



Nevada Irrigation District

Fiscal Year 2020: Operating & Non Operating Budget
Proudly serving Nevada, Placer and Yuba Counties for over 95 Years.

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget

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To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, SDA, PE, General Manager

From: Marvin Davis, MBA, CPA, Finance Manager/Treasurer

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, we are pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2020 – December 31, 2020 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating its' financial management and asset management systems to new platforms over the coming years, continually improving our internal controls. These actions further demonstrate our ongoing investment in process improvements enhancing the services provided to our community.

Demand for water continues to increase as 2019 projected sales are \$1.8 million (8.2%) higher than 2018. Considering the Board adopted a 5.72% rate increase for fiscal year 2019, actual sales related to usage increased about 2.5%. Given that the Water Fund's reserves have been completely drawn down, the system requires a substantial transfer in from the Hydroelectric Fund. Additional rate increases and reduced capital project spending is warranted until the Fund's reserves are replenished. Long-term climate models, current regulatory and legislative initiatives signal continual operational volatility. All of these factors that must be considered in the current budget. The District's 2019 financial efficiency report indicates over \$6.2 million in savings demonstrating a strong organizational commitment to reducing costs and improving internal efficiencies, for the benefit of our rate payers and the community. Since the inception of our focus on these efforts, the District has realized approximately \$28.5 million in hard and soft savings as well as additional revenues.

The proposed plan's expenditures are driven by labor costs and capital project spending being funded by current operating and non-operating revenue from the three business lines requiring a \$9.3 million contribution from reserves. Considering addition of the Deer Creek Facilities, the District realized a decrease in reserve contributions of approximately \$4.4 million from the prior year's budget. The District's Hydroelectric operation is contributing \$13.6 million to support Water operations. Transfer in and outs among funds does not impact overall reserves as one fund receives revenue while others expense. However, the Board must remain cognizant of each individual Fund's solvency. In addition, Hydroelectric is contributing \$315,000 to Recreation for capital projects and reserve building. This budget is consistent with the 3-Year financial water rates adopted by the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

The budget format, including department and account segregation, detailed cash forecast and reserve policy review is a reflection of the District's internal control framework. The transparency of this document yields a greater degree of clarity of the District's current cash position and emphasizes our ability to operate a lean and flexible organization. The management team and staff expresses their appreciation of the Board and public's commitment to assisting our District in the management of our precious resources.

Nevada Irrigation District
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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 earned and the expenses are recognized when 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 records 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, thus excluding depreciation, amortization, and certain unrealized gains & losses. The objectives of the budget are to meet current customer service demands and adhere to all state and federal laws while remaining consistent with the District's strategic rate setting guidelines. The following assumptions were considered in the development of the budget, employing a conservative yet realistic approach.

Operating Revenue:

- Water Sales 7.72% over 2019 forecast (5.72% commodity rate, 2% demand), Other Revenue 3% (Installs, Reim, Rents, Leases etc.)
- Recreation revenues 5% over forecast
- Hydroelectric Power Contracts projected at 85% of expected levels, SF PPA ends 6/1/2020, Combie South ends 5/1/2020
- Transfer Ins: Water \$13.6M from Hydro, \$350K ADs, \$218K Cap Fees (Reso 2007-26)
- Operating grants: SNC Forestry Phase 4, CFIP Cal Fire (\$600K)

Capital Revenue:

- Property Taxes 3% over 2019 forecast, historical trend 2016 - 2019 is 3.9%
- Transfer In: Water - Capacity Fee usage of \$400K, Recreation - \$315K from Hydro

Operating & Maintenance Expenditure:

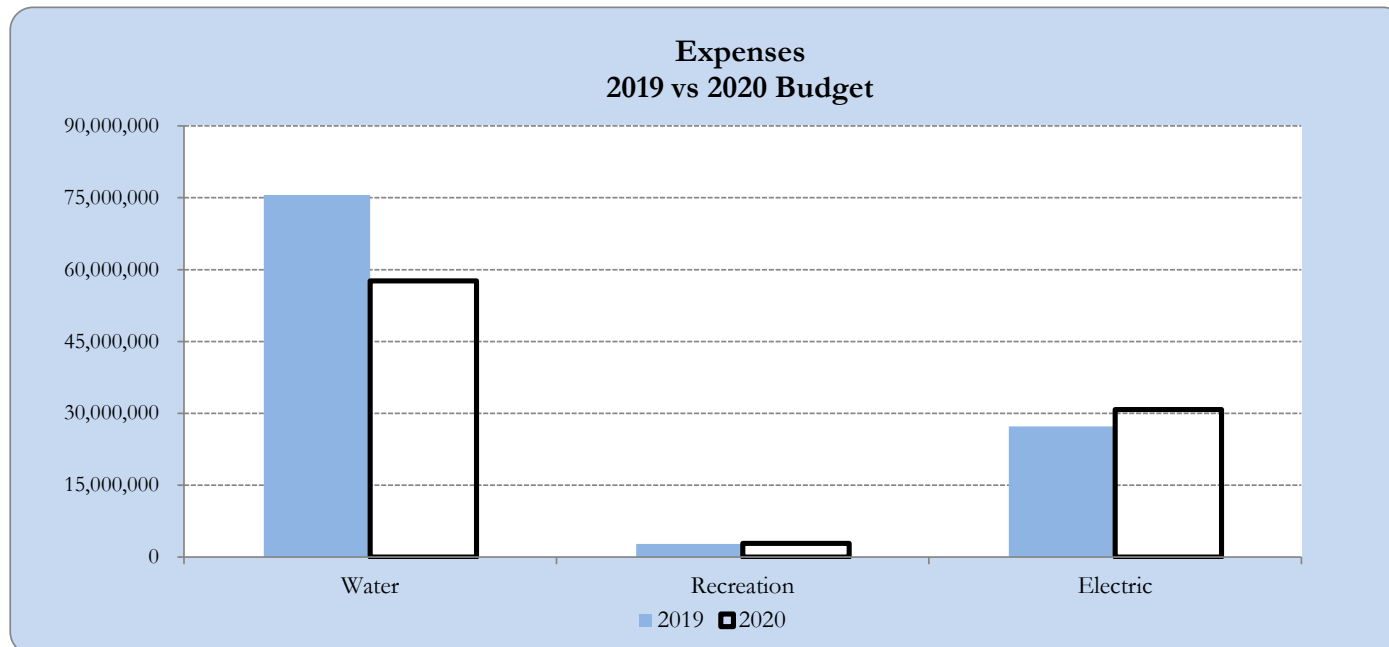
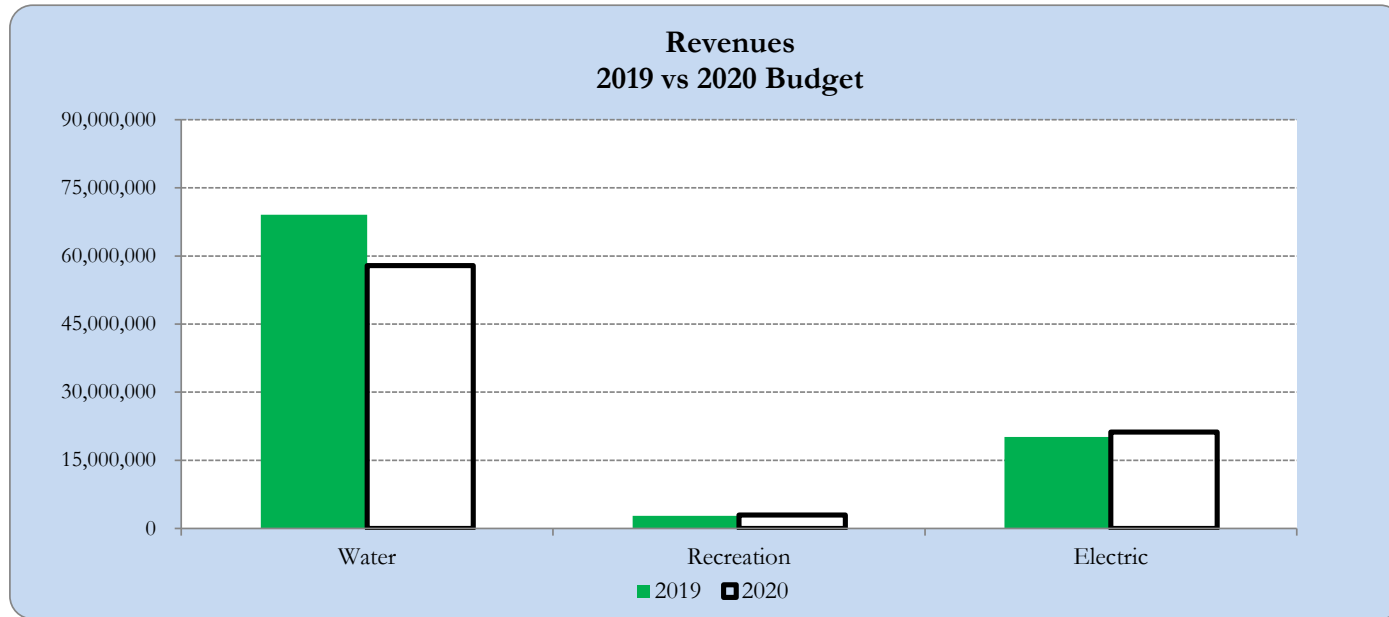
- Labor: additional 5 FTEs for 2020 budget, 3.5% COLA at Jan 2020, 5% for normal step increases, Medical 10%, PERS rate at 35.4%
- Water's estimated increase is \$2M (4.7%) over 2019 budget, addition of Deer Creek Facilities
- Recreation's estimated increase is \$108K (4.5%) over 2019 budget
- Hydroelectric's estimated increase is \$4M (17.8%) over 2019 budget, subsidizing additional Water operating costs
- District overall estimated increase is \$6.1M (9%) over 2019 budget

Capital Expenditure:

- Water's estimated decrease is \$19.9M (61.5%) under 2019 budget, having drawn down 2016A Bond Proceeds and building these reserves
- Recreation flat against 2019 budget, Hydroelectric's estimated decrease is \$470K (9.8%) under 2019 budget
- District overall estimated decrease is \$20.4M (54.4%) under 2019 budget

