

Staff Report



TO: Board of Directors
FROM: Jennifer Hanson, General Manager
DATE: December 14, 2022
SUBJECT: 2023 Annual Budget

FINANCE

RECOMMENDATION

Adopt Resolution 2022-72 (Adopting the 2023 Budget and Capital Improvement Plan), as recommended by Staff.

BACKGROUND

The purpose of this staff report is to present the 2023 Annual Budget (Operating and Capital) to the Board for consideration. Each year, prior to January 1st, the Board is required to adopt the Annual Budget for the following calendar year. The approval of the Annual Budget provides for appropriations for the following year. The Annual Budget has two primary components: the operational budget (revenue and expenditures) and the capital improvement budget. The operational budget includes projected expenditures and revenues that are required to complete day-to-day operational activities for the District. The capital improvement budget funds needed capital projects for the year. Capital projects can be constructed improvements, new facility construction, facility rehabilitation, restoration, or the purchase of vehicles and equipment. The Board of Directors recently adopted a new capital asset policy (Policy #11090) that identifies the requirements for capitalization of assets.

Budget Development

The District's budgeting cycle spans from June to November, culminating in the adoption of the Budget prior to January 1. Staff performs a rigorous revenue projection, expenditure analysis, and development of the proposed capital program to support the development of the budget.

Two Budget Workshops were held to obtain input from the Board and the Public. The first workshop was held on October 26, 2022 and reviewed the proposed capital program for 2023. The second workshop was held on December 7, 2022 and was focused on the proposed operational budget. Based on the input received during the December 7, 2022 operational budget workshop, the following changes were made to the proposed budget:

- The proposed finance analyst position was removed.
- Immaterial revenue and expenditures updates were made.
- Fiscal Year 2022 revenue projections were added.

Budget Principles

Typically, the Annual Budget is based on the Board's stated strategic priorities. The Board is currently in the process of completing the Strategic Plan that will include a Mission, Vision, Values, and Strategic Priorities for the District. It is anticipated that the District's new Strategic Plan will be adopted in January 2023. Since the Strategic Plan has not been adopted, the proposed budget for 2023 is conservative in terms of proposed expenditures and projected revenue. This will allow flexibility to modify the budget to align operations with new strategic priorities, if necessary, once adopted. The primary principles that were used as a basis for budget development are summarized below:

- Conservative Revenue Projections: Revenue projections are relatively flat with no major increases projected. It should be noted that the rate setting process for raw and treated water rates will commence in 2023 and new rates are anticipated to be in effect the third quarter of 2023. However, for budgeting purposes revenue projections do not include any anticipated rate increase.
- Conservative Staffing: It is proposed to add three new positions to the Annual Budget and remove two existing positions, which will result in a net increase of one position in the 2023 Annual Budget.
- Employee Contract Increases: Increases associated with adopted employee contracts are included in the salary expenditure projections for each department.
- Capital Projects: The proposed capital programs for each department were limited until such time the Plan for Water Process is completed. The Plan for Water will serve as a basis for master planning which will guide future capital expenditures.
- Expenditures: overall expenditures have increased for the following reasons:
 - Continued supply chain delays which have caused numerous projects to be delayed that were originally planned for 2020, 2021, and 2022. These delays have resulted in one-time expenditures rolling over from year to year.
 - Inflation has increased the cost of both material and supply purchases and consultant and contractor services.
 - Fund 70 includes \$1,872,262 in grant reimbursable work. To fund this work it is necessary to include it in the expenditure budget, which results in an overall increase in the operating budget for Fund 70 and the resulting cost allocation.
 - Increases in fuel and utility costs.
 - One-time expenditures related to the Plan for Water, the rate setting process, and the financial system upgrade.

Budget Format

In 2022, the format of the Annual Budget was modified to be easy to understand, to identify reserves more clearly, and to provide a more clear and concise capital program. These

format changes have been carried forward into the 2023 Annual Budget. Additional modifications to the 2023 budget format are summarized below:

- Budget Design: The proposed annual budget includes three components revenue, operating expenditures, and capital projects.
- Administrative Divisions: Administrative divisions (114) were added to each fund to house shared district-wide costs, debt service expenditures, and interfund transfers.

Fund Overview

The District has ten funds that are summarized below:

- Fund 10 Water Operations: Includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. Water operations includes the following divisions: Cashiering, Customer Service, Engineering, Water Operations, Maintenance and Vegetation.
- Fund 12 Capacity Fees: Includes revenue and expenditures associated with capacity fees paid for new connections. Fund 12 is a sub-fund of Fund 10.
- Fund 15 Water Capital: Includes expenditures for capital improvements associated with water operations. Fund 15 is a sub-fund of Fund 10.
- Fund 21 Cement Hill: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Cement Hill District. Fund 21 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 22 Rodeo Flat: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Rodeo Flat District. Fund 22 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 30 Recreation Operations: Includes expenditures and revenue associated with general recreation operations. The proposed budget only includes one division. In previous annual budgets there were two divisions. One for District owned campgrounds and one for United State Forest Service (USFS) owned campgrounds. The division associated with USFS has been removed from the 2022 Annual Budget because the District will no longer operate the campgrounds.
- Fund 35 Recreation Capital: Includes expenditures for capital improvements associated with recreation operations. Fund 35 is a sub-fund of Fund 30.
- Fund 50 Hydroelectric Operations: Includes expenditures and revenue associated with general hydroelectric operations. Fund 50 includes expenditures associated with three divisions: Hydro Administration, Hydro Operations, and Hydro Maintenance.
- Fund 55 Hydroelectric Capital: Includes expenditures associated with capital improvements for the hydroelectric division. Fund 55 is a sub-fund of Fund 50.
- Fund 70 Internal Services: This is a new fund that was formed to include expenditures associated with overhead functions. Fund 70 includes the following divisions: Board of Directors, Management, Watershed, Human Resources,

Information Technology, Safety, Communications, Accounting, Purchasing, and Shop Operations.

FINDINGS AND ANALYSIS

Overall:

The proposed budget for 2023 includes operational (Fund 10 Water Operations, Fund 30 Recreation, and Fund 50 Hydroelectric Operations) revenue of \$76,613,411 and interfund transfers of \$20.7 M (Total Inflows of \$97.3M). Total projected outflow for all funds is \$91.9M (including debt service payments, interfund transfers, one-time grant expenditures). There are several factors that are contributing to this annual operating deficit, with the primary factor being that many projects that were initiated in 2021 and 2022 have been delayed due to ongoing supply chain issues and grant reimbursable expenditures, and as such these one-time expenditures have been rolled over from year to year.

Other factors contributing to expenses exceeding revenue are the Plan for Water, inflation, and the higher cost of fuel and utilities. Staff will continue to monitor the budget and make recommendations for adjustments in the mid-year.

The proposed budget includes the removal of 2 Full Time Equivalent (FTE) and the addition of 3 FTEs, for a net increase of 1 FTEs. The table below provides a summary of the additions/deletions proposed for the 2023 Annual Budget:

Staffing Modifications			
Department	Change	Positions	Description
Finance	Add	Accounting I/II	Add capacity to team.
Engineering	Add	Survey Tech I/II	Add capacity to team.
IT	Add	IT Technician	Add capacity to team.
Administration	Remove	PT-PIO	Position not needed.
HR	Remove	HR Rep I/II	Position not needed.

If approved, these staffing modifications will result in the staff levels for each division/department as shown below:

Staffing		
Department	2022 FTE	2023 FTE
Management	15.75	15
Engineering	17	18
Finance	12	13
Human Resources	3	2
Hydroelectric	34.25	34
Maintenance	67	67
Recreation	7	7
Water Operations	53	53
Total	208	209

Please refer to the attached organizational chart for the staff assignments for each department. Please note that Directors are not included in the FTE counts shown in the table above.

Fund 10 Water Operations and Fund 15 Water Capital

General Overview: In the 2023 Annual Budget, the only proposed change to the budget presented for water operations is the addition of an Administrative Division (114). An administrative division was added to each operation department to house department related overhead expenditures (retiree benefits, OPEB, retiree life insurance, debt service, insurance premiums and claims, and transfers).

Revenue: Fund 10 Water Operations is projected to receive total revenue of \$47,892,147. This reflects a very minor increase in revenue when compared to the 2022 Annual Budget. Of note, revenue projections did not include assumed water rate increases. It is anticipated that a water rate study will be completed during 2023 and implemented during the third quarter 2023.

2023 Fund 10 Water Revenue	
Revenue Source	2023 Budget
Treated Water Sales	20,979,230
Raw Water Sales	10,195,730
Reimb/Fees/Other	1,342,597
Grants	0
Rents and Leases	255,530
Property Taxes	14,460,060
Investment Revenue	909,000
Total	<u>\$47,892,147</u>

For further detail and current year projections please refer to the revenue tables in the budget attachment. Notable observations regarding revenue are provided below:

- Revenue projections do not include any revenue associated with potential grants. Any grant monies received will be presented to the Board later and at that time any associated revenue would be included in a budget amendment.
- Property tax revenue is projected to only experience an increase of two percent from the previous year.
- Revenue associated with investments is only projected to have a very small increase. Although the economy is still extremely volatile, better management of the District’s investments will likely result in a small increase in returns.

Fund 10 Expenditures: Total outflows for 2023 include \$46.2 M (\$437,252,857 and \$8,983,018 in transfers). Notable items included in this amount are summarized below:

- Other Post Employee Benefit Contribution: \$742,452
- Higher utility expenditures associated with electricity, sewer, propane and diesel
- Labor increase due to cost-of-living adjustment included in employment contracts
- Increase in regulatory fees
- PG&E Water Purchase: \$980,000
- Cost Allocation: \$9,073,143
- Lime Silo Removal at Lake of the Pines: \$70,000
- Increase in chemical costs in fuel costs.
- \$150,000 increase in canal lining expenditures.
- Share of Engineering costs: \$3,301,494 (63% allocation)
- Debt Service: The water fund has an annual debt service obligation of \$3,967,980 that is associated with the repayment of Bond Series 2016A, Bond Series 2020A, and a State Water Resources Control Board Loan. The debt obligation is shown as an expense in the budget, but from a financial audit perspective the repayment of the debt is shown a liability reduction.
- Cost allocation transfer to Fund 70, \$8,983,018.

For a detailed summary of proposed Fund 10 expenditures please refer to the attached budget tables.

Fund 10 Water Operations Reserves: Per Board Policy 3040, the following reserves are required:

- Operational Reserve equal to six months of operating expenditures. The purpose of the operational reserve is to ensure the District has sufficient cash flows throughout the year, and for unexpected expenditures.
- Water Stabilization: The water stabilization reserve may be used to provide rate stability for the District's customers. Per policy there is no set amount for the reserve. It is not proposed to fund this reserve in 2023, and it is recommended that this reserve be considered for removal when the reserve policy is revised.
- Community Investment Stabilization Reserve: Per policy the maximum amount for this reserve is \$1,500,000. This reserve is proposed to be fully funded for 2023. However, this reserve should be reviewed when the reserve policy is reviewed.
- Insurance and Catastrophic Reserve: The purpose of this reserve is to pay for any claims in excess of insurance coverage, and to provide funds in the event there is a catastrophic event. Per policy, this reserve should have a minimum of \$5 million and a maximum of \$10 million set aside. The total reserve shall also be split evenly between water operations and hydroelectric operations. For 2023, the reserve is funded at the minimum level and is split evenly between Fund 10 (\$2.5 M) and Fund 50 (\$2.5 M).
- Watershed Stewardship Reserve: This reserve is to be funding at a minimum balance of \$500,000 and is to be used for expenditures that maintain or improve the District's watersheds.

- **Accrued Leave Reserve:** Per policy the reserve should be funded at an amount equal to 50% of the fund’s accrued leave liability. For 2023, it proposed that the reserve be funded in an amount equal to the cost of projected leave payouts for 2023 (\$250,000). Funding the reserve at an amount equal to 50% of the total liability is not necessary because the accrued leave liability is already reflected in the fund balance. It is recommended that this reserve be reconsidered.

Based on the projected fund balance at the end of Fiscal Year 2023, below are the estimated reserve levels:

Fund 10 Water Operations Reserve		
Projected Ending Fund Balance	Reserve Target	\$22,563,276
Operating Reserve	\$18,500,000	
Water Rate Stabilization Reserve	0	
Community Investment Stabilization Reserve	\$1,500,000	
Insurance and Catastrophic Reserve	\$2,500,000	
Watershed Stewardship Reserve	\$500,000	
Accrued Leave Reserve	\$250,000	
Total Reserve Target		\$23,250,000
Fund Balance Above/Below Reserve Target		-\$686,721

Fund 10 Transfers Out: The proposed budget for 2023 includes a number of transfers to other funds. This is different from previous years due to the capital program being removed from Fund 10 and into its own fund, and due to the cost allocation. A summary of proposed transfers is provided below:

- **Fund 70 Internal Services, \$8,983,018:** This is Fund 10’s fair share of the cost allocation.

Fund 10 Transfers In: Transfers in represent monies transferred from another fund to Fund 10. Transfers in are not considered new revenue, as the money already exists in a different fund. Below is a summary of the transfers in to Fund 10:

- **Fund 21 Cement Hill:** A total of \$392,602 is transferred from Fund 21 to Fund 10
- **Fund 22 Rodeo Flat:** A total of \$43,285 is transferred from Fund 22 to Fund 10 for debt service payments.

Fund 10 Fiscal Year End: It is projected that the unassigned fund balance at fiscal year-end in 2023 will be \$23,250,000.

Fund 15 Water Capital

Fund 15 Water Capital is projected to have a beginning year fund balance of \$26,731,793.

Fund 15 Expenditures: The water capital program has 31 capital projects and purchases of equipment proposed to be funded for a total amount of \$9.9 M. It should be noted that this shows an increase when compared to previous years, as this is the first year roll-over projects have been included in the annual budget. Details of the proposed capital program can be found the attached budget tables.

Fund 15 Revenue: Fund 15 does not have a dedicated revenue source and this year it is not proposed to transfer fund from fund 10, instead it is proposed to utilize Fund 15 reserves for capital funding. This recommendation is based on the anticipation of a new rate structure that will include a capital rate for direct funding of water capital projects.

Fund 15 Reserves: Per Board Policy 3040, the reserve for water capital is set at \$22 M. This reserve is proposed to be less than fully funded at \$16,853,968.

Fund 15 Transfers Out: There are no transfers to other funds proposed.

Fund 15 Transfers In: There are no transfers into Fund 15 proposed.

Fund 15 Fiscal Year End: At fiscal year-end, Fund 15 is projected to have an unassigned fund balance of zero, and a total fund balance (including reserves) of \$16,853,968. It is likely that there will be unspent capital funds in the 2022 budget and as such this projection will be amended at mid-year.

Fund 21 Cement Hill and Fund 22 Rodeo Flat

Both funds reflect assessment districts that were established for the purpose of constructing infrastructure. Both funds have debt service associated with the construction that occurred to the benefit of the districts established. The associated debt is paid from annual assessments located within the assessment districts. The debt obligation of both districts is met through a transfer of funds to Fund 10.

Fund 21 and 22 Expenditures: The total debt service (expenditures) for Fund 21 is \$392,602, and the total debt service (expenditures) for fund 22 is \$43,285 for 2023. Please refer to the attached budget tables for details regarding expenditures.

Fund 21 Cement Hill Revenue: The total projected revenue for Fund 21 is \$355,000.

Fund 22 Rodeo Flat Revenue: The total projected revenue for Fund 22 is \$47,500.

Fund 21 and Fund 22 Reserves: There are no reserve requirements for either fund.

Transfers Out: Fund 21 will have a transfer out of \$392,602 to Fund 10 for a debt service payment. Fund 22 will have a transfer out of \$43,285 to Fund 10 for a debt service payment.

Transfers In: There are no transfers in from other funds proposed for either Fund 21 or Fund 22.

Fund 21 Fiscal Year End: At fiscal year-end, Fund 21 is projected to have a negative balance at the end of the fiscal year of (\$123,381). The negative fund balance is related to previous year prepayments that occurred when parcel owners paid off their total assessment due early. The negative fund balance will resolve itself once the loan is paid off or if the district is successful in getting the loan amortized through the State Water Resources Control Board.

Fund 22 Fiscal Year End: At fiscal year-end, Fund 22 is projected to have a fund balance of \$106,424.

Fund 12 Capacity Fees:

Fund 12 Capacity Fees includes revenue from capacity fees collected for new connections to the water system. The beginning fund balance of Fund 12 is projected at \$9,875,800.

Fund 12 Expenditures: Currently there are no proposed expenditures in 2023. Work to develop the new Capacity Fee Study may carry over from 2022 to 2023. If this occurs, an amendment will be proposed to the Board to account for the additional budget authority in 2023.

Fund 12 Revenue: It is projected that Fund 12 will have \$1,000,000 in revenue, which is predominately associated with the construction of the Loma Rica Residential Development project and the approved District Financed Water Line Extension Projects.

Fund 12 Reserves: There are no reserve requirements for this fund. Construction projects completed under this fund are only funded based on available funds and are not revenue depend on an annual basis.

Fund 12 Transfers: There are no transfers in or out of this fund.

Fund 12 Fiscal Year End: At fiscal year-end, Fund 12 is projected to have fund balance of \$10,875,800.

Fund 30 Recreation Operations:

Funds 30 and 35 are intended to fund the District's recreational program. The recreation program is regulatory obligation that is required for the District's hydroelectric facilities.

Fund 30 Expenditures: From an operational perspective, Fund 30 experiences an operational deficit each year. Total outflows (expenditures plus required transfers out) of \$4,402,131 exceed projected revenue of \$2,225,104. Please refer to the attached budget tables for an expenditure summary.

Fund 30 Revenues: It is projected that Fund 30 will receive \$2,225,104 in direct revenue. The revenue table in the attachments provides projected revenue by business area. Projected revenue and expenditures will result in an operational deficit. This deficit is increased when compared to previous year because 2023 because the cost of the USFS Collection Agreement was not included in the original 2022 Annual Budget. Additionally, labor, utilities, and fuel costs have also increased, and many projects that were previously

housed in Fund 35 Recreation Capital are now included in the operations budget consistent with the capitalization policy. Fund 30 Recreation Operations has a projected beginning year fund balance of \$907,253.

Fund 30 Reserves: Per Board Policy, Fund 30 is required to have an operational reserve equal to six months annual expenditures. For 2023 the Recreation Fund is projected to only have a positive fund balance of \$4,638. This is much less than the required reserve. Board Policy also requires Fund 30 to have an accrued absence reserve, which is being proposed to not be funded at \$25,000.

Fund 30 Transfer Outs: The transfers out reflect transfers from Fund 30 to other funds. The proposed transfer outs are summarized below:

- To Fund 70 Internal Services: \$962,453 will be transferred to fund 70 to pay for Fund 30's fair share of the cost allocation of the internal services fund.

Fund 30 Transfer Ins: The transfers in reflect transfers from other funds to Fund 30. The proposed transfer ins are summarized below:

- From Fund 50 Hydroelectric: A transfer in of \$1,415,000 is proposed as a subsidy of annual operational expenditures.

Fund 30 Fiscal Year End: The projected fund balance at fiscal year-end is \$4,638. This indicates that Fund 30 is not only needing a significant subsidy, is also using reserves to pay for annual operating expenditures and is running an annual deficit. The fee increase is currently being considered. Any increase in rates will reduce the deficit.

Fund 35 Recreation Capital

There are no proposed capital expenditures in Fund 35 in 2023. The improvement projects that are proposed for Recreation will be completed under Fund 35

Fund 35 Revenue: Fund 35 does not have a dedicated revenue source and receives funding from transfers in from other funds when needed.

Fund 35 Reserves: Per Board Policy, Fund 35 has a capital reserve of \$500,000. This is proposed to be fully funded for 2023.

Fund 35 Transfers Ins There are no transfer ins proposed for Fund 35.

Fund 35 Transfer Out: There are no transfers out proposed for Fund 35.

Fund 35 Fiscal Year End: At fiscal year-end, Fund 35 is projected to have a fund balance of \$500,000 which is equal to the required reserve.

Fund 50 Hydroelectric Operations

Funds 50 Hydroelectric Operations includes both expenditures and revenue for the District's hydroelectric systems. The hydroelectric system was originally developed to establish a

revenue stream that was intended to be used to subsidize water rates for the District's customers.

Fund 50 Expenditures: Total outflows (expenditures plus required transfers out) of \$26,834,158 (which include \$16,526,721 in expenditures, and \$10,307,437 in transfers-out exceed projected revenue of \$25,101,199). This is primarily related to the increased expenditures associated with the acquisition of the South Yuba Canal and the Deer Creek Powerhouse, increased labor, utility and fuel costs, and the increased Recreation subsidy. Additionally, the cost allocation transfer will be lower than shown due to the grant reimbursable work expensed in Fund 70. This deficit amount will also decrease if recreation rates are increased. Please refer to the attached budget tables for details regarding the expenditures

Fund 50 Revenue: The table below provides a two-year summary of projected 2022 revenues and budgeted 2023 revenues by facility.

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
41160 POWER GENERATION	21,557,204	22,723,457	22,629,453
41160 POWER GENERATION	1,801,607	1,866,500	1,856,745
45182 BOWMAN COSTS - HAYPRESS	100,000	109,603	75,000
46170 HYDROELECT SUPPORT SVCS	25,000	235,953	40,000
46170 HYDROELECT SUPPORT SVCS	-	-	-
46190 MISCELLANEOUS	-	10,165	-
47610 INTEREST INCOME:INVESTMN	-	475,000	500,000
47615 INTEREST INCOME: OTHER	1,350,000	-	-
TOTAL REVENUE	24,833,811	25,420,678	25,101,199
47777 TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	24,833,811	25,420,678	25,101,199

There are three major changes for projected revenue for 2022:

- Deer Creek Powerhouse: It was originally anticipated that the Deer Creek Powerhouse acquisition would be complete in 2022. It is now anticipated that the acquisition will not be complete until second quarter of 2023.
- Revenue projected is very conservative, it will likely exceed projections.

Fund 50 Reserves: Per Board Policy, Fund 50 is required to have several reserves as summarized below:

- Operational Reserve equal to six months of operating expenditures. The purpose of the operational reserve is to ensure the District has sufficient cash flows throughout the year, and for unexpected expenditures.
- Insurance and Catastrophic Reserve: The purpose of this reserve is to pay for any claims in excess of insurance coverage, and to provide funds in the event there is a catastrophic event. Per policy, this reserve should have a minimum of \$5 million and a maximum of \$10 million set aside. The total reserve is also required to be split evenly between water operations and hydroelectric operations. For 2023, the reserve is funded at the minimum level and is split evenly between Fund 10 (\$2.5 M) and Fund 50 (\$2.5 M).
- Accrued Leave Reserve: Per policy the reserve should be funded at an amount equal to 50% of the fund's accrued leave liability. For 2023, it proposed that the reserve be funded in an amount of \$250,000.

Fund 50 Hydroelectric Operation Reserve		
Projected Ending Fund Balance	Reserve Target	\$18,796,159
Operating Reserve	\$13,444,724	
Insurance and Catastrophic Reserve	\$2,500,000	
Accrued Leave Reserve	\$250,000	
Total Reserve Target		\$16,194,724
Fund Balance Above/Below Reserve Target		\$2,601,435

Fund 50 Transfer Outs: The transfers out reflect transfers from Fund 50 to other funds. The proposed transfer outs are summarized below:

- To Fund 70 Internal Services: \$4,392,437 will be transferred to Fund 70 to pay for Fund 30's fair share of the cost allocation of the internal services fund.
- To Fund 30 Recreation Operations: \$1,415,000 will be transferred to Fund 30 to provide a subsidy to recreation operations.
- To Fund 55 Hydroelectric Capital Program: \$4,500,000 will be transferred to Fund 55 to fund hydroelectric capital expenditures for 2023.

Fund 50 Transfer Ins: There are no transfers in proposed for Hydroelectric Operations.

Fund 50 Fiscal Year End: The projected fund balance at fiscal year-end is \$18,796,159 (including reserves). This indicates that Fund 50 is fiscally sound; however it should be noted that there are significant capital expenditures that will be incurred in future years.

Fund 55 Hydroelectric Capital

Fund 55 Hydroelectric Capital beginning fund balance is \$50,000,000.

Fund 55 Expenditures: The capital program includes 36 capital projects and purchases of equipment proposed to be funded for a total amount of \$9.4 M. This includes rollover projects from 2022. Details of the proposed capital program can be found in the attachments.

Fund 55 Revenue: Fund 55 does not have a dedicated revenue source and is instead funded from transfers in from Fund 50.

Fund 55 Reserves: Per Board Policy 3040, the reserves for hydroelectric capital have two components: (i) a general capital reserve of \$15 M; and (ii) a FERC capital reserve set at \$35 M. It is proposed that both reserves be fully funded.

Fund 55 Hydroelectric Capital		
Projected Ending Fund Balance	Reserve Target	\$45,127,000
Capital Reserve	\$15,000,000	
FERC Reserve	\$35,000,000	
Total Reserve Target		\$50,000,000
Fund Balance Above/Below Reserve Target		-\$4,873,000

Fund 55 Transfers Out: There are no transfers to other funds proposed.

Fund 55 Transfers In: There are three transfers into Fund 15 proposed:

- Fund 50 Hydroelectric Operations, \$4,500,000: This is the amount of the proposed capital program for Hydroelectric.

Fund 55 Fiscal Year-End: At fiscal year-end, Fund 55 is projected to have a fund balance of \$45,127,000. If there are unexpended capital funds in 2022, the year-end fund balance would be increased.

Fund 70 Internal Services:

Fund 70 Internal Services was a new fund established in 2022 that contains all overhead related expenditures. The fund will contain expenditures related to the following divisions: Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Purchasing, and Shop Operations. These divisions provide support services to the entire District, and therefore the costs associated with the fund are allocated to Fund 10 Water Operations, Fund 30 Recreations, and Fund 50 Hydroelectric. The cost of Fund 70's annual expenditures is distributed amongst the three funds by formula that is based on both the number of full-time equivalents in each department and each department's projected revenue. The percentage allocated to each fund is identified below:

- Fund 10: 63%
- Fund 30: 7%
- Fund 30%

The actual amount allocated to each fund at the end of the fiscal year will be reconciled based on actual expenditures. The beginning fund balance is zero for 2023 and should zero out each year.

Fund 70 Expenditures: It is projected that total expenditures for Fund 70 will be \$14,337,909 (as detailed in the attached budget spreadsheets). The expenditures for Fund 70 are high due to expenditures for grant reimbursable work being included in the budget. The English Meadows, Parker Ranch CFIP, and River Fire Recovery projects total \$2,274,353 and will be largely reimbursed through grant funds from the Wildlife Conservation Board, CAL FIRE, and the Sierra Nevada Conservancy, respectively.

Fund 70 revenue: Fund 70 does not have a dedicated source of revenue.

