



## RESOLUTION NO. 2021-47

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

### **ADOPTING THE 2022 BUDGET AND CAPITAL IMPROVEMENT PLAN**

**WHEREAS**, the Nevada Irrigation District (District) budget for the 2022 fiscal year reflects resources to meet the essential needs of the District and the District's customers; and

**WHEREAS**, the proposed Annual Budget includes total projected revenue of \$76,563,619; and

**WHEREAS**, the proposed Annual Budget includes total operational and capital expenditures of \$68,895,496 (as identified in the budget tables and capital improvement programs attachments); and

**WHEREAS**, the proposed Annual Budget includes authorization for 205 full time equivalent staff (FTE).

### **NOW, THEREFORE, BE IT RESOLVED**

**SECTION 1.** The proposed budget (attached budget tables) for the Nevada Irrigation District (District) entitled "Nevada Irrigation District Annual Budget Fiscal Year 2022", a copy of which is on file with the Board Secretary, is hereby adopted.

**SECTION 2.** The Nevada Irrigation District Annual Budget Fiscal Year 2022 includes revenues of \$76,563,619 and expenditures of \$68,895,496 for all funds.

**SECTION 3.** The Capital Improvement Plan for Fiscal Year 2022 funded expenditures total \$11,633,000; which is included in the Annual Budget expenditure tables.

**SECTION 4.** The District's budget is controlled at the fund level. Except as otherwise provided in this resolution, no expenditures will exceed the approved budget.

**SECTION 5.** The expenditures shown in the department, division and fund summaries are herein and hereby appropriated to the departments for expenditure in the amounts for the purposes stated therein. Requisitions for encumbrances and

expenditures of the various appropriations described in the budget shall be made by those departments and employees designated as the requisitioning authorities.

**SECTION 6.** The General Manager is authorized to make transfers of fund balances to accommodate transfers and reserve requirements as shown in the attached budget tables.

**SECTION 7.** The General Manager or his/her designee is authorized to transfer appropriations within a fund, or within the capital improvement program budget, but not between the two budgets.

**SECTION 8.** It is recognized that the Annual Budget for Fiscal Year 2022 is not in compliance with Board Policy 3040, Reserves. The Board of Directors Finds that it is in the District's best interest to adopt an Annual Budget that does not meet the stated reserve levels in the policy.

**SECTION 9.** This resolution shall take effect immediately.

\* \* \* \* \*

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 15<sup>th</sup> day of December 2021, by the following vote:

<b>AYES:</b>	Directors:	Heck, Hull, Johansen, Peters, Bierwagen
<b>NOES:</b>	Directors:	None
<b>ABSENT:</b>	Directors:	None
<b>ABSTAINS:</b>	Directors:	None

  
\_\_\_\_\_  
President of the Board of Directors

**Attest:**

  
\_\_\_\_\_  
Secretary to the Board of Directors

Revenues						
Fund	Fund Name	Revenue Source	2020	2021	2021	2022
			Actual	Budget	Forecast	Budget
<b>10</b>	<b>Water</b>		<b>45,079,575</b>	<b>42,786,388</b>	<b>47,515,000</b>	<b>47,620,100</b>
		Treated Water Sales	18,721,988	18,380,826	20,000,000	20,200,000
		Raw Water Sales	7,221,430	8,086,841	9,000,000	9,090,000
		Reimb/Fees/Other	2,370,976	770,564	2,500,000	2,550,000
		Grants	654,276	700,000	900,000	0
		New Connections/Install	1,354,008	159,236	370,000	377,400
		Rents and Leases	93,626	99,972	150,000	153,000
		Property Taxes	13,452,475	13,738,778	13,900,000	14,178,000
		Investment Revenue	1,132,741	700,000	525,000	900,000
		Standby	78,055	150,171	170,000	171,700
			<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
			<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>
<b>30</b>	<b>Recreation</b>		<b>1,503,251</b>	<b>2,330,838</b>	<b>2,200,000</b>	<b>2,207,208</b>
		Scotts Flat	655,105	1,074,628	930,000	953,250
		Long Ravine	372,948	540,092	523,000	536,075
		Orchard Springs	219,093	347,461	355,000	372,750
		Peninsula	35,776	194,496	160,000	164,000
		Jackson Meadows	154,162	97,756	164,500	98,700
		Greenhorn	33,054	39,878	33,700	34,543
		Combie	33,113	36,527	33,800	34,645
		Interest Income				13,245
			<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
			<b>Actual</b>	<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>
<b>50</b>	<b>Hydroelectric Operations</b>		<b>24,149,988</b>	<b>23,586,962</b>	<b>23,518,000</b>	<b>24,833,811</b>
		Chicago Park	10,465,264	9,944,153	9,950,000	10,103,007
		Rollins	5,807,549	5,524,529	5,845,000	5,621,163
		Dutch Flat	5,800,114	5,524,529	5,750,000	5,583,034
		Bowman	1,118,961	1,104,906	1,150,000	1,111,063
		Combie South	228,854	290,544	200,000	290,544
		Scotts Flat	467,468	250,000	400,000	250,000
		Combie North	134,073	150,000	100,000	150,000
		Bowman TL	127,705	0	123,000	100,000
		Deer Creek	-	798,301	-	250,000
		Interest Income				1,350,000
		SSWD Support Services			32,000	25,000

