



RESOLUTION NO. 2022-72

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

ADOPTING THE 2023 BUDGET AND CAPITAL IMPROVEMENT PLAN

WHEREAS, the Nevada Irrigation District (District) budget for the 2023 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 \$76,620,950 and total Inflows of \$97,309,746; and

WHEREAS, the proposed Annual Budget includes total operational expenditures of \$91,934,960 and capital expenditures of \$19,561,825, for total outflows of \$111,496,785; and

WHEREAS, the proposed Annual Budget includes authorization for 209 full time equivalent staffing positions (FTE).

NOW, THEREFORE, BE IT RESOLVED

SECTION 1. The proposed budget for the Nevada Irrigation District (District) entitled "Nevada Irrigation District Annual Budget Fiscal Year 2023", a copy of which is on file with the Board Secretary, is hereby adopted.

SECTION 2. The Nevada Irrigation District Annual Budget Fiscal Year 2023 includes total inflows of \$97,309,746 including total revenues of \$76,620,950 and internal transfers in of \$20,688,796; District outflows total \$111,496,785 for all funds including operating expenditures of \$91,934,960 and capital projects totaling \$19,561,825.

SECTION 3. The Nevada Irrigation District Annual Budget Fiscal Year 2023 includes interfund transfers of \$20,688,796; and

SECTION 4. The Capital Improvement Plan for Fiscal Year 2022 funded expenditures total \$19,561,825.

SECTION 5. The following attachments have been included to provide greater detail:

- a. Attachment A. Operations Budget Summary
- b. Attachment B. Capital Projects List
- c. Attachment C. Revenue Budget Summary
- d. Attachment D. Interfund Transfers Summary
- e. Attachment E. Fund Balance Summary Schedule
- f. Attachment F. FTE Schedule

SECTION 7. 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 8. 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 9. 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 10. 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 11. It is recognized that the Annual Budget for Fiscal Year 2023 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 12. This resolution shall be effective January 1, 2023

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 14th day of December 2022, by the following vote:

AYES:	Directors: Heck, Johansen, Caulder, Hull, Bierwagen
NOES:	Directors: None
ABSENT:	Directors: None
ABSTAINS:	Directors: None



President of the Board of Directors

Attest:



Secretary to the Board of Directors

Nevada Irrigation District
Fiscal Year Budget: 2023
Operations Budget Summary

Department	Dept No.	FY 2022 Budget	FY 2023 Budget	Variance	%	Water Fund 10	Cement Hill Fund 21	Rodeo Flat Fund 22	Recreation Fund 30	Hydroelectric Fund 50	Internal Services Fund 70	Total
Water Operations		16,397,426	14,872,582	(1,524,844)	-9%	14,872,582						14,872,582
Cashiering	10131	205,299	257,914	52,615	26%							
Customer Service	10133	1,430,135	1,682,689	252,554	18%							
Operations	10171	14,761,992	12,931,969	(1,830,023)	-12%							
Engineering	10151	9,364,489	5,172,891	(4,191,598)	-45%	3,240,931			347,238	1,584,722		5,172,891
Recreation		2,535,521	2,955,797	420,276	17%				2,955,797			2,955,797
General	30250	2,416,041	2,955,797	539,756	22%							
Upper Division	30254	119,480	-	(119,480)	100%							
Hydroelectric		16,438,086	13,489,646	(2,948,439)	-18%					13,489,646		13,489,646
Management	50112	10,095,015	5,280,297	(4,814,718)	-48%							
Operations	50161	2,479,725	2,800,187	320,462	13%							
Maintenance	50167	3,863,346	5,409,163	1,545,817	40%							
Administration		6,340,790	5,867,568	(473,222)	-7%						5,867,568	5,867,568
Directors	70113	257,974	212,939	(45,035)	-17%							
Management	70115	3,660,652	2,191,542	(1,469,110)	-40%							
Human Resources	70117	489,959	587,514	97,555	20%							
Information Systems	70118	1,646,046	2,606,579	960,533	58%							
Communications	70120	286,159	268,994	(17,165)	-6%							
Finance		2,118,026	3,061,364	943,338	45%						3,061,364	3,061,364
Accounting	70135	1,307,519	2,075,118	767,599	59%							
Purchasing	70193	810,507	986,246	175,739	22%							
Watershed	70116	2,341,669	3,106,346	764,677	33%						3,106,346	3,106,346
Maintenance		10,988,435	13,769,501	2,781,066	25%	12,715,231						13,769,501
Maintenance	10191	9,058,348	11,425,610	2,367,262	26%							
Vegetation	10192	1,079,242	1,289,621	210,379	19%							
Shop Operations	70195	850,845	1,054,270	203,425	24%							
Safety	70119	355,416	415,406	59,990	17%						415,406	415,406
Total		93,568,495	62,711,101	(30,857,394)	-33%	30,828,744	-	43,285	3,303,035	15,074,368	13,504,954	62,711,101
Non-Departmental			29,223,859				392,602	43,285	1,099,096	11,759,790	521,955	29,223,859
Water Administration	10114	-	15,407,131									
Cement Hill Administration	21114	-	392,602				392,602					
Rodeo Flat Administration	22114	-	43,285					43,285				
Recreation Administration	30114	-	1,099,096						1,099,096			
Hydroelectric Administration	50114	-	11,759,790							11,759,790		
Internal Services Administration	70114	-	521,955								521,955	
TOTAL		93,568,495	91,934,960	(1,633,535)	-2%	46,235,875	392,602	43,285	4,402,131	26,834,158	14,026,909	91,934,960