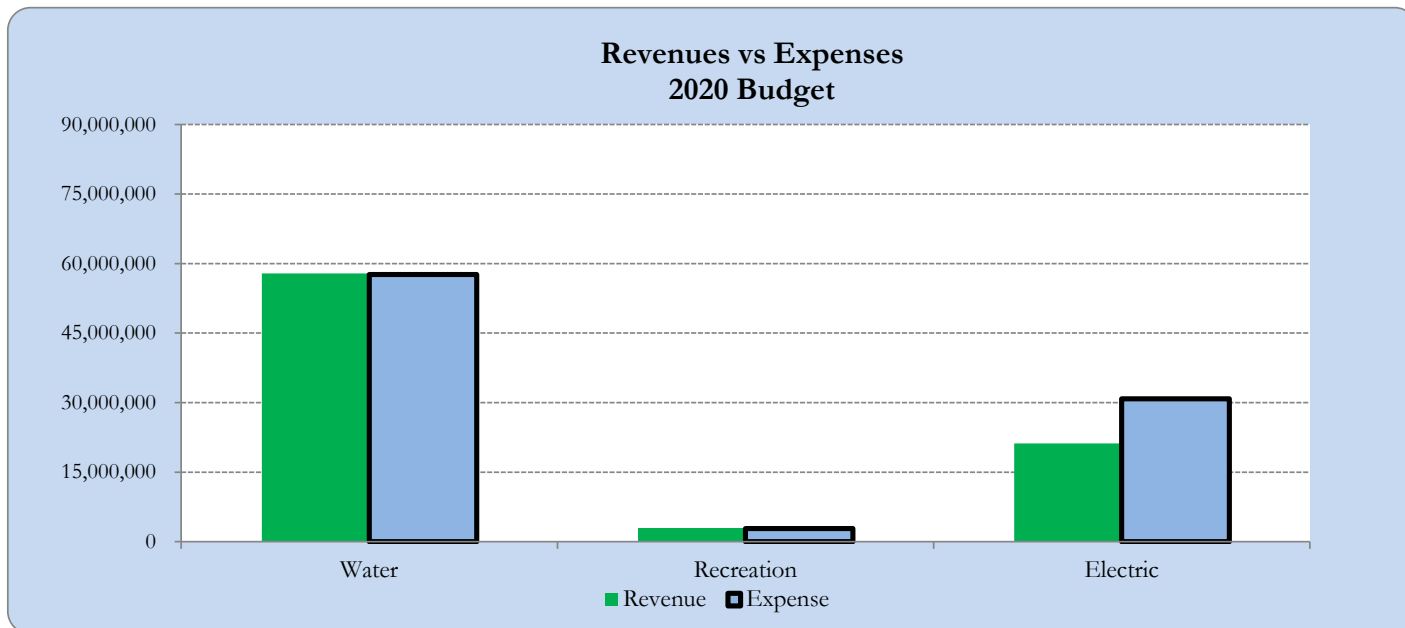
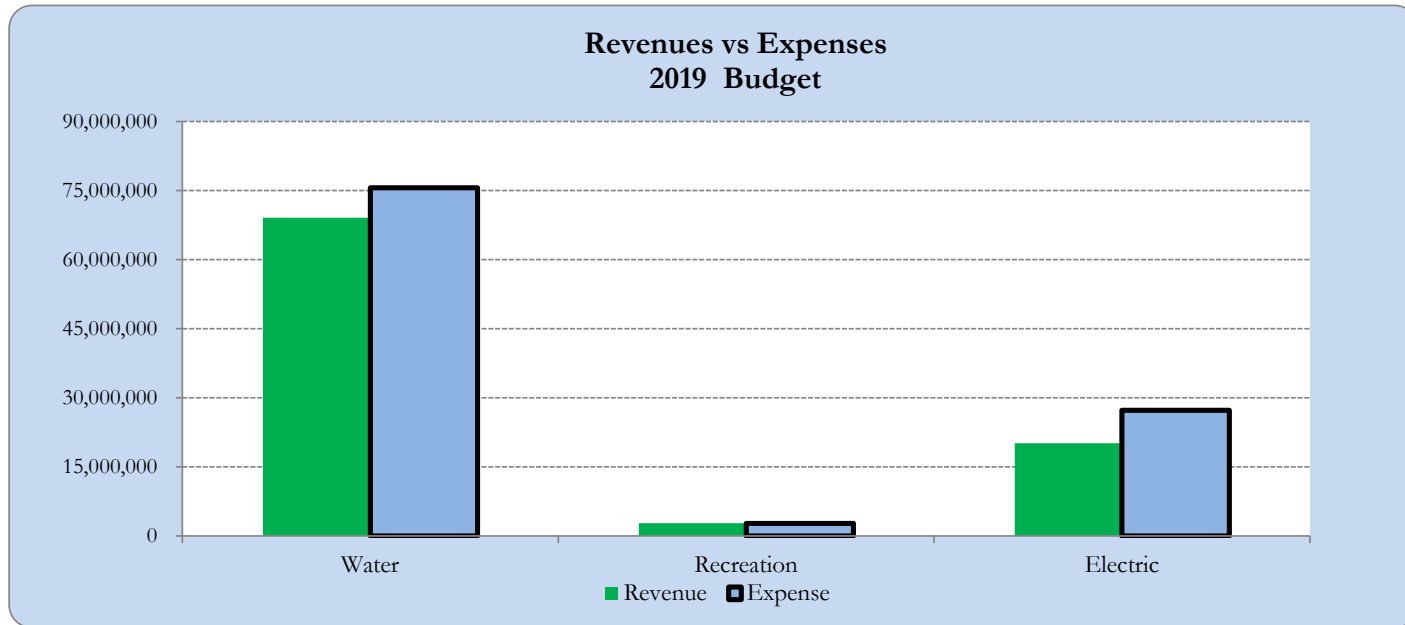
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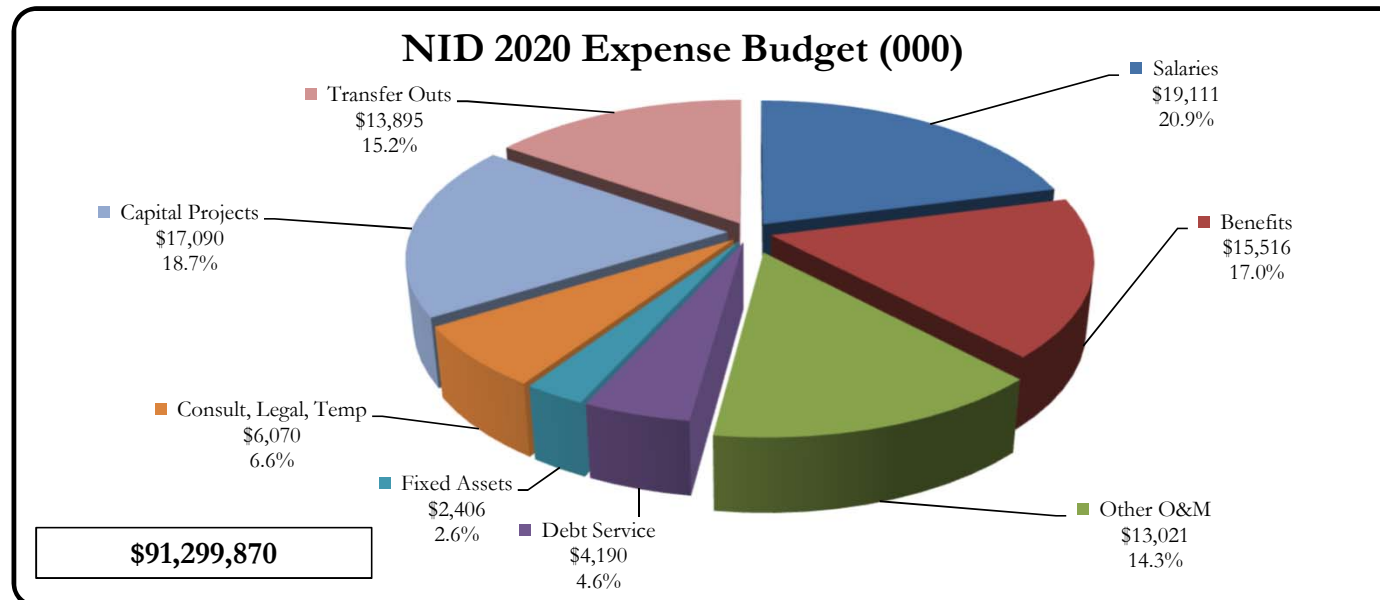
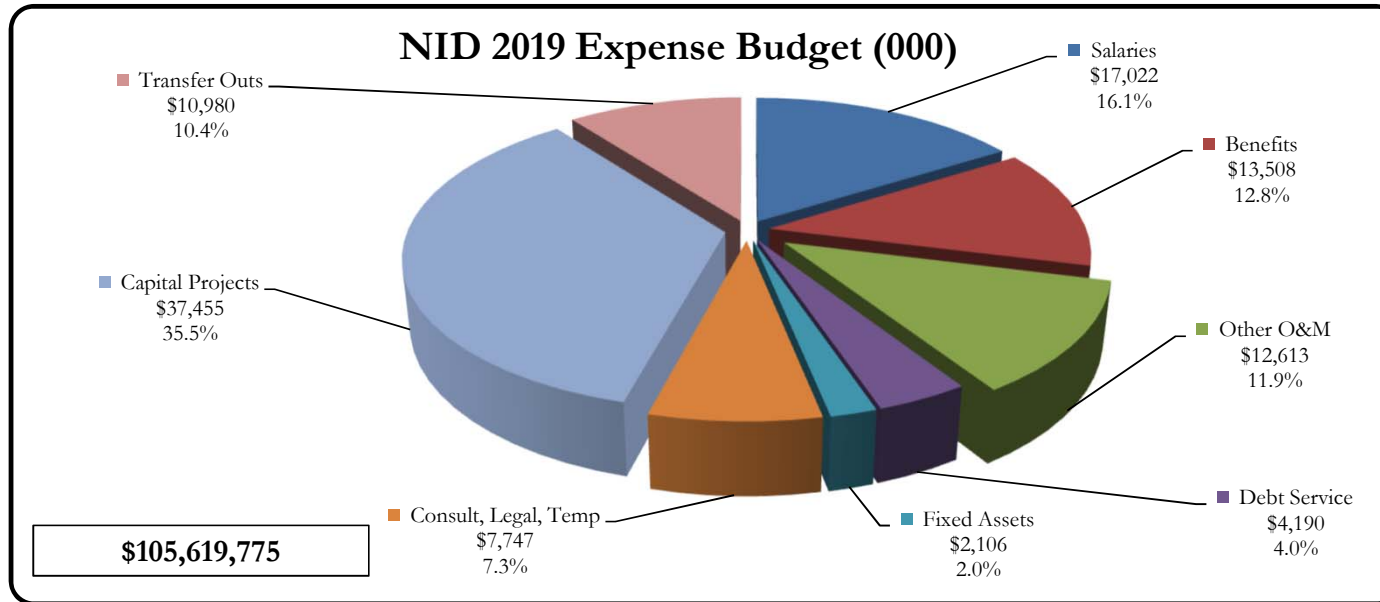
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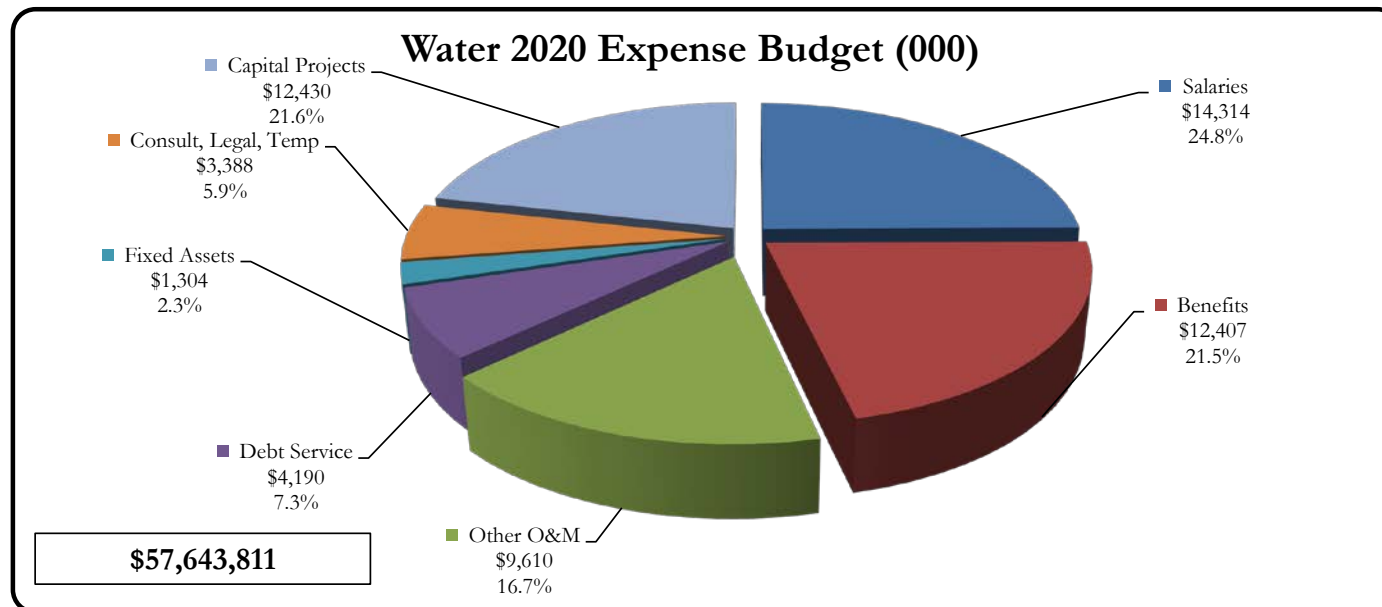
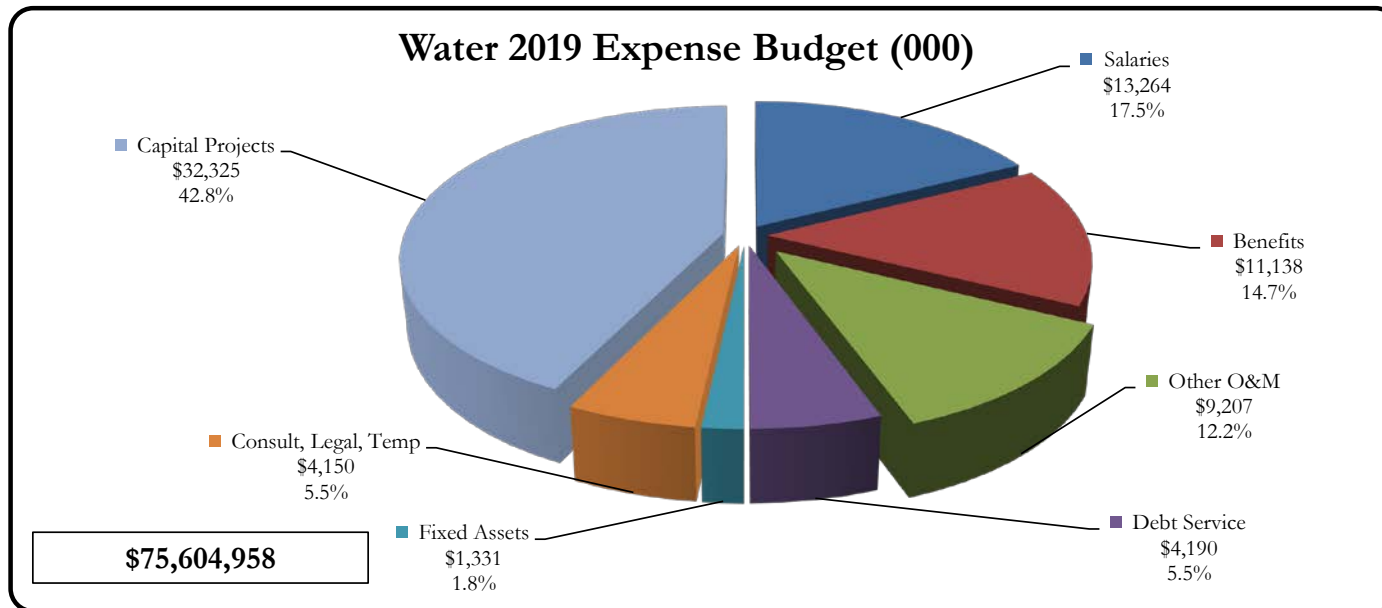
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Nevada Irrigation District
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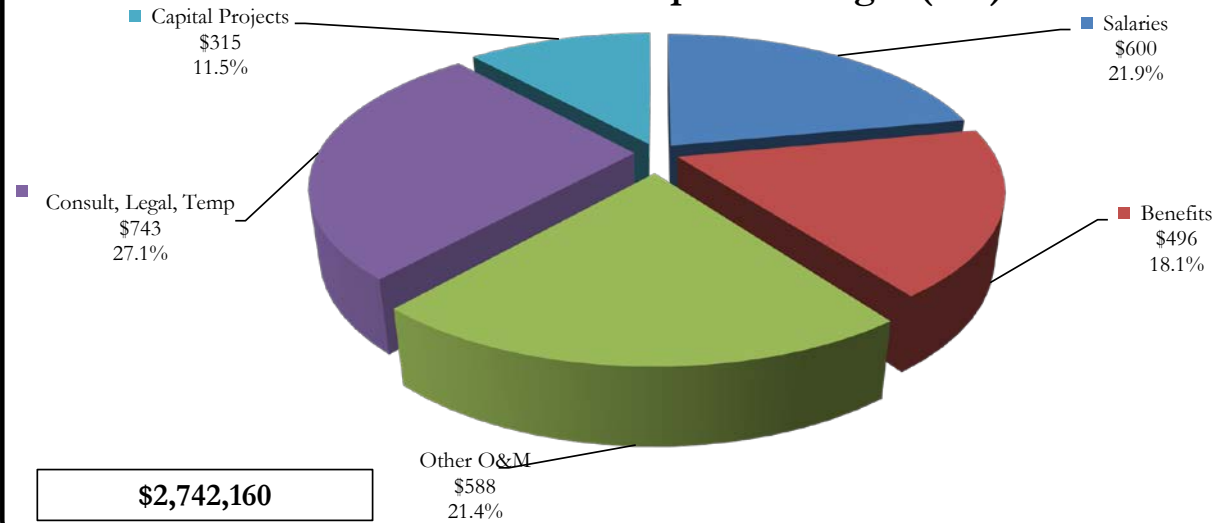
Adopted: 10-23-2019