**Nevada Irrigation District  
2022 Annual Budget Fund Summary**

Fund	Name	Projected Beginning Fund Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected FYE Balance
		1-Jan-22							
10	Water Operations	\$50,419,022	\$47,620,100	\$1,139,835	\$48,759,935	\$29,698,190	\$36,661,224	\$66,359,414	\$32,819,543
12	Capacity Fees	\$9,450,000	\$1,500,000	\$0	\$1,500,000	\$103,000	\$0	\$103,000	\$10,847,000
15	Water Capital	\$0	\$0	\$28,858,000	\$6,858,000	\$6,858,000	\$0	\$6,858,000	\$22,000,000
21	Cement Hill	\$199,000	\$355,000	\$0	\$355,000	\$392,622	\$0	\$392,622	\$161,378
22	Rodeo Flat	\$121,300	\$47,500	\$0	\$47,500	\$47,000	\$0	\$47,000	\$121,800
30	Recreation Operations	\$999,990	\$2,207,208	\$167,577	\$2,374,785	\$2,342,561	\$989,572	\$3,332,133	\$42,642
35	Recreation Capital	\$0	\$0	\$650,000	\$650,000	\$150,000	\$0	\$150,000	\$500,000
50	Hydroelectric Operations	\$64,617,198	\$24,833,811	\$0	\$24,833,811	\$12,486,586	\$59,982,153	\$72,468,739	\$16,982,270
55	Hydroelectric Capital	\$0	\$0	\$54,625,000	\$54,625,000	\$4,625,000	\$0	\$0	\$50,000,000
70	Cost Allocation	\$0	\$0	\$12,192,537	\$12,192,537	\$12,192,537	\$0	\$12,192,537	\$0

Fund 10 Water (Subaccounts 15, 21, & 22)												
Fund	Name	Beginning Balance	Beginning Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	FYE Unassigned Fund Balance	FYE Fund Balance w/ Reserves	Comments
		1-Jan-22	Minus Reserve									
10	<b>Water Operations</b>	\$50,419,022	\$26,968,315	\$47,620,100	\$1,139,835	\$48,759,935	\$29,698,190	\$36,661,224	\$66,359,414	\$9,368,836	\$32,819,543	
	Operating Reserve	\$18,750,707										Equal to 6 months operating expenditures
	Water Rate Stabilization Reserve	\$0										No Set Amount
	Community Investment Stabilization Reserve	\$1,500,000										Maximum Amount of \$1,500,000
	Insurance and Catastrophic Reserve	\$2,500,000										50 percent (Minimum \$5,000,000 and Maximum of \$10,000,000)
	Watershed Stewardship Reserve	\$450,000										Set Amount Per Policy
	Accrued Leave Reserve	\$250,000										Equal to 50% of Annual Liability
	Fund 50 Hydro Engineering				\$749,890							Transfer In
	Fund 30 Recreation Engineering				\$374,945							Transfer In
	Fund 70 Cost Allocation							\$7,803,224				Transfer Out
	Fund 15 Capital Reserve							\$22,000,000				Transfer Out
	Fund 15 Capital Funding							\$6,858,000				Transfer Out
15	<b>Water Capital</b>	\$0	\$0	\$0	\$28,858,000	\$6,858,000	\$6,858,000	\$0	\$6,858,000	\$0	\$22,000,000	
	Capital Improvement/Replacement	\$0			\$22,000,000							\$22,000,000
	Annual CIP	\$0			\$6,858,000							Transfer In to Fund Capital
21	<b>Cement Hills</b>	\$199,000	\$199,000	\$355,000	\$0	\$355,000	\$392,622	\$0	\$392,622	\$161,378	\$161,378	No reserve required.
22	<b>Rodeo Flats</b>	\$121,300	\$121,300	\$47,500	\$0	\$47,500	\$47,000	\$0	\$47,000	\$121,800	\$121,800	No reserve required.