Fund 70 Reserves: There are no reserve requirements for this fund. Operational reserves are accounted for in each of the contributing funds.

Fund 70 Transfers Out: There are no transfers to other funds proposed.

Fund 70 Transfer Ins: There are three transfer ins proposed for this fund:

- Fund 10 Water Operations, \$8,983,018
- Fund 30 Recreation, \$962,453
- Fund 50 Hydroelectric Operations, \$4,392,437

Fund 70 Fiscal Year End: At fiscal year-end, Fund 70 should have a zero-fund balance, unless is determined to be necessary to roll-over unspent budget line items.

CONCLUSION

It is recommended that several areas be focused on during 2023 to continue to improve the District's financial position and processes. These areas are summarized below:

- Continued comprehensive improvement of financial practices: It is recommended that the District continue to implement a comprehensive overhaul of financial practices. This effort is intended to facilitate more comprehensive and understandable financial reporting, address ongoing financial audit findings, streamline accounting practices, and provide greater fiscal transparency for the Board and the public.
- Retiree Obligations: Develop a long-term strategy to meet future retiree pension and benefit obligations.
- Cost Allocation: Complete a formal cost allocation study.
- Capital Program: Once the Plan for Water and the associated master plans are complete, it is recommended that a five-year capital program be established.
- Water Rate Study: A new rate study for raw and treated water rates should be established.
- Reserves: The current reserve policy should be reviewed and revised as appropriate.
- Capacity Fee Study: A new capacity fee study should be completed.

- Recreation Operations: Recreation operations should be evaluated to determine ways to address the ongoing operational deficit. It is recommended that a fee increase be adopted in 2023.

In order for the District to pay for proposed operational and capital expenditures it is necessary for the Board to adopt an annual budget to approve all appropriations. It is recommended that the Board adopt the 2023 Annual Budget by resolution. It should be noted that the attached resolution provides clarity on budget amendments. In order to provide greater financial oversight, the attached resolution authorizes the General Manager to move money from one line item to another within the same fund but does not allow the General Manager to increase the overall budget appropriation for any specific fund.

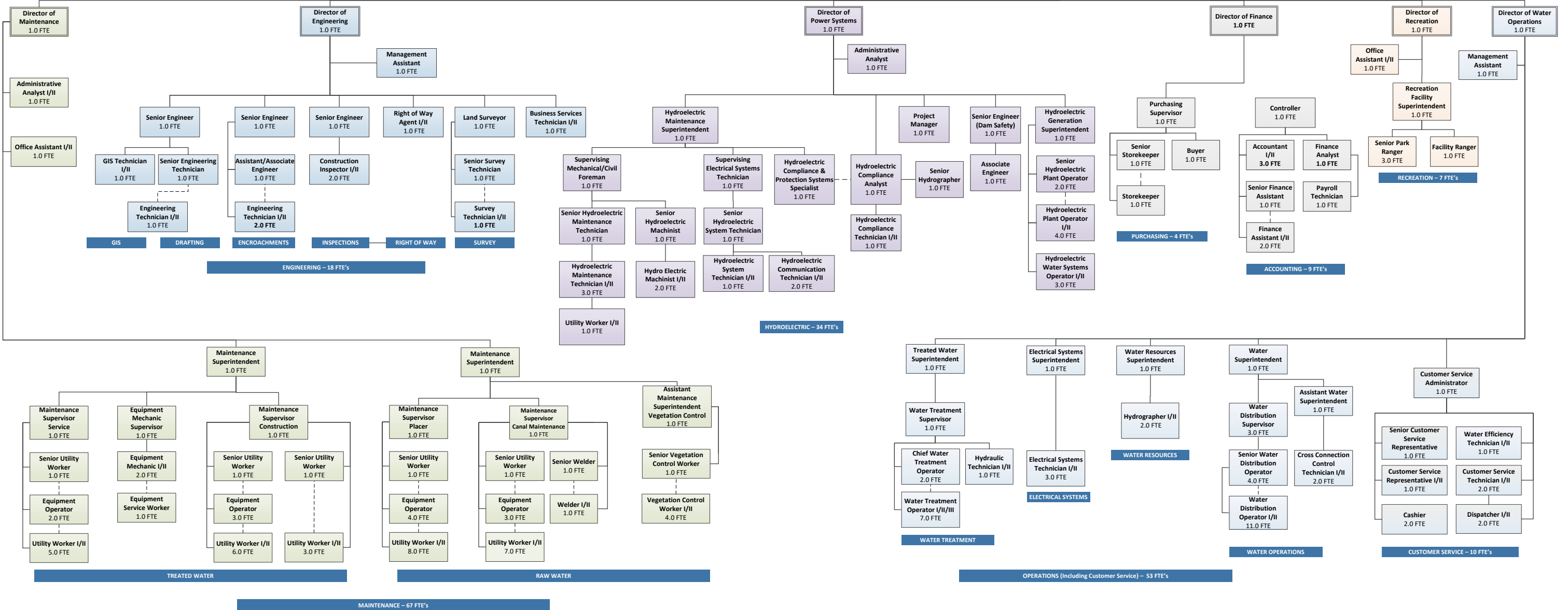
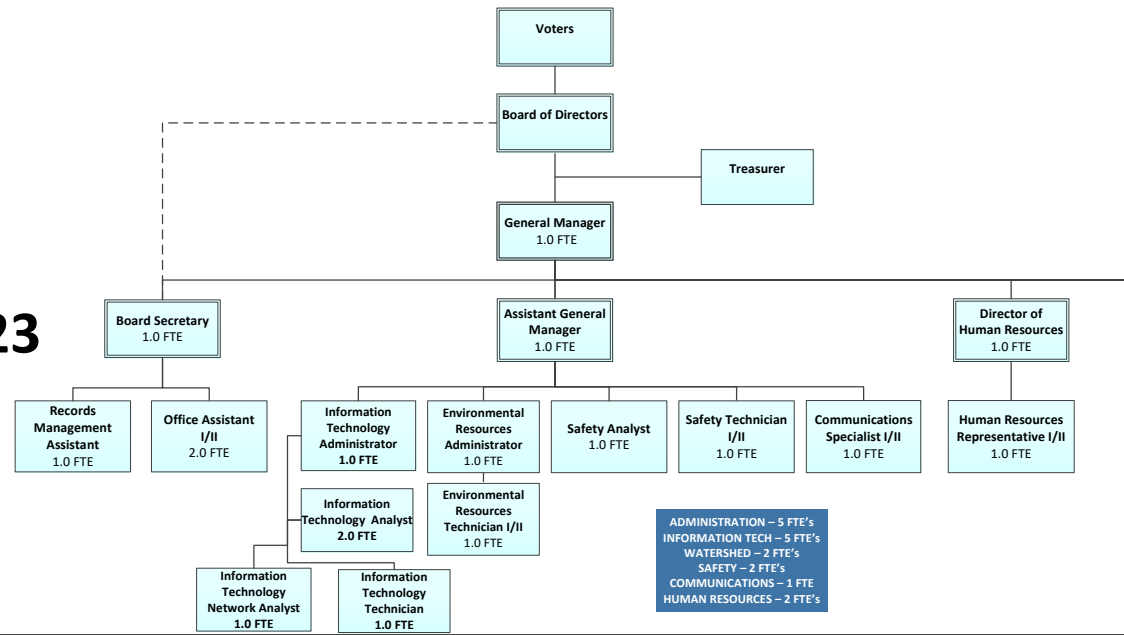
Attachments: (4)

- 2023 Annual Budget Tables
- 2023 Proposed Organizational Chart
- PowerPoint presentation
- Resolution 2022-72 – Adopting the 2023 Budget and Capital Improvement Plan



NEVADA IRRIGATION DISTRICT 2023 ORGANIZATIONAL CHART

The District will provide a safe, dependable water supply, strive to be good stewards of the watersheds and conserve the available resources.



New Positions
 1 Accountant – Finance
 1 Survey Technician – Engineering
 1 IT Technician – IT

Total Employees - 209

Updated January 2023

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
 Fiscal Year Budget: **2023**
 Operations & Capital Budget Summary

Department	Water Fund 10	Water Fund 15	Cement Hill Fund 21	Rodeo Flat Fund 22	Recreation Fund 30	Recreation Capital Fund 35	Hydroelectric Fund 50	Hydroelectric Capital Fund 55	Internal Services Fund 70	Total
Operations										
Non-Departmental	15,407,131		392,602	43,285	1,099,096		11,759,790		521,955	29,223,859
Water Operations	14,872,582									14,872,582
Engineering	3,240,931				347,238		1,584,722			5,172,891
Recreation					2,955,797					2,955,797
Hydroelectric							13,489,646			13,489,646
Administration									5,867,568	5,867,568
Finance									3,061,364	3,061,364
Watershed									3,106,346	3,106,346
Maintenance	12,715,231								1,054,270	13,769,501
Safety									415,406	415,406
Total Operating Expenditures	46,235,875	-	392,602	43,285	4,402,131	-	26,834,158	-	14,026,909	91,934,960
Capital										
Water Operations		524,050				-		-	-	524,050
Engineering		8,407,861				-		-	-	8,407,861
Hydroelectric		-				-	9,373,000	-	-	9,373,000
Administration		-				-		-	311,000	311,000
Maintenance		945,914				-		-	-	945,914
Total Capital Expenditures	-	9,877,825				-	-	9,373,000	311,000	19,561,825
TOTAL EXPENDITURES	46,235,875	9,877,825	392,602	43,285	4,402,131	-	26,834,158	9,373,000	14,337,909	111,496,785

Nevada Irrigation District
Fiscal Year Budget: 2023
Interfund Transfers Summary

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

Nevada Irrigation District

Fiscal Year: 2023

	Total All Funds
51101 Salary	19,569,828
51105 Overtime	277,500
51106 Double Time	111,000
51144 Standby	170,000
51201 Temporary Salary	755,710
51306 Short-term Disability	23,968
51307 Deferred Compensation	600
51310 Medicare	283,701
51311 Pension Premiums	6,702,528
51312 Health Insurance	4,086,967
51313 Life Insurance	160,160
51314 Dental	249,736
51315 Vision	42,574
51316 Long Term Disability	87,726
51317 Workers Compensation	494,654
51318 UNEMPLOYMENT INSURANCE	7,500
51319 FICA	22,850
51321 Health Benefits Retirees	1,204,975
51324 OPEB Net ARC	1,173,111
51325 PENSION EXP-UAAL	4,755,110
51326 Life Insurance Retirees	63,968
52501 Chemicals	1,362,300
52502 Facilities Maintenance	100,000
52503 Equipment Maintenance	2,286,025
52504 Materials	2,922,100
52505 Safety Supplies	200,250
52506 Small Tools: Less than \$5K	235,200
52507 Water Purchase - Water Purchases	980,000
52603 Consultant Fees	4,686,250
52604 Legal	747,000
52607 Franchise Fees	81,024
52608 Fed/State/Co Fees	1,793,830
52609 Temporary Labor	674,909
52615 Contractor Fees	5,210,633
52703 Debt Service	3,967,980
52704 INSURANCE	2,125,000
52706 Dues & Publications	253,668
52709 Advertising/Legal Notices	51,500
52710 Office Supplies	577,900
##### Software Licenses/Seats/Programs	16,100
52711 Education, Training, Meals	297,100
52713 Utilities	1,985,552
52804 Bank Fees	58,000
52901 Land/Easement Purchase	25,000
52904 Equipment Purchases: Greater or equal \$5K	364,500
54000 Transfer Out	19,726,343
57101 Depreciation expense	-
TOTAL	90,972,331

(962,630)

FY2023

20,128,328

19,360,128

755,710

50,728,164

90,972,331

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 Fund22	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	1,682,699	252,564	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					1,054,270	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		93,568,195	62,711,101	10,282	3%	30,828,744	-		3,303,035	15,074,368	13,504,954	62,711,101
Non-Departmental			29,223,859	-	-	15,407,131	392,602	43,285	1,099,096	11,759,790	521,955	29,223,859
Water Administration	10114	-	15,407,131			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		93,568,195	91,934,960	10,282	3%	46,235,875	392,602	43,285	4,402,131	26,834,158	14,026,909	91,934,960

Outstanding Budget items:

<u>O/S Issue</u>	<u>Acct #</u>	<u>Notes</u>	<u>Assigned to</u>
IT May have Capital Items in their Ops budget			
PERS UAL	51325	Update the Budget for FY23. Currently no Budget. 51311 should be 30% and 51325 should be 70%	
OPEB Contribution	51324	How much will be contributed in FY 2023	
Insurance		Cost and coding?	
Retiree Health Care	51321	Cost and coding?	
Depreciation		Not historically budgeted	
ST vs LT Disability	51306	LT overfunded ST underfunded	
Check the Departments Statistics formulas			
Formatting			
Cement Hill?		Transfer Out	
Rodeo Flat?		Transfer out	
Bond Proceeds?			
Transfers In/Out		Where are we going to put them? Fund level, or?	
What's in Fund 11? Can it be eliminated?			
Debt Service Payments			

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 10114 Water Administration

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		10114	10114	10114	10114
		Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental
51321	Health Benefits Retirees	-	-	-	734,185
51324	OPEB Net ARC			-	742,452
51326	Life Insurance Retirees	-	-	-	11,939
52703	Debt Service				3,967,980
	2020A Revenue Bonds				1,123,450
	2016A Revenue Bonds				2,233,350
	State Revolving Loan Repayment				611,180
52704	INSURANCE		-		967,557
	Claims				25,000
	Premium				942,557
54000	Transfer Out				8,983,018
					8,983,018
					-
				Total	<u><u>15,407,131</u></u>

<u>Budget Impacts</u>		FY 2021	FY 2022	FY 2023
* Salary				-
* Benefits				-
* Non Labor Operating				15,407,131
Totals		-	-	15,407,131
% Change				
* Salary			0.00%	0.00%
* Benefits			0.00%	0.00%
* Non Labor Operating			0.00%	0.00%
Overall			0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10131 Cashiering

Account	Typical Type of Charge	Actual FY 2020 10131 Cashiering	Budget FY 2021 10131 Cashiering	Budget FY 2022 10131 Cashiering	Budget FY 2023 10131 Cashiering
51101 Salary		104,549	106,983	112,697	118,539
51105 Overtime		20	500	500	
51106 Double Time		-	-	-	-
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51144 Standby		-	-	-	-
51201 Temporary Salary		-	-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		429	422	224	224
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,493	1,551	1,634	1,719
51311 Pension Premiums		34,673	37,476	40,206	40,247
51312 Health Insurance		46,293	39,097	39,097	39,097
51313 Life Insurance		955	876	922	970
51314 Dental		2,304	3,096	2,229	2,229
51315 Vision		375	389	389	389
51316 Long Term Disability		272	481	507	533
51317 Workers Compensation		437	749	394	415
51325 Pension EXP - UAAL				-	31,752
52501 Chemicals		-	-	-	-
52503 Equipment Maintenance		5,027	7,000	6,500	7,800

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10131 Cashiering

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 10131 Cashiering	FY 2021 10131 Cashiering	FY 2022 10131 Cashiering	FY 2023 10131 Cashiering
	Creditron		5,000	5,500	6,800
	Banking Equipment		2,000	1,000	1,000
52504	Materials	-	-	-	1,000
					1,000
52505	Safety Supplies	-	-	-	-
52506	Small Tools: Less than \$5K	-	-	-	-
52507	Water Purchase - Water Purchases	-	-	-	-
52603	Consultant Fees	-	-	-	12,000
					12,000
52608	Fed/State/Co Fees	-	-	-	-
52609	Temporary Labor	-	-	-	-
52706	Dues & Publications	-	-	-	-
52709	Advertising/Legal Notices	-	-	-	-
52710	Office Supplies	3,646	-	-	1,000
	Supplies (pens, paper, notepads, etc.)		-	-	1,000
52711	Education, Training, Meals	-	-	-	-
	General Ed		-	-	-
52713	Utilities	180	-	-	-
52804	Bank Fees	-	-	-	-
52902	Vehicle Purchases: On Road	-	-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-
				Total	<u><u>257,914</u></u>
	Budget Impacts		FY 2021	FY 2022	FY 2023
	* Salary		107,483	113,197	118,539

Nevada Irrigation District
 Fiscal Year: **2023**
 Department Budget: **10131 Cashiering**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 10131 Cashiering	FY 2021 10131 Cashiering	FY 2022 10131 Cashiering	FY 2023 10131 Cashiering
* Benefits			84,137	85,602	117,575
* Non Labor Operating			7,000	6,500	21,800
	Totals		198,620	205,299	257,914
	% Change				
* Salary				5.32%	4.72%
* Benefits				1.74%	37.35%
* Non Labor Operating				-7.14%	235.38%
	Overall			3.36%	25.63%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
51101 Salary		655,654	571,837	556,436	596,981
51105 Overtime		5,526	6,000	6,000	
51106 Double Time		96	2,000	1,000	
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51121 VARIOUS MEETINGS			-	-	-
51123 CUSTOMER SERVICE			-	-	-
51128 TRAINING & SEMINARS			-	-	-
51144 Standby		859	5,000	2,500	
51147 WATER AVAILABILITY			-	-	-
51201 Temporary Salary		-	-	-	50,000
51305 Air Ambulance			-	-	-
51306 Short-term Disability		1,701	882	896	896
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		9,615	8,292	8,068	8,656
51311 Pension Premiums		215,905	200,314	198,515	182,024
51312 Health Insurance		194,634	166,816	147,947	147,947
51313 Life Insurance		5,957	4,680	4,554	4,886
51314 Dental		12,653	13,932	10,116	10,116

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
51315	Vision	1,843	1,750	1,555	1,555
51316	Long Term Disability	1,442	2,573	2,504	2,686
51317	Workers Compensation	2,903	4,237	2,044	2,191
51325	Pension EXP - UAAL			-	168,861
52501	Chemicals	6,166	10,000	8,000	10,000
	Vehicle Fuel		10,000	8,000	10,000
52503	Equipment Maintenance	1,268	10,000	5,000	7,500
	Meter Parts		10,000	5,000	5,000
	Meter Software Maint.				2,500
52504	Materials	5,687	43,800	96,500	116,500
	Water Box Tags & Locks				
	Tank Water & Hydrant Meters		5,000	40,000	40,000
	Warehouse & Misc. Customer Service		1,300	1,500	1,500
	Water Efficiency School Outreach		10,000	10,000	10,000
	<u>Conservation</u>				
	Water Efficiency Projects		2,500	10,000	10,000
	Mulch Madness		10,000	10,000	10,000
	Water Efficiency Program Materials		15,000	15,000	15,000
	Rebate Program			10,000	30,000
52505	Safety Supplies	-	1,000	500	500
	Protective Gear & Clothing		500	250	250
	General Safety		500	250	250
52506	Small Tools: Less than \$5K	824	2,000	1,000	1,000
	Misc. Tools		2,000	1,000	1,000
52507	Water Purchase - Water Purchases	-	-	-	-
52603	Consultant Fees	124,554	29,000	7,000	4,000
	Cellular Meter Data Charges (Meters)		-		
	Sensus Software Maint.			3,000	
	<u>Conservation</u>				
	Leak Detection Survey		4,000	4,000	4,000
	Large Meter Testing		15,000		
	Rebate Program		10,000		
	NID Bathroom Retrofit		-		
52608	Fed/State/Co Fees	-	10,000	-	14,000
	Water Audits		10,000		14,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
52609 Temporary Labor		-	-	-	-
	Non-Project Temporary Workers				
52611 DISCOUNT				-	-
52615 Contractor Fees		-	123,000	140,000	140,000
	Cellular Meter Data Charges (Meters)		120,000	125,000	125,000
	Sensus Software Maint.		3,000		
	Large Meter Testing			15,000	15,000
52706 Dues & Publications		-	-	-	-
52709 Advertising/Legal Notices		-	-	-	-
52710 Office Supplies		155,915	282,500	222,500	202,500
	Chairs/Office Furniture		2,500	2,500	2,500
	Postage (Billing Data Pros)		270,000	200,000	200,000
	Dispatch Center		10,000	20,000	
52711 Education, Training, Meals		681	2,400	2,000	2,900
	License Renewal CEU's		1,500	1,100	1,500
	Travel		200	200	200
	Meals		200	200	200
	Water Efficiency Seminar		500	500	1,000
52713 Utilities		281	500	500	2,000
	Cellular Phone Service		500	500	2,000
52804 Bank Fees		2,769	8,000	5,000	5,000
	Bank Fees		8,000	5,000	5,000
52902 Vehicle Purchases: On Road		34,178	-	-	-
	4x4 Pickup Trucks				
	Safety Lights for Trucks				
	Tool Boxes for Trucks				
	Radio, Fuel Master, GPS				
52904 Equipment Purchases: Greater or equal \$5K		-	5,000	-	
57101 DEPRECIATION EXPENSE				-	
	Automated Meter Reader Equipment		5,000		
				Total	<u><u>1,682,699</u></u>
	<u>Budget Impacts</u>		<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
	* Salary		584,837	565,936	646,981
	* Benefits		403,476	376,199	529,818
	* Non Labor Operating		527,200	488,000	505,900
	Totals		1,515,513	1,430,135	1,682,699
	% Change				
	* Salary			-3.23%	14.32%
	* Benefits			-6.76%	40.83%
	* Non Labor Operating			-7.44%	3.67%
	Overall			-5.63%	17.66%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10151 Engineering

Account	Items Purchased	Actual FY 2020 10151 Engineering	Budget FY 2021 10151 Engineering	Budget FY 2022 10151 Engineering	Budget FY 2023 10151 Engineering
51101 Salary		1,799,682	1,869,336	1,847,872	1,960,733
51105 Overtime		17,683	20,000	18,000	
51106 Double time			-	-	-
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51121 Various meetings			-	-	-
51123 Customer service			-	-	-
51128 Training & Seminars			-	-	-
51131 Engineering			-	-	-
51132 Drafting			-	-	-
51133 Encroachment			-	-	-
51134 Inspection			-	-	-
51135 Right of way (salary)			-	-	-
51136 Surveying			-	-	-
51147 Water avallability			-	-	-
51201 Temporary Salary		22,713	-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		1,932	1,961	1,904	2,016
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		25,443	27,105	26,794	28,431
51311 Pension Premiums		586,299	654,829	659,248	718,241
51312 Health Insurance		321,604	343,406	323,883	343,431
51313 Life Insurance		15,223	15,299	15,123	16,047