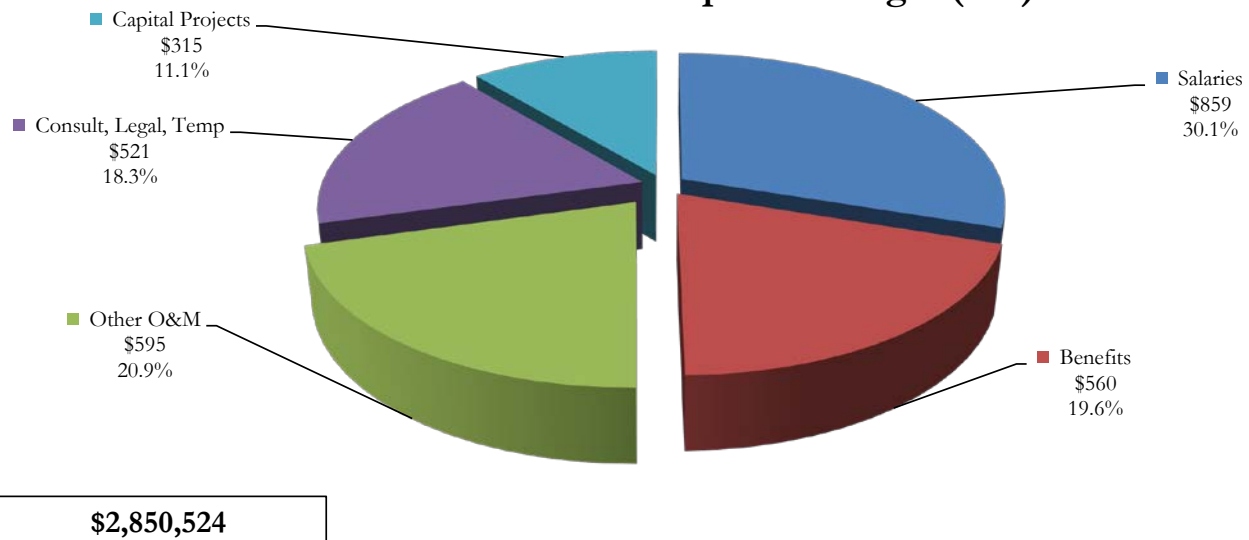
Nevada Irrigation District
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Recreation 2019 Expense Budget (000)



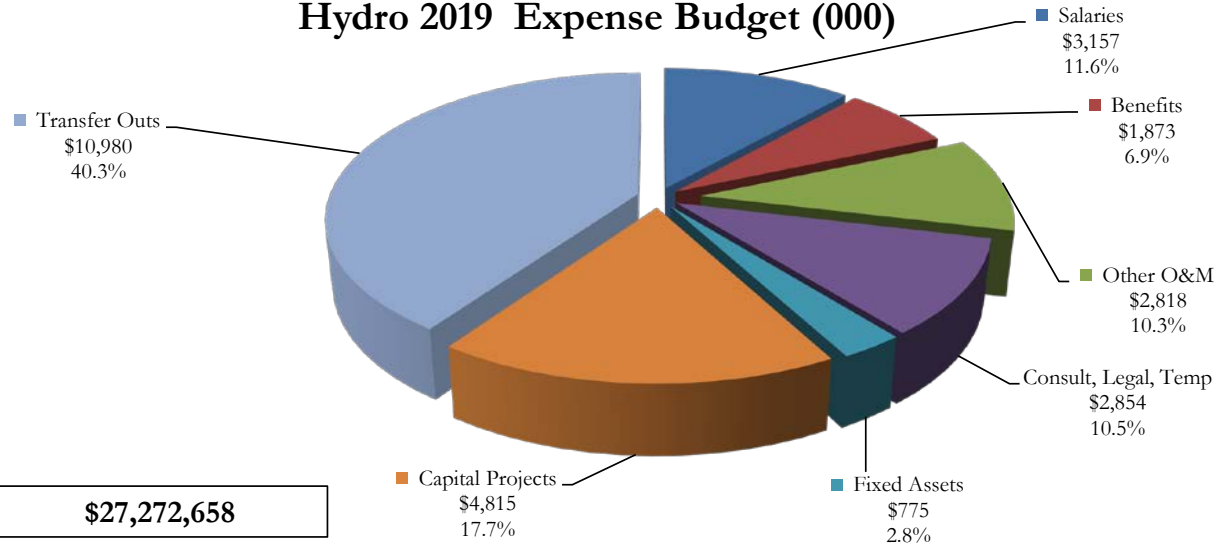
Recreation 2020 Expense Budget (000)



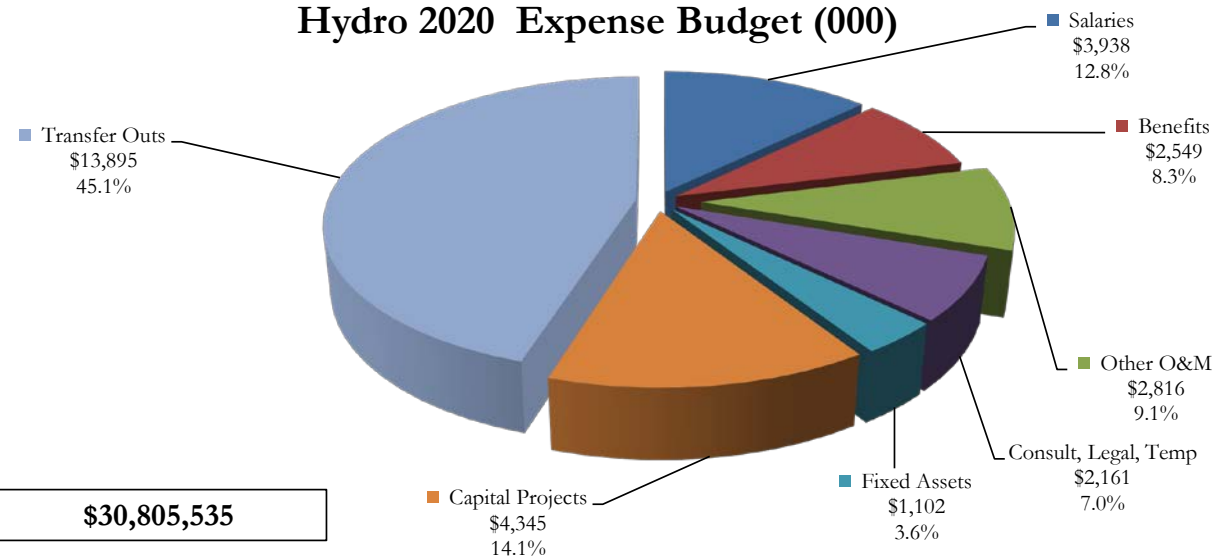
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Hydro 2019 Expense Budget (000)



Hydro 2020 Expense Budget (000)



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Operating & Non Operating Budget: **All Divisions by Fund**

			<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Operating & Non Operating Budgets:</u>							
Revenues	Operating	Water Division	27,083,575	30,466,686	38,416,197	41,509,672	44,347,643
		Recreation Division	2,261,743	2,376,305	2,450,400	2,470,124	2,657,126
		Electric Division	23,518,078	23,561,491	24,208,576	20,124,690	21,195,975
	Operating Sum		52,863,397	56,404,482	65,075,174	64,104,486	68,200,744
	Non Operating	Water Division	15,629,363	19,646,939	32,013,452	27,574,953	13,520,875
		Recreation Division	200,000	315,000	315,000	315,000	315,000
		Non Operating Sum	15,829,363	19,961,939	32,328,452	27,889,953	13,835,875
Revenues Total		68,692,759	76,366,421	97,403,626	91,994,439	82,036,618	
Expenses	Operating	Water Division	34,209,017	37,155,770	41,234,741	43,279,958	45,213,811
		Recreation Division	1,948,036	2,150,332	2,117,164	2,427,160	2,535,524
		Electric Division	9,847,241	12,565,087	22,656,109	22,457,658	26,460,535
	Operating Sum		46,004,293	51,871,189	66,008,013	68,164,775	74,209,870
	Non Operating	Water Division	16,595,413	16,369,800	35,577,388	32,325,000	12,430,000
		Recreation Division	343,876	795,512	303,000	315,000	315,000
		Electric Division	3,774,201	3,189,681	4,848,456	4,815,000	4,345,000
	Non Operating Sum		20,713,489	20,354,993	40,728,843	37,455,000	17,090,000
Expenses Total		66,717,782	72,226,182	106,736,857	105,619,775	91,299,870	
Net Income*			1,974,977	4,140,239	(9,333,231)	(13,625,336)	(9,263,252)

* See Cash Schedule for Reserve Impact

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Nevada Irrigation District

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Operating & Non Operating Budget: All Divisions by Function

			2017 Act	2018 Act	2019 Fcst	2019 Bud	2020 Bud
Operating & Non Operating Budgets:							
Revenues	Operating	Water Sales	21,514,816	23,105,705	24,990,537	27,278,195	26,919,806
		Other Water Revenue	1,315,416	1,721,588	1,527,317	2,333,134	1,576,757
		Recreation Fees	2,261,743	2,376,305	2,450,400	2,470,124	2,657,126
		Electric Power	23,518,078	23,561,491	24,208,576	20,124,690	21,195,975
		Interest Income	1,458,435	1,152,904	1,350,000	1,350,000	1,100,000
		Grants - Operating		1,266	685,825	685,825	600,000
		Transfer Ins - Operating	2,794,908	4,485,223	9,862,518	9,862,518	14,151,079
		Operating Sum	52,863,397	56,404,482	65,075,174	64,104,486	68,200,744
	Non Operating	Property Taxes	11,401,037	12,331,723	12,738,713	12,449,953	13,120,875
		Grants - Non op	495,361	2,053,216	4,849,739	300,000	-
		Transfer Ins - Capital	896,541	315,000	1,690,000	2,090,000	715,000
		Transfer Ins-Bonds	3,036,424	5,262,000	13,050,000	13,050,000	-
		Non Operating Sum	15,829,363	19,961,939	32,328,452	27,889,953	13,835,875
Revenues Total			68,692,759	76,366,421	97,403,626	91,994,439	82,036,618
Expenses	Operating	Salaries	14,259,693	15,499,850	17,637,297	17,021,561	19,111,472
		Benefits	10,245,322	10,880,224	12,295,877	13,507,675	15,515,836
		Other O&M	7,323,386	8,493,778	9,987,587	11,000,404	11,389,187
		Consult, Legal, Temp	4,494,197	5,290,713	6,916,399	7,746,833	6,070,150
		Fed/St/Co Fees	870,217	1,288,305	1,630,715	1,612,215	1,632,068
		Debt Service	4,427,691	4,190,490	4,190,368	4,190,368	4,190,368
		Fixed Assets	1,388,880	1,912,830	2,369,770	2,105,719	2,406,289
		Transfer Outs	2,994,908	4,315,000	10,980,000	10,980,000	13,894,500
		Operating Sum	46,004,293	51,871,189	66,008,013	68,164,775	74,209,870
	Non Operating	Capital Projects	20,713,489	20,354,993	40,728,843	37,455,000	17,090,000
	Non Operating Sum		20,713,489	20,354,993	40,728,843	37,455,000	17,090,000
Expenses Total			66,717,782	72,226,182	106,736,857	105,619,775	91,299,870

Nevada Irrigation District

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	27,083,575	30,466,686	38,416,197	41,509,672	44,347,643
	Expenses	34,209,017	37,155,770	41,234,741	43,279,958	45,213,811
	Operating Income	(7,125,441)	(6,689,084)	(2,818,543)	(1,770,286)	(866,168)
Non Operating	Revenues	15,629,363	19,646,939	32,013,452	27,574,953	13,520,875
	Expenses	16,595,413	16,369,800	35,577,388	32,325,000	12,430,000
	Non Operating Income	(966,050)	3,277,139	(3,563,936)	(4,750,047)	1,090,875
Net Income*		(8,091,492)	(3,411,945)	(6,382,479)	(6,520,333)	224,706

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Revenues</u>						
Operating	Treated Water	14,500,418	15,709,613	17,483,258	19,723,195	18,832,966
	Raw Water	7,014,398	7,396,092	7,507,279	7,555,000	8,086,841
	Interest Income	1,458,435	1,152,904	1,350,000	1,350,000	1,100,000
	Reimb/Fees/Other	689,642	1,164,618	942,234	1,636,205	970,501
	New Connect/Install	276,237	276,100	267,110	297,531	275,123
	Rents & Leases	220,965	148,778	184,872	291,214	190,418
	Standby	128,572	132,092	133,102	108,184	140,715
	Grants - Operating		1,266	685,825	685,825	600,000
	Transfer Ins - Operating	2,794,908	4,485,223	9,862,518	9,862,518	14,151,079
Operating Total		27,083,575	30,466,686	38,416,197	41,509,672	44,347,643
Non Operating	Property Taxes	11,401,037	12,331,723	12,738,713	12,449,953	13,120,875
	Transfer Ins - Capital	696,541	-	1,375,000	1,775,000	400,000
	Grants - Non op	495,361	2,053,216	4,849,739	300,000	-
	Transfer Ins - Bonds	3,036,424	5,262,000	13,050,000	13,050,000	-
Non Operating Total		15,629,363	19,646,939	32,013,452	27,574,953	13,520,875