Fund 10 Transfer Summary	
<b>Transfer In</b>	
Fund 50 Hydro Engineering	\$759,890
Fund 30 Recreation Engineering	\$379,945
<b>Total</b>	<b>\$1,139,835</b>
<b>Transfer Out</b>	
Fund 70 Cost Allocation	\$7,803,224
Fund 15 Capital Reserve	\$22,000,000
Fund 15 Capital Funding	\$6,858,000
<b>Total</b>	<b>\$36,661,224</b>
<b>Fund 15 Transfer Summary</b>	
<b>Transfer In</b>	
Fund 10 Capital Reserve	\$22,000,000
Fund 10 Capital Funding	\$6,858,000
<b>Total</b>	<b>\$28,858,000</b>
<b>Transfer Out</b>	
<b>Total</b>	<b>\$0</b>

Fund 10 Water Operations Expenses							
Acct. No.	Account Category	10131	10133	10151	10171	10191	10192
		Cashiering	Customer Service	Engineering	Water Operations	Maintenance	Vegetation
51101	Salary	\$112,697	\$556,436	\$1,847,872	\$3,852,642	\$3,909,161	\$410,083
51105	Overtime	\$500	\$6,000	\$18,000	\$65,000	\$50,000	\$800
51106	Double Time	\$0	\$1,000	\$0	\$70,000	\$15,000	\$0
51144	Standby	\$0	\$2,500	\$0	\$170,000	\$0	\$0
51201	Temporary Salary	\$0	\$0	\$0	\$101,920	\$187,200	\$37,440
	<b>Salary Total</b>	<b>\$113,197</b>	<b>\$565,936</b>	<b>\$1,865,872</b>	<b>\$4,259,562</b>	<b>\$4,161,361</b>	<b>\$448,323</b>
51306	Short-term Disability (ER shared cost - 50%)	\$224	\$896	\$1,904	\$4,816	\$6,384	\$672
51310	Medicare	\$1,634	\$8,068	\$26,794	\$55,863	\$56,683	\$5,946
51311	Pension Premiums	\$40,206	\$198,515	\$683,158	\$1,374,470	\$1,394,634	\$146,301
51312	Health Insurance	\$39,097	\$147,947	\$323,883	\$815,261	\$1,072,057	\$117,291
51313	Life Insurance	\$922	\$4,554	\$15,123	\$31,530	\$31,993	\$3,356
51314	Dental	\$2,229	\$10,116	\$18,948	\$53,000	\$63,530	\$6,687
51315	Vision	\$389	\$1,555	\$3,305	\$8,359	\$11,081	\$1,166
51316	Long Term Disability	\$507	\$2,504	\$8,315	\$17,337	\$17,591	\$1,845
51317	Workers Compensation	\$394	\$2,044	\$42,047	\$127,839	\$149,594	\$22,555
51318	Unemployment insurance	\$0	\$0	\$0	\$0	\$18,000	\$5,000
51319	FICA	\$500	\$1,000	\$1,500	\$4,000	\$10,000	\$1,800
51324	OPEB Net ARC	\$0	\$0	\$50,000	\$400,000	\$0	\$0
	<b>Benefits Total</b>	<b>\$86,102</b>	<b>\$377,199</b>	<b>\$1,174,977</b>	<b>\$2,892,475</b>	<b>\$2,831,547</b>	<b>\$312,619</b>
52501	Chemicals	\$0	\$8,000	\$8,000	\$430,000	\$200,000	\$290,000
52503	Equipment Maintenance	\$6,500	\$5,000	\$37,500	\$307,000	\$100,000	\$1,000
52504	Materials	\$0	\$96,500	\$30,000	\$265,750	\$1,326,000	\$11,000
52505	Safety	\$0	\$500	\$1,000	\$26,600	\$16,000	\$1,500
52506	Small Tools: Less than \$5K	\$0	\$1,000	\$1,200	\$13,200	\$28,000	\$2,000
	<b>Materials and Supplies Total</b>	<b>\$6,500</b>	<b>\$111,000</b>	<b>\$77,700</b>	<b>\$1,042,550</b>	<b>\$1,670,000</b>	<b>\$305,500</b>
52507	Water purchase	\$0	\$0	\$0	\$890,000	\$0	\$0
	<b>Water Purchase Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$890,000</b>	<b>\$0</b>	<b>\$0</b>
52603	Consultant Fees	\$0	\$7,000	\$650,000	\$195,500	\$50,000	\$5,000
52604	Legal Fees	\$0	\$0	\$3,000	\$10,000	\$2,000	\$1,000
	<b>Consultant Fees Total</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$653,000</b>	<b>\$205,500</b>	<b>\$52,000</b>	<b>\$6,000</b>
52608	Fed/State/Co Fees	\$0	\$0	\$0	\$430,400	\$20,000	\$3,000
	<b>Fees Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$430,400</b>	<b>\$20,000</b>	<b>\$3,000</b>
52615	Contractor Fees	\$0	\$140,000	\$2,900	\$25,250	\$60,000	\$5,000
	<b>Contractor Fee Total</b>	<b>\$0</b>	<b>\$140,000</b>	<b>\$2,900</b>	<b>\$25,250</b>	<b>\$60,000</b>	<b>\$5,000</b>
52703	Debt service	\$0	\$0	\$0	\$3,966,855	\$0	\$0
	<b>Debt Service Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,966,855</b>	<b>\$0</b>	<b>\$0</b>
52704	Insurance - Property, Plant, equipment, liability	\$0	\$0	\$0	\$400,000	\$0	\$0
52706	Dues and Publications	\$0	\$0	\$9,000	\$7,200	\$28,000	\$1,700
52709	Advertising/Legal Notices	\$0	\$0	\$0	\$0	\$0	\$0
52710	Office Supplies and expense	\$0	\$222,500	\$10,000	\$1,700	\$30,500	\$300
52711	Education, Training, Meals	\$0	\$2,000	\$3,000	\$27,500	\$23,000	\$1,100
52713	Utilities	\$0	\$500	\$3,000	\$1,152,000	\$140,000	\$700
52804	Bank fees	\$0	\$5,000	\$0	\$0	\$0	\$0
	<b>Other O&amp;M Total</b>	<b>\$0</b>	<b>\$230,000</b>	<b>\$25,000</b>	<b>\$1,588,400</b>	<b>\$221,500</b>	<b>\$3,800</b>
	<b>Division Totals</b>	<b>\$205,799</b>	<b>\$1,431,135</b>	<b>\$3,799,449</b>	<b>\$15,300,992</b>	<b>\$9,016,408</b>	<b>\$1,084,242</b>
	<b>Department Total</b>						<b>\$29,698,190</b>

