



Nevada Irrigation District

Fiscal Year 2019: Operating & Non Operating Budget (Amended July 2019)
Proudly serving Nevada, Placer and Yuba Counties for over 95 Years.

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

Operating & Non Operating Budget

Table of Contents

	Page
Executive Summary	1
Budget Development	2
Charts	3
<u>Nevada Irrigation District Budgets</u>	
All Divisions	4
Water Division	6
10113 Directors	9
10114 Administration	9
10115 Management	10
10116 Watershed	11
10117 Human Resources	12
10118 Information Services	13
10131 Cashiering	14
10133 Customer Service	14
10135 Accounting	15
10151 Engineering	16
10171 Water Operations	17
10191 Maintenance	18
10192 Vegetation	19
10193 Purchasing	20
10195 Shop Operations	21
Recreation Division	24
30250 Recreation General	25
30254 Jackson Meadows Div	26
Electric Division	28
50112 Hydro Admin	29
50161 Hydro Operations	30
50167 Hydro Maintenance	31
Capital Projects	33
Staffing	39
Cash Reserves	44
Debt Service Coverage	46
2019 Expense Account Help Guide	47

To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, PE, General Manager

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

On December 12, 2018, the Board approved the District's 2019 budget. Subsequently, the Board elected to adopt less than the recommended Water COS study, thus requiring a revenue amendment. In an effort to offset reduced revenues, the Board directed the General Manager to reduce the operating budgets by 5%. Department schedules indicate the accounts impacted by this reduction. A reduction of 5% was not possible for some departments. However, Districtwide, we have achieved the goal. Considering this direction, staff presents the 2019 amended revenue and expense budgets, along with the reserve impact.

This 2019 amended budget contains a reduction of \$2,615,653 in water sales due to the above reason. As directed by the Board, staff achieved a reduction of \$3,575,535 in expenses. The District executed purchase of the Deer Creek Powerhouse in 2018 and will assume operation of these facilities in 2020. The 2019 estimated costs to operate these facilities is \$1,950,188. The cost includes prorated amounts for an additional 6 Full Time Equivalents (FTEs) in the Maintenance and Hydroelectric Departments. Considering these adjustments, the District's initial savings of \$959,882 is offset by Deer Creek's additional cost causing an overall reduction in reserves of slightly under \$1 million.

Strategically, the District is suspending certain benefits impacting internal as well as external stakeholders as everyone must assist while the District begins reserve building. In addition, the District is establishing minimum capital improvement/replacement reserve balances (Policy 3040.4.4) to ensure current and future infrastructure is maintained to continue delivering high quality water and services to our community.

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's commitment to supporting the District in the management of our precious resources.

Nevada Irrigation District
Fiscal Year 2019, Amended July 2019
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 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. The District is restructuring its' base rate to cover greater portions of fixed costs (labor, debt service, fixed assets, license fees) in an effort to mitigate revenue vulnerability.

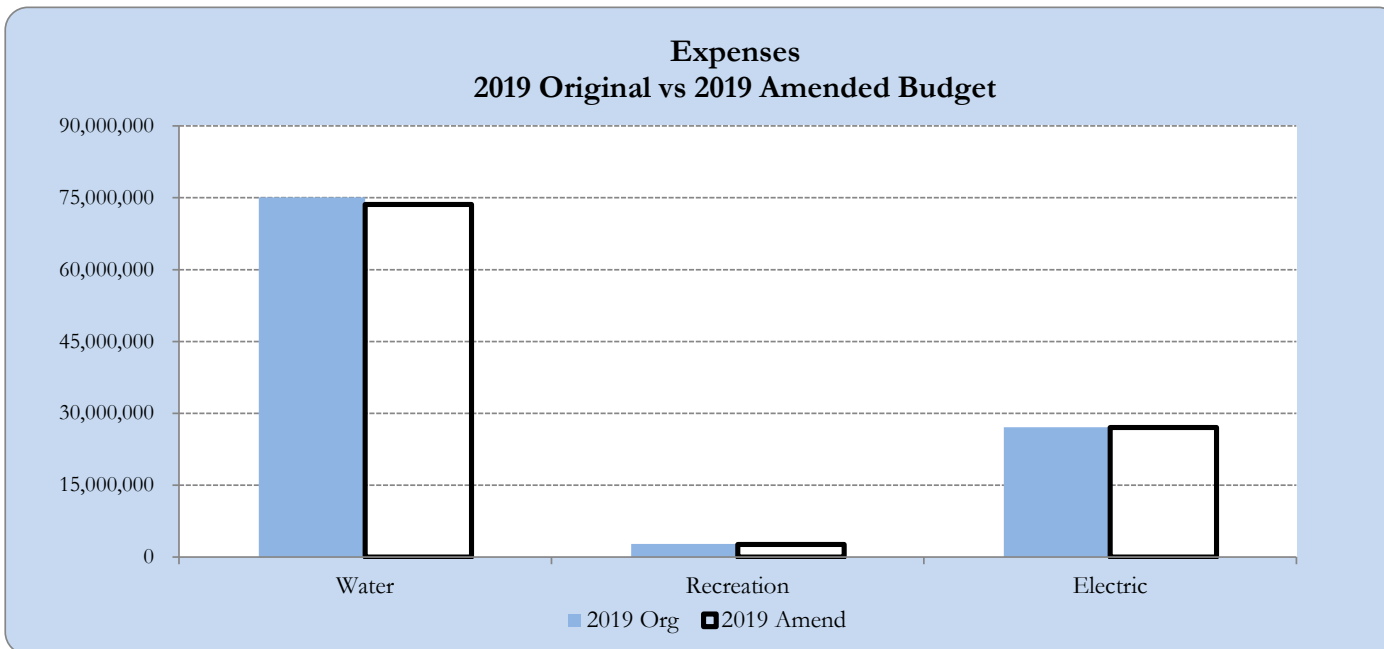
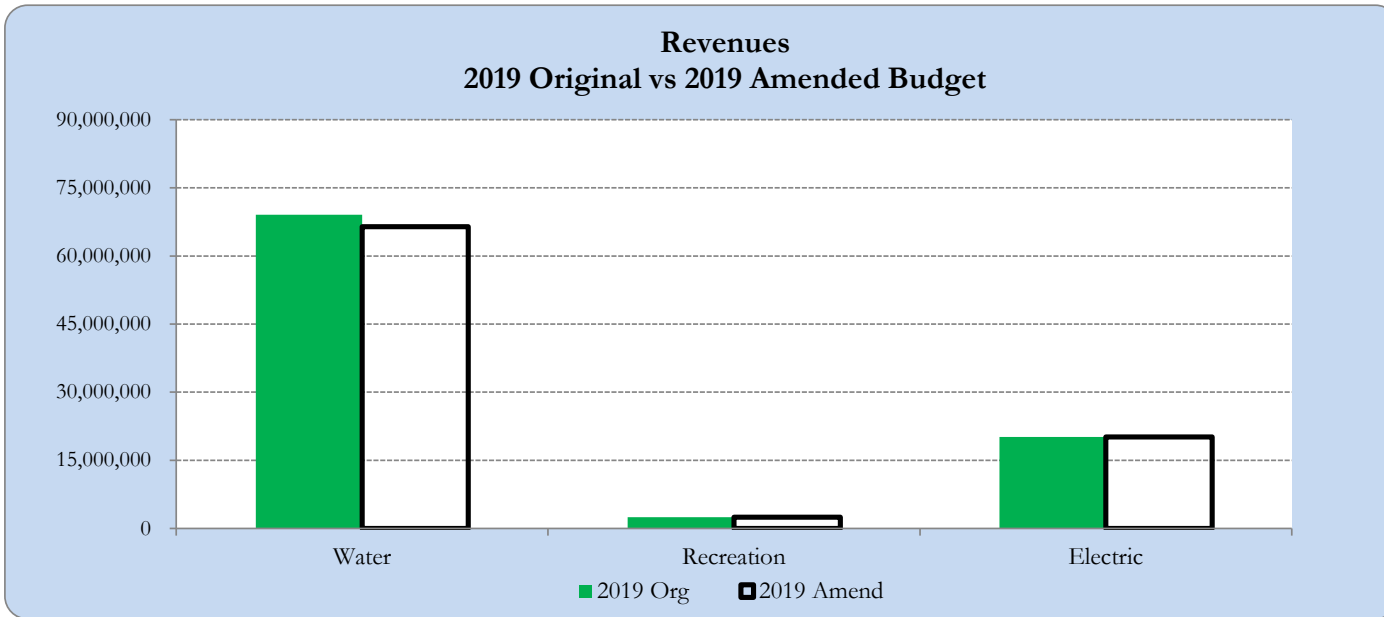
Revenue:

- Water Sales are reduced by \$2.5 million as 5.72% rate adopted for commodity and base rate
- Investment income reduced by \$150,000

Expenditure:

- Reduced by 5% (\$3.6 million) per Board Direction
- Deer Creek Facilities: Labor: 6 additional prorated FTEs (\$235K)
- Deer Creek Facilities: None Labor \$1.7 million

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget



Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **All Divisions by Fund**

			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>Initial 2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>									
Revenues	Operating	Water Division	27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
		Recreation Division	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Division	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
	Non Operating	Water Division	15,629,363	25,884,011	24,260,170	27,574,953			27,574,953
		Recreation Division	200,000	315,000	315,000	315,000			315,000
	Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)	
Expenses	Operating	Water Division	33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
		Recreation Division	1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162
		Electric Division	9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
	Non Operating	Water Division	16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000
		Recreation Division	343,876	844,019	315,000	315,000	(12,000)		303,000
		Electric Division	3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357
Net Income*			(7,126,191)	(7,976,926)	(12,897,260)	959,882	(1,950,188)	(13,887,566)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

