

Staff Report

for the Regular Meeting of the Board of Directors December 12, 2018

TO: Board of Directors

FROM: Remleh Scherzinger, MBA, PE, General Manager
Marvin Davis, MBA, CPA, Finance Manager/Treasurer

DATE: December 5, 2018

SUBJECT: 2019 Operating & Non-Operating Budget, Short-term Forecast

FINANCE

RECOMMENDATION:

Approve the District's 2019 Budget, as reviewed by the Water & Hydroelectric Operations Committee, Engineering Committee, and Maintenance & Resource Management Committee, and as recommended by the Administrative Practices Committee on October 30, 2018 and December 4, 2018.

BACKGROUND:

2019 Operating & Non-operating Budget

The District's budgeting cycle spans from June to November, culminating in adoption of the Budget prior to January 1. Staff performs a rigorous revenue projection, detailed labor and non-labor department estimate, summary creation and review of short and long-term cash forecast in as many iterations necessary for Administrative Practices Committee and Board analysis.

The Executive Summary page for this year's Budget provides an overview of the document while highlighting significant components. Similar to other water providers, the District faces climate changes as well as legislative and regulatory challenges. However, financial and operating efficiencies continue to be improved. Sound reserve policies, necessary rate adjustments, human resource management and practical spending all contribute to the District's strong cash reserves.

The budget format presents a uniform Chart of Accounts (COA) and serves to present a clear revenue, expenditure and cash flow projection for the 2019 fiscal

year. Funding is provided by current operating and non-operating revenues from all business lines with a significant contribution from reserves. Based on the proposed rate increase, the proposed 2019 Budget will require a \$12.9 million reduction in reserves. To complete Combie Phase 1 Project, the District reduced prior year capital spending by \$5.9 million. Absent the Combie project, the District realized a reduction of about \$1 million in reserve contributions from the prior year.

In addition, the District is restructuring its base rate to cover greater portions of fixed costs (Labor, Debt Service, Fixed Assets, License Fees), in an effort to mitigate revenue vulnerability during regulatory or natural drought conditions. This strategy is necessary as over the prior 5-Year rate adjustment, conservation efforts resulted in the District collecting approximately \$8 million less in water sales than was anticipated. The District is also transitioning to monthly billing in an effort to address customer requests for smooth billing.

Following recommendations from the Water Rates Committee, the District will use a substantial amount of its' Hydroelectric reserves (\$10.4 million) this fiscal year to support rate payers during our transition to a 50% base rate. Over the course of the 2019 – 2023 cost study, the strategy will strengthen revenue security for the District. Given the strength of the 50/50 fixed approach, future Boards are positioned to control costs with greater precision benefiting rate payers.

The District's bond covenants require a debt service coverage ratio of 1.25 times. The ratio indicates how many times Budgets can cover total District debt apart from reserves. The proposed 2019 Budget presents a coverage ratio of 3.44 times which is 2.19 times greater than the requirement. Debt service coverage based on 2018 3rd quarter results is 3.70 or 2.45 greater than requirement. The ratio is significant as weaker ratios may have a negative impact upon the District's bond rating and subsequent borrowing cost.

The Budget Development page outlines key assumptions used to establish the District's revenue, expenditure, reserve and ending cash levels. The plan presents a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization and certain unrealized gains and losses. Inherent with the Budget assumptions is a modification to the 2016A bond project descriptions allowing staff to reallocate \$1.3 million planned for Watershed land mitigation to Combie Phase 1 Project (6746). The authorization does not require Board approval.

12 Month Short-term Cash Forecast

Staff developed a detailed cash forecast, a significant tool to assist with the overall function of cash management. The tool estimates the 2018 end of year cash balance, considering the reduction in capital spending for the Combie project, along with the 2019 spending plan excluding internal transfers.

As with any liquid forecast, the model considers the timing of receipts and disbursements affecting short-term cash. The Local Agency Investment Fund (LAIF) is cash as balances are available within 48 hours. In accordance with Reserve Policy 3040, the model demonstrates sufficient liquidity over the forecasted period, fiscal year 2019, anticipating a reduction of \$12.9 million in reserves.