	Fund 10	Fund 50	Fund 30	
10151 Engineering Split	2,659,614.30	759,889.80	379,944.90	3,799,449.00

Cost Allocation Transfer Out

7,803,223.68

**Fund 15 Water Capital Improvement Projects**

<b>Project #</b>	<b>Project</b>	<b>2022 Budget Amount</b>
2322	David Way Pump Station	\$ 75,000.00
2568	Lake Wildwood Treatment Plant	\$ 350,000.00
7032	Hemphill Diversion Structure	\$ 4,025,000.00
2603	Banner Tank Isolation Valves	\$ 60,000.00
2504	Main Office Ramp Repairs	\$ 80,000.00
6962	Christian Life way Pipeline	\$ 500,000.00
2602	DS Canal Shotgun Culverts	\$ 80,000.00
2182	North Day Road Pipeline	\$ 80,000.00
2373	Pet Hill Extension	\$ 120,000.00
2550	Sugarloaf Reservoir	\$ 200,000.00
2604	Alta Hill Reservoir	\$ 150,000.00
*	5 Yard Dump Truck (2)	\$ 320,000.00
*	Water Storage Tank Restoration	\$ 400,000.00
*	Loader Replacement	\$ 250,000.00
*	Cascade Pipe Intake Screen	\$ 120,000.00
*	Chemical Storage Tank	\$ 48,000.00
	<b>Total 2022 Project Budget</b>	<b>\$ 6,858,000.00</b>

\* Project Number not yet created.

**Fund 12 Capacity Fees**

Fund	Name	Reserved Amount	Beginning Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected FYE Balance
			1-Jan-22							
12	Capacity Fees*	NA	\$9,450,000	\$1,500,000	\$0	\$1,500,000	\$103,000	\$0	\$103,000	\$10,847,000

\*subaccount to Fund 10

**Fund 12 Capacity Fees**

<b>Acct. No.</b>	<b>Account Category</b>	<b>Capacity Fees</b>
52603	Consultant Fees	\$90,000
52604	Legal Fees	\$13,000
	<b>Division Totals</b>	<b>\$103,000</b>

Funds 30 and 35 Recreation												
Fund	Name	Beginning Balance	Beginning Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected FYE Unassigned Fund Balance	Projected FYE Fund Balance with Reserves	Reserve Policy
		1-Jan-22	Minus Reserves									
30	<b>Recreation Operations</b>	\$999,990	\$389,350	\$2,207,208	\$167,577	\$2,374,785	\$2,342,561	\$989,572	\$3,332,133	-\$567,999	\$42,642	
	Recreation Operational Reserve	\$585,640										3 Month (Not Per Policy)
	Recreation Accrued Absences	\$25,000										50% of Annual Liability
35	<b>Recreation Capital</b>	\$0	\$0	\$0	\$650,000	\$650,000	\$150,000	\$0	\$150,000	\$650,000	\$500,000	
	Recreation Capital Reserve				\$500,000							Transfer In for reserve.
	Transfer in from Fund 50 CIP				\$150,000							Transfer In