<u>Operating & Non Operating Budgets:</u>			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>Initial 2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>DeerCr</u>	<u>Amended 2019 Bud</u>
Revenues	Operating	Water Sales	21,514,816	22,853,262	23,659,078	27,444,735	(2,465,653)		24,979,082
		Other Water Revenue	1,315,416	2,081,572	1,345,553	2,166,596			2,166,596
		Recreation Fees	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Power	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
		Interest Income	1,458,435	1,200,000	1,200,000	1,350,000	(150,000)		1,200,000
		Grants - Operating		150,000	380,000	685,825			685,825
		Transfer Ins - Operating	2,794,908	4,503,940	4,503,940	9,862,518			9,862,518
		Operating Total		52,863,397	56,851,440	53,451,793	64,104,492	(2,615,653)	
	Non Operating	Property Taxes	11,401,037	12,087,333	11,881,710	12,449,953			12,449,953
		Transfer Ins-Bonds	3,036,424	10,000,000	10,000,000	13,050,000			13,050,000
		Grants - Capital	495,361	2,316,720	2,000,000	300,000			300,000
		Transfer Ins - Capital	896,541	1,794,958	693,460	2,090,000			2,090,000
		Non Operating Total		15,829,363	26,199,011	24,575,170	27,889,953		
	Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)	
Expenses	Operating	Salaries	14,259,693	15,675,630	15,670,880	16,866,851	(275,545)	138,607	16,729,913
		Benefits	10,245,322	12,285,809	12,567,011	13,507,675	(132,000)	96,831	13,472,506
		Other O&M	7,051,215	8,147,514	8,523,430	9,808,204	(1,296,693)	201,250	8,712,761
		Consult, Legal, Temp	4,494,197	8,567,774	6,048,800	7,246,191	(669,619)	515,000	7,091,572
		Fed/St/Co Fees	870,217	1,524,675	1,468,175	1,612,215	(30,000)	48,500	1,630,715
		Debt Service	4,427,691	4,190,493	4,190,493	4,190,368			4,190,368
		Fixed Assets	1,388,880	3,048,611	2,395,100	2,070,200	(174,678)	400,000	2,295,522
		Transfer Outs	2,994,908	4,505,000	4,505,000	10,980,000			10,980,000
	Operating Total		45,732,123	57,945,505	55,368,889	66,281,704	(2,578,535)	1,400,188	65,103,357
	Non Operating	Capital Projects	20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000
Non Operating Total			20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
	Expenses	33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
Operating Income		(8,672,306)	(7,045,806)	(62,213)	(517,116)	(442,889)		(1,022,218)
Non Operating	Revenues	15,629,363	25,884,011	24,260,170	27,574,953			27,574,953
	Expenses	16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000
Non Operating Income		(242,649)	(1,859,830)	(5,905,047)	-	(200,000)		(6,105,047)
Net Income*		(8,914,955)	(8,905,637)	(5,967,260)	(517,116)	(642,889)		(7,127,265)

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
<u>Revenues</u>								
Operating	Treated Water	14,500,418	15,853,262	16,197,130	19,904,335	(2,465,653)		17,438,682
	Raw Water	7,014,398	7,000,000	7,461,948	7,540,400			7,540,400
	Interest Income	1,458,435	1,200,000	1,200,000	1,350,000	(150,000)		1,200,000
	New Connect/Install	276,237	286,088	199,370	297,532			297,532
	Rents & Leases	220,965	280,013	285,814	291,214			291,214
	Standby	128,572	102,331	128,740	108,184			108,184
	Reimb/Fees/Other	689,642	1,413,140	731,629	1,469,666			1,469,666
	Grants - Operating		150,000	380,000	685,825			685,825
	Transfer Ins - Operating	2,794,908	4,503,940	4,503,940	9,862,518			9,862,518
Operating Total		27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
Non Operating	Property Taxes	11,401,037	12,087,333	11,881,710	12,449,953			12,449,953
	Transfer Ins-Bonds	3,036,424	10,000,000	10,000,000	13,050,000			13,050,000
	Grants - Capital	495,361	2,316,720	2,000,000	300,000			300,000
	Transfer Ins - Capital	696,541	1,479,958	378,460	1,775,000			1,775,000
Non Operating Total		15,629,363	25,884,011	24,260,170	27,574,953			27,574,953

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Expenses	10113 Directors	181,587	341,800	237,140	229,925	(4,438)		225,487
	10114 Administration	8,360,809	6,561,818	6,891,753	7,184,520	(458,625)		6,725,895
	10115 Management	1,620,987	2,028,114	1,965,405	2,161,143	(129,869)		2,031,274
	10116 Watershed	333,764	641,800	560,986	1,149,673	(59,700)		1,089,973
	10117 Human Resources	375,760	470,956	468,106	512,387	(26,400)		485,987
	10118 Information Services	535,089	992,225	795,037	859,861	(43,320)		816,541
	10131 Cashiering	162,207	195,040	194,628	209,539	(600)		208,939
	10133 Customer Service	689,666	1,019,571	1,002,835	1,649,035	(83,519)		1,565,516
	10135 Accounting	1,003,875	1,108,401	1,092,928	1,137,948	(54,290)		1,083,658
	10151 Engineering	3,087,115	4,821,507	3,811,120	3,894,775	(195,000)	225,000	3,924,775
	10171 Water Operations	7,760,092	9,241,299	9,617,653	9,882,406	(445,106)		9,437,300
	10191 Maintenance	8,465,992	10,436,743	9,515,594	9,648,549	(357,000)	217,889	9,509,438
	10192 Vegetation				1,206,494	(138,400)		1,068,094
	10193 Purchasing	692,239	876,267	1,021,356	1,049,022	(55,470)		993,552
10195 Shop Operations	667,665	725,539	959,836	796,609	(46,800)		749,809	
Operating Expenses Total		33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
Expenses	10114 Administration	395,893	1,686,642	1,430,000	130,000			130,000
	10115 Management	20,732	2,317,537	2,000,000	-			-
	10118 Information Services	-	-	500,000	2,750,000			2,750,000
	10151 Engineering	16,178,788	21,200,207	20,830,000	29,445,000			29,445,000
	10171 Water Operations	145,513	372,274	310,000	310,000			310,000
	10191 Maintenance	126,657	550,000	1,050,000	845,000		200,000	1,045,000
Non Operating Expenses Total		16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000

Nevada Irrigation District
Fiscal Year 2019, Amended July 2019
Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10113 Directors	51101 Salary	74,400	74,257	74,257	74,257			74,257
	51307 Deferred Comp	594	600	600	600			600
	51308 EE Assistance Plan	124	130	130	130			130
	51310 Medicare	904	1,077	1,077	1,077			1,077
	51312 Health Insurance	78,891	106,673	106,673	119,186			119,186
	51313 Life Insurance	261	608	608	608			608
	51314 Dental Insurance	3,942	7,434	7,434	7,374			7,374
	51315 Vision Insurance	938	910	910	942			942
	51317 Workers Comp	71	297	297	297			297
	51319 FICA	3,867	4,604	4,604	4,604			4,604
	52503 Equipment Maintenance				5,000	(1,328)		3,672
	52603 Consulting/Contractor Fee	-	104,660	-	-	(760)		(760)
	52608 Fed/St/Co Fees	-	25,000	25,000	-			-
	52710 Office Supplies	11,732	3,350	3,350	3,350	(2,000)		1,350
	52711 Education/Training/Meals	4,767	10,500	10,500	10,500	(350)		10,150
52713 Utilities	1,094	1,700	1,700	2,000			2,000	
10113 Directors Total		181,587	341,800	237,140	229,925	(4,438)		225,487
10114 Administration	51311 Pension	1,346,286	-	-	-			-
	51312 Health Insurance	918	-	-	-			-
	51313 Life Insurance	15,192	21,000	21,000	21,000			21,000
	51321 Health Benefits Retirees	1,013,859	1,000,000	1,000,000	1,000,000			1,000,000
	51324 OPEB Net ARC	646,000	421,065	753,000	435,000			435,000
	52503 Equipment Maintenance	57,568	58,240	58,240	52,222			52,222
	52504 Materials	1,587	15,600	15,600	15,700	(3,140)		12,560
	52505 Safety	15,147	10,690	10,690	11,400			11,400
52603 Consulting/Contractor Fee	76,880	126,500	126,500	132,000	(25,000)		107,000	

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10114 Administration	52604 Legal Fees	163,726	200,000	200,000	200,000			200,000
	52608 Fed/St/Co Fees	4,229	52,000	52,000	112,000	(30,000)		82,000
	52703 Debt Service	4,427,691	4,190,493	4,190,493	4,190,368			4,190,368
	52704 Insurance	193,036	250,000	250,000	260,000			260,000
	52705 Disadvantaged Customer			-	500,000	(350,000)		150,000
	52706 Dues, Publctns, Spnsrshp	64,009	72,750	72,750	71,850	(21,850)		50,000
	52709 Advertising/Legal Notices	3,181	5,000	3,000	44,500	(18,935)		25,565
	52710 Office Supplies	31,971	31,000	31,000	31,000	(6,200)		24,800
	52711 Education/Training/Meals	43	17,000	17,000	17,000	(3,500)		13,500
	52713 Utilities	99,484	90,480	90,480	90,480			90,480
	52904 Equipment Purchases	-	-	-	-			-
	54000 Transfer Out	200,000	-	-	-			-
10114 Administration Total		8,360,809	6,561,818	6,891,753	7,184,520	(458,625)		6,725,895
10115 Management	51101 Salary	858,802	814,244	814,244	948,406			948,406
	51105 Overtime	2,342	1,000	1,000	1,000			1,000
	51306 Short Term Disability		1,620		1,670			1,670
	51308 EE Assistance Plan	227	260	260	260			260
	51310 Medicare	12,720	11,807	11,807	13,752			13,752
	51311 Pension	148,063	244,053	244,053	292,175			292,175
	51312 Health Insurance	141,820	213,346	213,346	238,373			238,373
	51313 Life Insurance	5,643	6,664	6,664	7,472			7,472
	51314 Dental Insurance	8,569	14,868	14,868	14,748			14,748
	51315 Vision Insurance	1,594	1,819	1,819	1,884			1,884
	51316 Long-T Disability	1,541	3,664	3,664	4,109			4,109
	51317 Workers Comp	7,069	5,700	5,700	15,594			15,594
	51318 Unemployment	3,450	20,000	20,000	10,000			10,000
51319 FICA	2,146	1,200	1,200	1,200			1,200	