ATTACHMENT B.

Nevada Irrigation District
Fiscal Year: 2023
Capital Projects List

Department	Project #	Status	Score	FY 00-2021 Expenses	FY 2022 Expense	FY 2024-27 Expense	Total Cost	Water Capital Fund 15	Recreation Capital Fund 35	Hydroelectric Capital Fund 55	Internal Services Fund 70	Total
Engineering	2645	NEW	71	-	170,000	6,226,000	6,396,000	170,000	-	-	-	170,000
		CONT	71	-	100,000	-	100,000	100,000	-	-	-	-
	2647	NEW	67	276,500	276,500	-	276,500	276,500	-	-	-	276,500
	7032	CONT	65	4,913,153	300,000	-	5,213,153	300,000	-	-	-	300,000
	2409	NEW	61	820,000	820,000	-	820,000	820,000	-	-	-	820,000
	2434	NEW	61	800,000	800,000	-	800,000	800,000	-	-	-	800,000
	2643	NEW	61	350,000	350,000	-	350,000	350,000	-	-	-	350,000
	2650	NEW	61	1,165,765	1,165,765	-	1,165,765	1,165,765	-	-	-	1,165,765
	2376	CONT	60	1,701,383	1,701,383	-	1,803,144	1,701,383	-	-	-	1,701,383
	2504	CONT	58	153,650	125,000	-	278,650	125,000	-	-	-	125,000
	2336	NEW	57	180,000	1,500,000	1,500,000	1,680,000	180,000	-	-	-	180,000
	2602	CONT	57	230,000	230,000	-	230,000	230,000	-	-	-	230,000
	2646	NEW	57	80,000	80,000	6,603,300	6,683,300	80,000	-	-	-	80,000
	8262	NEW	57	300,000	300,000	-	300,000	300,000	-	-	-	300,000
	2182	CONT	55	80,000	870,000	-	950,000	870,000	-	-	-	870,000
	2624	CONT	55	563,593	369,213	-	932,806	369,213	-	-	-	369,213
	2550	CONT	50	-	120,000	-	120,000	120,000	-	-	-	120,000
	6958	NEW	40	-	450,000	-	450,000	450,000	-	-	-	450,000
	19 Engineering Total				5,812,137	8,407,861	14,329,300	28,549,298	8,407,861	-	-	-
Hydroelectric	2094	CONT	84	1,406,691	1,500,000	14,000,000	16,906,691	-	-	1,500,000	-	1,500,000
		CONT	82	24,414	2,500,000	24,000,000	26,524,414	-	-	2,500,000	-	2,500,000
	2359	CONT	75	62,270	250,000	-	312,270	-	-	250,000	-	250,000
	2394	CONT	75	86,287	400,000	-	486,287	-	-	400,000	-	400,000
	2392	NEW	75	150,000	150,000	400,000	550,000	-	-	150,000	-	150,000
		NEW	75	100,000	100,000	-	100,000	-	-	100,000	-	100,000
		NEW	75	100,000	100,000	-	100,000	-	-	100,000	-	100,000
		NEW	75	200,000	200,000	200,000	400,000	-	-	200,000	-	200,000
	2552	CONT	73	36,275	30,000	-	66,275	-	-	30,000	-	30,000
	2553	CONT	73	9,400	30,000	-	39,400	-	-	30,000	-	30,000
	2554	CONT	73	21,927	30,000	-	51,927	-	-	30,000	-	30,000
		NEW	73	150,000	150,000	-	150,000	-	-	150,000	-	150,000
	2597	CONT	71	9,430	100,000	-	109,430	-	-	100,000	-	100,000
	2581	NEW	71	50,000	50,000	-	50,000	-	-	50,000	-	50,000
	2544	NEW	71	300,000	300,000	-	300,000	-	-	300,000	-	300,000
	2483	CONT	70	13,899	100,000	-	113,899	-	-	100,000	-	100,000
		NEW	70	75,000	75,000	-	75,000	-	-	75,000	-	75,000
	2339	CONT	69	1,300	250,000	-	251,300	-	-	250,000	-	250,000
		NEW	69	150,000	150,000	150,000	450,000	-	-	150,000	-	150,000
	2598	CONT	68	400,000	400,000	-	400,000	-	-	400,000	-	400,000
	2405	CONT	68	82,785	1,000,000	250,000	1,332,785	-	-	1,000,000	-	1,000,000
	2347	NEW	67	150,000	50,000	50,000	200,000	-	-	150,000	-	150,000
	2545	NEW	66	75,000	75,000	-	75,000	-	-	75,000	-	75,000
6943	CONT	64	38,678	250,000	-	225,000	-	-	225,000	-	225,000	
2599	NEW	64	43,000	43,000	-	43,000	-	-	43,000	-	43,000	
2511	CONT	63	50,000	250,000	250,000	900,000	-	-	50,000	-	50,000	
	CONT	63	8,343	50,000	900,000	958,343	-	-	50,000	-	50,000	