Transfer Summary Fund 30	
<b>Transfer In</b>	
Hydro Subsidy	\$167,577
<b>Total</b>	\$167,577
<b>Transfer Out</b>	
To Fund 70 Cost Allocation	\$609,627
To Fund 10 Engineering	\$379,945
<b>Total</b>	\$989,572
<b>Transfer Summary Fund 35</b>	
<b>Transfer In</b>	
From Fund 50 Hydro CIP Subsidy	\$150,000
From Fund 50 CIP Reserve	\$500,000
<b>Total</b>	\$650,000
<b>Transfer Out</b>	\$0
<b>Total</b>	\$0

<b>Fund 30 General Recreation 30250</b>		
<b>Acct. No.</b>	<b>Account Category</b>	<b>General Recreation</b>
51101	Salary	\$567,179
51105	Overtime	\$4,000
51201	Temporary Salary	\$226,720
	<b>Salary Total</b>	<b>\$797,899</b>
51306	Short-term Disability	\$784
51310	Medicare	\$8,224
51311	Pension Premiums	\$207,912
51312	Health Insurance	\$128,398
51313	Life Insurance	\$4,642
51314	Dental	\$7,802
51315	Vision	\$1,361
51316	Long Term Disability	\$2,552
51317	Workers Compensation	\$22,687
51318	Unemployment insurance	\$12,000
51319	FICA	\$6,500
51321	Health Benefits Retirees	\$0
51324	OPEB Net ARC	\$15,000
	<b>Benefits Total</b>	<b>\$417,862</b>
52501	Chemicals	\$17,000
52503	Equipment Maintenance	\$92,000
52504	Materials	\$195,000
52505	Safety	\$3,500
52506	Small Tools: Less than \$5K	\$7,000
	<b>Materials and Supplies</b>	<b>\$314,500</b>
52604	Legal Fees	\$13,000
52608	Fed/State/Co Fees	\$45,000
52609	Temporary Labor	\$383,000
52615	Contractor Fees	\$100,000
52704	Insurance - Property, Plant, equipment, liability	\$25,000
52706	Dues and Publications	
52709	Advertising/Legal Notices	\$7,500
52710	Office Supplies and expense	\$5,500
52711	Education, Training, Meals	\$300
52713	Utilities	\$190,000
52804	Bank fees	\$43,000
	<b>Other O&amp;M</b>	<b>\$812,300</b>
	<b>Division Totals</b>	<b>\$2,342,561</b>

Cost Allocation Transfer Out to Fund 70	609,627
Engineering Transfer Out	379,945

<b>Department Total</b>	<b>3,332,133</b>
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**Fund 35 Recreation Capital Improvement Projects**

<b>Project #</b>	<b>Project</b>	<b>2022 Budget Amount</b>
	Long Ravine Boat Ramp Upgrade	\$ 40,000.00
	Recreation Road and Campsite Pad Restoration	\$ 50,000.00
	Recreation Store and Marina Roof Replacement	\$ 60,000.00
	<b>Total Recreation 2022 CIP Budget</b>	<b>\$ 150,000.00</b>

Fund 50 and 55 Fund Summary												
Fund	Name	Beginning Balance	Beginning Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	FYE Unassigned Fund Balance	FYE Balance w/Reserves	Comments
		1-Jan-22	Minus Reserve									
50	Hydroelectric Operations	\$64,617,198	\$53,395,328	\$24,833,811	\$0	\$24,833,811	\$12,486,586	\$59,982,153	\$72,468,739	\$5,760,400	\$16,982,270	
	Operating Reserve	\$8,671,870										Equal to 6 months operating expenditures (include operational transfers.)
	Insurance and Catastrophic Reserve	\$2,500,000										50 percent (Minimum \$5,000,000 and Maximum of \$10,000,000)
	Accrued Leave Reserve	\$50,000										Equal to 50% of Annual Liability
	Fund 70 Cost Allocation							\$3,779,686				Transfer Out
	Fund 10 Engineering							\$759,890				Transfer Out
	Fund 30 Recreation Subsidy							\$167,577				Transfer Out
	Fund 35 Rec CIP							\$150,000				Transfer Out
	Fund 35 Rec CIP Reserve							\$500,000				Transfer Out
	Fund 55 Hydro CIP							\$4,625,000				Transfer Out
	Fund 55 Hydro Reserves							\$50,000,000				Transfer Out
55	Hydroelectric Capital	\$0	\$0	\$0	\$54,625,000	\$54,625,000	\$4,625,000	\$0	\$4,625,000	\$0	\$50,000,000	
	Annual CIP				\$4,625,000	\$4,625,000	\$4,625,000					
	Capital Reserve				\$15,000,000						\$15,000,000	Transfer In
	FERC Capital Reserve				\$35,000,000						\$35,000,000	Transfer In