Absent material budget amendments and based on the following factors, staff estimates the 2019 liquid balance around \$15 million. The District will draw down remaining bond proceeds, roughly \$13 million while maintaining the \$6 million long-term investments maturing in 2019 in liquid assets. In addition, the estimated interest earnings of \$1,350,000 will remain in short-term cash.

BUDGETARY IMPACT:

To be discussed.

/RS, MD

Attachments:

- 2019 Operating & Non-operating Budget
- 2019 Short-term cash forecast
- Statement of Substitution for Project Component



Nevada Irrigation District

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

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget

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To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, PE, General Manager

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

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, we are pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2019 – December 31, 2019 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating its' financial management and asset management systems to new platforms in the coming year, continually improving our internal controls. These actions further demonstrate our ongoing investment in process improvements enhancing the services provided to our community.

Demand for water continues to increase as 2018 projected sales are 6.2% (\$1.3 million) higher than 2017. Consistent with Board direction, the District adopted a 6% rate increase for fiscal year 2018 while continuing to spend down the Water Fund's reserves. Given the Water Fund's reserves have been sufficiently drawn down, a transfer in from the Hydroelectric Fund as well as rate modifications are warranted at this juncture. Long-term climate models and current regulatory legislative initiatives signal continual volatility, all factors that must be considered in the current budget. Our District's 2018 financial efficiency report indicates over \$4 million in savings demonstrating a strong organizational commitment to reduce cost and improve internal efficiencies, for the benefit of our rate payers and the community. Since the inception of focusing on these efforts, the District has realized approximately \$22.2 million in savings and additional revenues.

The proposed plan's expenditures are driven by labor costs and capital project spending being funded by current operating and non-operating revenue from the three business lines requiring a \$12.9 million contribution from reserves. To complete Combie Phase 1 Project, the District reduced prior year capital spending by \$5.9 million. Absent the Combie project, the District realized a reduction of about \$1 million in reserve contributions from the prior year. The District's Hydroelectric operation is contributing \$9.1 million to support Water operations and \$1.3 million in capital support. In addition, Hydroelectric is contributing \$315,000 to Recreation for capital projects and reserve building. This budget is consistent with the proposed 2019 5-Year financial and capital plans adhering to commitments of the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

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

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget

Budget Development (Objectives & Assumptions)

The District's accounting records are maintained using the accrual basis of accounting. The revenues of the District are recognized when earned and the expenses are recognized when incurred. The budget details in this document are used as a management tool for forecasting and monitoring revenues and expenses. The District's accounting system records the actual transactions associated with these forecasts. The budget is developed as closely as possible to a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization, and certain unrealized gains & losses. The objectives of the budget are to meet current customer service demands and adhere to all state and federal laws while remaining consistent with the District's strategic rate setting guidelines. The following assumptions were considered in the development of the budget, employing a conservative yet realistic approach. The District is restructuring its' base rate to cover greater portions of fixed costs (labor, debt service, fixed assets, license fees) in an effort to mitigate revenue vulnerability.

Operating Revenue:

- Water Sales 7.72% over 2018 forecast (5.72% commodity rate, 2% demand), Other Revenue 4% (Installs, Reim, Rents, Leases etc.)
- Recreation revenues 5% over forecast
- Hydroelectric Power Contracts projected at 85% of expected levels
- Transfer In: Water \$9.1M from Hydro, \$350K ADs, \$218K Cap Fees (Reso 2007-26)
- Operating grants (\$685K) covering certain expenses in the Watershed Department

Capital Revenue:

- Property Taxes 3% over 2018 forecast, historical trend 2013 - 2018 is 2.9%
- Draw down remaining 2016A Bond Proceeds of approximately \$13M & additional \$6.9M from capital revenue
- Transfer In: Water - Capacity Fee usage of \$400K, \$1.3M Hydro ERP & CMMS share, Recreation - \$315K from Hydro
- Capital grants (\$300K) for Meade Canal Encasement