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10151 Engineering

Account	Items Purchased	Actual FY 2020 10151 Engineering	Budget FY 2021 10151 Engineering	Budget FY 2022 10151 Engineering	Budget FY 2023 10151 Engineering
51314	Dental	19,459	29,412	18,948	20,062
51315	Vision	3,314	3,694	3,305	3,499
51316	Long Term Disability	2,719	8,412	8,315	8,823
51317	Workers Compensation	51,778	82,729	42,047	46,539
51318	Unemployment				
51319	FICA	1,408	3,000	1,500	
51325	Pension EXP - UAAL			-	473,519
52501	Chemicals	6,166	10,000	8,000	10,000
	Fuel for engineering and fleet vehicles		10,000		10,000
52503	Equipment Maintenance	41,061	30,000	30,000	10,800
	Survey, Software licenses/upgrades/support (GIS, Survey, Autocad, etc), copie		30,000	30,000	
	Buckmaster - ricoh				2,000
	Ray Morgan - Canon, HP printers				2,600
	CSDS - Plotter				1,200
	CSDS - Trimble Survey Equip		-		2,000
	Misc Equip Repairs				3,000
52504	Materials	17,523	40,000	30,000	30,000
	Culverts (Encroachment Crossings, Culvert Replacement Program)		30,000	25,000	25,000
	Misc. Materials		10,000	5,000	5,000
52505	Safety Supplies	(1,862)	1,500	1,500	1,500
	Safety gear		1,500	1,500	1,500
			-	-	-
52506	Small Tools: Less than \$5K	1,947	1,000	1,000	8,000
	Small tools - cameras and survey equipment		1,000	1,000	8,000
52603	Consultant Fees	172,634	140,000	560,000	1,370,000
	Other Outside Services/Misc. engineering		40,000	100,000	40,000
	Plan For Water Modeling		50,000	450,000	800,000
	Hydraulic Modeling - E. George Water Quality, Fire Hydrants, misc-		20,000	-	340,000
	Storm water remediation		20,000	-	
	Property and right of way issues review		10,000	10,000	
	Extended CEQA/Stantec				40,000
	Bear River Siphon Testing				80,000
	Capacity Fees Study				20,000
	Clipper Creek Techite				50,000
52604	Legal Fees	14,816	-	3,000	10,000
	Misc. (Contracts, Permits, ROW)			3,000	10,000
52608	FED/ST/CO FEES		-		25,000
	Centennial Water Rights				25,000
52609	Temporary Labor	-	-	-	-
	Right-of-Way temp		-	-	-
	Inspector temp		-	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10151 Engineering	FY 2021 10151 Engineering	FY 2022 10151 Engineering	FY 2023 10151 Engineering
	Eneroachments-temp		-	-	-
	Administration-temp		-	-	-
	Intern				
	GIS Tech				
52611	Discount		-		
52615	Contractor fees		-	-	1,500
	Mission Uniforms				1,500
52706	Dues & Publications	9,055	7,750	7,550	13,000
	AWWA		1,000	1,000	
	ENR		300	300	
	AEP-CEQA		250	250	
	PMI		200	-	
	Misc. Dues and memberships Metrolist, Data Tree)		6,000	6,000	6,000
	Parcel Quest				5,250
	IRWA/CLSA/ASCE				1,250
	ENR, Misc Subscriptions, AWWA Updates, etc.				500
52710	Office Supplies	6,551	9,000	10,000	9,750
	Writing supplies, monitors, future, etc		1,000	1,000	8,300
	Paper		8,000	9,000	
	Express Mail				250
	Docusign				1,200
#####	Software Licenses/Seats/Programs				16,100
	DLT/AutoCAD (Est 10 users)				6,200
	Innovyze				4,500
	Bently Flow Master				400
	ROW Software				5,000
	ArcGIS/ESRI/Sedaru				
52711	Education, Training, Meals	937	3,000	3,000	16,400
	Conferences, Seminars, Education reimbursement		2,000	2,000	15,000
	Employee Professional Licenses, Stormwater certifications, notary		1,000	1,000	1,400
52713	Utilities	2,108	3,500	3,500	4,500
	Cell Phones		3,500	3,500	4,500
52901	Land/Easement Purchase	69,405	30,000	20,000	25,000
	Easement Purchases (existing facilities, access)		30,000	20,000	20,000
	BLM Leases				5,000
52902	Vehicle Purchases: On Road	-	-	-	-
	Replacement Vehicle - 2007 Survey Vehicle		-	-	-
52904	Equipment Purchases - Greater or equal \$5K	-	-	-	-
	Copier & Printers		-	-	-
	Misc (plotter, drone)		-	-	-
			Total		5,172,891
	Budget Impacts		FY2021	FY2022	FY2023
	* Salary (Exclude 51201 Temp Salary)		1,889,336	1,865,872	1,960,733
	* Benefits		1,169,846	1,101,067	1,660,608
	* Temporary (51201, 52609)		-	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		10151	10151	10151	10151
		Engineering	Engineering	Engineering	Engineering
	* Non Labor Operating		275,750	677,550	1,551,550
	* 52915 Capital project		6,010,000	5,720,000	-
	Totals		9,344,933	9,364,489	5,172,891
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)			-1.2%	5.1%
	* Benefits			-5.9%	50.8%
	* Temporary (51201, 52609)			0.0%	0.0%
	* Non Labor Operating			145.7%	129.0%
	* 52915 Capital project			-4.8%	-100.0%
	Overall			0.2%	-44.8%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
51101 Salary		3,501,700	3,486,300	3,852,642	4,117,214
51105 Overtime		59,969	50,000	65,000	65,000
51106 Double Time		65,653	60,000	70,000	70,000
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51121 Various meetings			-	-	-
51123 Customer service			-	-	-
51128 Training & seminars			-	-	-
51134 Inspection			-	-	-
51142 Hydrography			-	-	-
51143 Laboratory work			-	-	-
51144 Standby		166,983	165,000	170,000	170,000
51145 Operation-plant/facility			-	-	-
51146 System flushing			-	-	-
51147 Water availability			-	-	-
51148 Water Outages			-	-	-
51149 Water RBG/ Patrol			-	-	-
51150 WATER RIGHT			-	-	-
51153 EMRGY Call-elect/tlmtry			-	-	-
51161 EMRGY Call-leak TRT WTR			-	-	-
51162 EMRGY Call-LINE BREAK			-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
51165	EMRGCY Call-WATER FLOW		-	-	-
51181	MAINT/ADMIN-BACKFLOW		-	-	-
51183	MAINT-PUMPS/MOTORS/CNTRLS		-	-	-
51184	MAINT-FACILITIES		-	-	-
51200	TEMP LABOR-PERS		-	-	-
51201	Temporary Salary	43,008	66,560	101,920	101,920
51213	SICK LEAVE -TEMP-PERS EXMP		-	-	-
51305	Air Ambulance		-	-	-
51306	Short-term Disability	7,467	6,923	4,816	4,928
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	57,534	50,551	55,863	59,700
51311	Pension Premiums	1,118,039	1,221,251	1,374,470	1,498,552
51312	Health Insurance	849,106	813,223	815,261	834,809
51313	Life Insurance	29,670	28,532	31,530	33,695
51314	Dental	51,933	66,564	53,000	54,233
51315	Vision	7,668	8,359	8,359	8,554
51316	Long Term Disability	6,279	15,688	17,337	18,527
51317	Workers Compensation	153,996	231,655	127,839	135,522
51318	UNEMPLOYMENT INSURANCE		-	-	-
51319	FICA	2,571	4,000	4,000	4,000
51325	PENSION EXP-UAAL		-	-	1,117,465
52501	Chemicals	382,519	443,000	430,000	580,500
	Water Treatment		298,000	325,000	435,500
	Lubricants (Oil)		5,000	5,000	5,000
	Vehicle Fuel		140,000	100,000	140,000
52503	Equipment Maintenance	229,341	295,000	307,000	516,400
	Cross Connection Maintenance		30,000	30,000	30,000
	PRV Maintenance		18,000	18,000	18,000
	Pump Station Maintenance		8,000	8,000	8,000
	National Electric Code Updates		8,000	8,000	8,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
	Filter Repair & Media Replacement		60,000	60,000	180,000
	UPS Backups for Plant PLC		2,000	2,000	2,000
	Lighting Upgrades @ Plants/Pump Stations		2,500	2,500	5,000
	Service Calls/Repairs to Equipment		40,000	40,000	40,000
	PLC, SCADA, Process Controller Maintenance		30,000	30,000	20,000
	VFD Drive Maintenance		5,000	5,000	5,000
	SC100 Replacement		-		
	Chemical Feed System Maintenance		20,000	20,000	40,000
	Gearbox Motor Pump Repair/Replacement		30,000	30,000	40,000
	Meter Parts R/W		3,500	2,500	2,500
	Rent & Lease of Equipment		5,000	5,000	5,000
	Valves, Actuators, Pumps		30,000	30,000	102,000
	Hydrography Equip. Maint.		3,000	3,000	3,000
	Misc. Motor & Controls		10,000	10,000	10,000
	Gaging Station Replacement Maintenance			3,000	3,000
	Backflow Test Kit Calibration		900	900	900
	Gauge Calibration State Required Equip				2,000
52504	Materials	232,520	270,250	265,750	429,500
	WTP Electrical, Computer & Operating Supplies		80,000	80,000	80,000
	Flushing Crew Equipment		5,000	5,000	5,000
	Vault Lid Replacements		-	4,500	
	Cross Connection Control (Backflow)		40,000	40,000	40,000
	Misc. Motor & Controls		10,000	-	
	Telemetry		15,000		15,000
	Security Cameras /Door Controllers		5,000	5,000	20,000
	T/W Sample Stations		1,000		
	Hand Held Residual Monitors		1,500	1,500	2,000
	Process Automation		10,000	10,000	50,000
	Water Box Tags & Locks		2,000	2,000	2,000
	Campground Meters		-		
	Automated Remote Measuring Stations		10,000	40,000	10,000
	Tank Water & Hydrant Meters		-		
	Warehouse & Misc. Customer Service		70,000	70,000	80,000
	Gaging Station Equipment		5,000	6,000	12,000
	North Auburn Lab		14,000		
	Pest Control (FERC)		1,750	1,750	
	Conservation				
	Weir/Gaging Station Materials				3,000
	Measurement Station				20,000
	Chicago Park East Dura Mag Meter				3,000
	Water Box Boards, Screen, Paint, Weed Block, Hydrant Bags				27,500
	Powdered Activated Carbon Materials				60,000
52505	Safety Supplies	12,028	28,600	26,600	28,300
	Protective Gear & Clothing		3,000	2,000	2,500
	General Safety		5,000	4,000	4,000
	Elevated Work Platform Gates Facilities Retrofits		5,000	5,000	5,000
	Air Monitors Agreement		7,000	7,000	7,000
	Vehicle GPS		8,000	8,000	8,000
	Spill Kits		600	600	1,800

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
52506	Small Tools: Less than \$5K	30,830	16,900	13,200	18,400
	Portable Camera		500	500	
	Chain Saw 16"		1,700	1,700	1,700
	Battery Powered Utility Kits		1,700	1,000	1,700
	Misc. Tools		13,000	10,000	15,000
52507	Water Purchase - Water Purchases	-	80,000	890,000	980,000
52603	Consultant Fees	90,117	127,000	145,500	222,150
	Maintenance Agreements - SCADA, Copier, etc.		-	28,000	14,000
	License Support Agreement - Hydstra		5,500	6,000	6,150
	SB 88 Compliance		-	10,000	
	Consultant for Emergency Response Plan				50,000
	Cal-Osha Crane Inspection		-	-	
	Arc Flash Breaker Study		1,500	1,500	2,000
	Water Rights		50,000	50,000	100,000
	Water Transfers		50,000	50,000	50,000
	Ag & Urban Water Management Plan		-	-	-
	Water Quality & Lab Conservation		20,000	-	-
	Deer Creek Diversion Seismic			120,000	
52604	Legal	5,888	8,000	10,000	12,000
52608	Fed/State/Co Fees	318,623	509,700	430,400	369,500
	Sec.6307 State of CA. Annual Dam Fees		47,000	50,000	52,000
	AB 2995 Water Trmt Regulatory Fees		94,000	95,000	130,000
	SB1049 Annual Water Rights Fees		238,000	140,000	150,000
	Ground Water Sustainability Compliance		40,000	40,000	
	Annual Laboratory Certification		3,800	-	
	Annual Water Quality Report		2,500	3,000	3,500
	Low Threat Discharge Permit		3,000	3,000	3,000
	Lab PE Test		700	-	
	Haz. Mat. Fees/CUPA Surcharges (County)		10,000	10,000	14,000
	Air Resources Board		1,500	1,500	2,000
	Forest Service Use Permit		5,000	5,000	5,000
	Banner Mt Lease/USFS Use Permit		12,500	12,500	10,000
	Backflow Test Kit Calibration		900	900	
	Samples required by State Health & EPA:				
	—General Mineral		3,000	3,000	
	—Inorganic		1,500	1,500	
	—Organic VOC's		1,500	1,500	
	—Lead and Copper Testing		2,000	2,000	
	—Asbestos		800	800	
	—Radioactivity		500	500	
	—SOC Title 22		12,000	1,200	
	—Perchlorate		500	500	
	—THM's & HAA's		15,000	15,000	
	—TOC		5,000	5,000	
	—Crypto-Test		6,500	-	
	—Cyanotoxins (Plant and Lake Testing)				
	—UCMR5				

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
	—Chrome-6		-	-	
	—Solids Testing (Cam 17 metals)		2,500	2,500	
	—Bacteriological			36,000	
52609	Temporary Labor	-	80,000	-	-
	Non-Project Temporary Workers		80,000	-	-
52611	Discount		-		
52615	Contractor Fees	-	16,500	25,250	187,100
	Maintenance Agreements – SCADA, Copier, etc.		10,000		
	SB-88 Compliance		5,000		
	Cal-Osha Crane Inspection		1,500	1,500	1,500
	Security and Access Control			20,000	
	Pest Control (FERC)			1,750	2,000
	Core Drilling & Drains			2,000	2,000
	Janitorial Service				3,000
	Uniforms				16,000
	Lime Silo Removal				70,000
	Samples required by State Health & EPA:				
	General Mineral		3,000	3,000	3,000
	Inorganic		1,500	1,500	1,500
	Organic VOC's		1,500	1,500	4,000
	Lead and Copper Testing		2,000	2,000	2,000
	Asbestos		800	800	800
	Radioactivity		500	500	
	SOC Title 22		12,000	1,200	7,800
	Perchlorate		500	500	500
	THM's & HAA's		15,000	15,000	20,000
	TOC		5,000	5,000	5,000
	Crypto Test		6,500	-	-
	Cyanotoxins (Plant and Lake Testing)				1,000
	UCMR5				8,500
	Chrome 6		-	-	-
	Solids Testing (Cam 17 metals)		2,500	2,500	2,500
	Bacteriological			36,000	36,000
52703	Debt Service			3,966,855	-
	2020A Revenue Bonds			1,852,450	
	2016A Revenue Bonds			1,503,225	
	State Revolving Loan Repayment			611,180	
52704	INSURANCE		-		-
	Claims				-
	Premium				-
52706	Dues & Publications	4,599	6,700	7,200	8,200
	AWWA Membership		4,000	4,000	4,000
	Regulatory Update		-		
	Backflow		200	200	200

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
	Road Association Dues		2,500	3,000	4,000
52709	Advertising/Legal Notices	-	-	-	-
52710	Office Supplies	3,732	11,100	1,700	5,700
	Chairs/Office Furniture		600	1,200	5,000
	Door Hangers, Illegal Use of Water Tags, etc.		500	500	700
	Dispatch Center		10,000		
52711	Education, Training, Meals	11,329	24,500	27,500	31,900
	License Renewal CEU's		20,000	24,500	25,000
	General Ed		-		2,500
	Travel		3,000	2,000	2,000
	Meals		1,500	1,000	1,000
	WDO Cert Training Class				1,400
52713	Utilities	1,110,081	644,000	1,152,000	1,248,200
	Answering Service		10,000	10,000	12,000
	Cellular Phone Service		20,000	35,000	45,000
	Telemetry and Cellular Data		90,000	90,000	90,000
	Electricity - PG&E		450,000	940,000	1,000,000
	Sewer		10,000	12,000	12,000
	Propane / Diesel		64,000	65,000	88,000
	Get Home Safe				1,200
52804	Bank Fees	-	-	-	-
	Bank Fees				
52902	Vehicle Purchases: On Road	168,205	37,200	-	-
	4x4 Pickup Trucks		32,000		
	3/4 ton 4x4 W/Utility Box		-		
	Safety Lights for Trucks		1,000		
	Tool Boxes for Trucks		1,400		
	Truck Mounts (2)		300		
	Tires		1,000		
	Radio, Fuel Master, GPS		1,500		
	Truck Mounted Tools				
52904	Equipment Purchases: Greater or equal \$5K	91,317	93,000	263,000	-
	Measurement Structure		5,000	15,000	
	Submersible Pumps		15,000	22,000	
	Filter Valve LWW-Replacement		15,000	15,000	
	Chlorine Analyzer Replacement		10,000	30,000	
	Chemical Pump		6,000	6,000	
	High Lift Pumps		7,000	-	
	Tank Mixers		15,000		
	Motors and Gearboxes		20,000	20,000	
	Valves Actuators Pumps		40,000	35,000	
	Cascade Screen Replacement			60,000	
	Bulk Filling Stations (3)			60,000	
52915	Project Bud: Non-Programmatic	98,051	50,000	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
	WTP Security		10,000	-	-
	Valves Actuators Pumps		40,000	-	-
52930	Program Bud: Chemical Tanks & Pads	28,188	48,000	48,000	-
	Chemical Tanks & Pads		48,000	48,000	
	Lime System Removal		-	-	
52931	Program Bud: Clarifiers	-	-	-	-
	Repair & Replace		-	-	-
54002	Transfer Out		-	-	-
57101	Depreciation expense	-		-	-
	Cost Allocation Policy			Total	<u><u>12,931,969</u></u>
			FY 2021	FY 2022	FY 2023
	<u>Budget Impacts</u>				
	* Salary		3,827,860	4,259,562	4,524,134
	* Benefits		2,446,747	2,492,475	3,769,985
	* Non Labor Operating		2,691,450	7,961,955	4,637,850
	* 52915 Capital project		98,000	48,000	-
	Totals		9,064,057	14,761,992	12,931,969
	% Change				
	* Salary			11.28%	6.21%
	* Benefits			1.87%	51.25%
	* Non Labor Operating			195.82%	-41.75%
	* 52915 Capital project			-51.02%	-100.00%
	Overall			62.86%	-12.40%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual FY 2020 10191 Maintenance	Budget FY 2021 10191 Maintenance	Budget FY 2022 10191 Maintenance	Budget FY 2023 10191 Maintenance
51101 Salary		3,757,329	4,152,454	3,909,161	4,335,157
51105 Overtime		49,726	30,000	50,000	50,000
51106 Double Time		13,139	15,000	15,000	15,000
51110 Holiday					-
51111 Vacation					-
51112 Sick leave					-
51113 Administrative leave					-
51114 Comp time off					-
51115 Other PD leave(Jury, Funl)					-
51116 CTO Payoff					-
51117 SICK LEAVE-WORKER COMP					-
51121 Varous meetings			-	-	-
51128 Training & Seminars			-	-	-
51149 Water RBG/ Patrol			-	-	-
51171 INSTALL-RAW WATER SERVICE			-	-	-
51172 INSTALL-TREATED WTR SERV			-	-	-
51174 INSTALL-BACKFLOW			-	-	-
51182 MAINT-HERBICIDES			-	-	-
51183 MAINT-PUMPS/MOTORS/CNTRLS			-	-	-
51184 MAINT-FACILITIES			-	-	-
51185 MAINT-FENCES/GATES			-	-	-
51186 MAINT-WATER SERVICES			-	-	-
51187 MAINT-EQUIPMENT			-	-	-
51200 TEMP LABOR-PERS			-	-	-
51201 Temporary Salary		192,012	167,000	224,640	236,900
51203 OVERTIME-TEMP-PERS EXEMPT			-	-	-
51213 SICK LEAVE -TEMP-PERS EXMP			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		5,973	7,623	6,384	6,832
51308 Employee Assistance		-	-	-	-
51310 Medicare		64,763	60,211	56,683	62,800

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual FY 2020 10191 Maintenance	Budget FY 2021 10191 Maintenance	Budget FY 2022 10191 Maintenance	Budget FY 2023 10191 Maintenance
51311	Pension Premiums	1,242,044	1,507,853	1,394,634	1,497,205
51312	Health Insurance	1,076,901	1,158,590	1,072,057	1,150,251
51313	Life Insurance	33,190	33,984	31,993	35,479
51314	Dental	65,946	97,524	63,530	67,988
51315	Vision	10,824	12,247	11,081	11,858
51316	Long Term Disability	8,256	18,686	17,591	19,508
51317	Workers Compensation	196,278	324,224	149,594	166,540
51318	Unemployment	6,956	-	2,500	2,500
51319	FICA	10,661	10,000	10,000	10,000
51325	PENSION EXP-UAAL		-	-	1,071,792
52501	Chemicals	200,139	225,000	200,000	250,000
	Fuels		175,000	150,000	200,000
	Lubricants		50,000	50,000	50,000
52503	Equipment Maintenance	50,884	104,000	100,000	75,000
	Equipment Rentals/Leases		75,000	75,000	50,000
	Emergency Repairs (treated, raw and facilities)		25,000	25,000	25,000
	Office Equipment (Copiers, Printers, Mailroom)		2,000		
	Field Equipment (Engines, Turbines, Generators, etc.)		2,000		
52504	Materials	1,274,780	1,153,000	1,326,000	1,551,000
	Routine Maintenance		225,000	225,000	225,000
	Raw Water System		125,000	125,000	125,000
	Treated Water System		125,000	250,000	250,000
	Access Roads, Bridges		80,000	80,000	80,000
	Admin Office, Shop & Warehouse Buildings and Grounds		75,000	75,000	75,000
	Valve Replacement Program		60,000	60,000	60,000
	Misc. Supplies		60,000	60,000	60,000
	Canal Slope Protection (rip-rap)		50,000	50,000	50,000
	Meter Replacement		200,000	200,000	200,000
	Canal Gunite / Shotcrete Repair / Lining - incl first year Tarr 5yr project		50,000	125,000	300,000
	ARV Retrofit		30,000	30,000	30,000
	PRVs in System		30,000	15,000	15,000
	Culverts		25,000	25,000	25,000
	Concrete Blocks / Storage Bins		10,000	6,000	6,000
	Facility Security Upgrades		5,000		5,000
	Security Cameras / Door Controllers		3,000		5,000
	Metal Cover for Placer Yard Material Storage				30,000
	Banner Bridge Transmission Mainline Repair				10,000
	Electric Security Gate Main Entrance Grass Valley				34,000
	Auburn Ravine 1 Canal Spill Channel Repair				20,000
52505	Safety Supplies	19,696	28,300	16,000	16,000
	Boot Allowance (Now in Payroll)		11,800		
	Safety Equipment		10,000	10,000	10,000
	Protective Gear & Clothing		1,500	2,000	2,000
	Traffic Safety Signs & Cones			4,000	4,000
	Card Readers for Placer Shop and Bear Valley Yard		5,000		
52506	Small Tools: Less than \$35K	49,765	37,700	28,000	33,300

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
	Chain, Pole, Cutoff Saws (Replacement)		8,000	8,000	12,000
	Ground Compactor (Replacement)			8,000	-
	South Yuba Canal Crew		2,000		
	Canal Crew		2,000	2,000	2,000
	Construction Crew		2,000	2,000	2,000
	Placer Crew		2,000	2,000	2,000
	Service Crew		2,000	2,000	2,000
	Facilities Crew		2,000	2,000	2,000
	Welders		2,000	2,000	2,000
	MetroTech Locator for Pipe Truck				
	Geo Headphone Leak Detector (Service and Construction)		800		
	300' 1.5" fire hose (Placer)		2,500		
	Aqua Tap Hot Kit replacement (Service)		3,400		
	Traffic Safety Signs & Cones		4,000	-	-
	Generators Small/Portable (Placer and SYC)		5,000		
	Groundmat Horizontal Boring Tool				9,300
52603	Consultant Fees	74,774	50,000	50,000	35,000
	Inspection Services (tank recoating)		-	-	10,000
	Storage Tank Inspection (5 year rotation program)		-	-	-
	Inspection Services (crane)		10,000		
	Physical Examination Testing		20,000		
	HVAC purchase (replacement of two units)		10,000	-	-
	HVAC Annual Inspection Program		10,000	-	-
	CEQA for small projects		-	50,000	25,000
	Pipe Burst Drain Line in Furnace Room				
	SYC - Pre Project Biological Surveys (Annual Bird)				
52604	Legal Fees	288	2,000	2,000	2,000
	Minasian		2,000	2,000	2,000
52608	Fed/State/Co Fees	13,147	25,000	20,000	20,000
	Other Agency Annual Fees (Includes Licenses, fees, Permits)		25,000	20,000	20,000
52609	Temporary Labor	-	-	-	-
	Non-Project Temporary Workers (Increases Hourly to \$18)				
	Veg Control Temps				
52611	Discount		-		
52615	Contractor Fees	-	80,000	80,000	495,000
	Tank Recoating		20,000	20,000	20,000
	Storage Tank Inspection (5 year rotation program)		10,000	10,000	
	CEQA for small projects		50,000	-	-
	Inspection Services (crane)			10,000	10,000
	Physical Examination Testing			20,000	20,000
	HVAC purchase (replacement of two units)			10,000	
	HVAC Annual Maintenance and Inspection Program			10,000	20,000
	Tank Restoration (up to four tanks per year)				400,000
	Mission Linen				25,000
52704	INSURANCE		-		
52706	Dues & Publications	15,100	19,500	28,000	17,000
	USA		8,500	17,000	17,000
	TomTom Radio Costs		11,000	11,000	
52710	Office Supplies	9,407	31,200	30,500	20,500
	Computers (CMMS devices)		25,000	25,000	15,000
	Printers, Ink, Accessories		2,700	2,500	2,500
	Furniture (Table, Chairs, Shop workstation)		2,000	1,500	1,500
	Paper, Clips, Envelopes, etc.		1,500	1,500	1,500

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
52711	Education, Training, Meals	13,304	15,700	23,000	26,000
	Conferences, Seminars		9,500	3,000	5,000
	Employee Professional Licenses / Certifications		3,000	10,000	10,000
	Business Travel / Meals		3,200	2,000	3,000
	Crane Certification			8,000	8,000
52713	Utilities	114,184	84,500	140,000	145,000
	Electric / Gas		80,000	100,000	100,000
	Cell Phones		2,500	3,000	8,000
	Telephone & Internet Lines		2,000	2,000	2,000
	Waste Disposal			35,000	35,000
52902	Vehicle Purchases: On Road	411,336	442,000	-	-
	1/2T Pickup Truck-(replace #10410)		32,000		
	3/4T Utility Truck-(replace#10000)		50,000		
	3/4T Pickup Truck (South Yuba Canal)				
	<u>Heavy Trucks</u>				
	10-Yard Dump Truck-(replace #9895)		180,000		
	40-Yard Dump Truck-(replace #9998)		180,000		
	40-Yard Dump Truck (Rpel #8561 Freightliner 40-Yard)				
	HV507 International 4.4 Water Truck 2,000-Gallon				
	5-Yard Dump Truck (2)				
	<u>Vehicle Accessories and Tools at the time of purchase</u>				
	Tool Boxes				
	Light Bars, Flashers, LEDs				
52904	Equipment Purchases: Greater or equal \$5K	364,320	23,000		
	Dozer Plow Blade / Blade (Canal)		23,000		
	Transfer Trailer (Placer Crew)				
	John Deere 440 Backhoe / Loader (replacement #9980)				
	Hydraulic Dump Trailer (Facilities)				
	Groundmat Horizontal Boring Tool				
52915	Project Bud: Non-Programmatic	347,583	231,000	-	-
	Welding Shop Slab		6,000		
	<u>South Yuba Canal</u>				
	BV Yard - Steel Building / Office / Utilities		125,000		
	BV Yard - Foundation and Fencing		100,000		
52916	Program: Diversion, Holding Structures	-	75,000		
	Tarr Canal Diversion				
	Tunnel Canal Diversion				
	Camp Far West Diversion				
	China Union Diversion				
	Whiskey Diggins Diversion				
	Auburn Ravine Diversion				
52940	Program Bud: Tank Restoration	-	400,000		
	Storage Tank Painting at Chicago Park Green Tank				
	Storage Tank Painting at Sargent Jacobs				
	Storage Tank Painting at Lake Wildwood Clarifier Tank A				
52941	Program Bud: Road Restoration	21,031	50,000		
	Asphalt sealing, patching at Placer Yard				
	Asphalt sealing, patching at Lake of the Pines TP				
	Asphalt sealing, patching at North Auburn TP				
	Asphalt sealing, patching at E. George TP				

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
	Asphalt sealing, paving at Lake Wildwood TP				
52942	Program Bud: Pipeline Restoration	-	75,000	-	-
	Pipeline Rehabilitation - Epoxy Lining				
52943	Program Bud: Canal Restoration	108,790	75,000	-	-
57101	Depreciation expense	-		-	-
				Total	<u>11,425,610</u>
	<u>Budget Impacts</u>				
			FY 2021	FY 2022	FY 2023
	* Salary (Exclude 51201 Temp Salary)		4,197,454	3,974,161	4,400,157
	* Benefits		3,230,942	2,816,047	4,102,753
	* Temporary (51201, 52609)		167,000	224,640	236,900
	* Non Labor Operating		2,320,900	2,043,500	2,685,800
	* 52915 Capital project		906,000	-	-
	Totals		10,822,296	9,058,348	11,425,610
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)			-5.32%	10.72%
	* Benefits			-12.84%	45.69%
	* Temporary (51201, 52609)			34.51%	5.46%
	* Non Labor Operating			-11.95%	31.43%
	* 52915 Capital project			-100.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 10192 Vegetation

Account	Typical Type of Charge	Actual FY 2020 10192 Vegetation	Budget FY 2021 10192 Vegetation	Budget FY 2022 10192 Vegetation	Budget FY 2023 10192 Vegetation
51101 Salary		422,328	408,634	410,083	434,886
51105 Overtime		355	-	800	
51106 Double Time		-	-		
51110 Holiday					-
51111 Vacation					-
51112 Sick leave					-
51115 Other PD leave(Jury, Funl)					-
51117 SICK LEAVE-WORKER COMP					-
51121 Varous meetings			-	-	-
51128 Training & Seminars			-	-	-
51149 Water RBG/ Patrol			-	-	-
51182 MAINT-HERBICIDES			-	-	-
51184 MAINT-FACILITIES			-	-	-
51185 MAINT-FENCES/GATES			-	-	-
51201 Temporary Salary		32,848	36,000	37,440	64,650
51213 SICK LEAVE -TEMP-PERS EXMP			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		1,481	726	672	672
51308 Employee Assistance		-	-		
51310 Medicare		476	5,925	5,946	6,306
51311 Pension Premiums		134,159	143,144	146,301	146,497
51312 Health Insurance		126,075	117,291	117,291	117,291
51313 Life Insurance		3,670	3,344	3,356	3,559
51314 Dental		6,487	9,288	6,687	6,687