Fund 50 Transfer Summary	
Transfer In	0
<b>Total</b>	-
Transfer Out	
Fund 70 Cost Allocation	\$3,779,686
Fund 10 Engineering	\$759,890
Fund 30 Recreation Subsidy	\$167,577
Fund 35 Rec CIP	\$150,000
Fund 35 Rec CIP Reserve	\$500,000
Fund 55 Hydro CIP	\$4,625,000
Fund 55 Hydro Reserves	\$50,000,000
<b>Total</b>	<b>\$59,982,153</b>
Fund 55 Transfer Summary	
Transfer In	
Fund 50 Hydro Operations	\$4,625,000
From Fund 50 CIP Reserves	\$50,000,000
<b>Total</b>	<b>\$54,625,000</b>
Transfer Out	0
<b>Total</b>	0

Hydroelectric Department Fund 50 Expenditures				
Acct.	Account	50112	50161	50167
No.	Category	Hydro Administration	Hydro Operations	Hydro Maintenance
51101	Salary	\$781,821	\$1,089,389	\$1,386,420
51105	Overtime	\$4,000	\$65,000	\$70,000
51106	Double Time	\$500	\$15,000	\$10,000
51144	Standby	\$0	\$35,000	\$0
51201	Temporary Salary	\$25,520	\$0	\$67,620
	<b>Salary Total</b>	<b>\$811,841</b>	<b>\$1,204,389</b>	<b>\$1,534,040</b>
51306	Short-term Disability	\$896	\$1,120	\$1,456
51310	Medicare	\$11,336	\$15,796	\$20,103
51311	Pension Premiums	\$278,923	\$388,651	\$494,620
51312	Health Insurance	\$156,388	\$187,044	\$228,806
51313	Life Insurance	\$6,398	\$8,916	\$11,346
51314	Dental	\$8,916	\$11,146	\$14,489
51315	Vision	\$1,555	\$1,944	\$2,527
51316	Long Term Disability	\$3,518	\$4,902	\$6,329
51317	Workers Compensation	\$10,219	\$18,846	\$25,472
51318	Unemployment insurance	\$0	\$0	\$5,000
51319	FICA	\$0	\$0	\$4,000
51321	Health Benefits Retirees	\$88,165	\$0	\$0
51324	OPEB	\$1,000,000	\$0	\$0
	<b>Benefits Total</b>	<b>\$1,566,314</b>	<b>\$638,365</b>	<b>\$814,148</b>
52501	Chemicals	\$95,000	\$1,000	\$7,500
52503	Equipment Maintenance	\$36,000	\$205,500	\$203,000
52504	Materials	\$25,000	\$25,000	\$270,000
52505	Safety	\$6,000	\$25,700	\$31,370
52506	Small Tools: Less than \$5K	\$5,000	\$13,000	\$25,000
	<b>Materials and Supplies Total</b>	<b>\$167,000</b>	<b>\$270,200</b>	<b>\$536,870</b>
52603	Consultant Fees	\$1,270,000	\$31,824	\$195,100
52604	Legal Fees	\$175,000		
	<b>Consultant Fees Total</b>	<b>\$1,445,000</b>	<b>\$31,824</b>	<b>\$195,100</b>
52607	Franchise Fees	\$81,024	\$0	\$0
52608	Fed/State/Co Fees	\$1,050,500	\$0	\$0
	<b>Fees Total</b>	<b>\$1,131,524</b>	<b>\$0</b>	<b>\$0</b>
52615	Contractor Fees	\$52,336	\$148,947	\$489,188
	<b>Contractor Fees Total</b>	<b>\$52,336</b>	<b>\$148,947</b>	<b>\$489,188</b>
52704	Insurance - Property, Plant, equipment, liability	\$807,500	\$0	\$0
52706	Dues and Publications	\$29,500	\$0	\$0
52709	Advertising/Legal Notices	\$0	\$0	\$0
52710	Office Supplies and Expense	\$17,000	\$10,000	\$5,000
52711	Education, Training, Meals	\$27,000	\$40,000	\$35,000
52713	Utilities	\$157,500	\$6,000	\$0
52904	Equipment Purchases	\$52,000	\$0	\$263,000
	<b>Other O&amp;M</b>	<b>\$1,090,500</b>	<b>\$56,000</b>	<b>\$303,000</b>
	<b>Division Totals</b>	<b>\$6,264,515</b>	<b>\$2,349,725</b>	<b>\$3,872,346</b>
	<b>Department Total</b>			<b>\$12,486,586</b>