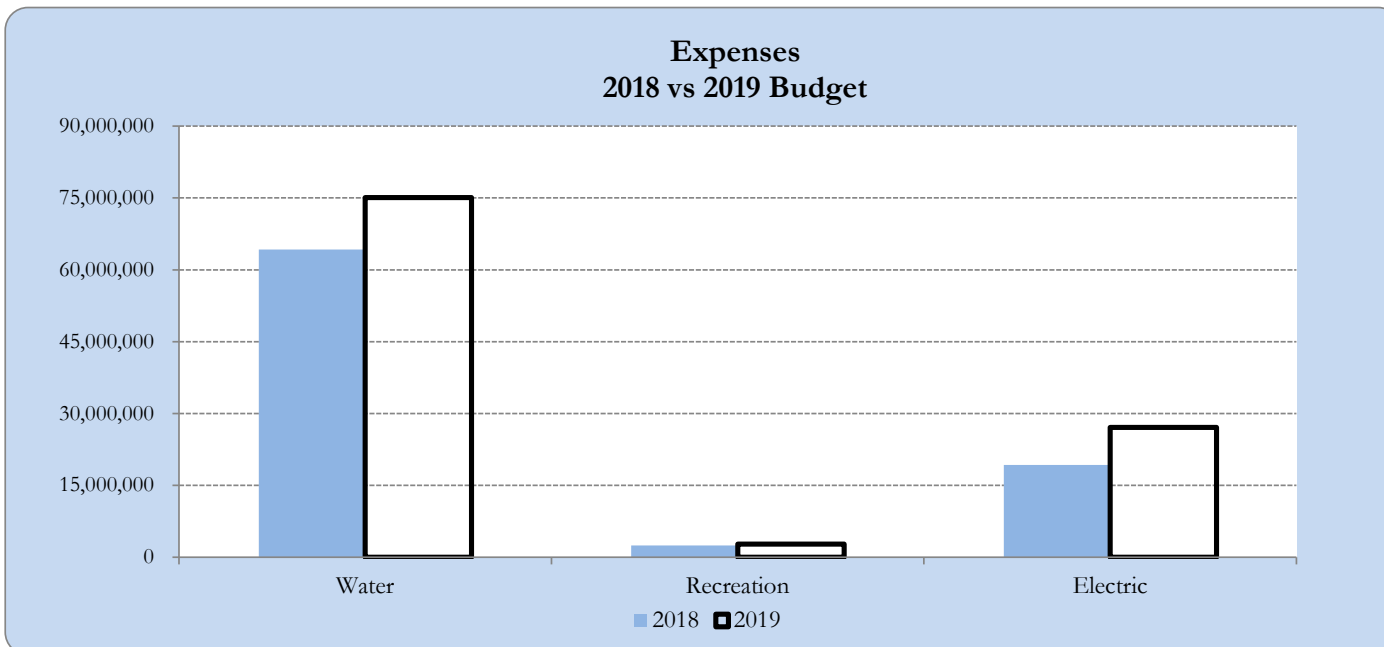
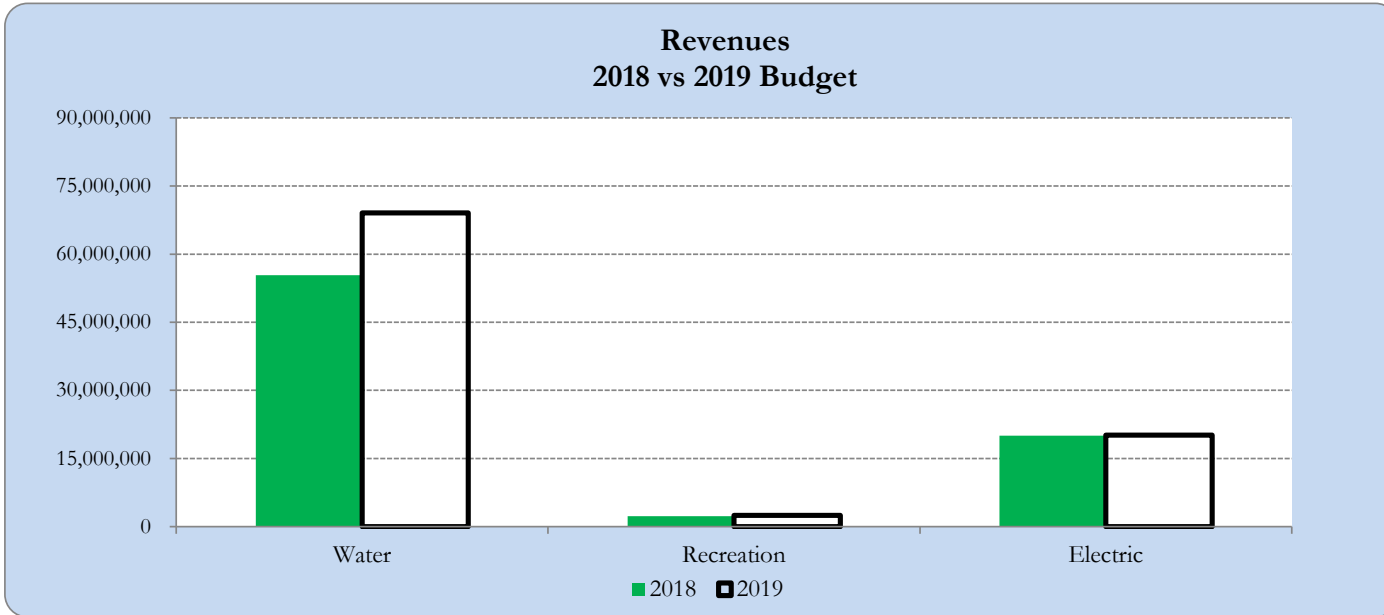
Operating & Maintenance Expenditure: Exclude Transfer outs