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10115 Management	52500 Miscellaneous	3,200	-	-	-	-	-	-
	52501 Chemicals	1,305	700	-	-	-	-	-
	52503 Equipment Maintenance	468	25	-	-	-	-	-
	52504 Materials	-	850	-	-	-	-	-
	52505 Safety	-	3,500	360	-	-	-	-
	52603 Consulting/Contractor Fee	310,094	595,874	542,500	507,500	(104,869)	-	402,631
	52608 Fed/St/Co Fees	-	-	-	-	-	-	-
	52609 Temporary Labor	18,354	20,000	20,000	50,000	(20,000)	-	30,000
	52706 Dues, Publctns, Spnsrshp	165	3,000	-	-	-	-	-
	52709 Advertising/Legal Notices	-	-	-	-	-	-	-
	52710 Office Supplies	26,251	10,920	10,920	10,000	(3,000)	-	7,000
	52711 Education/Training/Meals	35,912	50,000	50,000	40,000	(2,000)	-	38,000
	52713 Utilities	1,892	3,000	3,000	3,000	-	-	3,000
	52902 Vehicle Purchases	29,361	-	-	-	-	-	-
52904 Equipment Purchases	-	-	-	-	-	-	-	
10115 Management Total		1,620,987	2,028,114	1,965,405	2,161,143	(129,869)		2,031,274
10116 Watershed	51101 Salary	85,987	94,573	94,573	105,265	-	-	105,265
	51105 Overtime	1,177	250	-	-	-	-	-
	51306 Short Term Disability	-	388	-	399	-	-	399
	51308 EE Assistance Plan	25	26	26	26	-	-	26
	51310 Medicare	1,220	1,371	1,371	1,526	-	-	1,526
	51311 Pension	16,791	28,346	28,346	33,685	-	-	33,685
	51312 Health Insurance	19,541	21,335	21,335	23,837	-	-	23,837
	51313 Life Insurance	815	774	774	861	-	-	861
	51314 Dental Insurance	1,475	1,487	1,487	1,475	-	-	1,475
	51315 Vision Insurance	188	182	182	188	-	-	188
	51316 Long-T Disability	212	426	426	474	-	-	474

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10116 Watershed	51317 Workers Comp	345	7,566	7,566	737			737
	52504 Materials	2,113	10,000	10,000	10,000			10,000
	52506 Small Tools	-	500	500	500			500
	52603 Consulting/Contractor Fee	203,654	457,976	382,800	943,900	(58,000)		885,900
	52608 Fed/St/Co Fees		5,000		10,000			10,000
	52609 Temporary Labor	-	10,000	10,000	15,000			15,000
	52710 Office Supplies	-	-	-	-			-
	52711 Education/Training/Meals	223	1,600	1,600	1,800	(1,700)		100
	52901 Land/Easement Purchases	-	-	-	-			-
10116 Watershed Total		333,764	641,800	560,986	1,149,673	(59,700)		1,089,973
10117 Human Resources	51101 Salary	165,921	217,637	217,637	238,136			238,136
	51105 Overtime	475	1,000	1,000	1,000			1,000
	51306 Short Term Disability		600		618			618
	51308 EE Assistance Plan	39	78	78	78			78
	51310 Medicare	1,851	3,156	3,156	3,453			3,453
	51311 Pension	30,224	65,232	65,232	76,203			76,203
	51312 Health Insurance	33,317	64,004	64,004	71,512			71,512
	51313 Life Insurance	1,346	1,781	1,781	1,949			1,949
	51314 Dental Insurance	2,826	4,460	4,460	4,424			4,424
	51315 Vision Insurance	422	546	546	565			565
	51316 Long-T Disability	420	979	979	1,072			1,072
	51317 Workers Comp	622	1,523	1,523	1,667			1,667
	52504 Materials	-	1,000	1,000	2,000	(2,000)		-
	52603 Consulting/Contractor Fee	31,116	73,000	73,000	33,500	(10,000)		23,500
	52604 Legal Fees	100,052	25,000	25,000	55,000	(4,000)		51,000
	52609 Temporary Labor	51	-	-	-			-
	52706 Dues, Publtcns, Spnsrshp	532	500	500	750	(500)		250

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10117 Human Resources	52709 Advertising/Legal Notices	1,748	1,500	1,250	2,000			2,000
	52710 Office Supplies	2,335	3,000	1,000	10,000	(6,900)		3,100
	52711 Education/Training/Meals	2,207	5,000	5,000	7,500	(3,000)		4,500
	52713 Utilities	254	960	960	960			960
10117 Human Resources Total		375,760	470,956	468,106	512,387	(26,400)		485,987
10118 Information Services	51101 Salary	257,029	274,589	274,589	300,337			300,337
	51105 Overtime	7,965	5,000	5,000	5,000			5,000
	51106 Double Time		1,000		-			-
	51308 EE Assistance Plan	74	78	78	78			78
	51310 Medicare	3,922	3,982	3,982	4,355			4,355
	51311 Pension	50,350	82,303	82,303	96,108			96,108
	51312 Health Insurance	39,261	64,004	64,004	71,512			71,512
	51313 Life Insurance	2,364	2,247	2,247	2,458			2,458
	51314 Dental Insurance	2,063	4,460	4,460	4,424			4,424
	51315 Vision Insurance	563	546	546	565			565
	51316 Long-T Disability	593	1,236	1,236	1,352			1,352
	51317 Workers Comp	1,027	1,922	1,922	2,102			2,102
	52501 Chemicals	341	250	-	200			200
	52503 Equipment Maintenance	85,754	157,100	157,100	143,300			143,300
	52504 Materials	-	-	-	-			-
	52506 Small Tools				500			500
	52603 Consulting/Contractor Fee	-	155,000	5,000	5,000			5,000
	52609 Temporary Labor	-	45,938	30,000	30,000	(20,000)		10,000
	52706 Dues, Publctns, Spnsrshp	160	320	320	320	(320)		-
	52710 Office Supplies	68,860	99,800	99,800	87,300	(19,000)		68,300
52711 Education/Training/Meals	657	4,500	4,500	4,500	(4,000)		500	
52713 Utilities	7,447	12,950	12,950	27,950			27,950	

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10118 Information Services	52904 Equipment Purchases	6,660	75,000	45,000	72,500			72,500
10118 Information Services Total		535,089	992,225	795,037	859,861	(43,320)		816,541
10131 Cashiering	51101 Salary	92,284	98,185	98,185	105,941			105,941
	51105 Overtime	101	500	500	-			-
	51306 Short Term Disability		410		422			422
	51308 EE Assistance Plan	50	52	52	52			52
	51310 Medicare	1,367	1,424	1,424	1,536			1,536
	51311 Pension	18,105	29,429	29,429	33,901			33,901
	51312 Health Insurance	39,045	42,669	42,669	47,675			47,675
	51313 Life Insurance	866	804	804	867			867
	51314 Dental Insurance	2,950	2,974	2,974	2,950			2,950
	51315 Vision Insurance	375	364	364	377			377
	51316 Long-T Disability	278	442	442	477			477
	51317 Workers Comp	367	687	687	742			742
	52503 Equipment Maintenance	3,549	9,000	9,000	9,000			9,000
	52710 Office Supplies	2,870	7,500	7,500	5,000			5,000
	52711 Education/Training/Meals	-	600	600	600	(600)		-
10131 Cashiering Total		162,207	195,040	194,628	209,539	(600)		208,939
10133 Customer Service	51101 Salary	344,784	391,466	391,466	617,864	(7,091)		610,773
	51105 Overtime	2,089	2,500	2,000	-			-
	51106 Double Time	-	1,000	1,000	-			-
	51306 Short Term Disability		760		1,043			1,043
	51308 EE Assistance Plan	168	182	182	260			260
	51310 Medicare	4,941	5,676	5,676	8,959			8,959
	51311 Pension	67,726	117,334	117,334	197,717			197,717
	51312 Health Insurance	122,389	149,342	149,342	238,373			238,373

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10133 Customer Service	51313 Life Insurance	3,197	3,204	3,204	5,057			5,057
	51314 Dental Insurance	9,386	10,408	10,408	14,748			14,748
	51315 Vision Insurance	1,250	1,273	1,273	1,884			1,884
	51316 Long-T Disability	999	1,762	1,762	2,780			2,780
	51317 Workers Comp	1,458	2,889	2,889	4,550			4,550
	52501 Chemicals	8,903	5,000	-	5,000			5,000
	52503 Equipment Maintenance	11,094	3,000	7,000	10,000			10,000
	52504 Materials	2,841	41,300	41,300	53,300	(20,000)		33,300
	52505 Safety	-	500	500	1,000			1,000
	52506 Small Tools	502	2,000	2,000	2,000			2,000
	52603 Consulting/Contractor Fee	-	133,500	133,500	192,500	(55,000)		137,500
	52609 Temporary Labor	17,322	475	-	-			-
	52710 Office Supplies	85,818	120,000	120,000	240,000			240,000
	52711 Education/Training/Meals	425	1,500	1,500	1,500			1,500
	52713 Utilities	343	500	500	500			500
	52804 Bank Fees	4,034	14,000	-	-			-
	52902 Vehicle Purchases	-	-	-	40,000	(1,428)		38,572
52904 Equipment Purchases	-	10,000	10,000	10,000			10,000	
10133 Customer Service Total		689,666	1,019,571	1,002,835	1,649,035	(83,519)		1,565,516
10135 Accounting	51101 Salary	479,950	510,107	540,607	595,459			595,459
	51105 Overtime	14,377	6,500	6,500	6,500			6,500
	51306 Short Term Disability		1,265		1,302			1,302
	51308 EE Assistance Plan	168	182	182	182			182
	51310 Medicare	7,880	7,839	7,839	8,634			8,634
	51311 Pension	87,810	152,936	162,036	190,547			190,547
	51312 Health Insurance	110,396	138,642	149,342	166,861			166,861
	51313 Life Insurance	4,179	4,424	4,424	4,873			4,873

