<b>-</b>	<b>7,614,770</b>	
<b>Estimated - EOY 2016 \$ 29,230,771 \$ 35,430,878 \$ 63,055 \$ 64,724,703</b>					
Covers \$5.7M in Encum					
O&M Budget 6 Mon Avg	19,383,477				