Nevada Irrigation District

Fiscal Year Budget: 2023

Revenue Budget Summary

Fund	Revenue Budget FY 2022	Revenue Projected FY 2022	Revenue Budget FY 2023	Transfer Budget FY 2022	Transfer Projected FY 2022	Transfer Budget FY 2023	Total Budget Inflows FY 2022	Total Projected Inflows FY 2022	Total Budget Inflows FY 2023
	10 Water Fund	47,620,100	47,513,377	47,892,147	1,139,835	1,139,835	435,887	48,759,935	48,653,212
12 Capacity Fees Fund	1,500,000	812,621	1,000,000	-	-	-	1,500,000	-	1,000,000
15 Water Capital Improvement Fund	-	-	-	28,858,000	28,858,000	-	28,858,000	28,858,000	-
21 Cement Hill Assessment District Fund	355,000	355,159	355,000	-	-	-	355,000	355,159	355,000
22 Rodeo Flat Assessment District Fund	47,500	47,500	47,500	-	-	-	47,500	-	47,500
30 Recreation Fund	2,207,208	2,329,178	2,225,104	167,577	45,607	1,415,000	2,374,785	2,374,785	3,640,104
35 Recreation Capital Improvement Fund	-	775	-	650,000	650,000	-	650,000	650,775	-
50 Hydroelectric Fund	24,833,811	25,420,678	25,101,199	-	-	-	24,833,811	25,420,678	25,101,199
55 Hydroelectric Capital Fund	-	-	-	54,625,000	54,805,000	4,500,000	54,625,000	54,805,000	4,500,000
70 Internal Services Fund	-	-	-	12,192,537	12,882,537	14,337,909	12,192,537	12,882,537	14,337,909
TOTAL REVENUES	76,563,619	76,479,288	76,620,950	97,632,949	98,380,979	20,688,796	174,196,568	174,000,146	97,309,746