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 10192 Vegetation

Account	Typical Type of Charge	Actual FY 2020 10192 Vegetation	Budget FY 2021 10192 Vegetation	Budget FY 2022 10192 Vegetation	Budget FY 2023 10192 Vegetation
51315	Vision	1,125	1,166	1,166	1,166
51316	Long Term Disability	915	1,839	1,845	1,957
51317	Workers Compensation	29,708	44,950	22,555	23,919
51319	FICA	2,037	1,800	1,800	1,800
51325	PENSION EXP-UAAL		-	-	103,831
52501	Chemicals	273,233	245,000	290,000	290,000
	Herbicides - Terrestrial and Aquatic		240,000	260,000	260,000
	IVM - Organic Herbicides and Products		5,000	5,000	5,000
	Fuel			25,000	25,000
52503	Equipment Maintenance	486	1,400	1,000	1,000
	Equipment Rentals/Leases		1,200	1,000	1,000
	Field Equipment (Engines, Turbines, Generators, etc.)		200		
52504	Materials	1,565	16,850	11,000	7,000
	IVM - Mower Units (Deck and 3-Point Trimmer)		7,600		
	IVM - Steamer Unit (Boom Fabrication)		1,250		
	Misc. Components		8,000	8,000	4,000
	Tablets for CMMS			3,000	3,000
52505	Safety Supplies	453	2,700	1,500	1,500
	Boot Allowance (Now in Payroll)		1,200		
	Safety Equipment		1,000	1,000	1,000
	Protective Gear & Clothing		500	500	500
	Card Readers for Placer Shop and Bear Valley Yard				
52506	Small Tools: Less than \$35K	1,867	2,000	2,000	22,000
	Vegetation Crew		2,000	2,000	2,000
	Herbicide Application Drone				20,000
52603	Consultant Fees	28,415	30,000	5,000	2,000
	Aquatic Weed Management Monitoring		-	2,000	2,000
	Weed Management - Goats		-	-	-
	Elimination Glyphosate from District IVM Program		30,000		
	Elimination of Copper from District IVM Program				
	SYC - Veg Control and Hazard Tree Removal		-	-	-
	Biological Survey			3,000	
52604	Legal Fees	-	1,000	1,000	1,000
	Minasian		1,000	1,000	1,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 10192 Vegetation

Account	Typical Type of Charge	Actual FY 2020 10192 Vegetation	Budget FY 2021 10192 Vegetation	Budget FY 2022 10192 Vegetation	Budget FY 2023 10192 Vegetation
52608	Fed/State/Co Fees	2,692	1,650	3,000	3,000
	Other Agency Annual Fees (Includes Licenses, fees, Permits)		1,650	3,000	3,000
52609	Temporary Labor	-	-	-	-
52611	Discount		-		
52615	Contractor Fees	-	17,200	5,000	40,000
	Aquatic Weed Management Monitoring		4,200		
	Weed Management - Goats		5,000	5,000	40,000
	Elimination Glyphosate from District IVM Program		-		
	SYC - Veg Control and Hazard Tree Removal		8,000		
52704	INSURANCE		-		
52706	Dues & Publications	1,025	1,675	1,700	800
	CAPCA / PAPA		800	800	800
	TomTom Radio Costs		875	900	
52710	Office Supplies	234	325	300	300
	Printers, Ink, Accessories		200	200	200
	Paper, Clips, Envelopes, etc.		125	100	100
52711	Education, Training, Meals	1,045	1,300	1,100	7,100
	Conferences, Seminars		900	800	800
	Business Travel / Meals		400	300	300
	Drone License and Training for up to 3 personnel				6,000
52713	Utilities	-	700	700	700
	Cell Phones		600	600	600
	Telephone & Internet Lines		100	100	100
52902	Vehicle Purchases: On Road	40,994	23,000	-	-
	3/4T Pickup Truck (replacement #10354)				
	Side-by-Side (replacement #10461)		23,000		
	<u>Vehicle Accessories and Tools at the time of purchase</u>				
	Tool Boxes				
	Light Bars, Flashers, LED's				
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-
57101	Depreciation expense	-		-	-
				Total	<u><u>1,289,621</u></u>

Nevada Irrigation District
 Fiscal Year: **2023**
 Department Budget Template: **10192 Vegetation**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		10192	10192	10192	10192
		Vegetation	Vegetation	Vegetation	Vegetation
<u>Budget Impacts</u>					
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)		408,634	410,883	434,886
	* Benefits		329,474	307,619	413,685
	* Temporary (51201, 52609)		36,000	37,440	64,650
	* Non Labor Operating		344,800	323,300	376,400
	Totals		1,118,907	1,079,242	1,289,621
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)			0.55%	5.84%
	* Benefits			-6.63%	34.48%
	* Temporary (51201, 52609)			4.00%	72.68%
	* Non Labor Operating			-6.24%	16.42%
	Overall			-3.55%	19.49%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 21114 Cement Hill Administration

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 21114	FY 2021 21114	FY 2022 21114	FY 2023 21114
		Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental
54000 Transfer Out					392,602
					392,602
				Total	<u><u>392,602</u></u>
			FY 2021	FY 2022	FY 2023
<u>Budget Impacts</u>					
* Salary					-
* Benefits					-
* Non Labor Operating					392,602
Totals			-	-	392,602
% Change					
* Salary				0.00%	0.00%
* Benefits				0.00%	0.00%
* Non Labor Operating				0.00%	0.00%
Overall				0.00%	0.00%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 22114 Rodeo Flat Administration

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		22114	22114	22114	22114
		Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental
54000 Transfer Out					43,285
					43,285
				Total	<u><u>43,285</u></u>
<u>Budget Impacts</u>			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
* Salary					
* Benefits					
* Non Labor Operating					43,285
Totals			-	-	43,285
% Change					
* Salary				0.00%	0.00%
* Benefits				0.00%	0.00%
* Non Labor Operating				0.00%	0.00%
Overall				0.00%	0.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30114 Recreation Administration

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 30114	FY 2021 30114	FY 2021 30114	FY 2022 30114	FY 2023 30114
		Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental
51321	Health Benefits Retirees	-		-	-	45,143
51324	OPEB Net ARC				-	45,651
51326	Life Insurance Retirees	-		-	-	734
52704	INSURANCE		193	-		45,115
	Claims					-
	Premium					45,115
54000	Transfer Out					962,453
						962,453
					Total	1,099,096
	Budget Impacts		FY 2021	FY 2021	FY 2022	FY 2023
	* Salary					-
	* Benefits					-
	* Non Labor Operating					1,099,096
	Totals		-	-	-	1,099,096
	% Change					
	* Salary				0.00%	0.00%
	* Benefits				0.00%	0.00%
	* Non Labor Operating				0.00%	0.00%
	Overall				0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual FY 2020 30250 Recreation General	Budget FY 2021 30250 Recreation General	Budget FY 2022 30250 Recreation General	Budget FY 2023 30250 Recreation General
51101	Salary	519,069	608,496	567,179	570,232
51105	Overtime	2,778	6,000	4,000	4,000
51110	Holiday		-	-	-
51111	Vacation		-	-	-
51112	Sick leave		-	-	-
51113	Administrative leave		-	-	-
51114	Comp time off		-	-	-
51115	Other PD leave(Jury, Funl)		-	-	-
51116	CTO Payoff		-	-	-
51121	VAROUS MEETINGS		-	-	-
51128	Training & Seminars		-	-	-
51200	Temp labor - PERS		-	-	-
51201	Temporary Salary	137,680	247,520	239,200	226,720
51202	Overtime-temp-pers		-	-	-
51203	Overtime-temp-pers Exempt		-	-	-
51212	Leave-temp-pers		-	-	-
51213	Leave-temp-pers Exempt		-	-	-
51305	Air Ambulance		-	-	-
51306	Short-term Disability	232	522	784	784
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	9,548	8,823	8,224	8,268
51311	Pension Premiums	177,041	213,156	207,912	203,629
51312	Health Insurance	115,025	175,936	128,398	128,398
51313	Life Insurance	4,939	4,980	4,642	4,667
51314	Dental	5,027	13,932	7,802	7,802

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 30250 Recreation General	FY 2021 30250 Recreation General	FY 2022 30250 Recreation General	FY 2023 30250 Recreation General
51315	Vision	1,000	1,361	1,361	1,361
51316	Long Term Disability	1,193	2,590	2,552	2,566
51317	Workers Compensation	36,946	48,680	22,687	22,809
51318	Unemployment				
51319	FICA	6,470	7,000	6,500	
51321	HEALTH BENEFIT - RETIREES				
51324	OPEB Net ARC	26,000	26,000	-	-
51325	PENSION EXP- UAAL				162,504
52501	Chemicals	8,088	20,000	17,000	17,000
	Fuel		20,000	17,000	17,000
52503	Equipment Maintenance	62,449	92,500	82,000	92,000
	Equipment Rentals/Leases		10,000	7,000	7,000
	Campground Equipment Maintenance		60,000	54,000	54,000
	Vehicles Repairs & Oil Changes		13,500	12,000	12,000
	Marina Equipment Maintenance		9,000	9,000	9,000
	Jackson Meadows				10,000
52504	Materials	137,942	200,000	185,000	312,000
	Buildings and Campgrounds		90,000	75,000	75,000
	Recreation Store Inventory		40,000	40,000	40,000
	Recreation Gasoline		70,000	70,000	87,000
	Jackson Meadows				10,000
	Campground Road and Site Restoration				50,000
	Fuel Pump Replacement - Long Ravine and Scotts Flat				50,000
52505	Safety	2,337	4,000	3,500	3,500
	Protective Gear & Clothing		4,000	3,500	3,500
52506	Small Tools: Less than \$5K	5,769	9,000	7,000	7,000
52603	Consultant Fees	156,783	-	-	-
			-	-	-
52604	Legal Fees	1,056	18,000	13,000	13,000
			18,000	13,000	13,000
52608	Fed/State/Co Fees	43,296	46,000	45,000	45,000
	Water Quality Testing, Oxidation Ponds, Permits		46,000	45,000	

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual FY 2020 30250 Recreation General	Budget FY 2021 30250 Recreation General	Budget FY 2022 30250 Recreation General	Budget FY 2023 30250 Recreation General
52609	Temporary Labor	212,258	432,500	383,000	383,000
	Non-Project Temporary Workers				
52611	DISCOUNT		-	-	-
52615	Contractor Fees	-	80,000	100,000	483,757
	Tree Removal		80,000	100,000	100,000
	USFS 2023 Collection Agreement				383,757
52704	Insurance - Except Worker's Compensation	10,099	22,740	3,500	-
52706	DUES, PUBLCTNS, SPNSRSHP				
52709	Outreach/Advertising/Notices	6,099	7,000	7,500	7,500
	Brochures and Events		7,000	7,500	7,500
52710	Office Supplies	39,098	7,500	5,000	5,000
52711	Education, Training, Meals	-	300	300	300
	Business Meals		300	300	300
52713	Utilities	179,122	190,000	170,000	200,000
	Telephone & Internet Lines		22,000	23,000	24,000
	Sewer & Disposal Service		90,000	62,000	65,000
	Gas & Electric		63,000	69,000	73,000
	Propane		15,000	16,000	17,000
	Jackson Meadows				21,000
52795	Rec-Customer Refunds	-	-	-	-
52804	Bank Fees	41,905	8,000	43,000	43,000
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-
52915	Proj Bud: Non-Programmatic	217,779	300,000	150,000	-
	Boat Slips/Docks		50,000	40,000	
	Sewer System Replacements		30,000		
	Scotts Flat Office		150,000		
	Roofing upgrades		30,000	60,000	
	Ditch Tender House		20,000		
	Road & Site Pad Restoration		20,000	50,000	
54000	Transfer Out		-	-	-
57101	Depreciation expense	-		60,000	-
60110	INTERSET EXPENSE				
				Total	<u><u>2,955,797</u></u>

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		30250	30250	30250	30250
		Recreation	Recreation	Recreation	Recreation
		General	General	General	General
	<u>Budget Impacts</u>				
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)		614,496	571,179	574,232
	* Benefits		502,981	390,862	542,788
	* Temporary (51201, 52609)		680,020	622,200	609,720
	* Non Labor Operating		705,040	681,800	1,229,057
	* 52915 Capital project		300,000	150,000	-
	Totals		2,802,536	2,416,041	2,955,797
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)			-7.05%	0.53%
	* Benefits			-22.29%	38.87%
	* Temporary (51201, 52609)			-8.50%	-2.01%
	* Non Labor Operating			-3.30%	80.27%
	* 52915 Capital project			-50.00%	-100.00%
	Overall			-13.79%	22.34%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow
51101 Salary		114,470	119,382	-	-
51105 Overtime		372	3,000	-	-
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51121 VAROUS MEETINGS			-	-	-
51128 Training & Seminars			-	-	-
51201 Temporary Salary		20,559	29,120	12,480	-
51203 Overtime-temp-pers Exempt			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		83	116	-	-
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,954	1,731	-	-
51311 Pension Premiums		38,431	41,820	-	-
51312 Health Insurance		36,978	39,097	-	-
51313 Life Insurance		1,054	977	-	-
51314 Dental		1,879	3,096	-	-
51315 Vision		375	389	-	-
51316 Long Term Disability		298	537	-	-
51317 Workers Compensation		7,562	9,551	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow
51318	Unemployment				
51319	FICA				
51324	OPEB Net ARC	-		-	-
51325	PENSION EXP- UAAL				
52501	Chemicals	-	5,000	2,000	-
	Fuel		5,000	2,000	
52503	Equipment Maintenance	9,495	20,500	10,000	-
	Equipment Rentals/Leases		5,000	2,000	
	Campground Equipment Maintenance		12,500	6,500	
	Vehicles Repairs & Oil Changes		3,000	1,500	
52504	Materials	16,379	30,000	15,000	-
	Buildings and Campgrounds		30,000	15,000	-
52505	Safety	373	1,000	500	-
	Protective Gear & Clothing		1,000	500	
52506	Small Tools: Less than \$5K	1,529	3,000	1,000	-
			3,000	1,000	
52603	Consultant Fees	36,146	-	-	-
	USFS Operating Agreement		-	-	-
52604	Legal Fees	-	3,000	3,000	-
	US Forest Service Upper Division		3,000	3,000	
52608	Fed/State/Co Fees	6,190	9,000	5,000	-
	Water Quality Testing, Oxidation Ponds, Permits		9,000	5,000	
52609	Temporary Labor	13,217	72,500	13,000	-
	Non-Project Temporary Workers				
52615	Contractor Fees	-	50,000	30,000	-
	Tree Removal		50,000	30,000	
52704	Insurance - Except Worker's Compensation	1,955	3,500	3,500	-
52709	Outreach/Advertising/Notices	300	-	500	-
	Brochures and Events				
52710	Office Supplies	218	500	500	-
52711	Education, Training, Meals	-	-	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow
	Business Meals				
52713	Utilities	46,866	50,000	20,000	-
	Sewer & Disposal Service		50,000	20,000	
52795	Rec-Customer Refunds	-	-	-	-
52804	Bank Fees	1,945	3,000	3,000	-
52904	Equipment Purchases: Greater or equal \$5K	-			
52915	Proj Bud: Non-Programmatic	-	-	-	-
					-
	<u>Budget Impacts</u>		<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)		122,382	-	-
	* Benefits		97,313	-	-
	* Temporary (51201, 52609)		101,620	25,480	-
	* Non Labor Operating		178,500	94,000	-
	* 52915 Capital project		-	-	-
	Totals		499,816	119,480	-
	<u>% Change</u>				
	* Salary (Exclude 51201 Temp Salary)			-100.00%	-100.00%
	* Benefits			-100.00%	-100.00%
	* Temporary (51201, 52609)			-74.93%	-100.00%
	* Non Labor Operating			-47.34%	-100.00%
	* 52915 Capital project			0.00%	0.00%
	Overall			-76.10%	-100.00%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual FY 2020 50112 Hydro Admin	Budget FY 2021 50112 Hydro Admin	Budget FY 2022 50112 Hydro Admin	Budget FY 2023 50112 Hydro Admin
51101	Salary	660,323	759,997	781,821	855,317
51105	Overtime	930	2,000	2,000	2,000
51106	Double Time	-	500	500	500
51110	Holiday				-
51111	Vacation				-
51112	Sick leave				-
51113	Administrative leave				-
51114	Comp time off				-
51115	Other PD leave(Jury, Funl)				-
51116	CTO Payoff				-
51117	SICK LEAVE-WORKER COMP				-
51121	Varous meetings		-	-	-
51128	Training & Seminars		-	-	-
51144	Standby	-	-	-	-
51149	Water RBG/ Patrol		-	-	-
51171	INSTALL-RAW WATER SERVICE		-	-	-
51172	INSTALL-TREATED WTR SERV		-	-	-
51174	INSTALL-BACKFLOW		-	-	-
51182	MAINT-HERBICIDES		-	-	-
51183	MAINT-PUMPS/MOTORS/CNTRLS		-	-	-
51184	MAINT-FACILITIES		-	-	-

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual FY 2020 50112 Hydro Admin	Budget FY 2021 50112 Hydro Admin	Budget FY 2022 50112 Hydro Admin	Budget FY 2023 50112 Hydro Admin
51185	MAINT-FENCES/GATES		-	-	-
51186	MAINT-WATER SERVICES		-	-	-
51187	MAINT-EQUIPMENT		-	-	-
51200	TEMP LABOR-PERS		-	-	-
51201	Temporary Salary	81,777	25,520	25,520	25,520
51203	OVERTIME-TEMP-PERS EXEMPT		-	-	-
51212	SICK LEAVE -TEMP-PERS		-	-	-
51305	Air Ambulance	-	-	-	-
51306	Short-term Disability	1,031	1,211	896	784
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	10,790	11,020	11,336	12,402
51311	Pension Premiums	244,762	274,027	278,923	277,164
51312	Health Insurance	118,511	136,839	156,388	136,839
51313	Life Insurance	8,223	6,220	6,398	7,000
51314	Dental	8,161	10,836	8,916	7,802
51315	Vision	1,293	1,361	1,555	1,361
51316	Long Term Disability	1,040	3,420	3,518	3,849
51317	Workers Compensation	11,795	19,460	10,219	11,878
51318	Unemployment				
51319	FICA				

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
51321	Health Benefits Retirees	80,150	117,630	88,165	
51324	OPEB Net ARC	99,000	99,000	-	-
51325	PENSION EXP-UAAL		-	-	220,663
52501	Chemicals	80,555	85,000	95,000	140,000
	Fuel Expense		85,000	95,000	140,000
52503	Equipment Maintenance	8,405	36,000	36,000	8,000
	Software Service Agreements & License Fees		6,000	6,000	8,000
	CMMS License Fees		20,000	20,000	
	Vehicle Expenses		10,000	10,000	
52504	Materials	6,172	10,000	10,000	10,000
	Misc. Supplies		5,000	5,000	5,000
	Admin Office, Shop & Warehouse Buildings and		5,000	5,000	5,000
52505	Safety	9,225	8,500	6,000	6,000
	Safety/First Aid Equipment		7,500	5,000	5,000
	Arc Flash Gear & Clothing		1,000	1,000	1,000
52506	Small Tools: Less than \$5K	3,879	5,000	5,000	2,500
	Misc Tools		5,000	5,000	2,500
52603	Consultant Fees	581,886	1,581,000	1,270,000	1,567,500
	Civil/Mechanical Engineering Services		50,000	50,000	50,000
	Truck GPS Trackers		1,000		
	CAISO Support (Meter Testing and Validation)		25,000	20,000	50,000
	License Compliance Software Development				150,000
	CAISO Required RIG Update		95,000	15,000	
	NERC/WECC Audit Preparations			50,000	50,000
	NERC/WECC Services		100,000	100,000	100,000
	Hydro Relicensing		100,000	100,000	150,000
	Spill Prevention Plan Updates				7,500
	General Environmental Permitting			40,000	50,000
	Hydro HQ Study				50,000
	EAP Update		25,000	15,000	30,000
	Electrical Engineer Support Services		75,000	50,000	50,000
	CMMS Implementation		50,000	50,000	25,000
	Dam Safety Related Studies		50,000	50,000	50,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
	Surveying			35,000	
	Seismic Stability Study Related to Bowman Lake Fault			150,000	25,000
	FERC Part 12D & STID Update		440,000	160,000	150,000
	2023 ODSP Audit				60,000
	Bowman South Condition Assessment				50,000
	Bowman North Parapet Design				50,000
	JKMD Early Gate Closure			25,000	
	Milton Seismic Stability Study		175,000		10,000
	Dutch Flat #2 Forebay Subdrainage Study			80,000	80,000
	Penstock/Pipeline Inspections		150,000	50,000	50,000
	Rollins Foundation Inspection		75,000	50,000	100,000
	Sawmill Dam Outlet Pipe Investigation and Study				100,000
	10 Year Radial Gate Inspections (BWMN & JKMD)			100,000	
	Powerhouse Drawing Update		50,000	30,000	30,000
	General PPA Compliance		10,000	10,000	10,000
	Energy Resource Services		100,000	40,000	40,000
	Helicopter Expenses		10,000	-	-
52604	Legal Fees	99,062	75,000	175,000	300,000
52607	Franchise Fees	42,170	81,024	81,024	81,024
	Bowman		4,044	4,044	4,044
	Chicago Park		3,564	3,564	3,564
	Combie North		1,824	1,824	1,824
	Combie South		6,180	6,180	6,180
	Dutch Flat #2		2,376	2,376	2,376
	Rollins		18,288	18,288	18,288
	Deer Creek		43,404	43,404	43,404
	Scotts Flat		1,344	1,344	1,344
52608	Fed/State/Co Fees	716,332	1,087,532	1,048,000	1,244,650
	Water Rights Fees		220,330	200,000	150,000
	FERC Admin Fees		137,563	125,000	131,250
	FERC Land Fees		175,182	175,000	183,750
	Hazardous Waste Fees		5,000	5,000	5,000
	SYC/DCPH Taxes				200,000
	USDA Forest Service		15,000	10,000	10,000
	USGS		71,000	73,000	76,650
	CA Water Resources Dam Fees		463,458	460,000	483,000
	Other Fees (WREGIS, DMV, CAISO, FCC)		-	2,500	5,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
52609	Temporary Labor	-	-	-	-
	Temporary Workers			-	-
52611	Discount		-		
52615	Contractor Fees	-	26,500	52,336	56,164
	Hazardous Waste Removal Fees		6,500	6,500	6,500
	Landscape		20,000		
	Janitorial			6,300	6,900
	Landscape			2,520	2,640
	Pest			2,160	2,160
	Ice Machine			1,000	2,400
	Portable Toiles			4,164	4,164
	Linens		-	720	3,500
	GPS Trackers			1,152	
	Beam Security			1,220	5,000
	Security Standby			1,200	
	Shredding			400	400
	Misc Repairs			5,000	7,500
	Helicopter Fees			20,000	15,000
52704	Insurance - Except Worker's Compensation	125,147	550,000	807,500	-
52706	Dues & Publications	24,835	27,500	29,500	31,000
	National Hydropower Association		21,000	23,000	27,000
	California Natural Diversity Database		1,000	1,000	1,000
	Asociation of State Dam Safety Officers		2,000	2,000	500
	Northwest Hydroelectric Association		1,000	1,000	1,000
	United States Society on Dams		1,500	1,500	500
	General		1,000	1,000	1,000
52709	Advertising/Legal Notices	-	-	-	-
52710	Office Supplies	11,903	26,000	17,000	13,500
	Furniture		5,000	5,000	5,000
	Tablets/Phones		1,000	2,000	2,500
	Shipping				1,000
	Computers		10,000	5,000	
	Misc Supplies		10,000	5,000	5,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
52711	Education, Training, Meals	6,881	30,000	27,000	25,000
	Conferences, Seminars, PG&E Training		15,000	15,000	15,000
	Employee Professional Licenses		10,000	10,000	5,000
	Business Meals		2,000	2,000	2,000
	College Reimbursement		3,000		3,000
52713	Utilities	150,303	161,500	157,500	171,880
	Propane		15,000	6,000	6,000
	Electricity		60,000	72,600	72,600
	Landline Phones		15,000	10,000	30,900
	Cell Phones		15,000	12,000	15,000
	Trash Service		6,000	4,800	5,400
	Septic Pumping		1,000	1,000	6,000
	Quartz Peak Repeater Lease		2,000	2,000	2,000
	Satellite Data		10,000	5,700	5,700
	Potable Water		2,500	4,800	4,800
	Other		5,000	5,000	5,000
	Communication to CAISO			3,600	2,400
	Anira Datalines				4,800
	Land Datalines		30,000	30,000	11,280
52901	Land/Easement Purchase	512	50,000	40,000	-
	General Land Acquisition		50,000	40,000	-
52902	Vehicle Purchases: On Road	-	40,000	-	-
	General Duty Trucks		40,000	-	-
52904	Equipment Purchases: Greater or equal \$5K	11,149	25,000	52,000	60,000
	CAISO Meters @ CPPH			42,000	50,000
	Safety/Security Upgrades		25,000	10,000	10,000
52915	Project Bud: Non-Programmatic	371,028	250,000	250,000	-
	Hydro Office/Maintenance Shop		250,000	250,000	
52920	Program Bud: Powerhouse Improvements	939,888	1,925,000	1,650,000	-
	DCPH Controls/Automation		50,000	-	-
	DCPH Exciter		50,000	-	-
	DCPH Generator Breaker		50,000	-	-
	DF2PH Fire Suppression Upgrade		250,000	250,000	
	DF2PH Cooling Water System		75,000	75,000	

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
	CPPH Instrumentation		100,000		
	CPPH Transformer Replacement		50,000	150,000	
	CPPH RTU Replacement			200,000	
	CPPH Turbine Overhaul		100,000	150,000	
	CPPH Rewind			150,000	
	CNPH Capacitor Bank Upgrade			75,000	
	RPH Oil Circuit Breaker		200,000		
	RPH BOP PLC		250,000		
	RPH Relay Protection		150,000	250,000	
	RPH Governor Replacement		50,000	150,000	
	RPH Fire Suppression		50,000		
	CSPH Access Road		200,000	200,000	
	CSPH Instrument/Control/Protection Upgrade		300,000		
52921 Program Bud:	Reservoir, Dam & Waterway Ir	734,710	2,660,000	1,295,000	-
	Van Giesen (Combie) Dam Stabilization and Sco		600,000		
	French Dam Gage		520,000		
	Bowman North Upstream Lining Repair			100,000	
	French Dam Upstream Lining and Spillway Train		1,040,000		
	Jackson Lake Dam Toe Slope Protection			20,000	
	Sawmill Dam Outlet Rehabilitation			100,000	
	Scotts Flat Dam Wave Erosion Mitigation			75,000	
	Scotts Flat Spillway Repair		500,000	1,000,000	
52922 Program Bud:	Lower Division Waterway	8,343	100,000		
	Lower Division Waterway Repair Program				
52923 Program Bud:	Upper Division Waterway	1,300	300,000	950,000	-
	Fall Creek Flume Improvements		50,000	150,000	
	BS Canal Lining Repair at Boxcar Spill			400,000	
	Christmas Tree Spill Gate Replacement			50,000	
	Fall Creek Diversion Flume Improvements			100,000	
	Rucker Spill Gate Replacement		250,000	250,000	
52924 Program Bud:	SCADA Communication Upgr:	33,620	200,000	350,000	-
	Communication Tower at New Field Office			350,000	
54000 Transfer Out		14,144,500	6,315,000	315,000	-
	Transfer to Water		6,000,000		
	Transfer to Recreation for Capital/Operating Res		315,000	315,000	