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10135 Accounting	51314 Dental Insurance	6,052	10,408	10,408	10,324			10,324
	51315 Vision Insurance	1,109	1,273	1,273	1,319			1,319
	51316 Long-T Disability	1,083	2,433	2,433	2,680			2,680
	51317 Workers Comp	1,123	3,784	3,784	4,168			4,168
	52503 Equipment Maintenance	-	1,500	1,500	-			-
	52603 Consulting/Contractor Fee	66,291	154,751	110,000	75,000	(29,590)		45,410
	52608 Fed/St/Co Fees	-	-	-	-			-
	52609 Temporary Labor	163,337	39,757	20,000	20,000	(20,000)		-
	52706 Dues, Publctns, Spnsrshp	775	600	600	600	(100)		500
	52709 Advertising/Legal Notices	-	-	-	-			-
	52710 Office Supplies	3,986	4,000	4,000	1,500	(1,000)		500
	52711 Education/Training/Meals	13,746	8,000	8,000	8,000	(3,600)		4,400
	52804 Bank Fees	41,612	50,000	50,000	40,000			40,000
52904 Equipment Purchases	-	10,000	10,000	-			-	
10135 Accounting Total		1,003,875	1,108,401	1,092,928	1,137,948	(54,290)		1,083,658
10151 Engineering	51101 Salary	1,635,021	1,773,375	1,773,375	1,804,873			1,804,873
	51105 Overtime	21,854	15,000	10,000	10,000			10,000
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		1,647		1,800			1,800
	51308 EE Assistance Plan	455	494	494	468			468
	51310 Medicare	23,955	25,714	25,714	26,171			26,171
	51311 Pension	323,414	531,534	531,534	577,559			577,559
	51312 Health Insurance	317,090	405,358	405,358	429,071			429,071
	51313 Life Insurance	14,870	14,513	14,513	14,771			14,771
	51314 Dental Insurance	19,818	28,249	28,249	26,546			26,546
	51315 Vision Insurance	3,439	3,456	3,456	3,391			3,391
	51316 Long-T Disability	3,601	7,980	7,980	8,122			8,122

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10151 Engineering	51317 Workers Comp	41,265	97,647	97,647	79,203			79,203
	52501 Chemicals	11,007	5,000	-	5,000			5,000
	52503 Equipment Maintenance	7,951	40,000	60,000	60,000	(20,000)		40,000
	52504 Materials	46,839	150,000	150,000	120,000	(20,000)		100,000
	52505 Safety	10,025	3,000	3,000	2,500			2,500
	52506 Small Tools	1,291	1,100	1,000	2,500			2,500
	52603 Consulting/Contractor Fee	353,253	1,511,073	340,000	430,000	(80,000)	225,000	575,000
	52604 Legal Fees	-	-	-	-			-
	52608 Fed/St/Co Fees	2,731	-	-	-			-
	52609 Temporary Labor	54,305	46,046	200,000	150,000	(15,000)		135,000
	52706 Dues, Publctns, Spnsrshp	17,284	20,000	20,000	20,000	(2,000)		18,000
	52709 Advertising/Legal Notices	712	-	-	-			-
	52710 Office Supplies	25,684	18,000	18,000	22,000	(3,000)		19,000
	52711 Education/Training/Meals	13,220	20,000	20,000	20,000	(5,000)		15,000
	52713 Utilities	737	800	800	800			800
	52901 Land/Easement Purchases	34,165	40,000	40,000	40,000	(15,000)		25,000
52902 Vehicle Purchases	92,057	31,521	30,000	30,000	(30,000)		-	
52904 Equipment Purchases	11,073	30,000	30,000	10,000	(5,000)		5,000	
10151 Engineering Total		3,087,115	4,821,507	3,811,120	3,894,775	(195,000)	225,000	3,924,775
10171 Water Operations	51101 Salary	3,084,530	3,279,662	3,279,662	3,367,881	(27,356)		3,340,525
	51105 Overtime	47,415	90,000	90,000	50,000			50,000
	51106 Double Time	63,783	113,700	113,700	60,000			60,000
	51144 Standby	147,814	140,000	140,000	140,000			140,000
	51306 Short Term Disability		6,548		6,923			6,923
	51308 EE Assistance Plan	1,067	1,170	1,170	1,118			1,118
	51310 Medicare	48,348	47,555	47,555	48,834			48,834
	51311 Pension	599,756	983,013	983,013	1,077,722			1,077,722

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10171 Water Operations	51312 Health Insurance	781,427	960,058	960,058	1,025,003			1,025,003
	51313 Life Insurance	28,008	26,841	26,841	27,563			27,563
	51314 Dental Insurance	53,599	66,906	66,906	63,416			63,416
	51315 Vision Insurance	8,065	8,186	8,186	8,101			8,101
	51316 Long-T Disability	8,016	14,758	14,758	15,155			15,155
	51317 Workers Comp	128,526	221,203	221,203	239,489			239,489
	52501 Chemicals	297,498	400,000	300,000	325,000			325,000
	52503 Equipment Maintenance	258,500	200,000	454,500	504,500	(25,500)		479,000
	52504 Materials	347,613	347,000	347,000	331,500			331,500
	52505 Safety	19,991	23,000	23,000	38,000	(5,000)		33,000
	52506 Small Tools	14,942	31,800	31,800	29,500			29,500
	52507 Water Purchase	-	100,000	300,000	300,000	(300,000)		-
	52603 Consulting/Contractor Fee	197,428	198,420	197,500	179,500	(10,000)		169,500
	52608 Fed/St/Co Fees	203,413	357,700	357,700	399,200			399,200
	52609 Temporary Labor	57,605	47,679	100,000	100,000	(16,000)		84,000
	52706 Dues, Publctns, Spnsrshp	5,023	9,000	9,000	9,000	(2,000)		7,000
	52709 Advertising/Legal Notices	945	-	-	-			-
	52710 Office Supplies	4,518	8,000	8,000	8,000			8,000
	52711 Education/Training/Meals	14,375	35,000	35,000	35,000			35,000
52713 Utilities	941,106	976,000	976,000	1,016,000			1,016,000	
52902 Vehicle Purchases	182,819	178,100	178,100	193,000	(4,250)		188,750	
52904 Equipment Purchases	213,958	370,000	347,000	283,000	(55,000)		228,000	
10171 Water Operations Total		7,760,092	9,241,299	9,617,653	9,882,406	(445,106)		9,437,300
10191 Maintenance	51101 Salary	3,461,253	3,942,771	3,942,771	3,758,201	(100,000)	38,750	3,696,951
	51105 Overtime	46,803	30,000	30,000	30,000			30,000
	51106 Double Time	11,394	15,000	15,000	15,000			15,000
	51306 Short Term Disability		7,517		7,139			7,139

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10191 Maintenance	51308 EE Assistance Plan	1,528	1,716	1,716	1,534			1,534
	51310 Medicare	50,590	57,170	57,170	54,494			54,494
	51311 Pension	673,288	1,181,767	1,181,767	1,202,624	(71,300)	29,139	1,160,463
	51312 Health Insurance	1,007,545	1,408,086	1,408,086	1,406,400			1,406,400
	51313 Life Insurance	31,905	32,268	32,268	30,757			30,757
	51314 Dental Insurance	69,817	98,129	98,129	87,013			87,013
	51315 Vision Insurance	11,050	12,007	12,007	11,116			11,116
	51316 Long-T Disability	9,919	17,742	17,742	16,912			16,912
	51317 Workers Comp	167,541	321,008	321,008	292,459			292,459
	52501 Chemicals	524,781	200,000	-	200,000		1,500	201,500
	52503 Equipment Maintenance	73,627	250,000	87,800	85,600			85,600
	52504 Materials	1,100,588	1,108,000	1,108,000	1,375,000	(100,000)	20,000	1,295,000
	52505 Safety	29,894	33,300	33,300	28,300		2,000	30,300
	52506 Small Tools	36,300	50,000	80,830	55,500	(10,000)	2,000	47,500
	52603 Consulting/Contractor Fee	518,970	185,772	204,000	154,000	(10,000)	25,000	169,000
	52604 Legal Fees	-	5,000	5,000	4,000	(4,000)		-
	52608 Fed/St/Co Fees	20,130	9,000	7,500	20,000		5,000	25,000
	52609 Temporary Labor	191,401	200,000	200,000	185,000	(45,000)		140,000
	52706 Dues, Publictns, Spnsrshp	1,903	14,000	14,000	21,600			21,600
	52710 Office Supplies	3,724	12,500	12,500	11,500	(4,500)	-	7,000
52711 Education/Training/Meals	21,137	30,000	30,000	15,700	(5,000)	4,000	14,700	
52713 Utilities	14,351	35,000	35,000	28,000	(3,200)	500	25,300	
52902 Vehicle Purchases	167,896	808,990	210,000	209,000	(4,000)	40,000	245,000	
52904 Equipment Purchases	218,657	370,000	370,000	341,700		50,000	391,700	
10191 Maintenance Total		8,465,992	10,436,743	9,515,594	9,648,549	(357,000)	217,889	9,509,438
10192 Vegetation	51101 Salary				407,449			407,449
	51306 Short Term Disability				726			726