Nevada Irrigation District

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Expenses</u>						
Operating	10113 Directors	181,587	317,006	201,811	229,925	282,404
	10114 Administration	8,360,809	6,579,502	6,629,350	7,109,120	6,481,369
	10115 Management	1,620,987	1,715,632	1,841,445	1,962,719	1,704,813
	10116 Watershed	333,764	647,319	1,125,014	1,191,073	1,226,703
	10117 Human Resources	375,760	429,382	486,332	512,387	583,842
	10118 Information Services	535,089	744,935	938,127	996,785	1,147,762
	10119 Safety	-	-	283,031	350,406	393,869
	10131 Cashiering	162,207	172,477	209,947	209,539	214,365
	10133 Customer Service	689,666	926,475	1,532,464	1,649,035	1,748,292
	10135 Accounting	1,003,875	1,058,956	1,145,342	1,232,830	1,259,648
	10151 Engineering	3,087,115	3,442,487	4,102,573	3,932,525	3,982,660
	10171 Water Operations	7,905,605	8,743,535	9,747,478	10,297,971	10,455,635
	10191 Maintenance	8,592,649	10,897,938	10,218,791	10,518,518	12,658,006
	10192 Vegetation		-	1,149,462	1,251,494	1,265,351
	10193 Purchasing	692,239	790,229	901,193	1,049,022	995,676
	10195 Shop Operations	667,665	689,897	722,382	786,609	813,416
Operating Total		34,209,017	37,155,770	41,234,741	43,279,958	45,213,811
Non Operating	10114 Administration	395,893	597,751	314,030	10,000	100,000
	10115 Management	20,732	2,257,098	4,566,252	-	-
	10118 Information Services	-	-	750,000	2,750,000	-
	10119 Safety	-	-	-	20,000	20,000
	10151 Engineering	16,178,788	13,514,951	29,947,106	29,545,000	12,310,000
Non Operating Total		16,595,413	16,369,800	35,577,388	32,325,000	12,430,000

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10113 Directors	51101 Salary	74,400	78,150	74,257	74,257	74,257
	51307 Deferred Comp	594	594	600	600	600
	51308 EE Assistance Plan	124	10	130	130	-
	51310 Medicare	904	1,079	1,077	1,077	1,077
	51312 Health Insurance	78,891	82,643	93,206	119,186	131,105
	51313 Life Insurance	261	260	608	608	608
	51314 Dental Insurance	3,942	3,638	7,374	7,374	7,743
	51315 Vision Insurance	938	938	942	942	970
	51317 Workers Comp	71	67	297	297	297
	51319 FICA	3,867	4,612	4,604	4,604	4,612
	52503 Equipment Maintenance		-	2,672	4,000	4,000
	52603 Consulting/Contractor Fee	-	80,327	240	1,000	-
	52604 Legal Fees		9,056	2,304	-	-
	52608 Fed/St/Co Fees	-	34,802	-	-	40,000
	52710 Supplies	11,732	3,088	1,350	3,350	3,350
	52711 Education/Training/Meals	4,767	15,092	10,150	10,500	12,000
	52713 Utilities	1,094	2,648	2,000	2,000	1,785
10113 Directors Total		181,587	317,006	201,811	229,925	282,404
10114 Administration	51311 Pension	1,346,286	-	-	-	-
	51312 Health Insurance	918	1,482	762	-	-
	51313 Life Insurance	15,192	15,412	21,000	21,000	21,000
	51321 Health Benefits Retirees	1,013,859	965,791	1,000,000	1,000,000	1,000,000
	51324 OPEB Net ARC	646,000	421,065	342,000	435,000	342,000
	52503 Equipment Maintenance	57,568	47,196	50,000	52,222	53,789
	52504 Materials	1,587	27	12,560	15,700	15,700
	52505 Safety	15,147	14,559	15,680	-	-

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
	52603 Consulting/Contractor Fee	76,880	74,420	100,851	70,000	60,000
	52604 Legal Fees	163,726	183,755	200,000	200,000	220,000
	52608 Fed/St/Co Fees	4,229	28,181	82,000	112,000	75,000
	52703 Debt Service	4,427,691	4,190,490	4,190,368	4,190,368	4,190,368
	52704 Insurance	193,036	381,369	260,000	260,000	290,600
	52705 Disadvantaged Customer		-	150,000	500,000	10,000
	52706 Dues, Publctns, Spnsrshp	64,009	85,861	48,000	69,850	53,408
	52709 Advertising/Legal Notices	3,181	10,152	25,565	44,500	30,000
	52710 Supplies	31,971	54,560	24,800	31,000	19,500
	52711 Education/Training/Meals	43	7,081	15,283	17,000	5,000
	52713 Utilities	99,484	98,103	90,480	90,480	95,004
	54000 Transfer Out	200,000	-		-	-
10114 Administration Total		8,360,809	6,579,502	6,629,350	7,109,120	6,481,369
10115 Management						
	51101 Salary	858,802	869,091	807,248	807,248	806,931
	51105 Overtime	2,342	1,433	1,000	1,000	1,000
	51306 Short Term Disability		1,700	1,336	1,336	1,336
	51308 EE Assistance Plan	227	20	208	208	-
	51310 Medicare	12,720	10,531	11,705	11,705	11,700
	51311 Pension	148,063	242,593	247,004	247,004	285,654
	51312 Health Insurance	141,820	191,385	198,167	190,698	209,768
	51313 Life Insurance	5,643	6,545	6,317	6,317	6,604
	51314 Dental Insurance	8,569	9,178	11,798	11,798	12,388
	51315 Vision Insurance	1,594	1,829	1,507	1,507	1,552
	51316 Long-T Disability	1,541	1,379	3,474	3,474	3,631
	51317 Workers Comp	7,069	7,089	8,232	8,232	5,649
	51318 Unemployment	3,450	-	10,000	10,000	10,000

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10115 Management	51319 FICA	2,146	662	1,200	1,200	1,200
	52500 Miscellaneous	3,200	-		-	-
	52501 Chemicals	1,305	2,327	1,000	-	-
	52503 Equipment Maintenance	468	186	-	-	-
	52504 Materials	-	1,762	-	-	-
	52505 Safety	-	126	10	-	-
	52603 Consulting/Contractor Fee	310,094	314,645	471,223	576,092	282,500
	52609 Temporary Labor	18,354	3,565	15,000	35,000	15,000
	52706 Dues, Publctns, Spnsrshp	165	244	116	-	-
	52710 Supplies	26,251	15,803	7,000	10,000	10,000
	52711 Education/Training/Meals	35,912	31,655	37,200	39,200	39,200
	52713 Utilities	1,892	1,885	700	700	700
	52902 Vehicle Purchases	29,361	-		-	-
10115 Management Total		1,620,987	1,715,632	1,841,445	1,962,719	1,704,813
10116 Watershed	51101 Salary	85,987	103,702	105,265	105,265	114,351
	51105 Overtime	1,177	313	-	-	-
	51306 Short Term Disability		393	399	399	399
	51308 EE Assistance Plan	25	2	26	26	-
	51310 Medicare	1,220	1,418	1,526	1,526	1,658
	51311 Pension	16,791	31,313	33,685	33,685	40,480
	51312 Health Insurance	19,541	23,404	22,476	23,837	26,221
	51313 Life Insurance	815	896	861	861	936
	51314 Dental Insurance	1,475	1,475	1,475	1,475	1,549
	51315 Vision Insurance	188	188	188	188	194
	51316 Long-T Disability	212	156	474	474	515
	51317 Workers Comp	345	298	737	737	800

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10116 Watershed	52504 Materials	2,113	5,271	5,000	10,000	10,300
	52506 Small Tools	-	-	500	500	500
	52603 Consulting/Contractor Fee	203,654	467,148	885,900	943,900	952,000
	52608 Fed/St/Co Fees		4,927	10,000	10,000	10,000
	52609 Temporary Labor	-	4,600	56,400	56,400	65,000
	52711 Education/Training/Meals	223	1,816	102	1,800	1,800
10116 Watershed Total		333,764	647,319	1,125,014	1,191,073	1,226,703
10117 Human Resources	51101 Salary	165,921	220,486	238,136	238,136	255,315
	51105 Overtime	475	712	1,000	1,000	1,000
	51306 Short Term Disability		602	618	618	618
	51308 EE Assistance Plan	39	6	78	78	-
	51310 Medicare	1,851	3,071	3,453	3,453	3,702
	51311 Pension	30,224	65,761	76,203	76,203	90,381
	51312 Health Insurance	33,317	66,493	70,856	71,512	78,663
	51313 Life Insurance	1,346	2,039	1,949	1,949	2,089
	51314 Dental Insurance	2,826	3,133	4,424	4,424	4,646
	51315 Vision Insurance	422	563	565	565	582
	51316 Long-T Disability	420	466	1,072	1,072	1,149
	51317 Workers Comp	622	600	1,667	1,667	1,787
	52504 Materials	-	-	-	2,000	250
	52603 Consulting/Contractor Fee	31,116	12,951	23,500	33,500	19,000
	52604 Legal Fees	100,052	36,002	51,000	55,000	102,500
	52609 Temporary Labor	51	-		-	-
	52706 Dues, Publctns, Spnsrshp	532	539	250	750	1,200
	52709 Advertising/Legal Notices	1,748	2,975	3,000	2,000	5,000
	52710 Supplies	2,335	9,128	3,100	10,000	10,000

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10117 Human Resources	52711 Education/Training/Meals	2,207	3,540	4,500	7,500	5,000
	52713 Utilities	254	314	960	960	960
10117 Human Resources Total		375,760	429,382	486,332	512,387	583,842
10118 Information Services	51101 Salary	257,029	271,753	300,337	300,337	303,998
	51105 Overtime	7,965	5,991	10,000	5,000	10,000
	51106 Double Time		761	500	-	-
	51306 Short Term Disability			400	-	501
	51308 EE Assistance Plan	74	6	78	78	-
	51310 Medicare	3,922	3,140	4,355	4,355	4,408
	51311 Pension	50,350	77,278	96,108	96,108	107,645
	51312 Health Insurance	39,261	48,550	50,374	71,512	78,663
	51313 Life Insurance	2,364	2,558	2,458	2,458	2,488
	51314 Dental Insurance	2,063	2,063	4,424	4,424	4,646
	51315 Vision Insurance	563	563	565	565	582
	51316 Long-T Disability	593	468	1,352	1,352	1,368
	51317 Workers Comp	1,027	723	2,102	2,102	2,128
	52501 Chemicals	341	327	350	200	350
	52503 Equipment Maintenance	85,754	137,256	143,300	143,300	431,975
	52506 Small Tools		-	250	500	500
	52603 Consulting/Contractor Fee	-	91,811	143,924	143,924	25,000
	52609 Temporary Labor	-	54,791	10,000	30,000	-
	52706 Dues, Publctns, Spnsrshp	160	260	-	320	360
	52710 Supplies	68,860	15,676	66,300	85,300	105,700
	52711 Education/Training/Meals	657	312	500	4,500	4,500
	52713 Utilities	7,447	9,317	27,950	27,950	27,950
	52904 Equipment Purchases	6,660	21,332	72,500	72,500	35,000

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10118 Information Services Total		535,089	744,935	938,127	996,785	1,147,762
10119 Safety	51101 Salary	-	-	141,148	141,148	151,664
	51306 Short Term Disability	-	-	334	334	334
	51308 EE Assistance Plan	-	-	52	52	-
	51310 Medicare	-	-	2,047	2,047	2,199
	51311 Pension	-	-	45,171	45,171	53,689
	51312 Health Insurance	-	-	-	47,675	52,442
	51313 Life Insurance	-	-	1,155	1,155	1,241
	51314 Dental Insurance	-	-	2,950	2,950	3,097
	51315 Vision Insurance	-	-	377	377	388
	51316 Long-T Disability	-	-	635	635	682
	51317 Workers Comp	-	-	7,362	7,362	12,133
	52505 Safety	-	-	10,000	17,400	17,400
	52603 Consulting/Contractor Fee	-	-	62,000	62,000	76,500
	52609 Temporary Labor	-	-	7,500	15,000	15,000
	52706 Dues, Publctns, Spnsrshp	-	-	-	2,000	2,000
	52711 Education/Training/Meals	-	-	-	2,800	2,800
	52713 Utilities	-	-	2,300	2,300	2,300
10119 Safety Total		-	-	283,031	350,406	393,869
10131 Cashiering	51101 Salary	92,284	89,612	105,941	105,941	104,335
	51105 Overtime	101	368	100	-	500
	51306 Short Term Disability		354	422	422	422
	51308 EE Assistance Plan	50	4	52	52	-
	51310 Medicare	1,367	1,210	1,536	1,536	1,513
	51311 Pension	18,105	25,283	33,901	33,901	36,935

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10131 Cashiering	51312 Health Insurance	39,045	41,156	48,582	47,675	52,521
	51313 Life Insurance	866	819	867	867	854
	51314 Dental Insurance	2,950	2,581	2,950	2,950	3,097
	51315 Vision Insurance	375	328	377	377	388
	51316 Long-T Disability	278	231	477	477	470
	51317 Workers Comp	367	242	742	742	730
	52503 Equipment Maintenance	3,549	5,597	9,000	9,000	7,000
	52710 Supplies	2,870	4,692	5,000	5,000	5,000
	52711 Education/Training/Meals	-	-	-	600	600
10131 Cashiering Total		162,207	172,477	209,947	209,539	214,365
10133 Customer Service	51101 Salary	344,784	432,680	610,773	617,864	669,060
	51105 Overtime	2,089	3,253	6,000	-	3,000
	51106 Double Time	-	709	100	-	-
	51144 Standby			1,000	-	-
	51306 Short Term Disability		819	1,043	1,043	1,043
	51308 EE Assistance Plan	168	14	260	260	-
	51310 Medicare	4,941	5,893	8,959	8,959	9,701
	51311 Pension	67,726	127,765	197,717	197,717	236,847
	51312 Health Insurance	122,389	144,147	186,897	238,373	262,606
	51313 Life Insurance	3,197	3,851	5,057	5,057	5,476
	51314 Dental Insurance	9,386	10,240	14,748	14,748	15,485
	51315 Vision Insurance	1,250	1,404	1,884	1,884	1,941
	51316 Long-T Disability	999	1,017	2,780	2,780	3,011
	51317 Workers Comp	1,458	1,492	4,550	4,550	4,922
	52501 Chemicals	8,903	9,820	5,000	5,000	10,000
	52503 Equipment Maintenance	11,094	1,554	5,000	10,000	10,000