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
54002	Transfer Out	-	-	-	-
57101	Depreciation expense	-	-	-	-
60110	INTEREST EXPENSE	-	-	-	-
			Total		<u>5,280,297</u>
		-	-	-	-
	Transfer for Cost Allocation Policy	-	-	-	-
	Budget Impacts		FY 2021	FY 2022	FY 2023
	* Salary (Excludes 51201 Temp Salary)		762,497	784,321	857,817
	* Benefits		681,024	566,314	679,742
	* Temporary (51201, 52609)		25,520	25,520	25,520
	* Non Labor Operating		3,905,556	3,908,860	3,717,218
	* Capital projects		5,435,000	4,495,000	-
	* Transfer Outs		6,315,000	315,000	-
	Totals		17,124,597	10,095,015	5,280,297
	% Change				
	* Salary (Excludes 51201 Temp Salary)			2.86%	9.37%
	* Benefits			-16.84%	20.03%
	* Temporary (51201, 52609)			0.00%	0.00%
	* Non Labor Operating			0.08%	-4.90%
	* Capital projects			-17.30%	-100.00%
	* 54000 Transfer Out			-95.01%	-100.00%
	Overall			-41.05%	-69.17%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50114 Hydroelectric Administration

Account	Typical Type of Charge	Actual FY 2020 50114 Hydro Admin	Budget FY 2021 50114 Hydro Admin	Budget FY 2022 50114 Hydro Admin	Budget FY 2023 50114 Hydro Admin
51321	Health Benefits Retirees	-	-	-	221,441
51324	OPEB Net ARC			-	223,934
51326	Life Insurance Retirees	-	-	-	3,601
52704	Insurance - Except Worker's Compensation				1,003,376
54000	Transfer Out				10,307,437
					4,392,437
					4,500,000
					1,415,000
				Total	<u><u>11,759,790</u></u>
	<u>Budget Impacts</u>		<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary				
	* Benefits				
	* Non Labor Operating				11,759,790
	Totals		-	-	11,759,790
	% Change				
	* Salary			0.00%	0.00%
	* Benefits			0.00%	0.00%
	* Non Labor Operating			0.00%	0.00%
	Overall			0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual FY 2020 50161 Hydro Operations	Budget FY 2021 50161 Hydro Operations	Budget FY 2022 50161 Hydro Operations	Budget FY 2023 50161 Hydro Operations
51101 Salary		1,026,062	1,370,140	1,089,389	1,198,995
51105 Overtime		29,675	75,000	65,000	45,000
51106 Double Time		5,419	20,000	15,000	15,000
51110 Holiday					-
51111 Vacation					-
51112 Sick leave					-
51113 Administrative leave					-
51114 Comp time off					-
51115 Other PD leave(Jury, Funl)					-
51116 CTO Payoff					-
51117 SICK LEAVE-WORKER COMP					-
51121 Varous meetings			-	-	-
51128 Training & Seminars			-	-	-
51144 Standby		34,240	32,000	35,000	
51201 Temporary Salary		-	20,000	-	-
51305 Air Ambulance		-	-	-	-
51306 Short-term Disability		1,218	1,302	1,120	1,232
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		16,069	19,867	15,796	17,385
51311 Pension Premiums		343,344	479,960	388,651	427,027
51312 Health Insurance		228,191	264,558	187,044	206,592
51313 Life Insurance		9,241	11,213	8,916	9,813

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual FY 2020 50161 Hydro Operations	Budget FY 2021 50161 Hydro Operations	Budget FY 2022 50161 Hydro Operations	Budget FY 2023 50161 Hydro Operations
51314	Dental	13,646	21,672	11,146	12,260
51315	Vision	2,063	2,722	1,944	2,138
51316	Long Term Disability	1,716	6,166	4,902	5,395
51317	Workers Compensation	23,852	47,407	18,846	20,743
51321	Health Benefits Retirees	-			
51324	OPEB Net ARC	-			
51325	PENSION EXP-UAAL		-	-	298,098
52501	Chemicals	323	1,000	1,000	1,000
	Misc		1,000	1,000	1,000
52503	Equipment Maintenance	30,519	107,250	205,500	201,500
	Hydstra Software Annual Maintenance		12,000	12,000	13,000
	SCADA Software License		13,000	14,000	15,000
	SCADA Software Update			100,000	100,000
	Tempest Toolkit (Satellite Comms)		2,750	3,000	3,500
	Electrical Equipment		2,500	-	-
	Equipment Testing			2,500	10,000
	Hydrography Equipment		60,000	59,000	60,000
	Vehicle Expenses		17,000	15,000	
52504	Materials	16,304	31,000	25,000	26,000
	Misc. Supplies		15,000	12,500	13,000
	Civil/Mechanical Materials		16,000	12,500	13,000
52505	Safety	2,296	35,000	25,700	19,750
	Safety Equipment		25,000	15,000	10,000
	Arc Flash Gear & Clothing		10,000	10,700	9,750
52506	Small Tools: Less than \$5K	1,493	25,000	13,000	13,000
	Waterman Gate Operator		3,000		
	Standby Generators		10,000		
	Hydrography Tools			1,000	1,000
	Misc Tools		12,000	12,000	12,000
52603	Consultant Fees	27,401	18,000	31,824	32,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual FY 2020 50161 Hydro Operations	Budget FY 2021 50161 Hydro Operations	Budget FY 2022 50161 Hydro Operations	Budget FY 2023 50161 Hydro Operations
	Truck GPS Trackers		3,000		
	Fire Protection Studies		15,000		
	Operation Manual Update			30,000	30,000
	Air Monitors			1,824	2,000
52604	Legal Fees	-	-	-	-
52607	Franchise Fees	-	-	-	-
52608	Fed/State/Co Fees	52	-	-	-
52611	Discount		-		
52615	Contractor Fees	-	115,000	148,947	161,259
	Pest Management		40,000	21,259	21,259
	GPS Trackers			2,688	
	SCADA Install			50,000	50,000
	Helicopter Expenses		75,000	75,000	90,000
52704	Insurance - Except Worker's Compensation	-	-	-	-
52706	Dues & Publications	-	-	-	-
52709	Advertising/Legal Notices	-	-	-	-
52710	Office Supplies	764	10,000	10,000	10,000
	Tablets/Phones		5,000	5,000	5,000
	Computers		5,000	5,000	5,000
52711	Education, Training, Meals	3,524	40,000	40,000	40,000
	Conferences, Seminars, PG&E Training		40,000	40,000	40,000
52713	Utilities	-	6,000	6,000	6,000
	Septic Pumping		6,000	6,000	6,000
52901	Land/Easement Purchase	-	-	-	-
	General Land Acquisition				
52902	Vehicle Purchases: On Road	-	40,000	45,000	-

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual FY 2020 50161 Hydro Operations	Budget FY 2021 50161 Hydro Operations	Budget FY 2022 50161 Hydro Operations	Budget FY 2023 50161 Hydro Operations
	General Duty Trucks		40,000	45,000	
52904	Equipment Purchases: Greater or equal \$5K	191,739	67,000	85,000	30,000
	Acoustic Doppler Current Profiler		50,000	35,000	
	Oil Skimmer (DFPH and CPPH)				30,000
	English Mountain Snow Course (SnowFox and Equip)			25,000	
	Snowmobile		17,000		
	Utility Terrain Vehicle			25,000	
60110	INTEREST EXPENSE	-			-
					2,800,187

Budget Impacts		FY 2021	FY 2022	FY 2023
* Salary (Excludes 51201 Temp Salary)		1,497,140	1,204,389	1,258,995
* Benefits		854,867	638,365	1,000,683
* Temporary (51201, 52609)		20,000	-	-
* Non Labor Operating		495,250	636,971	540,509
Totals		2,867,257	2,479,725	2,800,187
% Change				
* Salary (Excludes 51201 Temp Salary)			-19.55%	4.53%
* Benefits			-25.33%	56.76%
* Temporary (51201, 52609)			-100.00%	0.00%
* Non Labor Operating			28.62%	-15.14%
Overall			-13.52%	12.92%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: **50167 Hydro Maintenance**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
51101 Salary		1,239,263	1,354,575	1,386,420	1,777,589
51105 Overtime		75,608	70,000	70,000	80,000
51106 Double Time		5,095	15,000	10,000	10,000
51110 Holiday					-
51111 Vacation					-
51112 Sick leave					-
51113 Administrative leave					-
51114 Comp time off					-
51115 Other PD leave(Jury, Funl)					-
51116 CTO Payoff					-
51117 SICK LEAVE-WORKER COMP					-
51121 Varous meetings			-	-	-
51128 Training & Seminars			-	-	-
51144 Standby		-	-	-	-
51200 TEMP LABOR-PERS			-	-	-
51201 Temporary Salary		24,247	67,620	67,620	50,000
51202 OVERTIME-TEMP-PERS			-	-	-
51212 SICK LEAVE -TEMP-PERS			-	-	-
51305 Air Ambulance		-	-		
51306 Short-term Disability		2,963	2,086	1,456	1,792
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		19,885	19,641	20,103	25,775

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
51311	Pension Premiums	424,452	474,508	494,620	639,939
51312	Health Insurance	215,861	255,438	228,806	287,452
51313	Life Insurance	11,386	11,086	11,346	14,548
51314	Dental	14,535	21,672	14,489	17,833
51315	Vision	2,407	2,722	2,527	3,110
51316	Long Term Disability	2,002	6,096	6,329	7,999
51317	Workers Compensation	31,275	52,181	25,472	32,284
51321	Health Benefits Retirees	-	-		
51324	OPEB Net ARC	-	-		
51325	PENSION EXP-UAAL			-	370,842
52501	Chemicals	87	7,500	7,500	7,500
	Oil/Other		7,500	7,500	7,500
52503	Equipment Maintenance	334,286	264,500	203,000	218,000
	SCADA Network Equipment Licenses		12,000	25,000	15,000
	Satellite Communcation License		2,500	3,000	3,000
	Electrical Equipment		70,000	50,000	50,000
	Civil/Mechanical Equipment		70,000	50,000	50,000
	Flume Inspection/Cleaning/Repair		40,000	40,000	75,000
	Equipment Rentals/Leases		50,000	15,000	25,000
	Vehicle Expenses		20,000	20,000	
52504	Materials	200,757	320,500	270,000	320,000
	Misc. Supplies		40,500	35,000	35,000
	Powerhouse Instrumentation Upgrades		40,000	30,000	40,000
	Admin Office, Shop & Warehouse Buildings and Ground		40,000	25,000	25,000
	Electrical Materials		75,000	75,000	85,000
	Civil/Mechanical Materials		75,000	75,000	75,000
	Security Card Readers		25,000	25,000	-
	Upper Division Facility Repairs		25,000	5,000	60,000
52505	Safety	12,474	40,000	31,370	35,000
	Safety Equipment		30,000	20,000	20,000
	Arc Flash Gear & Clothing		10,000	11,370	15,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
52506	Small Tools: Less than \$5K	8,718	30,000	25,000	88,000
	Misc Tools		30,000	25,000	25,000
	Job Boxes for SYC				60,000
	Copper Wire Resistance Meter (x2)				3,000
52603	Consultant Fees	234,330	178,000	195,100	195,500
	Truck GPS Trackers		3,000	-	-
	Electrical Support		50,000	75,000	75,000
	Testing Services (Oil, Transformers, Generators, etc.)		50,000	40,000	40,000
	Civil/Mechanical Support		75,000	75,000	75,000
	Air Monitors			5,100	5,500
52604	Legal Fees	-	-	-	-
52607	Franchise Fees	-	-	-	-
52608	Fed/State/Co Fees	-	-	-	-
52611	Discount		-		
52615	Contractor Fees	14,523	351,000	489,188	908,500
	Vegetation Management		135,000	300,000	300,000
	Electrical Contracting		100,000	75,000	75,000
	DFPH/CPPH Battery Install				20,000
	Bowman North Upstream Lining Repairs				250,000
	Bowman Intertie Air Switch and Pole Replacement				75,000
	Pressure Washer Service			1,500	2,000
	Dutch Flat Forebay LLO Refurb				100,000
	Civil/Mechanical Contracting		100,000	75,000	50,000
	GPS Trackers			2,688	
	Equipment Calibration Services				10,000
	Helicopter Expenses		16,000	20,000	25,000
	Physical Examination Testing		1,500	15,000	1,500
52704	Insurance - Except Worker's Compensation	635	-	-	-
52706	Dues & Publications	-	-	-	-

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: **50167 Hydro Maintenance**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
52709	Advertising/Legal Notices	-	-	-	-
52710	Office Supplies	8,011	5,000	5,000	2,500
	Furniture				
	Tablets/Phones		5,000	5,000	2,500
52711	Education, Training, Meals	7,534	35,000	35,000	50,000
	Conferences, Seminars, PG&E Training		35,000	35,000	50,000
52713	Utilities	-	-	-	-
52901	Land/Easement Purchase	-	-	-	-
52902	Vehicle Purchases: On Road	155,724	335,000	-	-
	General Duty Trucks		40,000		
	4x4 Bucket Truck		170,000		
	UTV w/ trailer		35,000		
	Machinist Trucks		90,000		
52904	Equipment Purchases: Greater or equal \$5K	196,884	154,500	263,000	265,000
	Electrical Equipment		10,000	10,000	
	Civil/Mechanical Equipment		80,000	50,000	
	OTDR Tester			20,000	
	South Yuba Canal Scaffolding				15,000
	South Yuba Canal Spare Flume Materials				50,000
	Fuller Lake Generator			20,000	
	Spare Data Concentrator			13,000	
	Station Batteries - CPPH/DFPH			100,000	140,000
	Battery Charger - CPPH/DFPH			50,000	60,000
	Replace Pressure Washer and Assoc Equip		30,000		
	Quantum Fusion Splicer Kit		13,000		
	DC Hipot or Similar Tester		15,000		
	SiteHawk Antenna and Cable Analyzer Test Kit		6,500		
57101	Depreciation expense	-			5,409,163
Budget Impacts			FY 2021	FY 2022	FY 2023
	* Salary (Excludes 51201 Temp Salary)		1,439,575	1,466,420	1,867,589
	* Benefits		845,429	805,148	1,401,574
	* Temporary (51201, 52609)		67,620	67,620	50,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: **50167 Hydro Maintenance**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
	* Non Labor Operating		1,721,000	1,524,158	2,090,000
	Totals		4,073,624	3,863,346	5,409,163
	% Change				
	* Salary (Excludes 51201 Temp Salary)			1.86%	27.36%
	* Benefits			-4.76%	74.08%
	* Temporary (51201, 52609)			0.00%	-26.06%
	* Non Labor Operating			-11.44%	37.12%
	Overall			-5.16%	40.01%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70113 Directors

Account	Items Purchased	Actual FY 2020 10113 Directors	Budget FY 2021 10113 Directors	Budget FY 2022 70113 Directors	Budget FY 2023 70113 Directors
51101 Salary		74,700	74,280	74,280	74,280
51105 Overtime		-	-	-	-
51305 Air Ambulance		-	-	-	-
51306 Short-term Disability		-	-	-	-
51307 Deferred Compensation		297	600	600	600
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,234	1,077	1,077	1,077
51311 Pension Premiums		-	-	-	-
51312 Health Insurance		78,560	97,742	72,419	72,419
51313 Life Insurance		369	608	608	608
51314 Dental		3,297	7,740	5,573	5,573
51315 Vision		938	972	972	972
51316 Long Term Disability		-	-	-	-
51317 Workers Compensation		358	295	295	260
51318 Unemployment		2,092			
51319 FICA		5,278	5,300	5,300	5,300
51321 Health Benefits Retirees		-	-	-	-
51324 OPEB Net ARC		-	-	-	-
52503 Equipment Maintenance		-	4,000	6,500	2,500
	Maintenance Agreements (Copiers)		4,000	6,500	2,500
52504 Materials		-	-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70113 Directors

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10113 Directors	FY 2021 10113 Directors	FY 2022 70113 Directors	FY 2023 70113 Directors
52603	Consultant Fees	100	-	-	-
52604	Legal Fees	15,948	-	20,000	25,000
	Board Directed Legal Analysis			20,000	25,000
52608	Fed/State/Co Fees	50	-	48,000	-
	Election Fees		-	48,000	-
52609	Temporary Labor	-	-	-	-
	Non-Project Temporary Workers				
52703	Debt Service	-	-	-	-
52704	Insurance - except Worker's Compensation	-	-	-	-
52705	Disadvantaged Customer	-			
52706	Dues & Publications	-	-	3,000	-
	Zoom			3,000	-
52709	Outreach/Advertising/Notices	-	-	-	-
52710	Office Supplies	2,747	3,350	3,350	3,350
	Postage		350	350	350
	Misc. Supplies		300	300	300
	Digital Recording/Processing		500	500	500
	Paper - BOD Items/Agenda Packets		2,200	2,200	2,200
52711	Education, Training, Meals	5,725	12,000	14,500	19,200
	Conferences, Seminars, Training		2,300	2,300	5,000
	Business Travel		7,200	7,200	7,200
	Business Meals		2,500	5,000	7,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70113 Directors

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10113 Directors	FY 2021 10113 Directors	FY 2022 70113 Directors	FY 2023 70113 Directors
52713 Utilities		1,627	1,785	1,500	1,800
	iPad monthly service/data		1,785	1,500	1,800
52902 Vehicle Purchases: On Road		-	-	-	-
52915 Projects: Non-Programmatic			-	-	-
	ADA/Security Upgrade				212,939
				Total	<u>212,939</u>
	<u>Budget Impacts</u>				
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary		74,280	74,280	74,280
	* Benefits		114,334	86,844	86,809
	* Non Labor Operating		21,135	96,850	51,850
	* 52915 Capital Project		-	-	-
	Totals		209,749	257,974	212,939
	% Change				
	* Salary			0.00%	0.00%
	* Benefits			-24.04%	-0.04%
	* Non Labor Operating			358.24%	-46.46%
	* 52915 Capital Project			0.00%	0.00%
	Overall			22.99%	-17.46%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: **Internal Services Administration**

Account	Typical Type of Charge	Actual	Budget	Budget	Budget
		FY 2020 70114	FY 2021 70114	FY 2022 70114	FY 2023 70114
		Non-Departmental	Non-Departmental	Non-Departmental	Non-Departmental
51321	Health Benefits Retirees	-	-	-	203,698
51324	OPEB Net ARC			-	205,991
51326	Life Insurance Retirees	-	-	-	3,313
52704	Insurance - except Worker's Compensation			827,500	108,953
	General Liability - Claims			20,000	
	General Liability - Premium			807,500	108,953
				Total	521,955
			FY 2021	FY 2022	FY 2023
	<u>Budget Impacts</u>				
	* Salary				
	* Benefits				
	* Non Labor Operating				521,955
	Totals		-	-	521,955
	% Change				
	* Salary			0.00%	0.00%
	* Benefits			0.00%	0.00%
	* Non Labor Operating			0.00%	0.00%
	Overall			0.00%	0.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70115 Management

Account	Items Purchased	Actual FY 2020 10115 Management	Budget FY 2021 10115 Management	Budget FY 2022 70115 Management	Budget FY 2023 70115 Management
51101 Salary		843,545	745,624	778,822	729,123
51105 Overtime		1,023	1,000	1,000	
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51116 CTO Payoff			-	-	-
51200 Temp labor - PERS			-	-	-
51201 Temporary Employee			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		1,188	1,169	784	560
51307 Deferred Compensation		-	-	-	-
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		12,959	10,812	11,293	10,572
51311 Pension Premiums		234,527	261,192	287,931	212,702
51312 Health Insurance		127,314	136,839	128,398	89,301
51313 Life Insurance		19,185	19,102	6,374	5,967
51314 Dental		8,710	10,836	7,802	5,573
51315 Vision		1,380	1,361	1,361	972
51316 Long Term Disability		1,045	3,355	3,505	3,281
51317 Workers Compensation		3,737	5,219	2,726	2,552
51318 Unemployment		627	10,000	5,000	5,000
51319 FICA		-	250	250	250
51321 Health Benefits Retirees		614,922	906,426	876,756	
51324 OPEB Net ARC		335,000	342,000	-	-
51325 Pension EXP - UAAL				-	111,609

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70115 Management

Account	Items Purchased	Actual FY 2020 10115 Management	Budget FY 2021 10115 Management	Budget FY 2022 70115 Management	Budget FY 2023 70115 Management
52501 Chemicals	Fuel	51	150	100	100
52502 Facilities Maintenance					100,000
	Centennial Residential Property Management				100,000
52503 Equipment Maintenance		34,396	55,094	28,650	28,650
	Maintenance Agreements:		54,000		
	Color Copier *Newest (Admin-up) PO-56154-Ray Morgan			2,000	2,000
	Fax Machine (Mail Room) PO-56138-Ray Morgan			700	700
	Postage machine/inserter/folder PO-56097-Quadient			5,350	5,350
	Equipment Leases-10115 until end of lease - TIAA Bank			3,100	3,100
	Color Copier 35626-Ricoh (ENG)-1/2 PO-56098-Buc		1,094	2,400	2,400
	Color Copier Replacement (CF) est. (same as Admin up)			5,500	5,500
	Desktop Printers PO-56142-Ray Morgan			4,400	4,400
	DocUsign PO-56369			1,400	1,400
	Laserfiche Software - ECS PO-56459			3,800	3,800
52504 Materials		14,834	3,000	3,000	3,000
	Admin Office, East Annex		3,000	3,000	3,000
52603 Consultant Fees		67,388	262,500	157,500	205,500
	Microfiche/Film Transfer		5,000	5,000	
	Community Outreach / Comm Consulting		-		
	Annexations		-	35,000	35,000
	CFD/AD Administration		7,500	7,500	7,500
	Miscellaneous Consulting		75,000	75,000	100,000
	Water Rates Setting		-	-	
	Water Rights		50,000	-	-
	Ag & UWMP Planning		50,000	-	-
	RWMP /Plan for Water Planning		75,000	-	15,000
	Record Destruction				3,000
	Redistricting			35,000	-
	2023 Salary Survey				45,000
52604 Legal Fees		185,368	315,000	235,000	215,000
	Minasian		180,000	180,000	215,000
	Churchill White (FERC)		15,000	20,000	
	Reed (PG&E BK)		20,000	-	-
	General Labor Counsel		100,000	35,000	
52608 Fed/State/Co Fees		63,905	30,450	66,000	67,680
	LAFCO		30,450	56,000	57,680
	Annexation Fees			10,000	10,000
52609 Temporary Labor		-	-	-	-
	Non-Project Temporary Workers		-	-	-
52615 Contractor Fees		-	-	-	102,000
	Fire Alarm Upgrade (Annex, Warehouse, Maintenance)		-	-	30,000
	Fire System Monitoring				16,000
	Peaceful Valley Gate				31,000
	Burgler Alarm Upgrade (main GV)				25,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70115 Management

Account	Items Purchased	Actual FY 2020 10115 Management	Budget FY 2021 10115 Management	Budget FY 2022 70115 Management	Budget FY 2023 70115 Management
52703	Debt Service	4,199,586	3,945,435	-	-
	2020A Revenue Bonds		1,833,030	-	-
	2016A Revenue Bonds		1,501,225	-	-
	State Revolving Loan Repayment		611,180	-	-
52704	Insurance - except Worker's Compensation	980,400	423,000	827,500	-
	General Liability - Claims		15,000	20,000	
	General Liability - Premium		408,000	807,500	
52705	Disadvantaged Customer	-	5,000	-	-
52706	Dues & Publications	53,474	33,130	98,100	125,850
	ACWA		18,000	18,000	33,040
	NCWA			20,000	38,000
	RWA			45,000	45,000
	WEF			2,000	-
	CSDA		5,500	5,500	8,810
	Local Newspapers		1,030	1,000	1,000
	CABY		2,000	-	-
	APPA		-	-	-
	Website Subscription		6,600	6,600	-
52709	Outreach/Advertising/Notices	11,654	-	-	-
	Community Outreach		-	-	-
52710	Office Supplies	27,466	20,000	20,000	39,000
	Postage		13,500	13,500	13,500
	Misc. Supplies		3,500	3,500	5,000
	Office Furniture		3,000	3,000	7,500
	Film/Fische Reader / convert to electronic media				5,000
	Fire Proof Cabinets			6,000	8,000
52711	Education, Training, Meals	4,491	29,000	20,500	25,000
	Conferences, Seminars, Training		20,000	15,000	15,000
	Business Travel		2,000	1,000	2,500
	Business Meals		2,000	1,000	2,500
	Ambassador Training/Employee Relations		5,000	3,500	5,000
52713	Utilities	29,745	92,300	92,300	102,300
	Cell Phones		700	700	700
	Sewer		7,600	7,600	7,600
	Trash		16,000	16,000	16,000
	Electric & Gas		65,000	65,000	75,000
	Miscellaneous		3,000	3,000	3,000
52799	Debt SVC txfr to liab	-	20,000	-	-
52902	Vehicle Purchases: On Road	-	20,000	-	-
52904	Equipment purchases	-	-	-	-
52915	Projects: Non-Programmatic	-	20,000	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70115 Management

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10115 Management	FY 2021 10115 Management	FY 2022 70115 Management	FY 2023 70115 Management
57101 Depreciation expense		-	-	-	-
60106 Bond Amortization		-	-	-	-
60110 Interest expense		-	-	-	-
60115 Bond interest expense		-	-	-	-
	ADA/Security Upgrade		20,000	-	
				Total	<u>2,191,542</u>
<u>Budget Impacts</u>					
			FY 2021	FY 2022	FY 2023
	* Salary		746,624	779,822	729,123
	* Benefits		1,708,562	1,332,180	448,339
	* Non Labor Operating		5,214,059	1,548,650	1,014,080
	* 52915 Capital Project		20,000	-	-
	Totals		7,689,245	3,660,652	2,191,542
	% Change				
	* Salary			4.45%	-6.50%
	* Benefits			-22.03%	-66.35%
	* Non Labor Operating			-70.30%	-34.52%
	* 52915 Capital Project			-100.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70116 Watershed