- Labor: 1 less FTE for 2019 budget, 3.5% COLA at Jan 2019, 5% for normal step increases, Medical 11%, PERS rate at 32%
- Water's estimated increase is \$3.3M over 2018 budget
- Recreation's estimated increase is \$265K over 2018 budget
- Hydroelectric's estimated increase is \$690K over 2018 budget
- District overall estimated increase is \$4.3M over 2018 budget

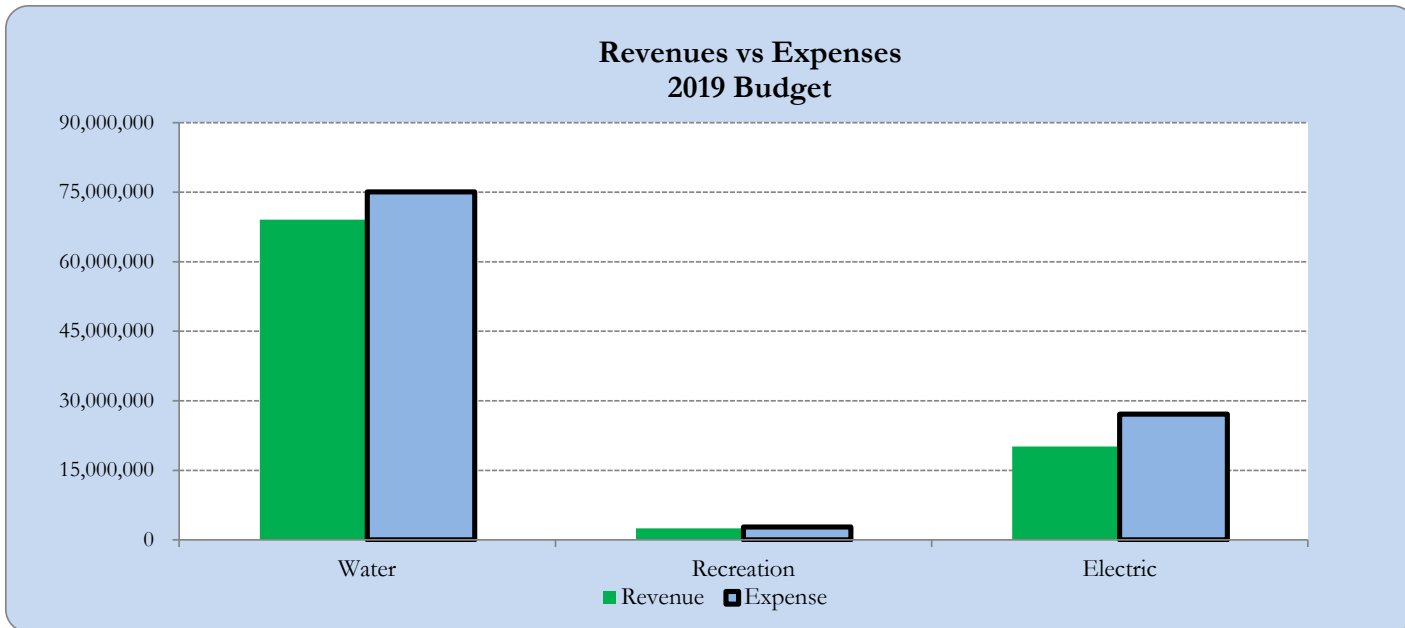
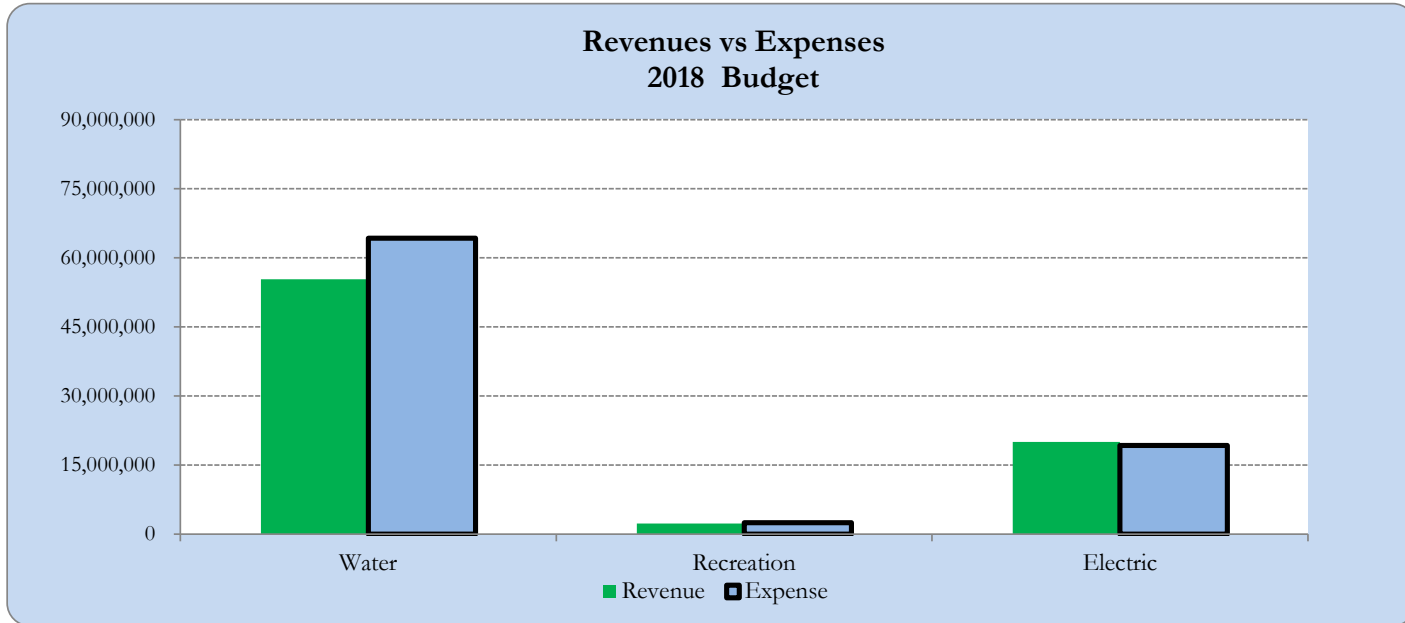
Capital Expenditure:

- Water's estimated increase is \$7.4M over 2018 budget, drawing down \$13M or remaining 2016A Bond Proceeds
- Recreation flat against 2018 budget, Hydroelectric's estimated to increase \$615K over 2018 budget
- District overall estimated increase is \$8M over 2018 budget driven by Combie Phase 1