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
	52504 Materials	2,841	3,545	33,300	53,300	59,400
	52505 Safety	-	-	1,000	1,000	1,000
	52506 Small Tools	502	267	1,000	2,000	2,000
	52603 Consulting/Contractor Fee	-	72,618	137,500	192,500	142,500
	52608 Fed/St/Co Fees			-	-	10,000
	52609 Temporary Labor	17,322	474		-	-
	52710 Supplies	85,818	88,514	240,000	240,000	232,500
	52711 Education/Training/Meals	425	195	-	1,500	2,400
	52713 Utilities	343	359	500	500	500
	52804 Bank Fees	4,034	15,843	18,887	-	18,000
	52902 Vehicle Purchases	-	-	38,572	40,000	41,900
	52904 Equipment Purchases	-	-	9,936	10,000	5,000
10133	Customer Service Total	689,666	926,475	1,532,464	1,649,035	1,748,292
10135	Accounting					
	51101 Salary	479,950	524,179	595,459	595,459	628,426
	51105 Overtime	14,377	10,999	12,000	6,500	13,000
	51306 Short Term Disability		1,267	1,302	1,302	1,302
	51308 EE Assistance Plan	168	12	182	182	-
	51310 Medicare	7,880	7,259	8,634	8,634	9,112
	51311 Pension	87,810	160,766	190,547	190,547	222,463
	51312 Health Insurance	110,396	106,462	116,818	166,861	183,547
	51313 Life Insurance	4,179	4,386	4,873	4,873	5,143
	51314 Dental Insurance	6,052	6,408	10,324	10,324	10,840
	51315 Vision Insurance	1,109	1,204	1,319	1,319	1,358
	51316 Long-T Disability	1,083	924	2,680	2,680	3,828
	51317 Workers Comp	1,123	1,420	4,168	4,168	5,399
	52503 Equipment Maintenance	-	-	-	-	3,000

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	52603 Consulting/Contractor Fee	66,291	130,243	140,291	169,881	144,100
	52609 Temporary Labor	163,337	41,084	4,400	20,000	-
	52706 Dues, Publctns, Spnsrshp	775	589	500	600	1,180
	52710 Supplies	3,986	4,372	562	1,500	-
	52711 Education/Training/Meals	13,746	9,549	7,257	8,000	4,450
	52804 Bank Fees	41,612	42,926	44,026	40,000	22,500
	52904 Equipment Purchases	-	4,906		-	-
10135 Accounting Total		1,003,875	1,058,956	1,145,342	1,232,830	1,259,648
10151 Engineering	51101 Salary	1,635,021	1,685,050	1,804,873	1,804,873	1,843,914
	51105 Overtime	21,854	31,548	10,000	10,000	25,000
	51201 Temporary Salary			188,982	-	-
	51306 Short Term Disability		1,733	1,800	1,800	1,800
	51308 EE Assistance Plan	455	36	468	468	-
	51310 Medicare	23,955	20,214	26,171	26,171	26,737
	51311 Pension	323,414	491,119	577,559	577,559	652,746
	51312 Health Insurance	317,090	360,905	378,525	429,071	472,691
	51313 Life Insurance	14,870	15,044	14,771	14,771	15,091
	51314 Dental Insurance	19,818	20,172	26,546	26,546	27,874
	51315 Vision Insurance	3,439	3,314	3,391	3,391	3,493
	51316 Long-T Disability	3,601	2,746	8,122	8,122	8,298
	51317 Workers Comp	41,265	37,795	79,203	79,203	87,316
	52501 Chemicals	11,007	12,615	8,000	-	15,000
	52503 Equipment Maintenance	7,951	30,666	40,000	60,000	40,000
	52504 Materials	46,839	41,014	130,000	150,000	100,000
	52505 Safety	10,025	907	1,500	2,500	5,000
	52506 Small Tools	1,291	1,265	2,500	2,500	2,000

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
	52603 Consulting/Contractor Fee	353,253	548,722	679,612	430,000	440,000
	52608 Fed/St/Co Fees	2,731	123	-	-	-
	52609 Temporary Labor	54,305	53,536	10,000	150,000	100,000
	52706 Dues, Publcns, Spnsrshp	17,284	10,365	18,000	20,000	15,000
	52709 Advertising/Legal Notices	712	-	-	-	-
	52710 Supplies	25,684	19,072	19,000	22,000	15,000
	52711 Education/Training/Meals	13,220	8,809	15,000	20,000	15,000
	52713 Utilities	737	630	800	800	700
	52901 Land/Easement Purchases	34,165	13,568	40,750	40,750	30,000
	52902 Vehicle Purchases	92,057	31,521	-	30,000	30,000
	52904 Equipment Purchases	11,073	-	17,000	22,000	10,000
10151 Engineering Total		3,087,115	3,442,487	4,102,573	3,932,525	3,982,660
10171 Water Operations	51101 Salary	3,084,530	3,305,071	3,340,525	3,367,881	3,535,965
	51105 Overtime	47,415	35,627	35,000	50,000	50,000
	51106 Double Time	63,783	23,911	25,000	60,000	60,000
	51144 Standby	147,814	155,495	140,000	140,000	140,000
	51201 Temporary Salary			89,806	33,280	33,280
	51306 Short Term Disability		6,423	6,923	6,923	6,923
	51308 EE Assistance Plan	1,067	86	1,118	1,118	-
	51310 Medicare	48,348	35,205	48,834	48,834	51,271
	51311 Pension	599,756	886,608	977,701	1,077,722	1,251,732
	51312 Health Insurance	781,427	899,421	898,476	1,025,003	1,129,206
	51313 Life Insurance	28,008	29,566	27,563	27,563	28,923
	51314 Dental Insurance	53,599	54,573	63,416	63,416	66,587
	51315 Vision Insurance	8,065	8,005	8,101	8,101	8,344
	51316 Long-T Disability	8,016	6,573	15,155	15,155	15,912

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		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
	51317 Workers Comp	128,526	120,404	239,489	239,489	243,522
	52501 Chemicals	297,498	364,869	365,000	325,000	420,000
	52503 Equipment Maintenance	258,500	312,857	479,000	504,500	435,000
	52504 Materials	347,613	466,902	400,000	351,500	334,500
	52505 Safety	19,991	7,963	33,000	38,000	33,600
	52506 Small Tools	14,942	23,239	25,000	29,500	29,500
	52507 Water Purchase	-	-	-	300,000	100,000
	52603 Consulting/Contractor Fee	197,428	87,216	255,065	265,065	293,500
	52608 Fed/St/Co Fees	203,413	301,543	399,200	399,200	382,450
	52609 Temporary Labor	57,605	23,839	-	66,720	66,720
	52706 Dues, Publcns, Spnsrshp	5,023	4,780	7,000	9,000	7,700
	52709 Advertising/Legal Notices	945	-	-	-	-
	52710 Supplies	4,518	9,138	35,000	8,000	18,000
	52711 Education/Training/Meals	14,375	28,510	18,523	35,000	35,000
	52713 Utilities	941,106	975,937	1,016,000	1,016,000	1,080,000
	52902 Vehicle Purchases	182,819	162,943	192,931	193,000	204,000
	52904 Equipment Purchases	213,958	285,900	228,000	283,000	179,000
	52915 Projects: Non-Programmatic	145,513	120,929	171,651	105,000	65,000
	52930 Program: Chemicals Tanks & Pads		-	175,000	175,000	135,000
	52931 Program: Clarifiers		-	30,000	30,000	15,000
10171	Water Operations Total	7,905,605	8,743,535	9,747,478	10,297,971	10,455,635
10191	Maintenance					
	51101 Salary	3,461,253	3,849,074	3,696,951	3,758,201	4,197,189
	51105 Overtime	46,803	38,491	30,000	30,000	30,000
	51106 Double Time	11,394	13,099	15,000	15,000	15,000
	51201 Temporary Salary			140,000	-	167,000
	51306 Short Term Disability		7,526	7,139	7,139	7,623

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10191 Maintenance	51308 EE Assistance Plan	1,528	131	1,534	1,534	-
	51310 Medicare	50,590	44,513	54,494	54,494	60,859
	51311 Pension	673,288	1,097,661	1,062,290	1,202,624	1,485,805
	51312 Health Insurance	1,007,545	1,224,249	1,210,530	1,406,400	1,654,418
	51313 Life Insurance	31,905	34,821	30,757	30,757	34,350
	51314 Dental Insurance	69,817	73,579	87,013	87,013	97,558
	51315 Vision Insurance	11,050	11,957	11,116	11,116	12,225
	51316 Long-T Disability	9,919	9,030	16,912	16,912	18,887
	51317 Workers Comp	167,541	168,309	292,459	292,459	327,370
	52501 Chemicals	524,781	496,125	201,500	200,000	250,000
	52503 Equipment Maintenance	73,627	141,289	40,000	87,800	104,000
	52504 Materials	1,100,588	1,573,109	1,295,000	1,375,000	1,399,000
	52505 Safety	29,894	20,861	30,300	28,300	28,300
	52506 Small Tools	36,300	46,709	42,000	55,500	54,500
	52603 Consulting/Contractor Fee	518,970	293,015	179,000	154,000	164,000
	52604 Legal Fees	-	1,728	32	4,000	4,000
	52608 Fed/St/Co Fees	20,130	19,460	25,000	20,000	25,000
	52609 Temporary Labor	191,401	202,691	150	185,000	-
	52706 Dues, Publctns, Spnsrshp	1,903	1,075	-	21,600	21,984
	52710 Supplies	3,724	2,247	7,000	11,500	16,200
	52711 Education/Training/Meals	21,137	13,143	14,700	15,700	15,700
	52713 Utilities	14,351	11,520	25,300	28,000	29,200
	52902 Vehicle Purchases	167,896	812,239	267,769	231,769	447,481
	52904 Equipment Purchases	218,657	173,550	389,844	341,700	240,357
	52915 Projects: Non-Programmatic	126,657	516,737	355,000	155,000	450,000
	52916 Program: Diversion, Holding Structures				-	300,000
	52940 Program: Tank Restoration		-	240,000	240,000	400,000

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10191 Maintenance	52941 Program: Road Restoration	-	210,000	210,000	150,000	
	52942 Program: Pipeline Restoration	-	240,000	240,000	350,000	
	52943 Program: Canal Restoration	-		-	100,000	
10191 Maintenance Total		8,592,649	10,897,938	10,218,791	10,518,518	12,658,006
10192 Vegetation	51101 Salary	-	407,449	407,449	422,099	
	51201 Temporary Salary		22,080	-	35,000	
	51306 Short Term Disability	-	726	726	726	
	51308 EE Assistance Plan	-	156	156	-	
	51310 Medicare	-	5,908	5,908	6,120	
	51311 Pension	-	130,384	130,384	149,423	
	51312 Health Insurance	-	126,121	143,024	157,564	
	51313 Life Insurance	-	3,335	3,335	3,454	
	51314 Dental Insurance	-	8,849	8,849	9,291	
	51315 Vision Insurance	-	1,130	1,130	1,164	
	51316 Long-T Disability	-	1,834	1,834	1,899	
	51317 Workers Comp	-	44,819	44,819	46,431	
	52501 Chemicals	-	255,000	270,000	255,000	
	52503 Equipment Maintenance	-	2,000	2,200	2,200	
	52504 Materials		5,000	45,000	18,000	
	52505 Safety	-	1,500	2,700	2,700	
	52603 Consulting/Contractor Fee	-	129,900	129,900	90,000	
	52604 Legal Fees	-	1,000	1,000	1,000	
	52609 Temporary Labor	-	-	45,000	-	
	52706 Dues, Publctns, Spnsrshp	-	-	2,780	2,780	
	52710 Supplies	-	31	1,000	1,000	
	52711 Education/Training/Meals	-	240	2,300	2,300	

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10192 Vegetation	52713 Utilities	-	2,000	2,000	1,000	
	52902 Vehicle Purchases	-	-	-	56,200	
10192 Vegetation Total		-	1,149,462	1,251,494	1,265,351	
10193 Purchasing	51101 Salary	309,267	333,323	354,346	354,346	368,624
	51105 Overtime	638	333	1,000	1,000	1,000
	51306 Short Term Disability		824	840	840	840
	51308 EE Assistance Plan	124	10	130	130	-
	51310 Medicare	4,501	3,828	5,138	5,138	5,345
	51311 Pension	60,391	95,007	113,391	113,391	130,493
	51312 Health Insurance	88,702	95,784	100,337	119,186	131,105
	51313 Life Insurance	2,876	3,097	2,900	2,900	3,017
	51314 Dental Insurance	5,658	5,658	7,374	7,374	7,743
	51315 Vision Insurance	938	938	942	942	970
	51316 Long-T Disability	924	770	1,595	1,595	1,659
	51317 Workers Comp	1,228	886	2,480	2,480	2,580
	52501 Chemicals	248	755	200	100	200
	52503 Equipment Maintenance	5,023	3,800	5,000	18,000	18,000
	52504 Materials	67,425	73,270	70,000	125,000	67,500
	52505 Safety	51,564	48,608	50,000	56,000	71,000
	52506 Small Tools	22,982	36,235	65,000	100,000	50,000
	52603 Consulting/Contractor Fee	23,702	35,763	110,000	110,000	110,000
	52609 Temporary Labor	-	-	-	5,000	-
	52706 Dues, Publctns, Spnsrshp	303	390	519	600	600
	52710 Supplies	39,257	50,508	8,500	18,500	18,500
	52711 Education/Training/Meals	586	-	-	5,000	5,000
	52713 Utilities	64	441	1,500	1,500	1,500