Account	Items Purchased	Actual	Actual	Budget	Budget
		FY 2020 10116 Watershed	FY 2021 10116 Watershed	FY 2022 70116 Watershed	FY 2023 70116 Watershed
51101 Salary		114,856	161,301	187,197	195,957
51110 Holiday			8,967	-	-
51111 Vacation			4,869	-	-
51112 Sick leave			3,789	-	-
51113 Administrative leave			4,167	-	-
51115 Other PD leave(Jury, Funl)			112	-	-
51121 Various meetings			1,278	-	-
51201 Temporary Employee		40,346		-	
51305 Air Ambulance			61	-	-
51306 Short-term Disability		466	674	224	224
51308 Employee Assistance Plan		-		-	
51310 Medicare		2,232	2,522	2,714	2,841
51311 Pension Premiums		50,836	16,068	66,785	55,049
51312 Health Insurance		24,298	49,615	39,097	39,097
51313 Life Insurance		1,060	1,512	1,532	1,604
51314 Dental		1,475	2,327	2,229	2,229
51315 Vision		188	344	389	389
51316 Long Term Disability		156	272	842	882
51317 Workers Compensation		649	558	2,960	3,175
51319 FICA		195		200	
51325 Pension EXP - UAAL			47,047	-	55,237
52503 Equipment Maintenance			149		400
52504 Materials		2,897	2,344	2,000	4,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70116 Watershed

Account	Items Purchased	Actual	Actual	Budget	Budget
		FY 2020 10116 Watershed	FY 2021 10116 Watershed	FY 2022 70116 Watershed	FY 2023 70116 Watershed
	Miscellaneous Watershed (signs, model, etc)			2,000	4,000
52506	Small Tools: Less than \$5K	368	297	500	1,000
	W/Q Field Kits			500	1,000
52603	Consultant Fees	601,967	239,904	248,000	172,000
	Grant Applications/Administration			15,000	-
	English Meadow Assessment			-	20,000
	General Forestry Consulting			50,000	50,000
	Hazard Tree/Fire Fuels / Veg. Mgmt			-	20,000
	Forest Health/Selective Logging			-	-
	English Meadow Restoration WCB Grant			70,000	70,000
	River Fire Consultation			100,000	-
	CFIP CAL Fire Parker Ranch			13,000	12,000
52604	Legal	448		-	-
52608	Fed/St/Co Fees	(73)	23,862	3,000	5,000
	Project Related CEQA, etc				5,000
52609	Temporary Labor	-		25,000	36,909
	Non-Project Temporary Workers			25,000	36,909
52615	Contractor Fees	-	1,048,101	1,758,000	2,524,353
	English Meadow Restoration WCB Grant			700,000	1,353,303
	Hazard Tree / Fire Fuels / Veg. Mgmt			250,000	250,000
	Forest Health/Selective Logging			100,000	-
	River Fire Emergency Actions			300,000	-
	CFIP CAL Fire Parker Ranch			298,000	536,050
	SNC River Fire Recovery Grant				\$385,000
52709	Outreach/Advertising/Notices		1,011	-	1,000
	Public Hearing Notices, etc.			-	1,000
52710	Supplies		185		3,500
	Desks, Chairs, Office Furniture				3,000
	Misc.				500
52711	Education, Training, Meals	-		1,000	1,000
	Conferences, seminars, training, business travel, etc.				1,000

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70116 Watershed

Account	Items Purchased	Actual	Actual	Budget	Budget
		FY 2020 10116 Watershed	FY 2021 10116 Watershed	FY 2022 70116 Watershed	FY 2023 70116 Watershed
52713 Utilities			1,411		500
	Verizon equipment charges			1,000	500
				Total	<u>3,106,346</u>

Budget Impacts

	FY 2021	FY 2022	FY 2023
* Salary	184,484	187,197	195,957
* Benefits	120,999	116,972	160,727
* Non Labor Operating	1,317,263	2,037,500	2,749,662
Totals	1,622,746	2,341,669	3,106,346
<u>% Change</u>			
* Salary		2.05%	4.68%
* Benefits		2.33%	37.41%
* Non Labor Operating		104.88%	34.95%
Overall		81.21%	32.66%

Nevada Irrigation District
Fiscal Year: 2022
Department Budget: 70117 Human Resources

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10117 Human Resources	FY 2021 10117 Human Resources	FY 2022 10117 Human Resources	FY 2023 10117 Human Resources
51101	Salary	246,012	267,151	275,673	224,307
51105	Overtime	142	500	500	
51110	Holiday		-	-	-
51111	Vacation		-	-	-
51112	Sick leave		-	-	-
51113	Administrative leave		-	-	-
51114	Comp time off		-	-	-
51115	Other PD leave(Jury, Funl)		-	-	-
51305	Air Ambulance		-	-	-
51306	Short-term Disability	755	618	336	224
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	3,823	3,874	3,997	3,252
51311	Pension Premiums	81,223	93,583	98,349	63,014
51312	Health Insurance	56,948	58,645	58,645	39,097
51313	Life Insurance	2,231	2,186	2,256	1,836
51314	Dental	2,963	4,644	3,344	2,229
51315	Vision	524	583	583	389
51316	Long Term Disability	437	1,202	1,241	1,009
51317	Workers Compensation	1,029	1,870	965	785
51325	Pension EXP - UAAL			-	63,354
52503	Equipment Maintenance				2,000
52504	Materials	-	100	-	100
	Employment Outreach		100		100
52603	Consultant Fees	14,243	17,500	15,500	95,000
	Safety and Training Consulting		7,000	5,000	10,000
	Physical Examination Testing		5,000	5,000	5,000
	Background checks		5,000	5,000	5,000
	Vaccines		500	500	
	HR Consultant Services				45,000
	Recruiters				30,000
52604	Legal Fees	34,516	51,000	11,000	54,000
	Minasian		1,000	1,000	4,000

Nevada Irrigation District
Fiscal Year: 2022
Department Budget: 70117 Human Resources

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10117 Human Resources	FY 2021 10117 Human Resources	FY 2022 10117 Human Resources	FY 2023 10117 Human Resources
	Jackson Lewis		50,000	10,000	50,000
52609	Temporary Labor	-	-	-	-
			-	-	-
52706	Dues & Publications	481	810	810	458
	CalPELRA		370	370	
	SHRM		440	440	458
52709	Advertising/Legal Notices	4,633	7,000	6,000	8,000
	Job Vacancy		7,000	6,000	8,000
			-	-	-
52710	Office Supplies	4,021	7,000	7,000	12,500
	Office Supplies		3,000	3,000	3,500
	Retirement Plaques/Gifts		2,000	2,000	2,000
	Service Awards		2,000	2,000	7,000
52711	Education, Training, Meals	3,872	3,500	2,800	5,500
	Conferences, Seminars, Training		2,000	2,000	4,500
	Business Travel		500	300	500
	Business Meals		1,000	500	500
52713	Utilities	520	960	960	960
	Cell Phones		960	960	960
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	9,500
	Initial Payment for Copier (Long Term Lease)				9,500
				Total	<u>587,514</u>
	<u>Budget Impacts</u>				
			FY 2021	FY 2022	FY 2023
	* Salary		267,651	276,173	224,307
	* Benefits		167,206	169,716	175,189
	* Non Labor Operating		87,870	44,070	188,018
	Totals		522,727	489,959	587,514
	<u>% Change</u>				
	* Salary			3.18%	-18.78%
	* Benefits			1.50%	3.22%
	* Non Labor Operating			-49.85%	326.63%
	Overall			-6.27%	19.91%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70118 Information Technology

Account	Item Purchased	Actual FY 2020 10118 Information Tech	Budget FY 2021 10118 Information Tech	Budget FY 2022 70118 Information Tech	Budget FY 2023 70118 Information Tech
51101	Salary	302,366	300,832	347,047	590,034
51105	Overtime	23,924	15,000	15,000	15,000
51110	Holiday		-	-	-
51111	Vacation		-	-	-
51112	Sick leave		-	-	-
51113	Administrative leave		-	-	-
51114	Comp time off		-	-	-
51115	Other PD leave(Jury, Funl)		-	-	-
51116	CTO Payoff		-	-	-
51128	Training & Seminars		-	-	-
51201	TEMP LABOR-PERS EXEMPT		-	-	-
51203	OVERTIME-TEMP-PERS EXEMPT		-	-	-
51305	Air Ambulance		-	-	-
51306	Short-term Disability	524	501	336	560
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	4,710	4,362	5,032	8,555
51311	Pension Premiums	93,644	105,381	128,303	165,756
51312	Health Insurance	36,370	58,645	58,645	97,742
51313	Life Insurance	2,305	2,462	2,840	4,829
51314	Dental	2,039	4,644	3,344	4,829
51315	Vision	500	583	583	972
51316	Long Term Disability	403	1,354	1,562	2,655
51317	Workers Compensation	1,338	2,106	1,215	2,065
51318	Unemployment				
51319	FICA	-			1,500
51325	Pension EXP - UAAL			-	95,585
52501	Chemicals	230	225	225	1,000
	Fuel, Oil		225	225	1,000
52503	Equipment Maintenance	233,137	402,495	438,875	749,225
	Tyler Munis		141,000	141,000	280,000
	Sedaru		118,000	118,000	118,000
	Sungard Public Sector		66,625	66,625	91,625

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70118 Information Technology

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 10118	FY 2021 10118	FY 2022 70118	FY 2023 70118
		Information Tech	Information Tech	Information Tech	Information Tech
	Microsoft EA Agreements (SaaS - 3 Yr. Contract pd. Annually Office 365		30,000	7,500	55,000
	Microsoft Select Agreements (Annual Payments)		12,000	10,000	
	Server Warranties		8,000	8,400	8,400
	Backup Exec Maintenance		6,000	6,000	
	ESET Renewal (Removed 2022)		3,600	3,600	
	Acronis backup (Removed 2021)		620		
	GODADDY Web Hosting Site (Removed 2021)		300		
	Computrace Software		1,650	1,650	1,650
	Adobe (SaaS)				8,500
	GIS system (ESRI)		10,000	32,500	52,650
	Granicus			4,700	12,700
	Tele-Conference				5,000
	Storage Devices		-		
	Citrix - File share: SFTP		900	900	900
	LaserFiche (ECS Imaging, Inc.)				15,000
	Domain Name Registration/Lease		500	1,000	500
	Hansen - Cash+ (Recording software) (Removed 2021)		1,300		
	Streamline				8,000
	Creditron Upgrade				25,000
	Cisco Smartconnect (Removed 2022)		2,000	2,000	
	Cisco Meraki		1,400	6,500	
	Lucity		23,000	23,000	
	DarkTrace - AI Security			16,667	18,300
	Cortex XDR (Packet 360)				19,000
	Barracuda Web filter/spam & Virus		1,000	3,500	16,600
	DUO 2 Factor Authentication			4,500	4,500
	AD Audit				1,900
	Keeper				1,000
	Helpsystem				2,000
	eFax (Maint., Cust. Serv., HR, & Hydro.)			1,500	1,500
	WUG - IT Monitoring			1,500	1,500
	Finplus / Complus Upgrade				
	LTO Autoloader Backup to Tape maintenance			525	
52504	Materials	-	-	-	2,000
	Glue, tape, wires				2,000
52505	Safety	-	-	-	-
52506	Small Tools: Less than \$5K	-	500	500	500
	Wrenches, Screw Drivers, Shovels, Rakes, Pitch Forks		500	500	500

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70118 Information Technology

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 10118 Information Tech	FY 2021 10118 Information Tech	FY 2022 70118 Information Tech	FY 2023 70118 Information Tech
52603	Consultant Fees	13,736	15,000	350,000	295,000
	Consulting Help		15,000	350,000	295,000
52604	Legal Fees			-	115,000
52609	Temporary Labor	7,400	10,000		115,000
	IT support for new ERP, Misc Accounting & Purch				
52615	Contractor Fees	-	-	-	-
52706	Dues & Publications	260	360	260	260
	Municipal Information Systems Association of California		360	260	260
	California Association of Public Procurement Officials				
52710	Office Supplies	75,170	89,500	116,000	225,500
	Tapes/Misc.		15,000	15,000	
	Offsite Backup - Rubrik				30,000
	Misc. Software		3,000	6,000	8,000
	YBSERV / LRGs Replacement				10,000
	Replacement computers/workstations		61,500	75,000	75,000
	Remote site Network Switches		5,000	15,000	15,200
	Disk Storage Device		5,000	5,000	
	Remote Storage				8,000
	Wireless Access Points			10,000	13,000
	GV Switch Replacement				21,300
	Disk to disk backup device (\$3,500 each)		10,000		
	Replacement Server				40,000
	UPS (Server Room - Switch Rack)				5,000
	Office Chairs/Furniture		500	500	
52711	Education, Training, Meals	3,920	4,500	15,000	20,000
	Conferences, Seminars		4,500	15,000	20,000
	Employee Professional Licenses				
52713	Utilities	20,558	29,640	84,612	93,012
	DSL Internet Line		900	1,200	
	Cell phones		1,000	1,000	1,000
	T-1 Voice Monthly Service		-		
	Long Distance Charges		-		
	Placer Office Ops Data Line		840		
	T-1 Data Monthly Service Charges		-		
	Phone Upgrades (Samsung end of life system)		-		

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70118 Information Technology

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 10118	FY 2021 10118	FY 2022 70118	FY 2023 70118
		Information Tech	Information Tech	Information Tech	Information Tech
	SCADA Cisco Smartnet YB router		150		
	SCADA Cisco Smartnet CP router		150		
	AT&T 100 Mbps - Fiber main office		10,200	10,400	20,000
	AT&T 20 Mbps - Fiber eGeorge connection		8,600	8,640	8,640
	Comcast - COVID VPN		3,600	3,972	3,972
	Comcast - Placer Yard			1,200	1,200
	Smarter Broadband		4,200	4,200	4,200
	MITEL Phone service (Grass Valley, Recreation, Colfax and Placer Yard)			54,000	54,000
52804 Bank Fees		-	-	-	-
	Bank Charges				
	Trustee Fees				
52904 Equipment Purchases: Greater or equal \$5K		19,248	49,000	76,667	-
	Replacement Servers		20,000	15,000	
	Replacement Servers (IP Camera's - Grass Valley)			15,000	
	Storage Array				
	Core Router		9,000		
	UPS Main unit		10,000		
	Security Appliance (Firewall Device)		10,000	46,667	
52915 Proj Bud: Non-Programmatic		878,139	-	-	
57101 Depreciation expense		-	10,000	-	-
				Total	2,606,579
					2,606,579
	Budget Impacts		FY 2021	FY 2022	FY 2023
	* Salary		315,832	362,047	605,034
	* Benefits		180,039	201,860	385,048
	* Non Labor Operating		601,220	1,082,139	1,616,497
	* 52915 Capital project		-	-	-
	Totals		1,097,091	1,646,046	2,606,579
	% Change				
	* Salary			14.63%	67.11%
	* Benefits			12.12%	90.75%
	* Non Labor Operating			79.99%	49.38%
	* 52915 Capital project			0.00%	0.00%
	Overall			50.04%	58.35%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70119 Safety

Account	Items Purchased	Actual FY 2020 10119 Safety	Budget FY 2021 10119 Safety	Budget FY 2022 70119 Safety	Budget FY 2023 70119 Safety
51101 Salary		152,836	155,045	166,563	171,600
51105 Overtime		-	-	-	-
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51114 Comp time off			-	-	-
51115 Other PD leave(Jury, Funl)			-	-	-
51121 VARIOUS MEETINGS			-	-	-
51128 TRAINING & SEMINARS			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		750	334	224	224
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		2,146	2,248	2,415	2,488
51311 Pension Premiums		50,369	54,312	59,423	56,796
51312 Health Insurance		38,196	39,097	39,097	39,097
51313 Life Insurance		1,466	1,269	1,363	1,404
51314 Dental		1,781	3,096	2,229	2,229
51315 Vision		391	389	389	389
51316 Long Term Disability		323	698	750	772
51317 Workers Compensation		7,660	12,404	6,663	6,864
51325 Pension EXP - UAAL				-	48,943

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70119 Safety

		Actual FY 2020 10119 Safety	Budget FY 2021 10119 Safety	Budget FY 2022 70119 Safety	Budget FY 2023 70119 Safety
Account	Items Purchased				
52503	Equipment Maintenance				-
52505	Safety Supplies	10,258	11,000	11,000	12,000
	Safety Equipment		10,000	10,000	11,000
	Protective Gear & Clothing		1,000	1,000	1,000
52603	Consultant Fees	61,695	60,000	50,000	50,000
	Safety and Training Consulting		30,000	25,000	25,000
	Safety General Consulting		30,000	25,000	25,000
52609	Temporary Labor	-	10,000	-	-
	Non-Project Temporary Workers		10,000	-	-
52706	Dues & Publications	647	12,000	12,000	16,000
	Misc Publications		12,000	12,000	15,000
	MSDS Online				1,000
			-	-	-
52710	Supplies				3,300
52711	Education, Training, Meals	11,301	2,800	2,300	2,300
	Conferences, Seminars, Training		2,800	2,300	2,300
52713	Utilities	2,412	2,300	1,000	1,000
	Cell Phones		2,300	1,000	1,000
52902	Vehicle Purchases: On Road	37,984	-	-	-
			-	-	-
52915	Projects: Non-Programmatic	-	-	-	-
57101	Depreciation expense	-	-	-	-
				Total	<u>415,406</u>
<u>Budget Impacts</u>					
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2022</u>
	* Salary		155,045	166,563	171,600
	* Benefits		113,846	112,553	159,206
	* Non Labor Operating		98,100	76,300	84,600
	* 52915 Capital Projects		-	-	-
	Totals		366,992	355,416	415,406
	<u>% Change</u>				

Nevada Irrigation District

Fiscal Year: **2023**

Department Budget: **70119 Safety**

Account	Items Purchased	Actual FY 2020 10119 Safety	Budget FY 2021 10119 Safety	Budget FY 2022 70119 Safety	Budget FY 2023 70119 Safety
	* Salary			7.43%	3.02%
	* Benefits			-1.14%	41.45%
	* Non Labor Operating			-22.22%	10.88%
	* 52915 Capital Projects			0.00%	0.00%
	Overall			-3.15%	16.88%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70120 Communications

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10120 Communications	FY 2021 10120 Communications	FY 2022 10120 Communications	FY 2023 10120 Communications
51101 Salary		-	69,200	92,180	87,630
51105 Overtime		-	-	-	-
51110 Holiday		-	-	-	-
51111 Vacation		-	-	-	-
51112 Sick leave		-	-	-	-
51115 Other PD leave(Jury, Funl)		-	-	-	-
51200 Temp labor - PERS		-	-	-	-
51201 Temporary Employee		-	40,000	46,800	
51212 SICK LEAVE-TEMP-PERS		-	-	-	-
51305 Air Ambulance		-	-	-	-
51306 Short-term Disability		-	167	112	112
51307 Deferred Compensation		-	-	-	-
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		-	1,003	1,337	1,271
51311 Pension Premiums		-	24,241	51,381	24,618
51312 Health Insurance		-	19,548	19,548	19,548
51313 Life Insurance		-	566	754	717
51314 Dental		-	1,548	1,115	1,115
51315 Vision		-	194	194	194
51316 Long Term Disability		-	311	415	394
51317 Workers Compensation		-	484	323	307
51318 Unemployment		-			
51319 FICA		-			
51321 Health Benefits Retirees		-	-	-	-
51324 OPEB Net ARC		-	-	-	-
51325 Pension EXP - UAAL		-		-	28,088
52503 Equipment Maintenance		-	-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70120 Communications

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10120 Communications	FY 2021 10120 Communications	FY 2022 10120 Communications	FY 2023 10120 Communications
52504	Materials	-	-	5,000	5,000
				5,000	5,000
52603	Consultant Fees	-	55,000	50,000	65,000
	Community Outreach / Comm Consulting		10,000	50,000	50,000
	100-Yr. Book		45,000	-	-
	Video / Photo Production				15,000
52604	Legal Fees	-	-	-	-
52608	Fed/State/Co Fees	-	-	-	-
52609	Temporary Labor	-	-	-	-
52611	DISCOUNT	-	-	-	-
52703	Debt Service	-	-	-	-
52704	Insurance - except Worker's Compensation	-	-	-	-
52705	Disadvantaged Customer	-	-	-	-
52706	Dues & Publications	-	-	-	-
52709	Outreach/Advertising/Notices	-	60,000	17,000	35,000
	100 Yr. Anniversary		20,000	-	-
	Misc Community Outreach		15,000	7,000	35,000
	Planning Outreach (PFW)		25,000	10,000	
52710	Office Supplies	-	-	-	-
52711	Education, Training, Meals	-	-	-	-
52713	Utilities	-	-	-	-
52902	Vehicle Purchases: On Road	-	-	-	-
52915	Projects: Non-Programmatic	-	-	-	-
	ADA/Security Upgrade				
				Total	<u>268,994</u>
	Budget Impacts				
	* Salary		FY 2020 109,200	FY 2021 138,980	FY 2021 87,630

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70120 Communications

Account	Items Purchased	Actual	Budget	Budget	Budget
		FY 2020 10120 Communications	FY 2021 10120 Communications	FY 2022 10120 Communications	FY 2023 10120 Communications
	* Benefits		48,064	75,179	76,364
	* Non Labor Operating		115,000	72,000	105,000
	* 52915 Capital Project		-	-	-
	Totals		272,265	286,159	268,994
	% Change				
	* Salary			27.27%	-36.95%
	* Benefits			56.41%	1.58%
	* Non Labor Operating			-37.39%	45.83%
	* 52915 Capital Project			0.00%	0.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70135 Accounting & Finance

Account	Item Purchased	Actual FY 2020 10135 Accounting	Budget FY 2021 10135 Accounting	Budget FY 2022 70135 Accounting	Budget FY 2023 70135 Accounting
51101	Salary	587,897	624,575	766,256	914,950
51105	Overtime	12,169	13,000	13,000	15,000
51106	DOUBLE TIME				
51110	Holiday		-	-	-
51111	Vacation		-	-	-
51112	Sick leave		-	-	-
51113	Administrative leave		-	-	-
51114	Comp time off		-	-	-
51115	Other PD leave(Jury, Funl)		-	-	-
51116	CTO Payoff		-	-	-
51121	VAROUS MEETINGS		-	-	-
51128	Training & Seminars		-	-	-
51305	Air Ambulance		-	-	-
51306	Short-term Disability	1,380	1,302	896	1,008
51308	Employee Assistance Plan	-	-	-	-
51310	Medicare	8,688	9,056	11,111	13,267
51311	Pension Premiums	193,563	218,789	273,370	299,683
51312	Health Insurance	101,904	118,598	131,064	150,612
51313	Life Insurance	4,926	5,112	6,271	7,488
51314	Dental	5,933	10,836	8,916	10,031
51315	Vision	1,242	1,361	1,555	1,750
51316	Long Term Disability	973	2,811	3,448	4,117
51317	Workers Compensation	2,496	4,372	2,682	3,202
51325	Pension EXP - UAAL				164,810
52501	Chemicals	-	-	-	-
	Fuel, Oil		-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70135 Accounting & Finance

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020 10135 Accounting	FY 2021 10135 Accounting	FY 2022 70135 Accounting	FY 2023 70135 Accounting
52503	Equipment Maintenance	-	3,000	-	3,000
	Printer/Copier Maintenance (\$239 X 12 mos, plus overages)		3,000	-	-
52504	Materials	-	-	-	-
52505	Safety	-	-	-	-
52506	Small Tools: Less than \$5K	-	-	-	-
52603	Consultant Fees	135,725	51,600	85,600	363,600
	Water Rate Study			-	95,000
	Arbitrage Calculation Services		2,500	2,500	2,500
	GASB OPEB Valuation for FY2022 & 2023		-	25,000	25,000
	Financial Audit Fees		45,000	54,000	57,000
	Bond Continuing Disclosures (EMMA/CDAR)		2,500	2,500	2,500
	CAFR Stats fees/GFOA CAFR Program fees		1,600	1,600	1,600
	Cost Allocation Study				30,000
	Consultant Accounting Sevices				150,000
52604	Legal	384	-	-	-
52609	Temporary Labor	18,610	-	-	90,000
			-	-	-
52706	Dues & Publications	1,080	1,180	850	1,600
	General Accepted Accounting Principles Guide		250	250	250
	Government Finance Officers Association		600	600	1,000
	California Society of Municipal Finance Officers		330		350
52710	Office Supplies	248	-	-	2,000
	General Suplies				2,000
52711	Education, Training, Meals	1,385	4,450	1,500	16,500
	Conferences, Seminars		3,500	1,500	15,000
	Employee Professional Licenses		950	-	1,500
52713	Utilities	-	-	-	2,500
	General Utilties and Phones				2,500
52804	Bank Fees	67,018	5,000	1,000	10,000
	Bank Fees				5,000
	Trustee Fees		5,000	1,000	5,000
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70135 Accounting & Finance

Account	Item Purchased	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2022	FY 2023
		10135	10135	70135	70135
		Accounting	Accounting	Accounting	Accounting
52915 Proj Bud: Non-Programmatic		-	-	-	
				Total	<u>2,075,118</u>
	<u>Budget Impacts</u>				
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary		637,575	779,256	929,950
	* Benefits		372,236	439,313	655,968
	* Non Labor Operating		65,230	88,950	489,200
	* 52915 Capital project		-	-	-
	Totals		1,075,041	1,307,519	2,075,118
	<u>% Change</u>				
	* Salary			22.22%	19.34%
	* Benefits			18.02%	49.32%
	* Non Labor Operating			36.36%	449.97%
	* 52915 Capital project			0.00%	0.00%
	Overall			21.62%	58.71%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70193 Purchasing

Account	Item Purchased	Actual FY 2020 10193 Purchasing	Budget FY 2021 10193 Purchasing	Budget FY 2022 70193 Purchasing	Budget FY 2023 70193 Purchasing
51101 Salary		366,239	369,510	285,402	330,075
51105 Overtime		990	1,000	1,000	1,000
51110 Holiday			-	-	-
51111 Vacation			-	-	-
51112 Sick leave			-	-	-
51113 Administrative leave			-	-	-
51114 Comp time off			-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		1,031	840	448	448
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		5,262	5,358	4,138	4,786
51311 Pension Premiums		121,070	129,439	101,820	114,124
51312 Health Insurance		94,679	97,742	78,194	78,194
51313 Life Insurance		3,340	3,024	2,336	2,701
51314 Dental		5,658	7,740	4,458	4,458
51315 Vision		938	972	778	778
51316 Long Term Disability		780	1,663	1,284	1,485
51317 Workers Compensation		1,536	2,587	999	1,155
51325 PENSION EXP-UAAL			-	-	95,192
52501 Chemicals		131	200	150	200
	Fuel, Oil		200	150	200
52503 Equipment Maintenance		1,315	10,000	3,200	2,250
	Printer/Copier Maintenance (\$239 X 12 mos, plus overage)		3,000	200	250
	Building and Overhead Door Repairs As Necessary		7,000	3,000	2,000
	District Gas Monitor Calibrations - Industrial Scientific				
52504 Materials		50,329	67,500	53,500	67,000
	Supplies for District (Spray paint, gloves, cleaning supplies)		42,500	35,000	42,000
	Admin Office, Shop & Warehouse Buildings and Grounds		20,000	15,000	25,000
	District Gas Monitor Calibrations - Industrial Scientific		5,000	3,500	-
52505 Safety		51,958	70,700	52,700	70,700
	District Wide Rain Gear (coveralls and pants)		30,000	22,000	30,000
	District Wide Rubber boots and wadder		15,000	10,000	15,000
	District Wide Hydration powder/sun screen/safety glasses		25,000	20,000	25,000
	MSDS On-Line		700	700	700
52506 Small Tools: Less than \$5K		28,693	40,000	29,000	29,000