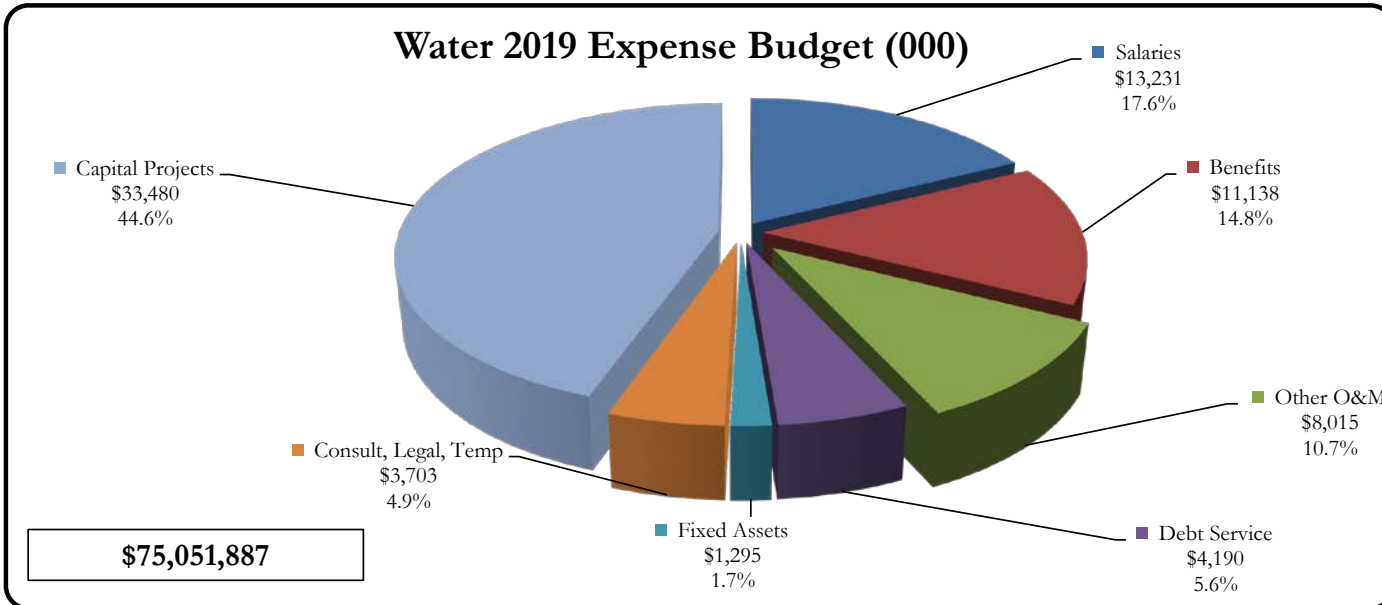
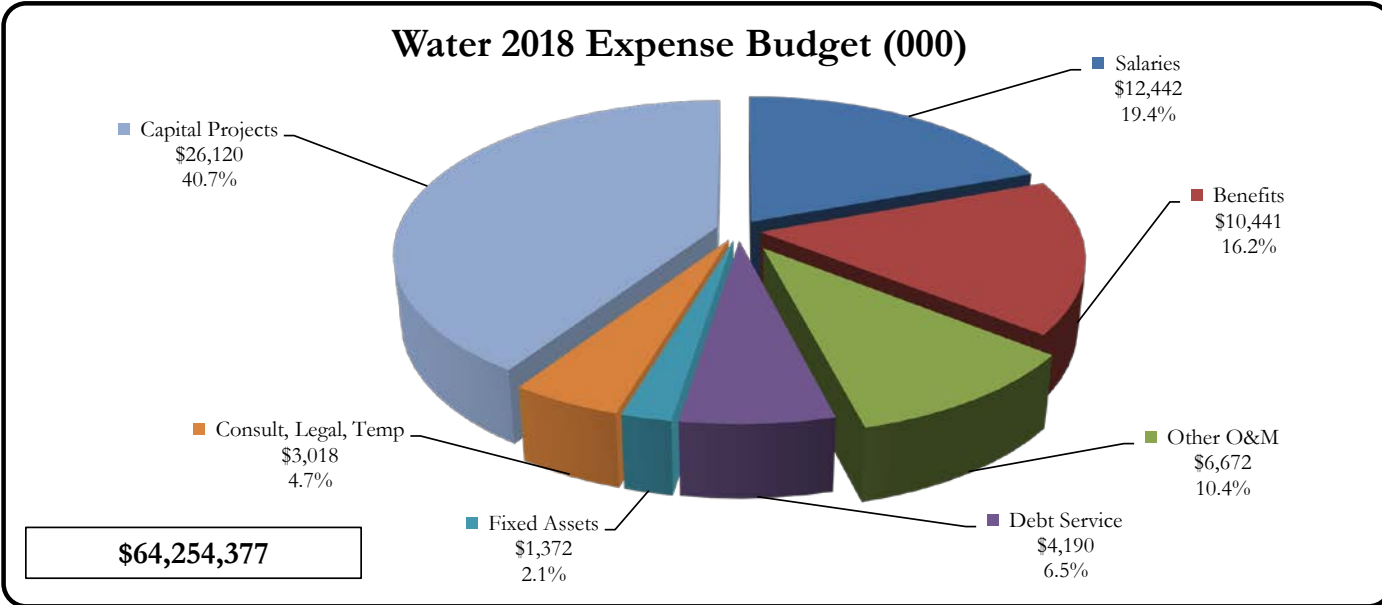
Nevada Irrigation District
Fiscal Year 2019
Operating & Non Operating Budget