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10192 Vegetation	51308 EE Assistance Plan				156			156
	51310 Medicare				5,908			5,908
	51311 Pension				130,384			130,384
	51312 Health Insurance				143,024			143,024
	51313 Life Insurance				3,335			3,335
	51314 Dental Insurance				8,849			8,849
	51315 Vision Insurance				1,130			1,130
	51316 Long-T Disability				1,834			1,834
	51317 Workers Comp				44,819			44,819
	52501 Chemicals				270,000	(15,000)		255,000
	52503 Equipment Maintenance				2,200			2,200
	52504 Materials				-	(40,000)		(40,000)
	52505 Safety				2,700			2,700
	52603 Consulting/Contractor Fee				129,900	(67,400)		62,500
	52604 Legal Fees				1,000			1,000
	52609 Temporary Labor				45,000	(15,000)		30,000
	52706 Dues, Publctns, Spnsrshp				2,780			2,780
	52710 Office Supplies				1,000	(1,000)		-
	52711 Education/Training/Meals				2,300			2,300
	52713 Utilities				2,000			2,000
52902 Vehicle Purchases				-			-	
10192 Vegetation Total					1,206,494	(138,400)		1,068,094
10193 Purchasing	51101 Salary	309,267	328,814	328,814	354,346			354,346
	51105 Overtime	638	1,000	1,000	1,000			1,000
	51306 Short Term Disability		816		840			840
	51308 EE Assistance Plan	124	130	130	130			130
	51310 Medicare	4,501	4,768	4,768	5,138			5,138

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Water Division**

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10193 Purchasing	51311 Pension	60,391	98,555	98,555	113,391			113,391
	51312 Health Insurance	88,702	106,673	106,673	119,186			119,186
	51313 Life Insurance	2,876	2,691	2,691	2,900			2,900
	51314 Dental Insurance	5,658	7,434	7,434	7,374			7,374
	51315 Vision Insurance	938	910	910	942			942
	51316 Long-T Disability	924	1,480	1,480	1,595			1,595
	51317 Workers Comp	1,228	2,302	2,302	2,480			2,480
	52501 Chemicals	248	120	-	100			100
	52503 Equipment Maintenance	5,023	1,000	53,000	18,000			18,000
	52504 Materials	67,425	80,974	125,000	125,000			125,000
	52505 Safety	51,564	52,000	52,000	56,000			56,000
	52506 Small Tools	22,982	50,000	100,000	100,000	(35,000)		65,000
	52603 Consulting/Contractor Fee	23,702	60,000	60,000	60,000			60,000
	52609 Temporary Labor	-	5,000	5,000	5,000	(5,000)		-
	52706 Dues, Publctns, Spnsrshp	303	600	600	600	(470)		130
	52710 Office Supplies	39,257	63,000	63,000	68,500	(10,000)		58,500
	52711 Education/Training/Meals	586	6,000	6,000	5,000	(5,000)		-
52713 Utilities	64	2,000	2,000	1,500			1,500	
52904 Equipment Purchases	5,836	-	-	-			-	
10193 Purchasing Total		692,239	876,267	1,021,356	1,049,022	(55,470)		993,552
10195 Shop Operations	51101 Salary	177,070	192,673	192,673	230,882	(9,800)		221,082
	51105 Overtime	1,186	2,000	1,500	1,500			1,500
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		203		208			208
	51308 EE Assistance Plan	74	78	78	104			104
	51310 Medicare	2,648	2,794	2,794	3,348			3,348
	51311 Pension	34,652	57,750	57,750	73,882	(9,000)		64,882

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10195 Shop Operations	51312 Health Insurance	59,960	64,004	64,004	95,349			95,349
	51313 Life Insurance	1,676	1,577	1,577	1,890			1,890
	51314 Dental Insurance	3,710	4,460	4,460	5,899			5,899
	51315 Vision Insurance	547	546	546	754			754
	51316 Long-T Disability	541	867	867	1,039			1,039
	51317 Workers Comp	7,488	13,487	13,487	16,162			16,162
	52501 Chemicals	13,742	25,000	225,000	25,000			25,000
	52503 Equipment Maintenance	266,862	175,000	175,000	185,000			185,000
	52504 Materials	24,335	15,000	57,000	58,000	(25,000)		33,000
	52505 Safety	2,046	1,300	1,300	1,400			1,400
	52506 Small Tools	3,230	3,000	3,000	3,000			3,000
	52603 Consulting/Contractor Fee				-			-
	52609 Temporary Labor	23,588	35,000	28,000	-			-
	52706 Dues, Publctns, Spnsrshp				1,892			1,892
	52710 Office Supplies	69	2,500	2,500	2,500	(1,000)		1,500
	52711 Education/Training/Meals	180	4,000	4,000	3,500	(2,000)		1,500
	52713 Utilities	24,177	22,300	22,300	19,300			19,300
	52902 Vehicle Purchases	-	75,000	75,000	-			-
52904 Equipment Purchases	19,884	27,000	27,000	66,000			66,000	
10195 Shop Operations Total		667,665	725,539	959,836	796,609	(46,800)		749,809
Operating Total		33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
Operating & Non Operating Budgets:									
10114 Administration	52915	Proj Bud: Non-Programmati	395,893	1,686,642	1,430,000	130,000			130,000
10114 Administration Total			395,893	1,686,642	1,430,000	130,000			130,000
10115 Management	52915	Proj Bud: Non-Programmati	20,732	2,317,537	2,000,000	-			-
10115 Management Total			20,732	2,317,537	2,000,000	-			-
10118 Information Services	52915	Proj Bud: Non-Programmati	-	-	500,000	2,750,000			2,750,000
10118 Information Services Total			-	-	500,000	2,750,000			2,750,000
10151 Engineering	52907	Proj Bud: Pipeline Rplc	880,358	975,000	1,350,000	1,100,000			1,100,000
	52908	Proj Bud: Prv Program	47,572	160,000	160,000	160,000			160,000
	52910	Proj Bud: Raw Water Rplc	1,690,761	1,033,776	1,100,000	1,200,000			1,200,000
	52911	Proj Bud: Backbone Ext	744,136	3,447,931	1,000,000	1,000,000			1,000,000
	52912	Proj Bud: Community Inves	2,074,858	712,723	800,000	600,000			600,000
	52913	Proj Bud: Extended Ceqa	121,504	222,000	200,000	200,000			200,000
	52914	Proj Bud: Sediment Removal	44,545	978,785	500,000	650,000			650,000
	52915	Proj Bud: Non-Programmati	10,575,055	13,669,992	15,720,000	24,535,000			24,535,000
10151 Engineering Total			16,178,788	21,200,207	20,830,000	29,445,000			29,445,000
10171 Water Operations	52915	Proj Bud: Non-Programmati	145,513	372,274	310,000	310,000			310,000
10171 Water Operations Total			145,513	372,274	310,000	310,000			310,000
10191 Maintenance	52915	Proj Bud: Non-Programmati	126,657	550,000	1,050,000	845,000		200,000	1,045,000
10191 Maintenance Total			126,657	550,000	1,050,000	845,000		200,000	1,045,000
Non Operating Total			16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
	Expenses	1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162
Operating Income		183,743	157,213	42,968	124,998	-		167,966
Non Operating	Revenues	200,000	315,000	315,000	315,000			315,000
	Expenses	343,876	844,019	315,000	315,000	(12,000)		303,000
Net Income with Project Spending *		(345,276)	157,213	42,968	136,998	-		179,966
<u>Revenues</u>								
Operating	Long Ravine	537,884	605,158	548,235	635,416			635,416
	Orchard Springs	322,135	315,576	316,605	331,355			331,355
	Peninsula	240,820	240,150	242,479	252,157			252,157
	Jackson Meadow	145,668	138,952	220,001	145,900			145,900
	Cascade Shores Gate	12,287	10,959	13,622	11,507			11,507
	Greenhorn	37,944	37,779	39,844	39,668			39,668
	Scotts Flat	937,755	976,227	904,468	1,025,038			1,025,038
	Combie	27,250	27,702	34,021	29,087			29,087
Operating Total		2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
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