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70193 Purchasing

Account	Item Purchased	Actual FY 2020 10193 Purchasing	Budget FY 2021 10193 Purchasing	Budget FY 2022 70193 Purchasing	Budget FY 2023 70193 Purchasing
	Wrenches, Screw Drivers, Shovels, Rakes, Pitch Forks		40,000	29,000	29,000
52603	Consultant Fees	68,106	-	-	-
	Janitorial Service Contract, Uniforms, Tom Tom		-	-	-
52609	Temporary Labor	-	-	72,000	50,000
			-	72,000	50,000
52611	Discount		-		
52615	Contractor Fees	-	110,000	110,000	110,000
	Janitorial Service Contract, Uniforms, Tom Tom		110,000	110,000	110,000
52706	Dues & Publications	390	600	600	600
	California Association of Public Procurement Officials		600	600	600
52710	Office Supplies	9,249	18,500	7,500	16,000
	Tapes/Misc/Paper		2,500	2,500	3,500
	District Ball Caps/Hats		2,500	5,000	5,000
	District T Shirts		13,500		7,500
52711	Education, Training, Meals	-	2,500	1,000	6,000
	Conferences, Seminars		2,500	1,000	6,000
	Employee Professional Licenses				
52713	Utilities	-	1,500	-	100
	Electric & Gas		1,500	-	-
					100
52804	Bank Fees	-	-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-
52915	Proj Bud: Non-Programmatic	-	-	-	-
57101	Depreciation expense	-		-	-
				Total	<u>986,246</u>

Budget Impacts

	FY 2021	FY 2022	FY 2023
* Salary	370,510	286,402	331,075
* Benefits	249,365	194,455	303,321
* Non Labor Operating	321,500	329,650	351,850
* 52915 Capital project	-	-	-
Totals	941,375	810,507	986,246
<u>% Change</u>			
* Salary		-22.70%	15.60%
* Benefits		-22.02%	55.99%
* Non Labor Operating		2.53%	6.73%
* 52915 Capital project		0.00%	0.00%
Overall		-13.90%	21.68%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual FY 2020 10195 Shop Operations	Budget FY 2021 10195 Shop Operations	Budget FY 2022 70195 Shop Operation	Budget FY 2023 70195 Shop Operation
51101 Salary		253,927	263,435	253,211	286,229
51105 Overtime		121	1,000	500	500
51106 Double Time		-	-	500	500
51110 Holiday					-
51111 Vacation					-
51112 Sick leave					-
51114 Comp time off					-
51115 Other PD leave(Jury, Funl)					-
51184 MAINT-FACILITIES			-	-	-
51187 MAINT-EQUIPMENT			-	-	-
51201 Temporary Salary		-	-	-	-
51305 Air Ambulance			-	-	-
51306 Short-term Disability		400	208	448	448
51308 Employee Assistance		-	-		
51310 Medicare		3,688	3,820	3,672	4,150
51311 Pension Premiums		84,024	92,281	90,336	80,409
51312 Health Insurance		81,883	78,194	69,753	69,753
51313 Life Insurance		2,318	2,156	2,072	2,342
51314 Dental		4,829	6,192	4,458	4,458
51315 Vision		750	778	778	778
51316 Long Term Disability		597	1,185	1,139	1,288
51317 Workers Compensation		11,300	21,075	10,128	11,449
51325 PENSION EXP-UAAL			-	-	72,966
52501 Chemicals		42,641	37,500	45,000	55,000
	Fuels		20,000	25,000	35,000
	Lubricants		17,500	20,000	20,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual FY 2020 10195 Shop Operations	Budget FY 2021 10195 Shop Operations	Budget FY 2022 70195 Shop Operation	Budget FY 2023 70195 Shop Operation
52503	Equipment Maintenance	306,036	310,000	310,000	360,000
	Auto and Equipment Repairs		300,000	300,000	350,000
	Fuel Station re-coating Placer/Grass Valley		10,000	10,000	10,000
52504	Materials	25,786	25,000	25,000	38,000
	Routine Maintenance (More shop repair work)		22,000	22,000	35,000
	Misc. Shop Supplies		3,000	3,000	3,000
	Mechanic Shop Remodel				
52505	Safety Supplies	5,956	4,220	5,500	5,500
	Boot Allowance (Now in Payroll)		720		
	Safety Equipment		1,000	1,500	1,500
	Protective Gear & Clothing		1,000	1,000	1,000
	Fire Extinguishers		1,500	3,000	3,000
52506	Small Tools: Less than \$35K	2,655	2,000	2,000	11,500
	Mechanic Shop		2,000	2,000	2,000
	A/C Recover/Recharge Maching				9,500
52603	Consultant Fees	-	-	-	-
	SYC - Veg Control and Hazard Tree Removal				
52604	Legal Fees	-	-	-	-
52608	Fed/State/Co Fees	-	-	-	-
52609	Temporary Labor	-	-	-	-
52611	Discount		-		
52615	Contractor Fees			1,000	1,000
	Fuel Tank Inspections			1,000	1,000
52706	Dues & Publications	1,628	2,075	2,000	38,900
	All Data Automotive Information System		1,650	1,600	1,600
	TomTom Radio Costs		425	400	35,300
	Diagnostic Software Update				2,000
52710	Office Supplies	45	1,400	2,000	2,000
	Computers (New Timecards & SYC Crewmembers)		-	1,000	1,000
	Printers, Ink, Accessories		400	500	500
	Furniture (Table, Chairs, Shop workstation)		1,000	500	500
	Paper, Clips, Envelopes, etc.				
52711	Education, Training, Meals	-	2,500	1,250	2,000
	Conferences, Seminars		2,000	1,000	1,500
	Employee Professional Licenses / Certifications				

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual FY 2020 10195 Shop Operations	Budget FY 2021 10195 Shop Operations	Budget FY 2022 70195 Shop Operation	Budget FY 2023 70195 Shop Operation
	Business Travel / Meals		500	250	500
52713	Utilities	3,747	2,800	5,100	5,100
	Electric		2,500	4,800	4,800
	Cell Phones		100	100	100
	Telephone & Internet Lines		200	200	200
52902	Vehicle Purchases: On Road	-	-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-	25,000	16,000	-
	Automatic Parts Washer		8,000		
	Lighting Replacement		8,000		
	Shop Cranes		4,900		
	Single Set of Mechanic Tools and Box				
	MIG Welder		4,100		
	Shop Press			16,000	
	Shop Lift				
57101	Depreciation expense	-	-	-	-
				Total	<u>1,054,270</u>
			<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)		264,435	254,211	287,229
	* Benefits		205,889	182,784	248,041

Nevada Irrigation District

Fiscal Year: 2023

Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021	FY 2023	FY 2024-27	Total Cost	Water	Recreation	Hydroelectric	Internal	Total
					Expenses	Expense	Expense		Capital Fund 15	Capital Fund 35	Capital Fund 55	Services Fund 70	
Engineering													
Engineering	Combie Ophir 2 & 3 Siphon Repair	2645	NEW	71	-	170,000	6,226,000	6,396,000	170,000	-	-	-	170,000
Engineering	David Way Pump		CONT	71				100,000	100,000				
Engineering	Ramp Repairs- Operations	2647	NEW	67		276,500		276,500	276,500				276,500
Engineering	Hemphill Diversion Fish Passage	7032	CONT	65	4,913,153	300,000	-	5,213,153	300,000				300,000
Engineering	Maranatha DFWLE	2409	NEW	61	-	820,000	-	820,000	820,000	-			820,000
Engineering	Table Meadow DFWLE 3	2434	NEW	61	-	800,000	-	800,000	800,000	-			800,000
Engineering	Ali Lane	2643	NEW	61	-	350,000	-	350,000	350,000	-			350,000
Engineering	Harris Road DFWLE	2650	NEW	61	-	1,165,765	-	1,165,765	1,165,765	-			1,165,765
Engineering	North Auburn WTP	2376	CONT	60	101,761	1,701,383	-	1,803,144	1,701,383	-			1,701,383
Engineering	Ramp Repairs- Main Office	2504	CONT	58	153,630	125,000		278,630	125,000				125,000
Engineering	Tarr Diversion Wolf Creek_Rev	2336	NEW	57		180,000	1,500,000	1,680,000	180,000				180,000
Engineering	D/S Canal Shotgun Culverts at Banner Mt.	2602	CONT	57		230,000	-	230,000	230,000	-			230,000
Engineering	Tarr Canal at Old Auburn Rd	2646	NEW	57	-	80,000	6,603,300	6,683,300	80,000	-			80,000
Engineering	Lincoln Canal Upgrades	8262	NEW	57	-	300,000		300,000	300,000	-			300,000
Engineering	North Day Road	2182	CONT	55	80,000	870,000	-	950,000	870,000	-			870,000
Engineering	Squirrel Creek Siphon_Rev	2624	CONT	55	563,593	369,213		932,806	369,213				369,213
Engineering	Sugar Loaf Reservoir	2550	CONT	50		120,000		120,000	120,000				120,000
Engineering	Newtown Reservoir Cleaning	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	-	-	-	8,407,861
Hydroelectric													
Hydroelectric	Scotts Flat Spillway Repair & Upgrades	2094	CONT	84	1,406,691	1,500,000	14,000,000	16,906,691	-	-	1,500,000		1,500,000
Hydroelectric	Chicago Park Powerhouse Refurbishment		CONT	82	24,414	2,500,000	24,000,000	26,524,414			2,500,000		2,500,000
Hydroelectric	Bowman North Dam Upstream Lining Improvements	2359	CONT	75	62,270	250,000		312,270	-	-	250,000		250,000
Hydroelectric	Rollins Powerhouse Relay Protection Upgrade	2394	CONT	75	86,287	400,000		486,287	-	-	400,000		400,000
Hydroelectric	Rollins Governor Replacement	2392	NEW	75		150,000	400,000	550,000	-	-	150,000		150,000
Hydroelectric	Dutch Flat Forebay Low Level Outlet Valve Refurbishment		NEW	75	-	100,000		100,000	-	-	100,000		100,000
Hydroelectric	Jackson Lake Dam		NEW	75		100,000		100,000	-	-	100,000		100,000
Hydroelectric	French Lake Low Level Outlet Gate Refurbishment		NEW	75	-	200,000	200,000	400,000	-	-	200,000		200,000
Hydroelectric	Scotts Flat Powerhouse Fire Detection Upgrade	2552	CONT	73	36,275	30,000		66,275	-	-	30,000		30,000
Hydroelectric	Combie North Powerhouse Fire Detection Upgrade	2553	CONT	73	9,400	30,000		39,400	-	-	30,000		30,000
Hydroelectric	Combie South Powerhouse Fire Detection Upgrade	2554	CONT	73	21,927	30,000		51,927	-	-	30,000		30,000
Hydroelectric	Deer Creek Powerhouse Communications Upgrade		NEW	73	-	150,000		150,000	-	-	150,000		150,000
Hydroelectric	Jackson Lake Dam Toe Slope Protection	2597	CONT	71	9,430	100,000		109,430	-	-	100,000		100,000
Hydroelectric	Combie North Powerhouse Capacitor Bank Upgrade	2581	NEW	71	-	50,000		50,000	-	-	50,000		50,000
Hydroelectric	Dutch Flat #2 Powerhouse Cooling Water System Upgrade	2544	NEW	71	-	300,000		300,000	-	-	300,000		300,000
Hydroelectric	Dutch Flat #2 Powerhouse Backup Generator	2483	CONT	70	13,899	100,000		113,899	-	-	100,000		100,000
Hydroelectric	Bowman Intertie Air Switch and Pole Replacement		NEW	70	-	75,000		75,000	-	-	75,000		75,000
Hydroelectric	Rucker Creek Spill Gate Replacement	2339	CONT	69	1,300	250,000		251,300	-	-	250,000		250,000
Hydroelectric	Dutch Flat Afterbay Hydraulic Line Refurbishment		NEW	69	-	150,000	150,000	300,000	-	-	150,000		150,000
Hydroelectric	Chicago Park Powerhouse RTU Replacement	2598	CONT	68		400,000		400,000	-	-	400,000		400,000
Hydroelectric	Hydro Office Radio Tower	2405	CONT	68	82,785	1,000,000	250,000	1,332,785	-	-	1,000,000		1,000,000
Hydroelectric	Combie North Powerhouse CAISO Meter	2347	NEW	67	-	150,000	50,000	200,000	-	-	150,000		150,000
Hydroelectric	Hydro Headquarters Parking Lot Improvements		NEW	67	-	75,000		75,000	-	-	75,000		75,000
Hydroelectric	Dutch Flat Canal Liner Repair Upstream of Spillway	2545	NEW	66	-	100,000	350,000	450,000	-	-	100,000		100,000
Hydroelectric	Bucket Truck		NEW	65	-	225,000		225,000	-	-	225,000		225,000
Hydroelectric	Combie South Powerhouse	6943	CONT	64	38,678	250,000		288,678			250,000		250,000
Hydroelectric	Hydro Operations 4-Seater Side by Side with Snow Tracks		NEW	64	-	43,000		43,000	-	-	43,000		43,000
Hydroelectric	Christmas Tree Spill Gate Replacement	2599	CONT	63		50,000	250,000	300,000	-	-	50,000		50,000
Maintenance	Chicago Park Flume and Forebay Liner Repair	2511	CONT	63	8,343	50,000	900,000	958,343			50,000		50,000

Nevada Irrigation District
Fiscal Year: 2023
Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021 Expenses	FY 2023 Expense	FY 2024-27 Expense	Total Cost	Water Capital Fund 15	Recreation Capital Fund 35	Hydroelectric Capital Fund 55	Internal Services Fund 70	Total	
	Hydroelectric	Fall Creek Diversion Improvements	2576	CONT	62	-	150,000	50,000	200,000	-	-	150,000	150,000	
	Hydroelectric	Mini Excavator for South Yuba Canal		NEW	60	-	125,000	-	125,000	-	-	125,000	125,000	
	Hydroelectric	Hydro Maintenance Truck		NEW	58	-	90,000	-	90,000	-	-	90,000	90,000	
	Hydroelectric	Hydro Operations Truck #1		NEW	58	-	50,000	-	50,000	-	-	50,000	50,000	
	Hydroelectric	Hydro Operations Truck #2		NEW	58	-	50,000	-	50,000	-	-	50,000	50,000	
	Hydroelectric	Hydro Operations Truck #3		NEW	58	-	50,000	-	50,000	-	-	50,000	50,000	
	Hydroelectric	CAISO Meter		NEW	48	-	50,000	-	50,000	-	-	50,000	50,000	
36		Hydroelectric Total				1,801,699	9,373,000	40,600,000	51,774,699	-	-	9,373,000	9,373,000	
													-	
Maintenance														
	Maintenance	(3) 1.5 Ton Dump Trucks		NEW	65	-	255,000	-	255,000	255,000	-	-	255,000	
	Maintenance	Side-by-Side ATV		NEW	64	-	35,000	-	35,000	35,000	-	-	35,000	
	Maintenance	Excavator		NEW	62	-	170,000	-	170,000	170,000	-	-	170,000	
	Maintenance	Mini Excavator		NEW	60	-	72,000	-	72,000	72,000	-	-	72,000	
	Maintenance	1.5-Ton Flatbed Truck		NEW	58	-	85,000	-	85,000	85,000	-	-	85,000	
	Maintenance	5 Yard Dump Truck (x2)-roll over		NEW	56	-	300,000	-	300,000	300,000	-	-	300,000	
	Maintenance	Fire Alarm System Upgrade		NEW	45	-	28,914	-	28,914	28,914	-	-	28,914	
7		Maintenance Total				-	945,914	-	945,914	945,914	-	-	945,914	
													-	
Water Operations														
	Operations	E George PLC Upgrade		NEW	74	-	140,000	-	140,000	140,000	-	-	140,000	
	Operations	Loma Rica Chemical Tanks		NEW	66	-	149,050	-	149,050	149,050	-	-	149,050	
	Operations	2015 Ford F150		NEW	63	-	45,000	-	45,000	45,000	-	-	45,000	
	Operations	2014 Ford F150		NEW	62	-	45,000	-	45,000	45,000	-	-	45,000	
	Operations	2013 Ford F150		NEW	61	-	45,000	-	45,000	45,000	-	-	45,000	
6	Operations	Automated Gaging Head Gates		NEW	55	-	100,000	600,000	700,000	100,000	-	-	100,000	
		Operations Total				-	524,050	-	524,050	524,050	-	-	524,050	
													-	
Admin														
	Operations	Peaceful Valley Gate		NEW	54	-	311,000	-	311,000	-	-	311,000	311,000	
1		Admin Total				-	311,000	-	311,000	-	-	311,000	311,000	
69		TOTAL				7,613,836	19,561,825	54,929,300	82,104,961	9,877,825	-	9,373,000	311,000	19,561,825

Nevada Irrigation District

Fiscal Year Budget: 2023

Revenue Budget

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	48,328,034
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: **2023**

Revenue Budget - Water Fund 10

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023	
40106	NON-COMMERCIAL-INSIDE	17,072,000	17,060,939	17,072,000
40107	NON-COMMERCIAL-OUTSIDE	125,000	102,732	125,000
40109	LOW INCOME RATE ASSIST	(7,000)	(8,483)	(7,070)
40206	COMMERCIAL - INSIDE	3,000,000	3,003,207	3,030,000
40207	COMMERCIAL - OUTSIDE	10,000	9,959	10,100
40410	SUMMER - INSIDE	7,868,000	7,707,971	7,946,680
40411	SUMMER - OUTSIDE	220,000	225,504	222,200
40412	WINTER - INSIDE	600,000	628,255	606,000
40413	WINTER - OUTSIDE	20,000	12,131	20,200
40414	ANNUAL	350,000	478,556	353,500
40415	DEMAND/FALL/INTERM RAW	37,000	111,891	37,000
40501	NEVADA CITY RAW	140,000	467,095	140,000
40502	LAKE VERA TREATED	25,000	26,672	25,000
40503	GRASS VALLEY RAW WATER	350,000	30,510	350,000
40504	GV-TREATED @ TRMT PLANT	5,000	4,302	5,000
40505	GRASS VALLEY BROADVEW TR	45,000	71,338	45,000
40701	NEVADA COUNTY-IN-TANK WT	250,000	299,893	250,000
40705	SUPPLEMENTAL RAW WTR	520,000	537,642	525,200
40707	STATE/COUNTY MANDATED FE	420,000	483,726	424,200
40711	FS/DC/PRV FEES	300,000	485,445	303,000
40713	ENERGY PUMPING - RAW	70,000	72,748	70,700
40716	APPLICATION FEES	13,000	10,100	13,130
40809	5% DISCOUNT-AG WATER	(5,000)	(8,114)	(5,050)
40995	STANDBY CHARGES	171,700	141,024	173,417
42101	TREATED WTR-CAPACITY FEE	-	23,970	-
43101	TREATED WTR METER INSTAL	187,000	145,915	140,250
43102	CHANGE OF SERVICE	3,000	-	3,030
43103	NEW DBL CK VALVE INSTALL	70,400	62,812	52,800
43104	NEW RAW WATER SVC INSTAL	87,000	62,288	65,250
43107	SERVICE LINE INSTALL FEE	30,000	11,987	15,000
44101	INSURANCE/CLAIMS SETLMTS	-	173,800	-
45130	QUITCLAIM;EASEMNT;ABNDMN	6,000	6,026	-
45170	PIPELINE REIMB FEE	204,000	88,092	153,000
46102	ADMIN FEES-VARIANCE	-	1,150	-
46104	WATER AVAILABILITY	-	300	-
46107	MERCHANT SERVICE FEE	-	-	-
46131	TURN ON/OFF, SERV CHGS	10,000	39,849	10,100
46132	PENALTIES-WATER ACCOUNTS	15,000	60,508	15,150
46165	REIMBURSABLE PROJ REVENU	25,000	125,382	25,250
46190	MISCELLANEOUS	10,000	142,181	10,100

46302	EXPENSE REIMBURSEMENTS	22,000	23,103	22,220
46310	RECYCLING INCOME	20,000	17,563	20,200
47110	PROPERTY TAX REVENUE	14,028,000	13,845,319	14,308,560
47115	ASMT-HOME OWNER EXEMPTIO	150,000	99,976	151,500
47610	INTEREST INCOME:INVESTMN	900,000	237,102	909,000
47615	INTEREST INCOME: OTHER	-	90,799	-
48101	GRANTS - OPERATING	-	30,595	-
48601	GAIN/LOSS-DISPOSAL F/A	-	89,760	-
49101	RENTS AND LEASES	90,000	108,993	90,900
49102	RENTAL INCOME	26,000	68,575	26,260
49105	GRAVEL, MINERAL LEASES	35,000	-	35,350
49115	GRAZING INCOME	2,000	2,290	2,020
49611	SALE OF TIMBER	100,000	-	101,000
TOTAL REVENUE		47,620,100	47,513,377	47,892,147
47777	TRANSFER IN - OPERATING	1,139,835	1,139,835	435,887
TOTAL TRANSFERS		1,139,835	1,139,835	435,887
TOTAL INFLOWS		48,759,935	48,653,212	48,328,034

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Capacity Fees Fund 12

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
42101 TREATED WTR-CAPACITY FEE	1,500,000	732,348	\$1,000,000
47610 INTEREST INCOME:INVESTMN	-	80,273	25,000
TOTAL REVENUE	1,500,000	812,621	1,000,000
47777 TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	1,500,000	812,621	1,000,000

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Water Capital Improvement Fund 15

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
TOTAL REVENUE	-	-	-
47778 TRANSFER IN - CAPITAL	28,858,000	28,858,000	-
TOTAL TRANSFERS	28,858,000	28,858,000	-
TOTAL INFLOWS	28,858,000	28,858,000	-

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Cement Hill Fund 21

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
47110 PROPERTY TAX REVENUE	355,000	355,159	355,000
TOTAL REVENUE	355,000	355,159	355,000
47777 TRANSFER IN - OPERATING	-	-	
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	355,000	355,159	355,000

Nevada Irrigation District

Fiscal Year: **2023**

Revenue Budget - Rodeo Flat Fund 22

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
47110 PROPERTY TAX REVENUE	47,500	47,500	47,500
TOTAL REVENUE	47,500	47,500	47,500
47777 TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	47,500	47,500	47,500

Nevada Irrigation District
Fiscal Year: **2023**
Revenue Budget - Recreation Fund 30

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
46112 DISCOUNT: SEASON PASS	-	(2,257)	(4,559)
46113 DISCOUNT: WALK IN CAMPIN	-	(462)	(933)
46132 PENALTIES-WATER ACCOUNTS	-	418	844
46190 MISCELLANEOUS	-	(9,146)	(18,475)
46302 EXPENSE REIMBURSEMENTS	-	9,633	19,459
47610 INTEREST INCOME:INVESTMN	-	5,874	11,865
47615 INTEREST INCOME: OTHER	13,245	-	1,000
48301 DAY USE	223,500	300,200	225,735
48306 CAMPING	1,454,950	1,497,000	1,469,500
48309 BOATING	149,450	190,573	150,945
48401 CASCADE SHORES	35,000	130,990	35,350
48403 SEASON PASS	94,500	130,990	95,445
48734 STORE TAXABLE	104,775	25,424	105,823
48735 STORE NON-TAX GROCERY	60,400	11,497	61,004
48843 FUEL	54,000	48,917	54,540
48933 SHOWERS & W/D	-	17,616	-
48990 CASH OVER/SHORT	-	4,019	-
49101 RENTS AND LEASES	43,345	51,044	43,778
49121 RECREATION ROYALTIES	34,543	20,101	34,888
49123 CUSTOMER REFUNDS	(60,500)	(103,253)	(61,105)
TOTAL REVENUE	2,207,208	2,329,178	2,225,104
47777 TRANSFER IN - OPERATING	167,577	45,607	1,415,000
TOTAL TRANSFERS	167,577	45,607	1,415,000
TOTAL INFLOWS	2,374,785	2,374,785	3,640,104

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Recreation Capital Fund 35

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
47610 INTEREST INCOME:INVESTMN	-	775	
TOTAL REVENUE	-	775	-
47778 TRANSFER IN - CAPITAL	650,000	650,000	
TOTAL TRANSFERS	650,000	650,000	-
TOTAL INFLOWS	650,000	650,775	-

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Hydroelectric Fund 50

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
41160 POWER GENERATION	21,557,204	22,723,457	22,629,453
41160 POWER GENERATION	1,801,607	1,866,500	1,856,745
45182 BOWMAN COSTS - HAYPRESS	100,000	109,603	75,000
46170 HYDROELECT SUPPORT SVCS	25,000	235,953	40,000
46170 HYDROELECT SUPPORT SVCS	-	-	-
46190 MISCELLANEOUS	-	10,165	-
47610 INTEREST INCOME:INVESTMN	-	475,000	500,000
47615 INTEREST INCOME: OTHER	1,350,000	-	-
TOTAL REVENUE	24,833,811	25,420,678	25,101,199
47777 TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	24,833,811	25,420,678	25,101,199

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Hydroelectric Capital Fund 555

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
TOTAL REVENUE	-	-	-
47778 TRANSFER IN - CAPITAL	54,625,000	54,805,000	4,500,000
TOTAL TRANSFERS	54,625,000	54,805,000	4,500,000
TOTAL INFLOWS	54,625,000	54,805,000	4,500,000

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Internal Services Fund 70

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
44101 INSURANCE/CLAIMS SETLMTS	-	-	-
TOTAL REVENUE	-	-	-
47777 TRANSFER IN - OPERATING	12,192,537	12,882,537	14,337,909
TOTAL TRANSFERS	12,192,537	12,882,537	14,337,909
TOTAL INFLOWS	12,192,537	12,882,537	14,337,909

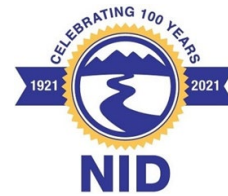
The background of the slide is a scenic landscape photograph. It shows a calm lake reflecting a clear blue sky with light clouds. In the distance, there are rocky mountains and a dense forest of evergreen trees. A small boat is visible in the lower right foreground of the lake.