<b>Fund 55 Hydroelectric Capital Improvement Projects</b>		
<b>Project #</b>	<b>Project</b>	<b>2022 Budget Amount</b>
2094	Scotts Flat Spillway Repair & Upgrades	\$1,000,000
2362	CPPH Transformer Replacement	\$150,000
2353	CPPH Turbine Overhaul	\$150,000
2595	Scotts Flat Dam Wave Erosion Protection	\$75,000
2339	Rucker Creek Spill Gate Replacement	\$250,000
2383	CPPH Rewind	\$150,000
2392	Rollins Powerhouse Governor Replacement	\$150,000
2599	Christmas Tree Spillgate Replacement	\$50,000
2359	Bowman North Dam Upstream Lining Repair	\$100,000
2394	Rollins Powerhouse Relay Protection Upgrade	\$250,000
2596	Sawmill Dam Outlet Pipe Rehabilitation	\$100,000
2404	Fall Creek Flume Improvements	\$150,000
2581	Combie North Capacitor Bank Upgrade	\$75,000
2598	CPPH RTU Replacement	\$200,000
2455	Dutch Flat #2 PH Cooling Water Upgrade	\$75,000
2597	Jackson Lake Dam Toe Slope Protection	\$20,000
2576	Fall Creek Diversion Flume Improvements	\$100,000
2600	Bowman Spaulding Canal Lining Repair Boxcar	\$400,000
2405	Hydroelectric Field Office Radio Tower	\$350,000
2240	Dutch Flat #2 PH Fire Suppression Upgrade	\$250,000
6943	Combie South Access Road	\$200,000
2432	New Hydroelectric Office Design	\$250,000
*	Acoustic Doppler Current Profiler	\$35,000
*	Snow Fox Snow Measurement Equipment	\$25,000
*	Truck Half Ton	\$45,000
*	Utility Terrain Vehicle	\$25,000
<b>Total Hydroelectric 2022 CIP Budget</b>		<b>\$4,625,000</b>
*Project added after workshop.		

Internal Services Fund 70										
Fund	Name	Reserved Amount	Beginning Balance	Revenue	Transfer In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Projected FYE Balance
			1-Jan-22							
70	Internal Services	\$0	\$0	\$0	\$12,192,537	\$12,192,537	\$12,192,537	\$0	\$12,192,537	\$0

Notes

No reserve necessary. Reserve included in contributing fund operational reserve.

Beginning Fund Balance is \$0. New Fund.

Fund Balance should zero out each year.

Fund 70 Transfer Summary	
Transfer In	
Fund 10	7,803,223.68
Fund 30	609,626.85
Fund 50	3,779,686.47
<b>Total</b>	<b>12,192,537.00</b>