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
30250 Recreation General	51101 Salary	486,045	448,613	448,613	517,153	(61,298)		455,855
	51105 Overtime	5,514	5,000	5,000	5,000			5,000
	51306 Short Term Disability		397		406			406
	51308 EE Assistance Plan	195	182	182	182			182
	51310 Medicare	7,288	6,505	6,505	7,499			7,499
	51311 Pension	90,637	134,463	134,463	156,171	(51,700)		104,471
	51312 Health Insurance	110,012	149,342	149,342	166,861			166,861
	51313 Life Insurance	4,412	3,671	3,671	3,994			3,994
	51314 Dental Insurance	5,120	10,408	10,408	10,324			10,324
	51315 Vision Insurance	1,360	1,273	1,273	1,319			1,319
	51316 Long-T Disability	1,269	2,019	2,019	2,196			2,196
	51317 Workers Comp	26,171	35,343	35,343	41,372			41,372
	51321 Health Benefits Retirees	7,433	-	-	-			-
	51324 OPEB Net ARC	-	7,689	24,000	8,000			8,000
	52501 Chemicals	40,520	15,000	20,000	15,000			15,000
	52503 Equipment Maintenance	97,066	61,275	61,275	62,000			62,000
	52504 Materials	156,378	191,200	191,200	160,000			160,000
	52505 Safety	5,859	3,000	3,000	3,000			3,000
	52506 Small Tools	3,750	3,500	3,500	3,500			3,500
	52603 Consulting/Contractor Fee	14,272	32,043	30,000	30,000			30,000
	52604 Legal Fees	20,095	5,000	5,000	5,000			5,000
	52608 Fed/St/Co Fees	32,614	40,000	40,000	40,000			40,000
	52609 Temporary Labor	602,191	362,000	362,000	455,991			455,991
	52704 Insurance	14,637	6,000	6,000	16,000			16,000
	52709 Advertising/Legal Notices	7,627	10,000	10,000	10,000			10,000
	52710 Office Supplies	4,365	12,500	12,500	12,500			12,500
	52711 Education/Training/Meals	531	300	300	300			300
	52713 Utilities	147,381	127,200	127,200	127,200			127,200
	52795 Rec-Customer Refunds	16,484	14,395	14,395	16,000			16,000
	52804 Bank Fees	38,809	45,000	45,000	45,000			45,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
30250 Recreation General	52904 Equipment Purchases	-	-	-	-			-
	54000 Transfer Out	-	-	-	-			-
30250 Recreation General Sum		1,948,036	1,733,318	1,752,189	1,921,967	(112,998)		1,808,969
30254 Jackson Meadows Division	51101 Salary	-	77,099	77,099	128,766			128,766
	51105 Overtime	-	1,000	1,000	3,000			3,000
	51308 EE Assistance Plan	-	39	39	52			52
	51310 Medicare	-	838	838	1,867			1,867
	51311 Pension	-	23,109	23,109	33,384			33,384
	51312 Health Insurance	-	32,002	32,002	47,675			47,675
	51313 Life Insurance	-	473	473	854			854
	51314 Dental Insurance	-	2,230	2,230	2,950			2,950
	51315 Vision Insurance	-	273	273	377			377
	51316 Long-T Disability	-	260	260	467			467
	51317 Workers Comp	-	4,048	4,048	10,301			10,301
	52501 Chemicals		250		5,000	(2,000)		3,000
	52503 Equipment Maintenance	-	27,570	10,000	10,000			10,000
	52504 Materials	-	20,000	20,000	20,000	(10,000)		10,000
	52505 Safety	-	2,000	2,000	2,000			2,000
	52506 Small Tools		7,000		2,000			2,000
	52603 Consulting/Contractor Fee	-	45,000	45,000	45,000			45,000
	52604 Legal Fees	-	15,000	15,000	15,000			15,000
	52608 Fed/St/Co Fees	-	6,000	6,000	6,000			6,000
	52609 Temporary Labor	-	138,000	138,000	138,000			138,000
	52710 Office Supplies	-	2,500	2,500	2,500			2,500
	52713 Utilities	-	30,000	30,000	30,000			30,000
	52795 Rec-Customer Refunds		750		-			-
30254 Jackson Meadows Division Sum		-	435,441	409,871	505,192	(12,000)		493,192
Operating Total		1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
<hr/>								
30250 Recreation General	52915 Proj Bud: Non-Programmat	343,876	844,019	315,000	315,000	(12,000)		303,000
30250 Recreation General Total		343,876	844,019	315,000	315,000	(12,000)		303,000
Non Operating Total		343,876	844,019	315,000	315,000	(12,000)		303,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
	Expenses	9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
Operating Income			7,394,498	4,971,497	(2,157,968)	355,000	(957,299)	(2,760,267)
Non Operating	Expenses	3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Net Income with Project Spending *			2,134,040	771,497	(6,972,968)	1,340,000	(1,307,299)	(6,940,267)

* See Cash Schedule for Reserve Impact

Revenues

Operating	Chicago Park	9,974,214	10,061,294	8,668,778	8,755,841		8,755,841
	Dutch Flat	5,514,535	5,608,632	4,815,987	4,864,356		4,864,356
	Rollins	5,495,490	5,651,399	4,815,987	4,864,356		4,864,356
	Scotts Flat	385,852	239,657	300,000	250,000		250,000
	Bowman	1,041,890	1,378,232	963,197	972,871		972,871
	Bowman TL	52,542	81,991	100,000	67,266		67,266
	Combie South	835,920	505,638	200,000	200,000		200,000
	Combie North	217,633	183,323	180,000	150,000		150,000
Operating Total		23,518,078	23,710,164	20,043,949	20,124,690		20,124,690

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50112 Hydro Admin	51101 Salary	459,349	497,192	497,192	552,784	(50,000)	29,016	531,800
	51105 Overtime	586	2,000	2,000	2,000			2,000
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		840		865			865
	51308 EE Assistance Plan	101	104	104	130			130
	51310 Medicare	6,540	7,209	7,209	8,015			8,015
	51311 Pension	88,500	138,425	138,425	176,891		18,629	195,520
	51312 Health Insurance	79,149	85,339	85,339	119,186			119,186
	51313 Life Insurance	6,426	3,780	3,780	4,524			4,524
	51314 Dental Insurance	4,636	5,947	5,947	7,374			7,374
	51315 Vision Insurance	763	728	728	942			942
	51316 Long-T Disability	811	2,078	2,078	2,488			2,488
	51317 Workers Comp	6,499	15,804	15,804	17,133			17,133
	51321 Health Benefits Retirees	146,565	160,000	160,000	-			-
	51324 OPEB Net ARC	-	61,246	-	63,000			63,000
	52501 Chemicals	63,562	75,000	75,000	75,000		12,000	87,000
	52503 Equipment Maintenance	12,545	21,000	21,000	56,000		10,000	66,000
	52504 Materials	9,342	25,000	25,000	25,000			25,000
	52505 Safety	47,633	85,760	85,760	86,000		3,250	89,250
	52506 Small Tools	1,714	5,000	5,000	5,000		1,000	6,000
	52603 Consulting/Contractor Fee	959,025	2,666,023	1,582,500	2,055,000	(5,000)	210,000	2,260,000
	52604 Legal Fees	25,352	50,000	50,000	50,000			50,000
	52607 Franchise Fees	38,505	46,000	46,000	46,000			46,000
	52608 Fed/St/Co Fees	607,099	979,975	979,975	1,025,015		43,500	1,068,515
52609 Temporary Labor	-	60,000	60,000	5,000			5,000	
52704 Insurance	220,768	200,000	200,000	220,000			220,000	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50112 Hydro Admin	52706 Dues, Publctns, Spnsrshp	23,034	30,500	30,500	45,500	(15,000)		30,500
	52709 Advertising/Legal Notices	-	-	-	-			-
	52710 Office Supplies	10,674	32,500	32,500	27,000		10,000	37,000
	52711 Education/Training/Meals	15,864	19,000	19,000	21,000			21,000
	52713 Utilities	122,451	202,000	202,000	169,500		7,500	177,000
	52901 Land/Easement Purchases	-	150,000	150,000	100,000	(60,000)		40,000
	52902 Vehicle Purchases	41,037	-	-	-		40,000	40,000
	52904 Equipment Purchases	-	50,000	50,000	60,000			60,000
	54000 Transfer Out	2,794,908	4,465,000	4,465,000	10,940,000			10,940,000
50112 Hydro Admin Total		5,793,436	10,143,450	8,997,841	15,966,348	(130,000)	384,895	16,221,243
50161 Hydro Operations	51101 Salary	829,688	1,012,391	1,012,391	1,071,026		70,841	1,141,867
	51105 Overtime	66,345	75,000	75,000	75,000			75,000
	51106 Double Time	7,534	5,000	-	8,000			8,000
	51144 Standby	30,985	20,000	-	32,000			32,000
	51306 Short Term Disability		997		1,117			1,117
	51308 EE Assistance Plan	246	286	286	312			312
	51310 Medicare	13,597	14,680	14,680	15,530			15,530
	51311 Pension	162,822	303,444	303,444	342,728		49,063	391,791
	51312 Health Insurance	177,058	234,681	234,681	286,047			286,047
	51313 Life Insurance	7,954	8,285	8,285	8,765			8,765
	51314 Dental Insurance	12,200	16,355	16,355	17,698			17,698
	51315 Vision Insurance	1,839	2,001	2,001	2,261			2,261
	51316 Long-T Disability	2,164	4,556	4,556	4,820			4,820
	51317 Workers Comp	19,174	40,738	40,738	43,233			43,233
	52501 Chemicals				1,000			1,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50161 Hydro Operations	52503 Equipment Maintenance	51,427	124,500	124,500	125,100	(25,000)	25,000	125,100
	52504 Materials	21,009	46,000	46,000	46,000			46,000
	52505 Safety	-	20	-	-		10,000	10,000
	52506 Small Tools	9,296	10,000	10,000	12,000		2,500	14,500
	52603 Consulting/Contractor Fee	79,644	70,000	70,000	70,000		15,000	85,000
	52608 Fed/St/Co Fees	-	50,000	-	-			-
	52609 Temporary Labor	1,649	40,000	40,000	40,000			40,000
	52710 Office Supplies				3,000			3,000
	52711 Education/Training/Meals	29,346	80,000	80,000	60,000	(30,000)		30,000
	52713 Utilities	68	-	-	-			-
	52902 Vehicle Purchases	102,298	80,000	80,000	120,000		110,000	230,000
	52904 Equipment Purchases	53,240	68,000	68,000	50,000		50,000	100,000
54000 Transfer Out	-	10,000	10,000	10,000			10,000	
50161 Hydro Operations Total		1,679,582	2,316,934	2,240,917	2,445,637	(55,000)	332,404	2,723,041
50167 Hydro Maintenance	51101 Salary	879,941	1,035,932	1,035,932	1,158,225	(20,000)		1,138,225
	51105 Overtime	88,752	75,000	75,000	75,000			75,000
	51106 Double Time	8,649	3,000	-	8,000			8,000
	51306 Short Term Disability		1,587		1,789			1,789
	51308 EE Assistance Plan	254	313	313	312			312
	51310 Medicare	14,325	15,021	15,021	16,794			16,794
	51311 Pension	175,917	310,500	310,500	370,632			370,632
	51312 Health Insurance	164,907	250,682	250,682	286,047			286,047
	51313 Life Insurance	7,950	8,478	8,478	9,479			9,479
	51314 Dental Insurance	11,777	17,842	17,842	17,698			17,698
51315 Vision Insurance	1,884	2,183	2,183	2,261			2,261	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50167 Hydro Maintenance	51316 Long-T Disability	2,225	4,662	4,662	5,212			5,212
	51317 Workers Comp	19,893	41,581	41,581	40,075			40,075
	52501 Chemicals	679	700	-	750			750
	52503 Equipment Maintenance	134,547	252,500	252,500	285,500	(30,000)	50,000	305,500
	52504 Materials	376,914	410,500	410,500	410,500	(45,000)	30,000	395,500
	52505 Safety	-	1,500	-	-			-
	52506 Small Tools	32,853	30,000	30,000	30,000		10,000	40,000
	52603 Consulting/Contractor Fee	217,551	567,287	552,500	552,500	(50,000)	40,000	542,500
	52609 Temporary Labor	3,288	81,000	81,000	81,900			81,900
	52704 Insurance	-	-	-	-			-
	52710 Office Supplies	2,897	15	-	3,000			3,000
	52711 Education/Training/Meals	19,080	40,000	40,000	40,000	(25,000)		15,000
	52901 Land/Easement Purchases	-	-	-	-			-
	52902 Vehicle Purchases	143,747	400,000	400,000	280,000			280,000
	52904 Equipment Purchases	66,193	275,000	275,000	165,000		110,000	275,000
54000 Transfer Out	-	30,000	30,000	30,000			30,000	
50167 Hydro Maintenance Total		2,374,222	3,855,283	3,833,694	3,870,674	(170,000)	240,000	3,940,674
Operating Total		9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	612,669	1,693,308	1,300,000	1,250,000	(500,000)	350,000	1,100,000
	52920 Proj Bud: Ph Improvements	1,326,047	1,463,078	1,350,000	1,865,000	(235,000)		1,630,000
	52921 Proj Bud: Reserv, Dam, Wa	1,835,485	2,104,072	1,550,000	1,700,000	(250,000)		1,450,000
50112 Hydro Admin Total		3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Non Operating Total		3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10114 Administration</u>						
52915 Proj Bud: Non-Programmati			130,000			130,000
	2113	Main Office Bldg Expansion Phase 2 and 3	-			
	6913	Bowman Land Acquisition	-			
	7032	Hemphill Fish Diversion	100,000			
		Security Upgrades/Active Shooter/ ADA	10,000			
		Safety Fall Protection/ Confined Space Facility	20,000			
<u>10115 Management</u>						
52915 Proj Bud: Non-Programmati			-			-
		Combie Reservoir Sediment Removal	-			
<u>10118 Information Tech</u>						
52915 Proj Bud: Non-Programmati			2,750,000			2,750,000
		Financial System Upgrade	2,000,000			
		CMMS Upgrade	750,000			
<u>10151 Engineering</u>						
52907 Proj Bud: Pipeline Rplc (Merged Minor System Program)			1,100,000			1,100,000
	1037	Penn Valley Pipeline Phase 1-3				
	2071	Lidster Avenue/Country Club Terrace				
	2070	Boreham/Gayle Lane				
	2001	Auburn to Hidden Valley Road				
	2072	Alta Sierra - Miscellaneous				
	1005	Hughes Road				
	2184	Nevada City Highway & Narrow Gage				
	2182	North Day Pipeline				
	6962	Hwy 49 @Christian Life				
	6966	Osborne Hill Inlet Pipe				
	6930	EG: Ridge Rd/Sierra College Dr				
	8348	Loma Rica: Cedar Ridge				
	2069	LOP Hydraulic Work				