Nevada Irrigation District
Fiscal Year 2019
Operating & Non Operating Budget

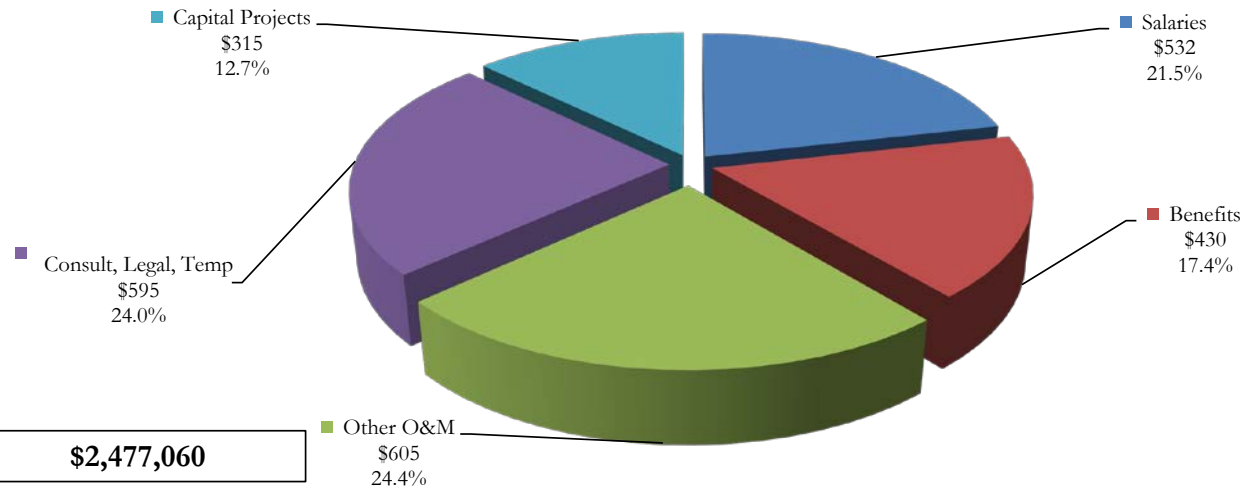


Nevada Irrigation District
 Fiscal Year 2019