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10193 Purchasing	52904 Equipment Purchases	5,836	-	-	-	-
10193 Purchasing Total		692,239	790,229	901,193	1,049,022	995,676
10195 Shop Operations	51101 Salary	177,070	160,365	221,082	230,882	250,680
	51105 Overtime	1,186	4,906	1,500	1,500	1,500
	51306 Short Term Disability		150	208	208	208
	51308 EE Assistance Plan	74	6	104	104	-
	51310 Medicare	2,648	1,901	3,348	3,348	3,635
	51311 Pension	34,652	46,317	64,882	73,882	88,741
	51312 Health Insurance	59,960	56,356	78,314	95,349	105,042
	51313 Life Insurance	1,676	1,208	1,890	1,890	2,052
	51314 Dental Insurance	3,710	3,211	5,899	5,899	6,194
	51315 Vision Insurance	547	422	754	754	776
	51316 Long-T Disability	541	315	1,039	1,039	1,128
	51317 Workers Comp	7,488	6,182	16,162	16,162	17,548
	52501 Chemicals	13,742	27,351	25,000	25,000	25,000
	52503 Equipment Maintenance	266,862	213,248	175,000	175,000	187,500
	52504 Materials	24,335	20,446	33,000	58,000	58,000
	52505 Safety	2,046	-	1,400	1,400	4,220
	52506 Small Tools	3,230	3,012	3,000	3,000	3,000
	52603 Consulting/Contractor Fee		-	-	-	-
	52609 Temporary Labor	23,588	36,708		-	-
	52706 Dues, Publctns, Spnsrshp		-	1,500	1,892	1,892
	52710 Supplies	69	10	1,500	2,500	2,500
	52711 Education/Training/Meals	180	20	1,500	3,500	3,500
	52713 Utilities	24,177	24,074	19,300	19,300	25,300
	52902 Vehicle Purchases	-	67,902		-	-

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
10195 Shop Operations	52904 Equipment Purchases	19,884	15,786	66,000	66,000	25,000
10195 Shop Operations Total		667,665	689,897	722,382	786,609	813,416
Operating Total		34,209,017	37,155,770	41,234,741	43,279,958	45,213,811

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

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

			<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Non Operating Budgets:</u>							
10114 Administration	52915 Projects: Non-Programmatic		395,893	597,751	314,030	10,000	100,000
10114 Administration Total			395,893	597,751	314,030	10,000	100,000
10115 Management	52915 Projects: Non-Programmatic		20,732	2,257,098	4,566,252	-	-
10115 Management Total			20,732	2,257,098	4,566,252	-	-
10118 Information Services	52915 Projects: Non-Programmatic		-	-	750,000	2,750,000	-
10118 Information Services Total			-	-	750,000	2,750,000	-
10119 Safety	52915 Projects: Non-Programmatic		-	-	-	20,000	20,000
10119 Safety Total			-	-	-	20,000	20,000
10151 Engineering	52907 Program: Pipeline Rplc		880,358	511,130	1,100,000	1,100,000	1,500,000
	52908 Program: PRV		47,572	77,870	160,000	160,000	160,000
	52910 Program: Raw Water Rplc		1,690,761	1,064,776	1,200,000	1,200,000	1,800,000
	52911 Program: Backbone Ext		744,136	2,615,982	1,000,000	1,000,000	1,000,000
	52912 Program: Community Inves		2,074,858	21,287	600,000	600,000	800,000
	52913 Program: Extended CEQA		121,504	22,814	375,833	200,000	-
	52914 Program: Sediment Removal		44,545	775,476	876,272	650,000	1,200,000
	52915 Projects: Non-Programmatic		10,575,055	8,425,617	24,635,000	24,635,000	5,850,000
10151 Engineering Total			16,178,788	13,514,951	29,947,106	29,545,000	12,310,000
Non Operating Total			16,595,413	16,369,800	35,577,388	32,325,000	12,430,000

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: Recreation Division

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	2,261,743	2,376,305	2,450,400	2,470,124	2,657,126
	Expenses	1,948,036	2,150,332	2,117,164	2,427,160	2,535,524
	Operating Income	313,708	225,973	333,237	42,964	121,602
Non Operating	Revenues	200,000	315,000	315,000	315,000	315,000
	Expenses	343,876	795,512	303,000	315,000	315,000
	Non Operating Income	(143,876)	(480,512)	12,000	-	-
	Net Income*	169,832	(254,539)	345,237	42,964	121,602

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Revenues</u>						
Operating	Scotts Flat	937,755	969,632	1,137,657	1,025,036	1,194,540
	Long Ravine	537,884	586,169	531,663	635,416	558,246
	Orchard Springs	322,135	302,929	350,069	331,355	367,573
	Peninsula	240,820	227,357	231,333	252,156	242,900
	Jackson Meadow	145,668	205,983	115,042	145,899	205,000
	Greenhorn	37,944	39,875	43,053	39,668	45,206
	Combie	27,250	29,887	30,075	29,087	31,579
	Cascade Shores Gate	12,287	14,473	11,507	11,507	12,082
Operating Total		2,261,743	2,376,305	2,450,400	2,470,124	2,657,126
Non Operating	Transfer Ins - Capital	200,000	315,000	315,000	315,000	315,000
Non Operating Total		200,000	315,000	315,000	315,000	315,000
<u>Expenses</u>						
Operating	30250 Recreation General	1,948,036	1,825,248	1,711,718	1,921,967	2,008,707
	30254 Jackson Meadows	-	325,084	405,446	505,192	526,817
Operating Total		1,948,036	2,150,332	2,117,164	2,427,160	2,535,524
Non Operating	30250 Recreation General	343,876	795,512	303,000	315,000	315,000
Non Operating Total		343,876	795,512	303,000	315,000	315,000

Nevada Irrigation District

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
30250 Recreation General	51101 Salary	486,045	441,243	426,735	488,033	497,313
	51105 Overtime	5,514	5,359	5,000	5,000	5,000
	51201 Temporary Salary			324,405	-	211,640
	51306 Short Term Disability		397	406	406	406
	51308 EE Assistance Plan	195	16	182	182	-
	51310 Medicare	7,288	5,002	7,499	7,499	7,211
	51311 Pension	90,637	119,868	104,471	156,171	176,049
	51312 Health Insurance	110,012	104,186	103,251	166,861	183,547
	51313 Life Insurance	4,412	3,878	3,994	3,994	4,070
	51314 Dental Insurance	5,120	4,479	10,324	10,324	10,840
	51315 Vision Insurance	1,360	1,211	1,319	1,319	1,358
	51316 Long-T Disability	1,269	984	2,196	2,196	2,238
	51317 Workers Comp	26,171	21,147	41,372	41,372	39,785
	51321 Health Benefits Retirees	7,433	10,097	-	-	-
	51324 OPEB Net ARC	-	7,689	8,000	8,000	26,000
	52501 Chemicals	40,520	11,216	12,000	15,000	15,000
	52503 Equipment Maintenance	97,066	58,596	50,000	62,000	72,000
	52504 Materials	156,378	184,154	160,000	160,000	170,000
	52505 Safety	5,859	5,372	1,500	3,000	3,000
	52506 Small Tools	3,750	3,344	3,500	3,500	3,500
	52603 Consulting/Contractor Fee	14,272	28,557	30,000	30,000	30,000
	52604 Legal Fees	20,095	3,168	6,400	5,000	15,000
	52608 Fed/St/Co Fees	32,614	35,408	40,000	40,000	37,000
	52609 Temporary Labor	602,191	541,785	160,707	485,111	289,950
	52704 Insurance	14,637	11,259	16,000	16,000	13,000

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: Recreation Division

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
30250 Recreation General	52709 Advertising/Legal Notices	7,627	5,701	6,000	10,000	7,000
	52710 Supplies	4,365	8,919	10,000	12,500	10,000
	52711 Education/Training/Meals	531	-	40	300	300
	52713 Utilities	147,381	151,582	127,200	127,200	132,500
	52795 Rec-Customer Refunds	16,484	-	-	16,000	-
	52804 Bank Fees	38,809	45,298	49,219	45,000	45,000
	52904 Equipment Purchases	-	5,333	-	-	-
30250 Recreation General Total		1,948,036	1,825,248	1,711,718	1,921,967	2,008,707
30254 Jackson Meadows	51101 Salary	-	86,596	104,326	104,326	113,465
	51105 Overtime	-	2,392	3,000	3,000	3,000
	51201 Temporary Salary			45,000	-	28,600
	51306 Short Term Disability			50	-	116
	51308 EE Assistance Plan	-	-	52	52	-
	51310 Medicare	-	1,095	1,867	1,867	1,645
	51311 Pension	-	28,087	33,384	33,384	40,167
	51312 Health Insurance	-	28,205	25,318	47,675	52,442
	51313 Life Insurance	-	616	854	854	929
	51314 Dental Insurance	-	696	2,950	2,950	3,097
	51315 Vision Insurance	-	274	377	377	388
	51316 Long-T Disability	-	175	467	467	511
	51317 Workers Comp	-	4,624	10,301	10,301	9,077
	52501 Chemicals		135	3,000	5,000	5,000
	52503 Equipment Maintenance	-	29,790	10,000	10,000	10,000
	52504 Materials	-	4,252	10,000	20,000	30,000
	52505 Safety	-	62	1,000	2,000	2,000

Nevada Irrigation District

Fiscal Year 2020

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

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
30254 Jackson Meadows	52506 Small Tools		7,895	1,000	2,000	2,000
	52603 Consulting/Contractor Fee	-	28,060	45,000	45,000	45,000
	52604 Legal Fees	-	5,581	15,000	15,000	3,000
	52608 Fed/St/Co Fees	-	6,847	6,000	6,000	9,000
	52609 Temporary Labor	-	69,560	55,000	162,440	138,380
	52704 Insurance				-	3,500
	52710 Supplies	-	-	1,500	2,500	500
	52713 Utilities	-	18,216	30,000	30,000	25,000
	52795 Rec-Customer Refunds		1,926	-	-	-
30254 Jackson Meadows Total		-	325,084	405,446	505,192	526,817
Operating Total		1,948,036	2,150,332	2,117,164	2,427,160	2,535,524
30250 Recreation General	52915 Projects: Non-Programmatic	343,876	795,512	303,000	315,000	315,000
30250 Recreation General Total		343,876	795,512	303,000	315,000	315,000
Non Operating Total		343,876	795,512	303,000	315,000	315,000

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: Electric Division

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	23,518,078	23,561,491	24,208,576	20,124,690	21,195,975
	Expenses	9,847,241	12,565,087	22,656,109	22,457,658	26,460,535
	Operating Income	13,670,837	10,996,404	1,552,467	(2,332,968)	(5,264,560)
Non Operating	Expenses	3,774,201	3,189,681	4,848,456	4,815,000	4,345,000
	Net Income*	9,896,637	7,806,723	(3,295,989)	(7,147,968)	(9,609,560)

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
<u>Revenues</u>						
Operating	Chicago Park	9,974,214	10,112,024	10,292,592	8,755,841	8,887,180
	Dutch Flat	5,514,535	5,628,854	5,697,975	4,864,356	4,937,322
	Rollins	5,495,490	5,637,912	5,744,594	4,864,356	4,937,322
	Bowman	1,041,890	1,104,437	1,116,767	972,871	987,464
	Combie South	835,920	460,698	631,401	200,000	235,422
	Scotts Flat	385,852	383,747	508,414	250,000	239,964
	Combie North	217,633	180,099	149,615	150,000	108,000
	Bowman TL	52,542	53,720	67,217	67,266	65,000
	Deer Creek		-	-		798,301
Operating Total		23,518,078	23,561,491	24,208,576	20,124,690	21,195,975
<u>Expenses</u>						
Operating	50112 Hydro Admin	5,793,436	8,063,278	16,248,258	16,141,348	18,741,176
	50161 Hydro Operations	1,679,582	1,957,908	2,519,977	2,445,637	3,499,003
	50167 Hydro Maintenance	2,374,222	2,543,900	3,887,874	3,870,674	4,220,356
Operating Total		9,847,241	12,565,087	22,656,109	22,457,658	26,460,535
Non Operating						
Non Operating						
Non Operating Total		3,774,201	3,189,681	4,848,456	4,815,000	4,345,000

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
50112 Hydro Admin	51101 Salary	459,349	521,319	581,800	552,784	783,709
	51105 Overtime	586	1,123	2,000	2,000	2,000
	51106 Double Time	-	251	200	-	500
	51201 Temporary Salary			125,000	175,000	62,400
	51306 Short Term Disability		911	865	865	1,131
	51308 EE Assistance Plan	101	8	130	130	-
	51310 Medicare	6,540	6,080	8,015	8,015	11,364
	51311 Pension	88,500	146,909	195,520	176,891	277,433
	51312 Health Insurance	79,149	94,342	83,748	119,186	183,824
	51313 Life Insurance	6,426	6,837	4,524	4,524	6,414
	51314 Dental Insurance	4,636	5,537	7,374	7,374	10,840
	51315 Vision Insurance	763	875	942	942	1,358
	51316 Long-T Disability	811	715	2,488	2,488	3,527
	51317 Workers Comp	6,499	4,613	17,133	17,133	22,758
	51321 Health Benefits Retirees	146,565	125,938	-	-	-
	51324 OPEB Net ARC	-	61,246	63,000	63,000	99,000
	52501 Chemicals	63,562	73,516	87,000	75,000	85,000
	52503 Equipment Maintenance	12,545	10,946	35,000	56,000	56,000
	52504 Materials	9,342	5,132	15,000	25,000	20,000
	52505 Safety	47,633	31,856	53,250	86,000	6,000
	52506 Small Tools	1,714	531	3,500	5,000	5,000
	52603 Consulting/Contractor Fee	959,025	1,335,444	2,260,000	2,055,000	1,382,000
	52604 Legal Fees	25,352	34,448	50,000	50,000	75,000
	52607 Franchise Fees	38,505	41,163	46,000	46,000	92,800
	52608 Fed/St/Co Fees	607,099	790,199	1,068,515	1,025,015	1,053,618
	52609 Temporary Labor	-	-	-	5,000	-