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
52908 Proj Bud: PRV Program			160,000			160,000
	2101	Brewer 2				
	1010	Silver Way				
	1011	Star Motel				
		Smith Road				
		Echo Ridge				
		Slate Creek				
		East Ridge				
		McPhersons				
		Glenwood				
52910 Proj Bud: Raw Water Rplc			1,200,000			1,200,000
		<u>Nevada County</u>				
	7809	Maben Phase 2 and 3				
	8273	Fruitvale Canal				
		Kyler Canal-Rplc and enlarge				
		Riffle Box				
	2075	Chicago Park-Lower Section				
	2074	Magnolia 3 Canal-Easement				
	2073	Tunnel Canal, Deer Creek diversion				
	6784	Personeni Pipe Drop- Newtown Canal				
	8312	Lake Vera Pipeline Replacement				
		<u>Placer County</u>				
	1098	Santini 1&2-bottleneck & overtopping				
	1031	Doty North Siphon				
	1093	Vernon Canal Siphon				
		Renken Canal Siphon				
	1092	Haight #1 & #6				
	2056	Lester Canal				
		<u>Yuba County</u>				
		Smartsville replace raw water system				

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
<u>52911 Proj Bud: Backbone Ext</u>			1,000,000			1,000,000
	1089	Rattlesnake Road				
	2114	E. Hacienda/Magnolia Pipeline PRV Station				
	2019	Idaho Maryland Rd				
	6996	E. George to LWW Pipeline				
<u>52912 Proj Bud: Community Inves</u>			600,000			600,000
	2115	Iron Horse DFWLE				
	2180	Table Meadows DFWLE				
	2181	Loma Rica Drive DFWLE				
<u>52914 Proj Bud: Sediment Removal</u>			650,000			650,000
	6877	Steephollow Sediment Removal				
	8301	Combie Sediment Removal				
	8515	Greenhorn Sediment Removal				
	6963	Orr Creek Reservior Sediment Removal				
	6958	Newtown Reservior Sediment Removal				
	2090	Loma Rica Reservoir Sediment Removal				
		Union Reservoir Sediment Removal				
		Rex Reservior Sediment Removal				
		Dutch Flat Afterbay				
<u>52913 Proj Bud: Extended CEQA</u>			200,000			200,000
	8371	Newtown Canal (NC)				
	6593-2	Cascade Canal				
	6898-02	Rock Creek				
	7809	Maben Phase 2 and 3				

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
52915 Proj Bud: Non-Programmati			24,535,000			24,535,000
	1071	Meade Canal Encasement	300,000			
	6746	Combie Phase I ByPass	19,960,000			
	6971	Alta Sierra Tank Replacement	2,000,000			
	7013	Centennial Reservoir	1,775,000			
	8464	Deer Creek/So Yuba Canal				
		Orr Creek Repair	500,000			
10151 Engineering Total			29,445,000			29,445,000
<u>10171 Water</u>						
52915 Proj Bud: Non-Programmati			310,000			310,000
		WTP Security	25,000			
		Misc. Projects	80,000			
		Chemical Tanks & Pads	100,000			
		Clarifier Repairs	30,000			
		Lime System Removal	75,000			
<u>10191 Maintenance</u>						
52915 Proj Bud: Non-Programmati			845,000		200,000	1,045,000
		Storage Tank Recoating	240,000			
		Asphalt sealing (WTP & Pump Stations)	150,000			
		Patch Paving throughout Nevada and Placer County	60,000			
		Building replacement (Carpenter & Welding Shop)	155,000			
		Pipeline Rehabilitation - Epoxy Lining	240,000			
		<u>South Yuba</u>				
		Steel Building (50' x 100')				
		Concrete Foundation				
		House Remodel				
Water Total			33,480,000		200,000	33,680,000

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>30250 Recreation</u>						
52915 Proj Bud: Non-Programmati			315,000	(12,000)		303,000
	2023	Orchard Springs Store				
	2091	Boat Slips/Docks	190,000			
		Miscellaneous Waterway Item	2,000			
		Water System Replacements	50,000			
		Sewer System Replacements	30,000			
		Roadway Restoration	10,000			
		Fences, Gates, Entry Signs	10,000			
		Scotts Flat Office & Generator	10,000			
		Entry sign replacements				
		Roofing Upgrades	8,000			
		Picnic areas replacements	5,000			
		Ditch Tender House Upgrade				
Recreation Total			315,000	(12,000)		303,000

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Capital Projects**

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>50112 Hydro Admin</u>						
52915 Proj Bud: Non-Programmati			1,250,000	(500,000)	350,000	1,100,000
		Scotts Flat Storage (BESS)	250,000			
	6947	Loma Rica Powerhouse	500,000			
	2084	Hydro Maintenance Shop/Office	500,000			
52920 Proj Bud: PH Improvements			1,865,000	(235,000)		1,630,000
	2168	CSPH Instrument/Control/Protection Upgrade	500,000			
	2164	Fire Suppression System Upgrades	300,000			
		Communications/SCADA Upgrades	250,000			
		SFPH Instrument/Control Upgrade	250,000			
		CSPH - Replace Switchgear/ISO Meter	150,000			
		Bowman Digital Governor Upgrade	150,000			
		SFPH Replace Exciter	130,000			
		Fiber Optic Between DFPH and DF Forebay	85,000			
	6943	Combie South Access Road	50,000			
52921 Proj Bud: Reserv, Dam, Wa			1,700,000	(250,000)		1,450,000
	2094	SF Spillway Upgrade Design and Construction	500,000			
		Lower Division Waterway Repair Program	450,000			
		Upper Division Waterway Repair Program	450,000			
	201402	Combie Dam Stabilization & Scour Protection	300,000			
Electric Total			4,815,000	(985,000)	350,000	4,180,000
District Total			38,610,000	(997,000)	550,000	38,163,000