Nevada Irrigation District
 Fiscal Year Budget: 2023
 Interfund Transfers Summary

Transfer Out - From	Transfer In - To	Description
10000-54000 Water Fund	70000-47777 Internal Services Fund	To Fund Internal Services
8,983,018	8,983,018	
30000-54000 Recreation Fund	70000-47777 Internal Services Fund	To Fund Internal Services
962,453	962,453	
21000-54000 Cement Hill Fund	10000-47777 Water Fund	Transfer Property Taxes for Debt Service
392,602	392,602	
22000-54000 Rodeo Flat Fund	10000-47777 Water Fund	Transfer Property Taxes for Debt Service
43,285	43,285	
50000-54000 Hydroelectric Fund	55000-47777 Hydroelectric Capital	Transfer Funds to Hydroelectric Capital
4,500,000	4,500,000	
50000-54000 Hydroelectric Fund	70000-47777 Internal Services Fund	To Fund Internal Services
4,392,437	4,392,437	
50000-54000 Hydroelectric Fund	30000-47777 Recreation Fund	Recreation Fund Operating Subsidy
1,415,000	1,415,000	
TOTAL - Transfers Out	TOTAL - Transfers In	
20,688,796	20,688,796	

Nevada Irrigation District
 Fiscal Year Budget: 2023
 Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance
10 Water Fund	20,471,117	47,892,147	435,887	48,328,034	37,252,857	8,983,018	46,235,875	22,563,276
12 Capacity Fees Fund	9,875,800	1,000,000	-	1,000,000	-	-	-	10,875,800
15 Water Capital Improvement Fund	26,731,793	-	-	-	9,877,825	-	9,877,825	16,853,968
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000	-	392,602	392,602	(123,381)
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500	-	43,285	43,285	106,424
30 Recreation Fund	907,253	2,225,104	1,415,000	3,640,104	3,439,678	962,453	4,402,131	145,226
35 Recreation Capital Improvement Fund	500,000	-	-	-	-	-	-	500,000
50 Hydroelectric Fund	20,529,119	25,101,199	-	25,101,199	16,526,721	10,307,437	26,834,158	18,796,159
55 Hydroelectric Capital Fund	50,000,000	-	4,500,000	4,500,000	9,373,000	-	9,373,000	45,127,000
70 Internal Services Fund	-	-	14,337,909	14,337,909	14,337,909	-	14,337,909	-
TOTAL	129,031,512	76,620,950	20,688,796	97,309,746	90,807,989	20,688,796	111,496,785	114,844,472

Nevada Irrigation District
FTE Schedule
FY 2023

Department	Classification	Total
10113 Directors	Director	5
10113 Directors Total		5
10115 Management	Assistant General Manager	1
	Board Secretary	1
	General Manager	1
	Office Assistant II	1
	Records Management Assistant	1
10115 Management Total		5
10116 Watershed	Environmental Resources Administrator	1
	Environmental Resources Technician I	1
10116 Watershed Total		2
10117 Human Resources	Human Resources Manager	1
	Human Resources Representative II	1
10117 Human Resources Total		2
10118 Info Technology	Information Technology Administrator	1
	Information Technology Analyst	3
	Information Technology Technician	1
10118 Info Technology Total		5
10119 Safety	Safety Analyst	1
	Safety Technician II	1
10119 Safety Total		2
10120 Communications	Communications Specialist II	1
10120 Communications Total		1
10131 Cashiering	Cashier	2
10131 Cashiering Total		2
10133 Customer Service	Customer Service Administrator	1
	Customer Service Representative II	1
	Customer Service Technician I	1
	Customer Service Technician II	1
	Dispatcher I	2
	Senior Customer Service Representative	1
	Water Efficiency Technician I	1
10133 Customer Service Total		8
10135 Accounting	Accountant I	2
	Accountant II	1
	Controller	1
	Finance Analyst	1
	Finance Assistant II	2
	Senior Finance Assistant	1
	Finance Manager	1
10135 Accounting Total		9