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
50112 Hydro Admin	52704 Insurance	220,768	237,195	220,000	220,000	220,000
	52706 Dues, Publctns, Spnsrshp	23,034	24,573	30,500	45,500	27,500
	52710 Supplies	10,674	14,834	25,000	27,000	26,000
	52711 Education/Training/Meals	15,864	22,701	4,753	21,000	30,000
	52713 Utilities	122,451	142,728	177,000	169,500	161,500
	52901 Land/Easement Purchases	-	-	40,000	100,000	75,000
	52902 Vehicle Purchases	41,037	-	40,000	-	40,000
	52904 Equipment Purchases	-	6,310	60,000	60,000	25,000
	54000 Transfer Out	2,794,908	4,315,000	10,940,000	10,940,000	13,894,500
50112 Hydro Admin Total		5,793,436	8,063,278	16,248,258	16,141,348	18,741,176
50161 Hydro Operations	51101 Salary	829,688	984,546	1,141,867	1,071,026	1,374,648
	51105 Overtime	66,345	46,704	50,000	75,000	75,000
	51106 Double Time	7,534	8,274	10,000	8,000	20,000
	51144 Standby	30,985	31,895	32,000	32,000	32,000
	51201 Temporary Salary			-	-	20,000
	51306 Short Term Disability		997	1,117	1,117	1,302
	51308 EE Assistance Plan	246	20	312	312	-
	51310 Medicare	13,597	11,819	15,530	15,530	19,932
	51311 Pension	162,822	286,699	391,791	342,728	486,625
	51312 Health Insurance	177,058	227,207	227,783	286,047	367,649
	51313 Life Insurance	7,954	9,093	8,765	8,765	11,250
	51314 Dental Insurance	12,200	13,682	17,698	17,698	21,680
	51315 Vision Insurance	1,839	2,049	2,261	2,261	2,717
	51316 Long-T Disability	2,164	1,704	4,820	4,820	6,186
	51317 Workers Comp	19,174	20,212	43,233	43,233	47,563

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
50161 Hydro Operations	52501 Chemicals		836	1,000	1,000	1,000
	52503 Equipment Maintenance	51,427	26,029	125,100	125,100	107,100
	52504 Materials	21,009	60,068	46,000	46,000	46,000
	52505 Safety	-	369	11,700	-	35,000
	52506 Small Tools	9,296	10,374	12,500	12,000	12,000
	52603 Consulting/Contractor Fee	79,644	26,525	85,000	70,000	148,000
	52608 Fed/St/Co Fees	-	66,815	-	-	-
	52609 Temporary Labor	1,649	29,498	30,000	40,000	-
	52710 Supplies		-	1,500	3,000	5,000
	52711 Education/Training/Meals	29,346	8,790	30,000	60,000	40,000
	52713 Utilities	68	23	-	-	6,000
	52902 Vehicle Purchases	102,298	65,688	120,000	120,000	80,000
	52904 Equipment Purchases	53,240	17,993	100,000	50,000	532,351
	54000 Transfer Out	-	-	10,000	10,000	-
50161 Hydro Operations Total		1,679,582	1,957,908	2,519,977	2,445,637	3,499,003
50167 Hydro Maintenance	51101 Salary	879,941	1,053,636	1,138,225	1,158,225	1,377,052
	51105 Overtime	88,752	61,664	65,000	75,000	75,000
	51106 Double Time	8,649	3,767	8,000	8,000	16,000
	51201 Temporary Salary			39,831	-	99,840
	51306 Short Term Disability		1,594	1,789	1,789	1,862
	51308 EE Assistance Plan	254	22	312	312	-
	51310 Medicare	14,325	11,875	16,794	16,794	19,967
	51311 Pension	175,917	292,091	370,632	370,632	487,476
	51312 Health Insurance	164,907	197,665	195,200	286,047	367,649
	51313 Life Insurance	7,950	9,093	9,479	9,479	11,270

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
50167 Hydro Maintenance	51314 Dental Insurance	11,777	12,182	17,698	17,698	21,680
	51315 Vision Insurance	1,884	2,046	2,261	2,261	2,717
	51316 Long-T Disability	2,225	1,676	5,212	5,212	6,197
	51317 Workers Comp	19,893	20,680	40,075	40,075	47,646
	52501 Chemicals	679	1,386	750	750	7,500
	52503 Equipment Maintenance	134,547	81,233	305,500	285,500	272,500
	52504 Materials	376,914	204,166	395,500	410,500	390,500
	52505 Safety	-	1,304	150	-	40,000
	52506 Small Tools	32,853	22,296	40,000	30,000	30,000
	52603 Consulting/Contractor Fee	217,551	251,588	502,500	552,500	555,500
	52609 Temporary Labor	3,288	75,790		81,900	-
	52710 Supplies	2,897	2,889	1,500	3,000	5,000
	52711 Education/Training/Meals	19,080	7,395	15,000	40,000	35,000
	52902 Vehicle Purchases	143,747	32,873	411,467	280,000	185,000
	52904 Equipment Purchases	66,193	194,987	275,000	165,000	165,000
	54000 Transfer Out	-	-	30,000	30,000	-
50167 Hydro Maintenance Total		2,374,222	2,543,900	3,887,874	3,870,674	4,220,356
Operating Total		9,847,241	12,565,087	22,656,109	22,457,658	26,460,535

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Electric Division**

		<u>2017 Act</u>	<u>2018 Act</u>	<u>2019 Fcst</u>	<u>2019 Bud</u>	<u>2020 Bud</u>
50112 Hydro Admin	52915 Projects: Non-Programmatic	612,669	720,919	750,000	1,250,000	250,000
	52920 Program: PH Improvements	1,326,047	1,512,326	1,730,000	1,615,000	1,585,000
	52921 Program: Reserv, Dam, Wa	1,835,485	956,436	1,468,456	800,000	1,595,000
	52922 Program: Lower Division Wa		-	450,000	450,000	450,000
	52923 Program: Upper Division Wa		-	450,000	450,000	200,000
	52924 Program: SCADA Com Upgrade		-	-	250,000	265,000
50112 Hydro Admin Total		3,774,201	3,189,681	4,848,456	4,815,000	4,345,000
Non Operating Total		3,774,201	3,189,681	4,848,456	4,815,000	4,345,000

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Capital Projects**

Department/Account	Priority	Project	Project Description	2019 Bud	2020 Bud
<u>10114 Administration</u>					
52915 Projects: Non-Programmatic				10,000	100,000
			Security and ADA Upgrades	10,000	100,000
<u>10118 Information Tech</u>					
52915 Projects: Non-Programmatic				2,750,000	-
			Financial System Upgrade	2,750,000	
<u>10119 Safety</u>					
52915 Projects: Non-Programmatic				20,000	20,000
			Safety Fall Protection/ Confined Space Facility	20,000	20,000
<u>10151 Engineering</u>					
52907 Program: Pipeline Replacement				1,100,000	1,500,000
	1	1037	Penn Valley Pipeline Phase 1-3		
	2	2070	Boreham/Gayle Lane		
	3	2270	Long Ravine Campground		
	4	2071	Lidster Ave & Country Club Terrace		
	5	6962	Highway 49 @ Christian Life Way		
	6	2314	Peninsula Campground		
	7	2323	Willura Acres (Lime Kiln)		
	8	2387	Jackson Meadows Campground		
	9	1005	Hughes Road		
	10	6930	Ridge Road-Sierra College Dr/Hughes Road		
	11	2182	North Day Road		
	12	2328	Jackson Meadows Aspen Campground		
	13	2324	Meadow Brook-Copper relocation		

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Capital Projects**

Department/Account	Priority	Project	Project Description	2019 Bud	2020 Bud
52908 Program: Pressure Reducing Valve Stations				160,000	160,000
10151 Engineering	1	2371	Dorsey Drive		
	2	2370	Berggren Lane		
	3	2369	Brewer #1		
	4	2368	Nancy Way		
	5	2316	Echo Ridge		
	6	2317	Slate Creek		
	7	2318	East Ridge		
	8	2320	McPhersons		
	9	2319	Glenwood		
	10	2367	Sunset		
	11	2366	Cedar Ridge		
	12	2365	Glenbrook		
52910 Program: Raw Water Replacement				1,200,000	1,800,000
	1	8099	Maben Canal		
	2	TBD	South Yuba		
	3	1031	Doty North Canal		
	4	1098	Santini Siphon		
	5	7809	Kyler Canal		
	6	2373	Pet Hill Canal		
	7	2372	Markell Spillway		
	8	2337	Smartsville		
	9	2329	China Drop Pipe		
	10	2056	Lester Canal Siphon		
	11	2391	Fawn Hill Canal		
52911 Program: Backbone Extension (\$500K funded from Capacity Fees)				1,000,000	1,000,000
	1	2255	E George to LWW Pipeline		
	2	2254	LWW to Smartsville Pipeline		

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Capital Projects**

Department/Account	Priority	Project	Project Description	2019 Bud	2020 Bud
<u>10151 Engineering</u>					
52912 Program: Community Investment				600,000	800,000
	1	2115	Iron Horse DFWLE (24 Parcels)		
	2	2180	Table Meadows DFWLE (41 Parcels)		
	3	2181	Loma Rica Drive DFWLE (38 Parcels)		
52913 Program: Extended CEQA				200,000	0
	1	6593-2	Cascade Canal-Banner Cascade		
	2	7809	Maben Phase 2 and 3		
52914 Program: Sediment Removal				650,000	1,200,000
	1	2090	Loma Rica Reservoir		
	2	6958	Newtown Reservoir		
	3	6963	Orr Creek Reservoir		
	4	8301	Combie Reservoir		
	5	8515	Greenhorn Creek-Rollins Reservoir		
	6	6877	Steephollow		
	7	2213	Dutch Flat Afterbay		
	8	2325	Union Reservoir		
	9	2326	Rex Reservoir		
52915 Projects: Non-Programmatic				24,635,000	5,850,000
	1	6746	Combie Phase I ByPass	19,960,000	
	2	6971	Alta Sierra Tank Replacement	2,000,000	5,000,000
	3	7032	Hemphill Fish Diversion	100,000	100,000
	4	6963	Orr Creek Reservoir-CEQA Repair	500,000	50,000
	5	2378	Loma Rica WTP Modify CT		100,000
	10	7013	Centennial Water Supply	1,775,000	500,000
	13	2321	LR WTP Pressure Vessel		100,000
		1071	Meade Canal Encasement	300,000	

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Capital Projects**

Department/Account	Priority	Project	Project Description	2019 Bud	2020 Bud
			10151 Engineering Total	29,545,000	12,310,000
			Water Total	32,325,000	12,430,000
<u>30250 Recreation</u>					
52915 Projects: Non-Programmatic				315,000	315,000
		2091	Boat Slips/Docks	190,000	215,000
			Transferring to 52503 Equipment & Water Fund 10	67,000	-
		2314	Peninsula Sewer System	30,000	30,000
		TBD	Roadway Restoration	10,000	20,000
		2020	Scotts Flat Office & Generator	10,000	10,000
		TBD	Roofing Upgrades	8,000	30,000
		2102	Ditch Tender House Upgrade	-	10,000
			Recreation Total	315,000	315,000
<u>50112 Hydro Admin</u>					
52915 Projects: Non-Programmatic				1,250,000	250,000
		2356	Scotts Flat Storage (BESS)	250,000	-
		6947	Loma Rica Powerhouse	500,000	-
		2084	New Hydro Office Property	500,000	250,000
				1,615,000	1,585,000
52920 Program: PH Improvements					
		2334	BPH Intertie Breaker		
		2402	CPPH Governor and Instrumentation Upgrade		
		2168	CSPH Electrical Upgrade		
		6943	CS Access Road		
		2290	DCPH Upgrade		
		2246	DFPH Fire Suppression System Upgrade		
		2348	DFPH Balance of Plant		

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Capital Projects**

Department/Account	Priority	Project	Project Description	2019 Bud	2020 Bud
<u>50112 Hydro Admin</u>		2351	RPH OCB Replacement		
		2393	RPH Balance of Plant		
		2394	RPH Relay Protection Improvements		
		2306	SFPH New CASIO Meter		
52921 Program: Reserv, Dam, Wa				800,000	1,595,000
52922 Program: Lower Division Waterway	FERC DSOD, FERC DSOD	2007	French Dam New Gauging Station		
		2360	French Dam Upstream lining, Training Wall		
		201402	Combie Dam Stabilization		
		2094	Scotts Flat Dam Spillway Repair		
				450,000	450,000
52923 Program: Upper Division Waterway		2341	DF Canal Lining Replacement		
				450,000	200,000
52924 Program: SCADA Communication Upgrade		2339	Rucker Spill Gate Replacement		
		2340	BSCNL Repair Upstream of Clear Creek Tunnel		
				250,000	265,000
		2355	DFPH HVPB-Forebay Fiber Optic		
		2389	CPHVP-Intake Fiber Optic		
			Electric Total	4,815,000	4,345,000
			District Total	37,455,000	17,090,000