**NEVADA
IRRIGATION
DISTRICT**

**OPERATING &
CAPITAL
BUDGET
WORKSHOP**

**FOR THE FISCAL
YEAR 2023**

**Board of Directors
December 14, 2022**



Changes Post- Study Session

1. Removed Finance Analyst Position
2. Immaterial Revenues & Expense Updates
3. Added FY 2022 Revenue Projections

Budget Principles

Revenue - Conservative

Revenue has been projected mostly flat

No rate increases

Operating Expenditures – Necessary Additions

Operating Cost Increases

Negotiated Salary Increases

Capital Projects – Needed Projects & Purchases

Committee Ranked & Prioritized for Funding

Budget Overview

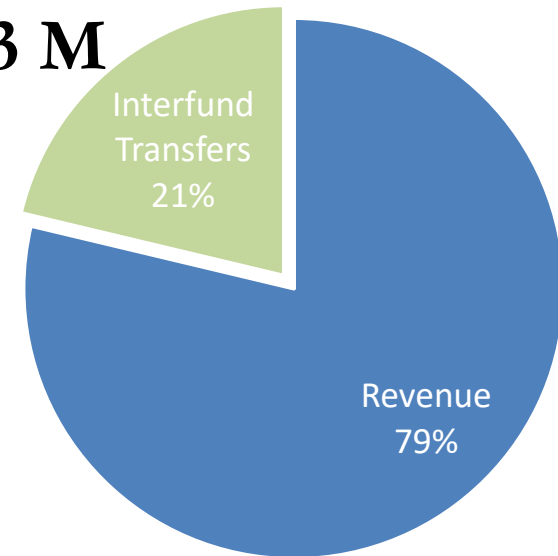
Revenue- Total Inflows – \$97.3 M

➤ Revenue \$76.6 M

↑ Up \$.1M from FY22
Mostly flat

➤ Transfers-In \$20.7M

↓ Down -\$75.3 M from FY 2022
Reduction of Capital Fund Transfers



Budget Overview

Expenditures- Total Outflows **\$111.5 M**

➤ Operating Expenditures Total – **\$91.9 M**

↓ Down -\$6.9 Million over FY22

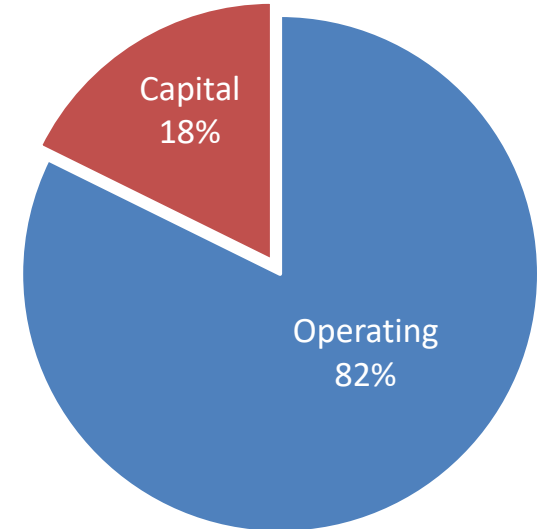
Departmental Costs \$62.7 M

Non-Departmental \$29.2 M

Shared Costs, Interfund Transfers Out,
Debt Service

➤ Capital Projects Total – **\$19.6 M**

69 Projects



Overview of Funds

Fund	Name
10	Water Operations
12	Capacity Fees
15	Water Capital
21	Cement Hill
22	Rodeo Flat
30	Recreation Operations
35	Recreation Capital
50	Hydroelectric Operations
55	Hydroelectric Capital
70	Internal Services Fund



Revenue Fund 10 Water

Account		Budget FY 2022	Projected FY 2022	Budget FY 2023
40106	NON-COMMERCIAL-INSIDE	17,072,000	17,060,939	17,072,000
47110	PROPERTY TAX REVENUE	14,028,000	13,845,319	14,308,560
40410	SUMMER - INSIDE	7,868,000	7,707,971	7,946,680
40206	COMMERCIAL - INSIDE	3,000,000	3,003,207	3,030,000
47610	INTEREST INCOME:INVESTMN	900,000	237,102	909,000
Other		4,752,100	2,273,871	4,625,907
Total Revenue		47,620,100	47,513,377	47,892,147
47777	TRANSFER IN - OPERATING	1,139,835	1,139,835	435,887
TOTAL INFLOWS		48,759,935	48,653,212	48,328,034

Revenue Fund 30 Recreation

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
48306 CAMPING	1,454,950	1,497,000	1,469,500
48301 DAY USE	223,500	300,200	225,735
48309 BOATING	149,450	190,573	150,945
48734 STORE TAXABLE	104,775	2,242	105,823
48403 SEASON PASS	94,500	25,424	95,445
Other	180,033	313,739	170,118
TOTAL REVENUE	2,387,241	2,329,178	2,217,565
47777 TRANSFER IN - OPERATING	167,577	45,607	1,415,000
TOTAL INFLOWS	2,554,818	2,374,785	3,632,565

Revenue Fund 50 Hydroelectric

Account	Budget FY 2022	Projected FY 2022	Budget FY 2023
41160 POWER GENERATION	21,557,204	22,723,457	22,629,453
41160 POWER GENERATION	1,801,607	1,866,500	1,856,745
47610 INTEREST INCOME:INVESTMN	-	475,000	500,000
45182 BOWMAN COSTS - HAYPRESS	100,000	109,603	75,000
46170 HYDROELECT SUPPORT SVCS	25,000	235,953	40,000
Other	1,350,000	10,165	-
TOTAL REVENUE	24,833,811	25,420,678	25,101,199
47777 TRANSFER IN - OPERATING	-	-	-
TOTAL INFLOWS	24,833,811	25,420,678	25,101,199

Fund Balance Summary

	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
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	10%
12 Capacity Fees Fund	9,875,800	1,000,000	-	1,000,000			-	10,875,800	10%
15 Water Capital Improvement Fund	26,731,793	-	-	-	9,877,825		9,877,825	16,853,968	-37%
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000		392,602	392,602	(123,381)	44%
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500		43,285	43,285	106,424	4%
30 Recreation Fund	907,253	2,225,104	1,415,000	3,640,104	3,439,678	962,453	4,402,131	145,226	-84%
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	-8%
55 Hydroelectric Capital Fund	50,000,000	-	4,500,000	4,500,000	9,373,000		9,373,000	45,127,000	-10%
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	-11%

Fund 10 Water Operations

- Reserves - \$22.6 M Projected ending balance
- Includes total Expenditures \$46.2 M
 - Water Operations \$14.9 M
 - Cashiering
 - Customer Service
 - Operations
 - Engineering \$3.2 M (Allocated 63%)
 - Non-Departmental – Administration \$15.4
 - Debt Service, District-wide shared costs, Transfers
 - Maintenance \$12.7
 - Vegetation



Fund 10 Water Operations

Budget Impacts	FY2023
Salary	11,201,220
Benefits	11,462,800
Temporary	453,470
Non-Labor Operating	<u>23,118,385</u>
Total Operating Expenditures	46,235,875

Water Operations Reserve Requirements

Policy 3040

- Operations Reserve – 6 months operating expenses
- Water Stabilization Reserve – No set amount
- Community Investment – Maximum \$1.5M
- Insurance & Catastrophic Reserve – Min \$5m – Max 10M. Split with Hydro
- Watershed Stewardship Reserve - \$500K
- Accrued Leave Reserve - \$250K

Water Operations Reserve

Projected Ending Fund Balance

\$ 22,563,276

Operating Reserve \$ 18,500,000

Water Rate Stabilization Reserve \$ -

Community Investment Stabilization Reserve \$ 1,500,000

Insurance and Catastrophic Reserve \$ 2,500,000

Watershed Stewardship Reserve \$ 500,000

Accrued Leave Reserve \$ 250,000

\$ 23,250,000

Fund Balance Above/Below Minimum Reserve

\$ (686,721)

Fund 10 Transfers

Transfer Out	Description
<u>\$8,983,018</u>	To Fund Internal Services
\$8,983,018	Total

Transfer In	
\$392,602	Transfer Property Taxes for Debt Service
<u>\$43,285</u>	Transfer Property Taxes for Debt Service
\$435,887	Total

Fund 15 Water CIP

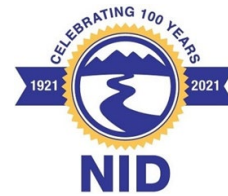
Water Capital

- Includes Projects & Capital Purchases
- 31 Total Projects/Purchases \$9.9 M
- Projected Ending Fund Balance \$16.9 M
- Minimum Reserve \$22 M
- \$5.1 M unfunded
 - Policy 3040.4.4



Fund 15 Transfer Summary

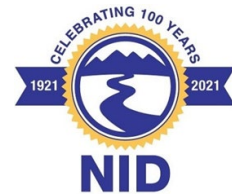
- NO Transfers Budgeted
- Insufficient Water Revenue to Transfer-In



Assessment Districts

Fund 21 Cement Hill & Fund 22 Rodeo Flat

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000		392,602	392,602	(123,381)	44%
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500		43,285	43,285	106,424	4%



Fund 12 Capacity Fees

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
12 Capacity Fees Fund	9,914,691	1,000,000	-	1,000,000			-	10,914,691	10%

Fund 30 Recreation

- Revenue Insufficient to fund Expenditures
- Operational Subsidy from Hydro \$1.4 M
- Projected Ending Fund Balance \$.1M
- Reserves not funded – Policy 3040
 - Operations Reserve – 6 months operating expenses
 - Accrued Absences – 50% of annual liability
 - Capital - \$500,000

Fund 30 Recreation

- Total Expenditures \$4.4 M
 - Recreation \$3.0 M
 - General
 - Upper Division
 - Engineering \$0.3 M (Allocated \$7%)
 - Non-Departmental \$1.1 M (Allocated 7%)
 - Transfer to Fund Internal Services



Fund 30 Recreation

Budget Impacts	FY2023
Salary	705,849
Benefits	745,787
Temporary	226,720
Non-Labor Operating	<u>2,723,775</u>
Total Operating Expenditures	4,402,131

Fund 30 Transfers

Transfer Out	Description
962,453	To Fund Internal Services
962,453	Total

Transfer In	
1,415,000	Recreation Fund Operating Subsidy
1,415,000	Total

Fund 50 Hydroelectric

- Reserves - \$18.8 M Projected ending balance
- Includes total Expenditures \$26.9 M
 - Hydroelectric \$13.5 M
 - Management
 - Operations
 - Maintenance
 - Engineering \$1.6 M (Allocated 30%)
 - Non-Departmental – Administration \$11.8
 - Debt Service, District-wide shared costs, Transfers

Fund 50 Hydroelectric

Budget Impacts	FY2023
Salary	4,585,074
Benefits	4,039,704
Temporary	75,520
Non-Labor Operating	<u>18,133,860</u>
Total Operating Expenditures	26,834,158



Fund 50 Reserves

Policy 3040

- Operations Reserve – 6 months operating expenses
- Insurance & Catastrophic Reserve – Min \$5m – Max 10M. Split with Water
- Accrued Leave Reserve – 50% of Annual Liability

Fund 50 Reserves

Projected Ending Fund Balance

\$ 18,796,159

Operating Reserve \$ 13,444,724

Insurance and Catastrophic
Reserve \$ 2,500,000

Accrued Leave Reserve \$ 250,000

\$ 16,194,724

Fund Balance Above/Below Minimum Reserve

\$ 2,601,435

Fund 50 Transfer Summary

Transfer Out	Description
4,500,000	Transfer Funds to Hydroelectric Capital
4,392,437	To Fund Internal Services
1,415,000	Recreation Fund Operating Subsidy
10,307,437	Total

Fund 55 Hydroelectric CIP

Hydroelectric Capital

- Includes Projects & Capital Purchases
- 36 Total Projects/Purchases \$9.4 M
- Projected Ending Fund Balance \$45.1 M
- Minimum Reserve \$50 M
 - Not Fully Funded
 - Policy 3040.4.4

Fund 55 Reserves Policy 3040

Projected Ending Fund Balance			\$	45,127,000
CIP Reserve	\$	15,000,000		
FERC Reserve	\$	<u>35,000,000</u>		
			<u>\$</u>	<u>50,000,000</u>
Fund Balance Above/Below Minimum Reserve			\$	<u>(4,873,000)</u>

Fund 55 Transfer Summary

Transfer In	Description
<u>\$4,500,000</u>	Transfer Funds from Hydroelectric
\$4,500,000	Total



Fund 70

- Internal Services Fund
- Funds Shared/Overhead Departments
 - No Reserves Needed

Fund 70 Internal Services

ISF Departments

- Directors
- Management
- Watershed
- HR
- IT
- Safety
- Communications
- Accounting
- Purchasing
- Shop Operations

Cost Allocation Rate

- Fund 10 - 63%
- Fund 30 – 7%
- Fund 50 – 30%
- Blended Formula
 - Operating Expenditures
- Recommend Completion of Full Cost Allocation Study (Budgeted)

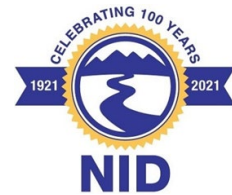
Fund 70 Internal Services

- Includes total Expenditures \$14.3 M
 - Administration \$5.9 M
 - Directors
 - Management
 - Human Resources
 - Information Systems (IT)
 - Communications
 - Finance \$3.1 M
 - Accounting
 - Purchasing



Fund 70 Internal Services

- Watershed \$3.1 M
- Maintenance \$1.0 M
 - Shop Operations
- Safety \$.4 M
- Non-Departmental – Administration \$.5 M
 - Debt Service, District-wide shared costs, Transfers



Fund 70 Transfer Summary

Transfer-In

8,983,018 To Fund Internal Services from Water

962,453 To Fund Internal Services from Recreation

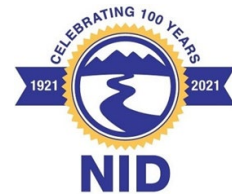
4,392,437 To Fund Internal Services from Hydroelectric

14,337,908 Total

Staffing

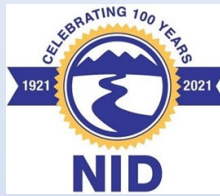
- 3 Positions Added - \$397k
- 2 Removed

<u>Department</u>	<u>Change</u>	<u>Position</u>	<u>Description</u>
Accounting	Add	Accountant I/II	Add capacity to the tam
Engineering	Add	Survey Tech I/II	Increase bandwidth. Currently only have 1 Senior Survey Tech.
IT	Add	Analyst	Additional IT support.
Administration	Remove	PT-PIO	
HR	Remove	HR Rep I/II	



Staffing

Department	2022 FTE	2023 FTE
Administration	15.75	15
Engineering	17	18
Finance	12	13
Human Resources	3	2
Hydroelectric	34.25	34
Maintenance	67	67
Recreation	7	7
Water Operations	53	53
Total	208	209



Thank You and Questions



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:
NOES:	Directors:
ABSENT:	Directors:
ABSTAINS:	Directors:

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 Fund22	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	1,682,699	252,564	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					1,054,270	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		93,568,195	62,711,101	10,282	3%	30,828,744	-		3,303,035	15,074,368	13,504,954	62,711,101
Non-Departmental			29,223,859	-	-	15,407,131	392,602	43,285	1,099,096	11,759,790	521,955	29,223,859
Water Administration	10114	-	15,407,131			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		93,568,195	91,934,960	10,282	3%	46,235,875	392,602	43,285	4,402,131	26,834,158	14,026,909	91,934,960

Nevada Irrigation District
Fiscal Year: 2023
Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021	FY 2023	FY 2024-27	Total Cost	Water	Recreation	Hydroelectric	Internal	Total
					Expenses	Expense	Expense		Capital Fund 15	Capital Fund 35	Capital Fund 55	Services Fund 70	
Engineering													
Engineering	Combie Ophir 2 & 3 Siphon Repair	2645	NEW	71	-	170,000	6,226,000	6,396,000	170,000	-	-	-	170,000
Engineering	David Way Pump		CONT	71		100,000		100,000	100,000				
Engineering	Ramp Repairs- Operations	2647	NEW	67		276,500		276,500	276,500				276,500
Engineering	Hemphill Diversion Fish Passage	7032	CONT	65	4,913,153	300,000	-	5,213,153	300,000				300,000
Engineering	Maranatha DFWLE	2409	NEW	61	-	820,000		820,000	820,000				820,000
Engineering	Table Meadow DFWLE 3	2434	NEW	61	-	800,000		800,000	800,000				800,000
Engineering	Ali Lane	2643	NEW	61	-	350,000		350,000	350,000				350,000
Engineering	Harris Road DFWLE	2650	NEW	61	-	1,165,765		1,165,765	1,165,765				1,165,765
Engineering	North Auburn WTP	2376	CONT	60	101,761	1,701,383		1,803,144	1,701,383				1,701,383
Engineering	Ramp Repairs- Main Office	2504	CONT	58	153,630	125,000		278,630	125,000				125,000
Engineering	Tarr Diversion Wolf Creek_Rev	2336	NEW	57		180,000	1,500,000	1,680,000	180,000				180,000
Engineering	D/S Canal Shotgun Culverts at Banner Mt.	2602	CONT	57		230,000		230,000	230,000				230,000
Engineering	Tarr Canal at Old Auburn Rd	2646	NEW	57	-	80,000	6,603,300	6,683,300	80,000				80,000
Engineering	Lincoln Canal Upgrades	8262	NEW	57	-	300,000		300,000	300,000				300,000
Engineering	North Day Road	2182	CONT	55	80,000	870,000		950,000	870,000				870,000
Engineering	Squirrel Creek Siphon_Rev	2624	CONT	55	563,593	369,213		932,806	369,213				369,213
Engineering	Sugar Loaf Reservoir	2550	CONT	50		120,000		120,000	120,000				120,000
Engineering	Newtown Reservoir Cleaning	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				8,407,861
Hydroelectric													
Hydroelectric	Scotts Flat Spillway Repair & Upgrades	2094	CONT	84	1,406,691	1,500,000	14,000,000	16,906,691	-	-	1,500,000		1,500,000
Hydroelectric	Chicago Park Powerhouse Refurbishment		CONT	82	24,414	2,500,000	24,000,000	26,524,414			2,500,000		2,500,000
Hydroelectric	Bowman North Dam Upstream Lining Improvements	2359	CONT	75	62,270	250,000		312,270	-	-	250,000		250,000
Hydroelectric	Rollins Powerhouse Relay Protection Upgrade	2394	CONT	75	86,287	400,000		486,287	-	-	400,000		400,000
Hydroelectric	Rollins Governor Replacement	2392	NEW	75		150,000	400,000	550,000	-	-	150,000		150,000
Hydroelectric	Dutch Flat Forebay Low Level Outlet Valve Refurbishment		NEW	75	-	100,000		100,000	-	-	100,000		100,000
Hydroelectric	Jackson Lake Dam		NEW	75		100,000		100,000			100,000		100,000
Hydroelectric	French Lake Low Level Outlet Gate Refurbishment		NEW	75	-	200,000	200,000	400,000	-	-	200,000		200,000
Hydroelectric	Scotts Flat Powerhouse Fire Detection Upgrade	2552	CONT	73	36,275	30,000		66,275	-	-	30,000		30,000
Hydroelectric	Combie North Powerhouse Fire Detection Upgrade	2553	CONT	73	9,400	30,000		39,400	-	-	30,000		30,000
Hydroelectric	Combie South Powerhouse Fire Detection Upgrade	2554	CONT	73	21,927	30,000		51,927	-	-	30,000		30,000
Hydroelectric	Deer Creek Powerhouse Communications Upgrade		NEW	73	-	150,000		150,000	-	-	150,000		150,000
Hydroelectric	Jackson Lake Dam Toe Slope Protection	2597	CONT	71	9,430	100,000		109,430	-	-	100,000		100,000
Hydroelectric	Combie North Powerhouse Capacitor Bank Upgrade	2581	NEW	71	-	50,000		50,000	-	-	50,000		50,000
Hydroelectric	Dutch Flat #2 Powerhouse Cooling Water System Upgrade	2544	NEW	71	-	300,000		300,000	-	-	300,000		300,000
Hydroelectric	Dutch Flat #2 Powerhouse Backup Generator	2483	CONT	70	13,899	100,000		113,899	-	-	100,000		100,000
Hydroelectric	Bowman Intertie Air Switch and Pole Replacement		NEW	70	-	75,000		75,000	-	-	75,000		75,000
Hydroelectric	Rucker Creek Spill Gate Replacement	2339	CONT	69	1,300	250,000		251,300	-	-	250,000		250,000
Hydroelectric	Dutch Flat Afterbay Hydraulic Line Refurbishment		NEW	69	-	150,000	150,000	300,000	-	-	150,000		150,000
Hydroelectric	Chicago Park Powerhouse RTU Replacement	2598	CONT	68	-	400,000		400,000	-	-	400,000		400,000
Hydroelectric	Hydro Office Radio Tower	2405	CONT	68	82,785	1,000,000	250,000	1,332,785	-	-	1,000,000		1,000,000
Hydroelectric	Combie North Powerhouse CAISO Meter	2347	NEW	67	-	150,000	50,000	200,000	-	-	150,000		150,000
Hydroelectric	Hydro Headquarters Parking Lot Improvements		NEW	67	-	75,000		75,000	-	-	75,000		75,000
Hydroelectric	Dutch Flat Canal Liner Repair Upstream of Spillway	2545	NEW	66	-	100,000	350,000	450,000	-	-	100,000		100,000
Hydroelectric	Bucket Truck		NEW	65	-	225,000		225,000	-	-	225,000		225,000
Hydroelectric	Combie South Powerhouse	6943	CONT	64	38,678	250,000		288,678			250,000		250,000
Hydroelectric	Hydro Operations 4-Seater Side by Side with Snow Tracks		NEW	64	-	43,000		43,000	-	-	43,000		43,000
Hydroelectric	Christmas Tree Spill Gate Replacement	2599	CONT	63		50,000	250,000	300,000	-	-	50,000		50,000
Maintenance	Chicago Park Flume and Forebay Liner Repair	2511	CONT	63	8,343	50,000	900,000	958,343			50,000		50,000

Nevada Irrigation District
 Fiscal Year: 2023
 Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021	FY 2023	FY 2024-27	Total Cost	Water	Recreation	Hydroelectric	Internal	Total	
					Expenses	Expense	Expense		Capital Fund 15	Capital Fund 35	Capital Fund 55	Services Fund 70		
	Hydroelectric	Fall Creek Diversion Improvements	2576	CONT	62	-	150,000	50,000	200,000	-	-	150,000	-	150,000
	Hydroelectric	Mini Excavator for South Yuba Canal		NEW	60	-	125,000	-	125,000	-	-	125,000	-	125,000
	Hydroelectric	Hydro Maintenance Truck		NEW	58	-	90,000	-	90,000	-	-	90,000	-	90,000
	Hydroelectric	Hydro Operations Truck #1		NEW	58	-	50,000	-	50,000	-	-	50,000	-	50,000
	Hydroelectric	Hydro Operations Truck #2		NEW	58	-	50,000	-	50,000	-	-	50,000	-	50,000
	Hydroelectric	Hydro Operations Truck #3		NEW	58	-	50,000	-	50,000	-	-	50,000	-	50,000
	Hydroelectric	CAISO Meter		NEW	48	-	50,000	-	50,000	-	-	50,000	-	50,000
36		Hydroelectric Total				1,801,699	9,373,000	40,600,000	51,774,699	-	-	9,373,000	-	9,373,000
Maintenance														
	Maintenance	(3) 1.5 Ton Dump Trucks		NEW	65	-	255,000	-	255,000	255,000	-	-	-	255,000
	Maintenance	Side-by-Side ATV		NEW	64	-	35,000	-	35,000	35,000	-	-	-	35,000
	Maintenance	Excavator		NEW	62	-	170,000	-	170,000	170,000	-	-	-	170,000
	Maintenance	Mini Excavator		NEW	60	-	72,000	-	72,000	72,000	-	-	-	72,000
	Maintenance	1.5-Ton Flatbed Truck		NEW	58	-	85,000	-	85,000	85,000	-	-	-	85,000
	Maintenance	5 Yard Dump Truck (x2)-roll over		NEW	56	-	300,000	-	300,000	300,000	-	-	-	300,000
	Maintenance	Fire Alarm System Upgrade		NEW	45	-	28,914	-	28,914	28,914	-	-	-	28,914
7		Maintenance Total				-	945,914	-	945,914	945,914	-	-	-	945,914
Water Operations														
	Operations	E George PLC Upgrade		NEW	74	-	140,000	-	140,000	140,000	-	-	-	140,000
	Operations	Loma Rica Chemical Tanks		NEW	66	-	149,050	-	149,050	149,050	-	-	-	149,050
	Operations	2015 Ford F150		NEW	63	-	45,000	-	45,000	45,000	-	-	-	45,000
	Operations	2014 Ford F150		NEW	62	-	45,000	-	45,000	45,000	-	-	-	45,000
	Operations	2013 Ford F150		NEW	61	-	45,000	-	45,000	45,000	-	-	-	45,000
6	Operations	Automated Gaging Head Gates		NEW	55	-	100,000	600,000	700,000	100,000	-	-	-	100,000
		Operations Total				-	524,050	-	524,050	524,050	-	-	-	524,050
Admin														
	Operations	Peaceful Valley Gate		NEW	54	-	311,000	-	311,000	-	-	-	311,000	311,000
1		Admin Total				-	311,000	-	311,000	-	-	-	311,000	311,000
69		TOTAL				7,613,836	19,561,825	54,929,300	82,104,961	9,877,825	-	9,373,000	311,000	19,561,825

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	48,328,034
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	8,983,018	70000-47777 Internal Services Fund	8,983,018	To Fund Internal Services
30000-54000 Recreation Fund	962,453	70000-47777 Internal Services Fund	962,453	To Fund Internal Services
21000-54000 Cement Hill Fund	392,602	10000-47777 Water Fund	392,602	Transfer Property Taxes for Debt Service
22000-54000 Rodeo Flat Fund	43,285	10000-47777 Water Fund	43,285	Transfer Property Taxes for Debt Service
50000-54000 Hydroelectric Fund	4,500,000	55000-47777 Hydroelectric Capital	4,500,000	Transfer Funds to Hydroelectric Capital
50000-54000 Hydroelectric Fund	4,392,437	70000-47777 Internal Services Fund	4,392,437	To Fund Internal Services
50000-54000 Hydroelectric Fund	1,415,000	30000-47777 Recreation Fund	1,415,000	Recreation Fund Operating Subsidy
TOTAL - Transfers Out	20,688,796	TOTAL - Transfers In	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 Superintendent	1
	Chief Water Treatment Operator	2
	Cross Connection Control Technician II	2
	Electrical Systems Superintendent	1
	Electrical Systems Technician II	3
	Hydraulic Technician I	1
	Hydrographer I	1
	Hydrographer II	1
	Management Assistant	1
	Senior Water Distribution Opeator	4
	Treated Water Superintendent	1
	Water Distribution Operator I	3
	Water Distribution Operator II	7
	Water Distribution Supervisor	3
	Water Operations Manager	1
	Water Resources Superintendent	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 Superintendent	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 Superintendent	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 Superintendent	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 Superintendent	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