Nevada Irrigation District
FTE Schedule
FY 2023

Department	Classification	Total
10151 Engineering	Business Service Technician II	1
	Construction Inspector II	2
	Engineer Technician II	3
	Engineering Manager	1
	GIS Technician II	1
	Land Surveyor	1
	Management Assistant	1
	Right Of Way Agent I	1
	Survey Technician I/II	1
	Associate Engineer	1
	Senior Engineer	3
	Senior Engineer Technician	1
	Senior Survey Technician	1
10151 Engineering Total		18
10171 Water Operations	Assistant Water Superintendant	1
	Chief Water Treatment Operator	2
	Cross Connection Control Technician II	2
	Electrical Systems Superintendant	1
	Electrical Systems Technician II	3
	Hydraulic Technician I	1
	Hydrographer I	1
	Hydrographer II	1
	Management Assistant	1
	Senior Water Distribution Operator	4
	Treated Water Superintendant	1
	Water Distribution Operator I	3
	Water Distribution Operator II	7
	Water Distribution Supervisor	3
	Water Operations Manager	1
	Water Resources Superintendant	1
	Water Superintendent	1
	Water Treatment Operator I	1
	Water Treatment Operator II	4
	Water Treatment Operator III	2
Water Treatment Supervisor	1	
10171 Water Operations Total		43
10191 Maintenance	Equipment Operator	12
	Maintenance Manager	1
	Maintenance Superintendant	2
	Maintenance Supervisor	4
	Management Assistant	1

Nevada Irrigation District
FTE Schedule
FY 2023

Department	Classification	Total
	Office Assistant I	1
	Senior Utility Worker	5
	Senior Welder	1
	Utility Worker I	24
	Utility Worker II	5
	Welder II	1
10191 Maintenance Total		57
10192 Vegetation	Assistant Maintenance Superintenant	1
	Senior Vegetaion Control Worker	1
	Vegetation Control Worker I	2
	Vegetation Control Worker II	2
10192 Vegetation Total		6
10193 Purchasing	Buyer	1
	Purchasing Supervisor	1
	Storekeeper	2
10193 Purchasing Total		4
10195 Shop Operations	Equipment Mechanic I	1
	Equipment Mechanic II	1
	Equipment Mechanic Supervisor	1
	Equipment Service Worker	1
10195 Shop Operations Total		4
30250 Recreation General	Facility Ranger	1
	Office Assistant I/II	1
	Recreation Facility Superintenant	1
	Recreation Manager	1
	Senior Park Ranger	3
30250 Recreation General Total		7
50112 Hydro Administration	Associate Engineer	1
	Hydroelectric Compliance Analyst	1
	Hydroelectric Compliance Technician II	1
	Hydroelectric Manger	1
	Management Assistant	1
	Project Manager	1
	Senior Engineer Dam Safety	1
50112 Hydro Administration Total		7
50161 Hydro Operations	Hydroelectric Generation Superintenant	1
	Hydroelectric Plant Operator I	1
	Hydroelectric Plant Operator II	3
	Hydroelectric Water Systems Operator I	3
	Senior Hydroelectric Plant Operator	2
	Senior Hydrographer	1

Nevada Irrigation District
FTE Schedule
FY 2023

Department	Classification	Total
50161 Hydro Operations	Total	11
50167 Hydro Maintenance	Hydroelectric Communication Technician I	1
	Hydroelectric Communication Technician II	1
	Hydroelectric Electrical Machinist I	1
	Hydroelectric Electrical Machinist II	1
	Hydroelectric Compliance & Protection Systems Spe	1
	Hydroelectric Maintenance Superintendent	1
	Hydroelectric Maintenance Technician II	2
	Hydroelectric Maintenance Technician I	1
	Hydroelectric Systems Technician II	1
	Senior Hydroelectric Electric Machinist	1
	Senior Hydroelectric Maintenance Technician	1
	Senior Hydroelectric Systems Technican	1
	Supervising Electrical Systems Technician	1
	Supervising Mechanical/Civil Foreman	1
	Utility Worker II	1
50167 Hydro Maintenance	Total	16
Grand Total		209