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2018 FTE	2019 FTE	Amended 2019 FTE
10113 Directors	Director	5	5	5
	Total Directors	5	5	
10115 Management	Asst. General Mgr	1	1	1
	Board Secretary	1	1	1
	General Manager	1	1	1
	Management Asst	2	2	2
	Office Assistant I/II	3	2	2
	Safety Technician I		1	1
	Safety Analyst	1	1	1
	Communication Specialist I/II	1	1	1
	Total Management	10	10	10
10116 Watershed	Watershed Planner	1		
	Environ Resource Administrator		1	1
	Total Watershed	1	1	1
10117 Human Resources	Human Resource Tech	2		
	Human Resources Rep I/II		2	2
	Human Resources Manager	1	1	1
	Total Human Resources	3	3	3
10118 Info Tech	I T Technician	1	1	1
	Info Tech Analyst	2	1	1
	IT Administrator		1	1
	Total Info Tech	3	3	3
10131 Cashiering	Cashier	2	2	2
	Total Cashiering	2	2	2
10133 Cust Service	Customer Service Admin	1	1	1
	Finance Asst I/II	2		
	Business Service Tech II		1	1

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2018 FTE	2019 FTE	Amended 2019 FTE
	Customer Service Rep I		1	1
	Meter Reader I	3		
	Customer Service Tech I		3	3
	Dispatcher I/II	1	1	1
	Dispatcher I/II		1	1
	Senior Customer Service Rep		1	1
	Water Efficiency Tech I	1	1	1
	Total Customer Service	8	10	10
10135 Accounting	Accountant	1	1	1
	Controller	1	1	1
	Finance Analyst	1	1	1
	Finance Assistant I/II	2	2	2
	Finance Manager	1	1	1
	Sr Finance Assistant	1	1	1
	Total Accounting	7	7	7
10151 Engineering	Associate Eng	2		
	Const Inspector II	2	2	2
	Engineer Manager	1	1	1
	Engineer Tech I/II	4	4	4
	Land Surveyor	1	1	1
	Management Asst	1	1	1
	Right Of Way Agt I/II	1	1	1
	Senior Engineer	2	4	4
	Sr Engineer Tech	4	3	3
	Sr Right Of Way Agt	1	1	1
	Total Engineering	19	18	18
10171 Water Operations	Asst. Water Supt.	1	1	1
	Bus Service Tec II	1		
	Chief Wtr Trmt Op	2	2	2
	Elect Sys Tech	3	3	3

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2018 FTE	2019 FTE	Amended 2019 FTE
	Electrical Systems Supt	1	1	1
	Hydraulic Technician I	2	1	1
	Cross Connection Tech		1	1
	Hydrographer		1	1
	Management Asst	1	1	1
	Operations Tech II	1	1	1
	Sr Operations Tech	3	1	1
	Sr Wtr Dist Oper	3	5	5
	Treated Water Supt	1	1	1
	Water Dist Oper	12	10	10
	Water Resources Supt	1	1	1
	Water Superintendent	1	1	1
	Wtr Dist Supervisor	3	3	3
	Wtr Operations Mgr	1	1	1
	Wtr Trmt Oper	7	7	7
	Wtr Trmt Supervisor	1	1	1
	Total Water Operations	45	43	43
10191 Maintenance	Equipment Operator	13	10	10
	Maint Supervisor	5	4	5
	Maintenance Manager	1	1	1
	Maintenance Supt.	2	2	2
	Management Asst	1	1	1
	Office Assistant I	1	1	1
	Senior Welder	1	1	1
	Sr Utility Worker	6	5	6
	Utility Worker I/II	29	33	33
	Asst Maint Supt-Veg Cntrl	1		
	Sr Veg Control Wrkr	1		
	Veg Cntrl Wrkr	4		

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Staffing**

<u>Department</u>	<u>Position Budget</u>	<u>2018 FTE</u>	<u>2019 FTE</u>	<u>Amended 2019 FTE</u>
	Welder I	1	1	1
	Total Maintenance	66	59	61
10192 Vegetation	Asst Maint Supt-Veg Cntrl		1	1
	Sr Veg Control Wrkr		1	1
	Veg Cntrl Wrkr		4	4
	Total Vegetation	0	6	6
10193 Purchasing	Buyer	1	1	1
	Purchasing Supv	1	1	1
	Sr Storekeeper	1	1	1
	Storekeeper	2	2	2
	Total Purchasing	5	5	5
10195 Shop Operations	Equip Mechanic Supv	1	1	1
	Equip Service Worker		1	1
	Equipment Mech	2	2	2
	Total Shop Operations	3	4	4
	Total Water Division	172	171	173
30250 Recreation General	Facility Ranger	1	1	1
	Recreation Asst II	1	1	1
	Recreation Manager	1	1	1
	Senior Park Ranger	3	4	4
	Park Ranger	1		
	Total Recreation General	7	7	7
30254 Jackson Meadows Division	Facility Ranger	2	1	1
	Senior Park Ranger		1	1
	Total Recreation Upper Division	2	2	2
	Total Recreation Division	9	9	9

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2018 FTE	2019 FTE	Amended 2019 FTE
50112 Hydro Admin	Hydro Compliance Admin	1	1	1
	Hydroelectric Manager	1	1	1
	Management Asst	1	1	1
	Hydro Compliance Tech		1	1
	Sr Engineer Dam Safety	1	1	1
	Project Manager			1
	Hydro Temporary	1		
	Total Hydro Admin		5	5
50161 Hydro Ops	Hydro Gen Supt	1	1	1
	Hydro Gen Supv			1
	Water System Operator			3
	Hydro Plant Oper I/II	4	6	5
	Sr Hydrographer	1		
	Hydrographer II	1	2	2
	Res Hydro Plant Oper I/II	2		
	Sr Hydro Plant Op	2	2	2
Total Hydro Ops		11	11	14
50167 Hydro Maint	Hydro Elec Machinist I/II	3	2	2
	Sr Hydro Elec Sys Tech	1	2	2
	Sr Hyd Elec Machinist	1	1	1
	Hydro Maint Supt	1	1	1
	Hydro Elec Sys Tech I/II	2	1	1
	Hydro Com Tech I/II	1	2	2
	Hydro Maint Tech I/II	3	3	3
	Total Hydroelectric		12	12
Total Hydroelectric Division		28	28	32
District FTEs (excl Dir)		209	208	214

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408
Original Budget						
2019 Revenues Budget	69,084,627			2,470,127	20,124,690	91,679,445
2019 Expenses Budget	75,051,887			2,427,160	27,097,658	104,576,704
2019 Operating Income	(62,213)			42,968	(6,972,968)	(6,992,213)
2019 Non operating income	(5,905,047)					(5,905,047)
Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)
2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237

Considers Encumbr

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	1.19		2.01	7.99			
3040.4.1	Operating	4,116,579			406,860	14,844,373	19,367,813	6 mon minimum
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,409	50% liability
	Designated Total	7,202,987	-	-	791,403	44,977,871	52,972,261	
	Working Capital							
	Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
	2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
Amended Budget						
2019 Revenues Budget	66,468,974			2,785,127	20,124,690	89,378,792
2019 Expenses Budget	73,596,239			2,605,162	27,064,957	103,266,357
2019 Operating Income	(1,022,218)			179,966	(6,940,267)	(7,782,519)
2019 Non operating income	(6,105,047)					(6,105,047)
Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)
2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931

Considers Encumbr

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	.85			2.69	8.01		
3040.4.1	Operating	2,956,574			543,858	14,877,074	18,377,507	6 mon minimum
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,409	50% liability
	Designated Total	6,042,982	-	-	928,401	45,010,572	51,981,955	
	Working Capital							
	Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
	2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	2018 Fcst	2019 Budget	Amended 2019 Budget	
<u>Revenues</u>				
Water Sales	\$ 22,853,262	\$ 27,444,735	\$ 24,979,082	
Hydro Receipts	23,710,164	20,124,690	20,124,690	
Property Taxes	12,087,333	12,449,953	12,449,953	
New Connect/Install	286,088	297,532	297,532	
Rents & Leases	280,013	291,214	291,214	
Standby	102,331	108,184	108,184	
Interest Income	1,200,000	1,350,000	1,200,000	
Reimb/Fees/Other	1,413,140	1,469,666	1,469,666	
Grants - Operating	150,000	685,825	685,825	
Transfer Ins - Operating	4,503,940	9,862,518	9,862,518	
Total Revenues	66,586,271	74,084,317	71,468,664	
Water Operating Budget	35,270,587	37,381,519	35,725,871	exclude debt service
Electric Operating Budget	16,315,666	22,282,658	22,884,957	
Total O&M Budget	51,586,253	59,664,177	58,610,828	
Net Revenues Avail for DS	15,000,019	14,420,141	12,857,837	
Debt Service				
2011A Revenue Bonds	1,503,850	1,501,225	1,501,225	
2016A Series	2,074,643	2,077,143	2,077,143	
CDPH Loan, Other	612,000	612,000	612,000	
Total Debt Service	4,190,493	4,190,368	4,190,368	
Net Revenue after Debt Service	\$ 10,809,526	\$ 10,229,773	\$ 8,667,469	
Debt Service Coverage	3.58	3.44	3.07	

Nevada Irrigation District: 2019 Expense Account Help Guide

Operating Accounts, excl labor (511xx - 513xx) **Not budgeted in Capital Accounts**

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	Office 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

Non Operating Accounts

52907	Proj Bud: Pipeline Rplc	Engineering Pipeline Replacement projects
52908	Proj Bud: PRV Program	Engineering Pressure Reducing Value projects
52910	Proj Bud: Raw Water Rplc	Engineering Raw Water System projects
52911	Proj Bud: Backbone Extension	Engineering Backbone Extension projects
52912	Proj Bud: Community Invest	Engineering Community Investment Program projects
52913	Proj Bud: Extended CEQA	Engineering Extended CEQA projects
52914	Proj Bud: Sediment Removl	Engineering Sediment Removal projects
52915	Proj Bud: Non-Programmatic	All Departments capital account for non specific program projects
52920	Proj Bud: PH Improvements	Hydro Admin Powerhouse Improvement projects
52921	Proj Bud: Reserv, Dams, WA	Hydro Admin Reservoirs, Dams, Waterways projects