Fund 70 - Internal Services											
Acct No	Account Category	10113	10115	10116	10117	10118	10119	10120	10135	10193	10195
		Directors	Management	Watershed	HR	IT	Safety	Comm	Accounting	Purchasing	Shop Operations
51101	Salary	\$74,280	\$778,822	\$187,197	\$275,673	\$497,000	\$166,563	\$92,180	\$766,256	\$285,402	\$253,211
51105	Overtime	\$0	\$1,000	\$0	\$500	\$20,000	\$0	\$0	\$13,000	\$1,000	\$1,000
51106	Double Time	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
	<b>Salary Total</b>	<b>\$74,280</b>	<b>\$779,822</b>	<b>\$187,197</b>	<b>\$276,173</b>	<b>\$517,000</b>	<b>\$166,563</b>	<b>\$92,180</b>	<b>\$779,256</b>	<b>\$286,402</b>	<b>\$254,711</b>
51305	Air Ambulance	\$0	\$0	\$0	\$12,660	\$0	\$0	\$0	\$0	\$0	\$0
51306	Short-term Disability	\$0	\$784	\$224	\$336	\$425	\$224	\$112	\$896	\$448	\$448
51310	Medicare	\$1,077	\$11,293	\$2,714	\$3,997	\$5,400	\$2,415	\$1,337	\$11,111	\$4,138	\$3,672
51311	Pension Premiums	\$0	\$287,931	\$66,785	\$98,349	\$132,408	\$59,423	\$51,381	\$273,370	\$101,820	\$90,336
51312	Health Insurance	\$72,419	\$128,398	\$39,097	\$58,645	\$62,001	\$39,097	\$19,548	\$131,064	\$78,194	\$69,753
51313	Life Insurance	\$608	\$6,374	\$1,532	\$2,256	\$3,200	\$1,363	\$754	\$6,271	\$2,336	\$2,072
51314	Dental	\$5,573	\$7,802	\$2,229	\$3,344	\$4,592	\$2,229	\$1,115	\$8,916	\$4,458	\$4,458
51315	Vision	\$972	\$1,361	\$389	\$583	\$777	\$389	\$194	\$1,555	\$778	\$778
51316	Long Term Disability	\$0	\$3,505	\$842	\$1,241	\$2,082	\$750	\$415	\$3,448	\$1,284	\$1,139
51317	Workers Compensation	\$295	\$2,726	\$2,960	\$965	\$1,620	\$6,663	\$323	\$2,682	\$999	\$10,128
51318	Unemployment insurance	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,000
51319	FICA	\$5,300	\$250	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51321	Health Benefits Retirees	\$0	\$876,756	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51324	OPEB Net ARC	\$0	\$400,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Benefits Total</b>	<b>\$86,244</b>	<b>\$1,729,680</b>	<b>\$116,972</b>	<b>\$182,376</b>	<b>\$212,505</b>	<b>\$112,553</b>	<b>\$75,179</b>	<b>\$439,313</b>	<b>\$194,455</b>	<b>\$184,784</b>
52501	Chemicals	\$0	\$100	\$0	\$0	\$225	\$0	\$0	\$0	\$150	\$45,000
52503	Equipment Maintenance	\$6,500	\$35,000	\$0	\$0	\$331,085	\$0	\$0	\$3,000	\$3,200	\$310,000
52504	Materials	\$0	\$3,000	\$2,000	\$0	\$0	\$0	\$5,000	\$0	\$53,500	\$25,000
52505	Safety	\$0	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$52,700	\$5,500
52506	Small Tools: Less than \$5K	\$0	\$0	\$500	\$0	\$500	\$0	\$0	\$0	\$29,000	\$2,000
	<b>Materials and Supplies Total</b>	<b>\$6,500</b>	<b>\$38,100</b>	<b>\$2,500</b>	<b>\$0</b>	<b>\$331,810</b>	<b>\$11,000</b>	<b>\$5,000</b>	<b>\$3,000</b>	<b>\$138,550</b>	<b>\$387,500</b>
52603	Consultant Fees	\$0	\$222,500	\$248,000	\$15,500	\$125,000	\$50,000	\$50,000	\$245,000	\$0	\$0
52604	Legal Fees	\$20,000	\$235,000	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Consultant Fees Total</b>	<b>\$20,000</b>	<b>\$457,500</b>	<b>\$248,000</b>	<b>\$26,500</b>	<b>\$125,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$245,000</b>	<b>\$0</b>	<b>\$0</b>
52608	Fed/State/Co Fees	\$48,000	\$66,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Fees Total</b>	<b>\$48,000</b>	<b>\$66,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
52609	Temporary Labor	\$0	\$0	\$25,000	\$0	\$35,000	\$0	\$0	\$175,000	\$0	\$0
52615	Contractor Fees	\$0	\$0	\$1,807,000	\$0	\$0	\$0	\$0	\$0	\$110,000	\$1,000
	<b>Temp Labor and Contractors</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,832,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$110,000</b>	<b>\$1,000</b>
52704	Insurance	\$0	\$427,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52706	Dues and Publications	\$3,000	\$98,100	\$0	\$810	\$260	\$12,000	\$0	\$850	\$600	\$2,000
52709	Advertising/Legal Notices	\$0	\$0	\$0	\$6,000	\$0	\$0	\$17,000	\$0	\$0	\$0
52710	Office Supplies and expense	\$3,350	\$20,000	\$0	\$7,000	\$136,500	\$0	\$0	\$0	\$7,500	\$2,000
52711	Education, Training, Meals	\$14,500	\$20,500	\$1,000	\$2,800	\$15,000	\$2,300	\$0	\$1,500	\$1,000	\$1,250
52713	Utilities	\$1,500	\$92,300	\$0	\$960	\$84,252	\$1,000	\$0	\$0	\$0	\$5,100
52804	Bank fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
	<b>Other Operating Expenses</b>	<b>\$22,350</b>	<b>\$657,900</b>	<b>\$1,000</b>	<b>\$17,570</b>	<b>\$236,012</b>	<b>\$15,300</b>	<b>\$17,000</b>	<b>\$42,350</b>	<b>\$9,100</b>	<b>\$10,350</b>
	<b>Division Totals</b>	<b>\$257,374</b>	<b>\$3,729,002</b>	<b>\$2,390,669</b>	<b>\$502,619</b>	<b>\$1,457,327</b>	<b>\$355,416</b>	<b>\$239,359</b>	<b>\$1,683,919</b>	<b>\$738,507</b>	<b>\$838,345</b>
	<b>Department Total</b>										<b>12,192,537</b>