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2019 FTE	2020 FTE
10113 Directors	Director	5	5
	Total Directors	5	5
10115 Management	Assistant General Manager	1	1
	Board Secretary	1	1
	General Manager	1	1
	Executive Management Assistant	1	1
	Records Management Assistant	1	1
	Office Assistant I	2	2
	Communication Specialist II	1	1
	Total Management	8	8
10116 Watershed	Environmental Resource Administrator	1	1
	Total Watershed	1	1
10117 Human Resources	Human Resources Representative I/II	2	2
	Human Resources Manager	1	1
	Total Human Resources	3	3
10118 Info Tech	IT Technician	1	1
	IT Analyst	1	1
	IT Administrator	1	1
	Total Info Tech	3	3
10119 Safety	Safety Analyst	1	1
	Safety Technician II	1	1
	Total Safety	2	2
10131 Cashiering	Cashier	2	2
	Total Cashiering	2	2
10133 Cust Service	Customer Service Administrator	1	1

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2019 FTE	2020 FTE
10133 Cust Service	Business Service Technician II	1	1
	Customer Service Technician I/II	3	3
	Customer Service Representative I/II	3	2
	Dispatcher I	1	2
	Water Efficiency Technician I	1	1
	Total Customer Service	10	10
10135 Accounting	Accountant	1	1
	Controller	1	1
	Finance Analyst	1	1
	Finance Assistant I/II	2	2
	Finance Manager	1	1
	Sr Finance Assistant	1	1
	Total Accounting	7	7
10151 Engineering	Construction Inspector II	2	2
	Engineer Manager	1	1
	Engineer Technician I/II	3	3
	GIS Technician II	1	1
	Land Surveyor	1	1
	Survey Technician II	1	1
	Sr Survey Technician	1	1
	Management Assistant	1	1
	Right Of Way Agent II	1	1
	Sr Right Of Way Agent	1	1
	Senior Engineer	4	4
	Sr Engineer Technician	1	1
	Total Engineering	18	18
10171 Water Operations	Water Superintendent	1	1
	Assistant Water Superintendent	1	1
	Water Distribution Supervisor	3	3

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2019 FTE	2020 FTE
10171 Water Operations	Sr Water Distribution Operator	5	5
	Water Distribution Operator I/II	10	10
	Cross Con Control Technician I/II	1	2
	Electrical System Superintendent	1	1
	Electrical System Technician I/II	3	3
	Water Operations Manager	1	1
	Management Assistant	1	1
	Water Resources Superintendent	1	1
	Sr Operations Technician	1	
	Operations Technician II	1	
	Hydrographer I	1	2
	Treated Water Superintendent	1	1
	Water Treatment Supervisor	1	1
	Chief Water Treatment Operator	2	2
	Water Treatment Operator I/II	7	7
	Hydraulic Technician I	1	1
	Total Water Operations	43	43
10191 Maintenance	Equipment Operator	12	13
	Maintenance Supervisor	5	5
	Maintenance Manager	1	1
	Maintenance Superintendent	2	2
	Management Assistant	1	1
	Office Assistant I	1	1
	Sr Utility Worker	6	6
	Utility Worker I/II	31	32
	Sr Welder	1	1
	Welder II	1	1
	Total Maintenance	61	63
10192 Vegetation	Sr Vegetation Control Worker	1	1
	Vegetation Control Worker I/II	4	4

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2019 FTE	2020 FTE
10192 Vegetation	Assistant Maintenance Superintendent	1	1
	Total Vegetation	6	6
10193 Purchasing	Buyer	1	1
	Purchasing Supervisor	1	1
	Sr Storekeeper	1	1
	Storekeeper	2	2
	Total Purchasing	5	5
10195 Shop Operations	Equipment Mechanic Supervisor	1	1
	Equipment Mechanic I	2	2
	Equipment Service Worker	1	1
	Total Shop Operations	4	4
Total Water Division		173	175
30250 Recreation General	Facility Ranger	1	1
	Recreation Assistant II	1	1
	Recreation Manager	1	1
	Senior Park Ranger	3	3
	Park Ranger	1	1
	Total Recreation General	7	7
30254 Jackson Meadows Division	Facility Ranger	1	1
	Senior Park Ranger	1	1
	Total Recreation Upper Division	2	2
Total Recreation Division		9	9
50112 Hydro Administration	Hydro Manager	1	1
	Hydro Compliance Technician I	1	1
	Sr Engineer Dam Safety	1	1

Nevada Irrigation District

Adopted: 10-23-2019

Fiscal Year 2020

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2019 FTE	2020 FTE
50112 Hydro Administration	Management Assistant	1	1
	Assistant Engineer		1
	Hydro Compliance Admin	1	1
	Project Manager	1	1
	Total Hydro Admin	6	7
50161 Hydro Operations	Sr Hydro Plant Operator	2	2
	Hydro Generation Supervisor	1	1
	Hydro Plant Operator I/II	5	5
	Hydro Generation Superintendent	1	1
	Hydrographer	1	
	Hydrographer II	1	1
	Sr Hydrographer		1
	Hydro Water Systems Operator I	3	3
	Total Hydro Ops	14	14
50167 Hydro Maintenance	Hydro Maintenance Technician I/II	3	2
	Sr Hydro Maintenance Technician		1
	Hydro Maintenance Supervisor	1	2
	Hydro Electrical Machinist I/II	2	2
	Hydro Communications Technician II	1	1
	Sr Hydro Electrical Machinist	1	1
	Sr Hydro Systems Technician	1	
	Hydro Systems Technician II	1	1
	Hydro Communications Technician II	1	1
	Sr Hydro Systems Technician	1	1
	Utility Worker II		2
	Total Hydroelectric	12	14
Total Hydroelectric Division		32	35
District FTEs (excl Dir)		214	219

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Debt Service Coverage**

	<u>2019 Fcst</u>	<u>2020 Budget</u>	
<u>Revenues</u>			
Water Sales	\$ 24,990,537	\$ 26,919,806	
Hydro Receipts	24,208,576	21,195,975	
Property Taxes	12,738,713	13,120,875	
New Connect/Install	267,110	275,123	
Rents & Leases	184,872	190,418	
Standby	133,102	140,715	
Interest Income	1,350,000	1,100,000	
Reimb/Fees/Other	942,234	970,501	
Grants - Operating	685,825	600,000	
Transfer Ins - Operating	<u>9,862,518</u>	<u>14,151,079</u>	
Total Revenues	75,363,487	78,664,492	
Water Operating Budget	37,044,248	41,023,443	exclude debt service
Electric Operating Budget	<u>22,656,109</u>	<u>26,460,535</u>	
Total O&M Budget	59,700,357	67,483,978	
Net Revenues Avail for DS	15,663,130	11,180,514	
Debt Service			
2011A Revenue Bonds	1,503,850	1,501,225	
2016A Series	2,074,643	2,077,143	
CDPH Loan, Other	<u>612,000</u>	<u>612,000</u>	
Total Debt Service	4,190,493	4,190,368	
Net Revenue after Debt Service	<u><u>\$ 11,472,637</u></u>	<u><u>\$ 6,990,146</u></u>	
Debt Service Coverage	3.74	2.67	

Notes: Excludes Recreation Fund, Bond Proceeds & Capacity Fees

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Cash Reserves**

		Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash	
2018 Unaudited Cash		11,423,039	6,010,785	12,522,962	710,335	58,452,409	89,119,530	
2019 Revenues Forecast		70,429,650	-	-	2,765,400	24,208,576	97,403,626	
2019 Expenses Forecast		76,812,128	-	-	2,420,164	27,504,565	106,736,857	
Net Income 2019		(6,382,479)	-	-	345,237	(3,295,989)	(9,333,231)	Considers Encumbr
Restricted Cash: Cap Fees, Bonds		-	(140,086)	(12,522,962)	-	-	(12,663,048)	
2019 Unaudited Cash		5,040,560	5,870,699	-	1,055,572	55,156,420	67,123,251	
2019 Cash Breakdown:								
Policy 3040	Restricted							Policy Amounts
3040.3.1	Capacity Fees	-	5,259,519	-	-	-	5,259,519	\$2M minimum
3040.3.2	Debt Service	-	611,180	-	-	-	611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	-	Covenant Driven
Restricted Total		-	5,870,699	-	-	-	5,870,699	
Designated		0.75			1.41	6.00		
3040.4.1	Operating	2,449,401	-	-	269,820	9,820,629	12,539,850	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M maximum
3040.4.4	Capital Improvement/Replacement	-	-	-	500,000	15,000,000	15,500,000	see below*
3040.4.4	Capital Improvement: FERC License	-	-	-	-	24,202,293	24,202,293	\$35M minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	500,000	-	-	-	-	500,000	500K minimum
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability
Designated Total		4,040,560	-	-	805,572	54,156,420	59,002,552	
Working Capital								
Operating Cash		1,000,000	-	-	250,000	1,000,000	2,250,000	
2019 Unaudited Cash		5,040,560	5,870,699	-	1,055,572	55,156,420	67,123,251	

* Minimum Reserves: Water - \$22M, Recreation - \$500K, Hydroelectric - \$15M

Nevada Irrigation District

Fiscal Year 2020

Operating & Non Operating Budget: **Cash Reserves**

		Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash		
2019 Unaudited Cash		5,040,560	5,870,699	-	1,055,572	55,156,420	67,123,251		
2020 Revenues Budget		57,868,517	-	-	2,972,126	21,195,975	82,036,618	Considers Encumbr	
2020 Expenses Budget		57,643,811	-	-	2,850,524	30,805,535	91,299,870		
2020 Operating Income		(866,168)	-	-	121,602	(9,609,560)	(10,354,126)		
2020 Non operating income		1,090,875	-	-	-	-	1,090,875		
Restricted Cash: Cap Fees, Bonds		-	(142,537)	-	-	-	(142,537)		
2020 Cash		5,265,266	5,728,162	-	1,177,174	45,546,860	57,717,462		
2020 Cash Breakdown:									
<u>Policy 3040</u>	Restricted							Policy Amounts	
3040.3.1	Capacity Fees	-	5,116,982	-	-	-	5,116,982	\$2M minimum	
3040.3.2	Debt Service	-	611,180	-	-	-	611,180	Covenant Driven	
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	-	Covenant Driven	
	Restricted Total	-	5,728,162	-	-	-	5,728,162		
	Designated	0.46			1.97	2.34			
3040.4.1	Operating	1,583,233	-	-	391,422	4,413,362	6,388,017	Suspended	
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum	
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M maximum	
3040.4.4	Capital Improvement/Replacement	1,090,875	-	-	500,000	15,000,000	16,590,875	see below*	
3040.4.4	Capital Improvement: FERC License	-	-	-	-	20,000,000	20,000,000	\$35M minimum	
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M	
3040.4.6	Watershed Stewardship	500,000	-	-	-	-	500,000	500K minimum	
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability	
	Designated Total	4,265,267	-	-	927,174	44,546,860	49,739,300		
	Working Capital								
	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000		
	2020 Cash	5,265,267	5,728,162	-	1,177,174	45,546,860	57,717,462		

* Minimum Reserves: Water - \$22M, Recreation - \$500K, Hydroelectric - \$15M

Nevada Irrigation District: 2020 Expense Account Help Guide

Adopted: 10-23-2019

Operating Accounts, excl labor (511xx - 513xx)

Account	Account Title	Type of Expenditure
52501	Chemicals	Chemicals not for resale, fuel, oils, etc. Recreation resale is under 52504
52503	Equipment Maintenance	Maintenance/Lease/Rental of Equipment
52504	Materials	Consumable and resale items, except small tool & office supplies
52505	Safety	Equipment, material, supplies related to safety
52506	Small Tools	None safety related and less than \$5K
52507	Water Purchase	Purchase of external water
52603	Consulting/Contractor fees	Exclude Attorney & Staffing firms
52604	Legal Fees	Attorney fees
52607	Franchise Fees	Hydro specific 3rd Party fees
52608	Fed/St/Co Fees	Paid to governmental entity for rights, permits, licensure, etc.
52609	Temporary Labor	3rd party payments to Staffing firms
52704	Insurance	Insurance premiums, claim payments except Worker's Compensation
52705	Disadvantaged Customer	Financial rate assistance program
52706	Dues, Publications, Sponsors	Districtwide memberships, association fees, sponsorships
52709	Outreach/ Advertise/Notices	Job Vacancy, Newspaper, etc.
52710	Supplies	Includes computers/accessories/furniture and others (not under Materials 52504)
52711	Education, Training, Meals	Licenses, certs, degrees, etc. employee training, includes education reimbursement benefit
52713	Utilities	Telephone/Internet/Data/T1 lines, Gas, Electric, Sewer, Trash, Propane
52795	Customer Refunds	Recreation Department customer refunds
52804	Bank Fees	Bank, Trustee, Assessment District Admin Fees
52901	Land/Easements	Direct payments for cost of Land/Easement, not consultant fees
52902	Vehicle Purchases	Requiring DMV registration
52904	Equipment Purchases	Purchase of Equipment, except safety greater than or equal \$5K
54000	Transfer Out	Ensure proper segregation of Accounting Fund's expenses
52915	Projects: Non-Programmatic	Capital expenses funded by operating revenues
52916	Program: Diversion, Holding Structures	Capital expenses funded by operating revenues
52930	Program: Chemical Tanks & Pads	Capital expenses funded by operating revenues
52931	Program: Clarifiers	Capital expenses funded by operating revenues
52940	Program: Tank Restoration	Capital expenses funded by operating revenues
52941	Program: Road Restoration	Capital expenses funded by operating revenues
52942	Program: Pipeline Restoration	Capital expenses funded by operating revenues
52943	Program: Canal Restoration	Capital expenses funded by operating revenues

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Non Operating Accounts (Capital Programs and Projects)

Account	Account Title	Type of Expenditure
52907	Program: Pipeline Replacement	
52908	Program: Pressure Reducing Valve	
52910	Program: Raw Water Rplc	
52911	Program: Backbone Extension	
52912	Program: Community Investment	
52913	Program: Extended CEQA	
52914	Program: Sediment Removl	
52915	Projects: Non-Programmatic	Excludes Water (10171) and Mainteance (10191) Departments
52920	Program: PH Improvements	
52921	Program: Reserv, Dams, Waterways	
52922	Program: Lower Division Waterway	
52923	Program: Upper Division Waterway	
52924	Program: SCADA Commication Upgrade	