 Operating & Non Operating Budget

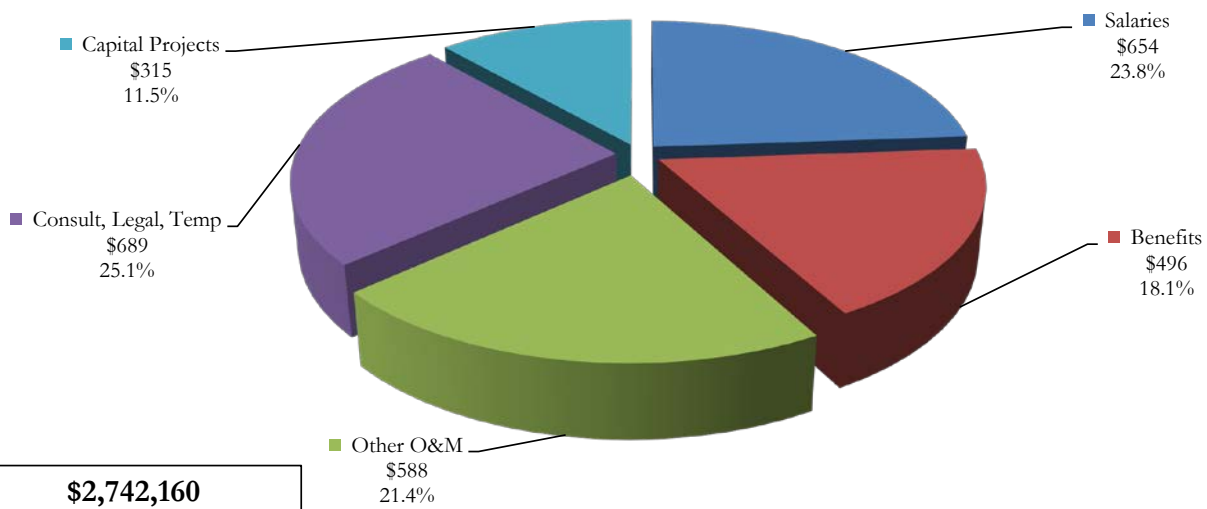


Nevada Irrigation District
 Fiscal Year 2019
 Operating & Non Operating Budget

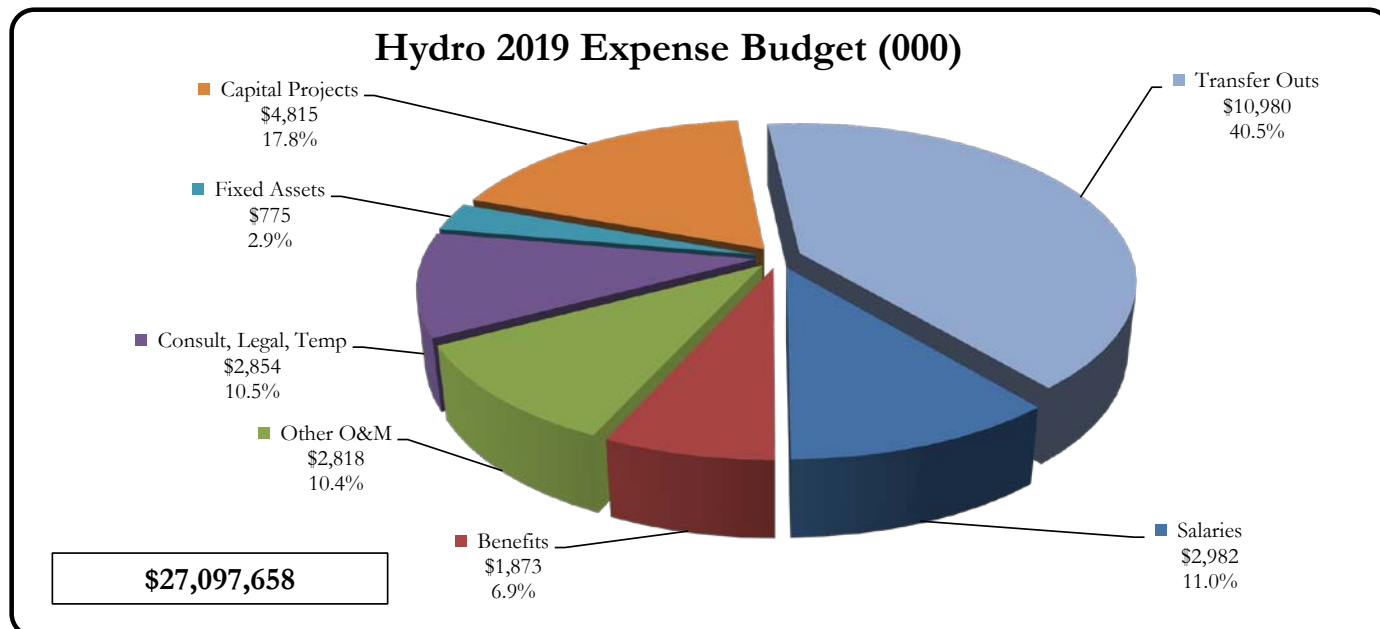
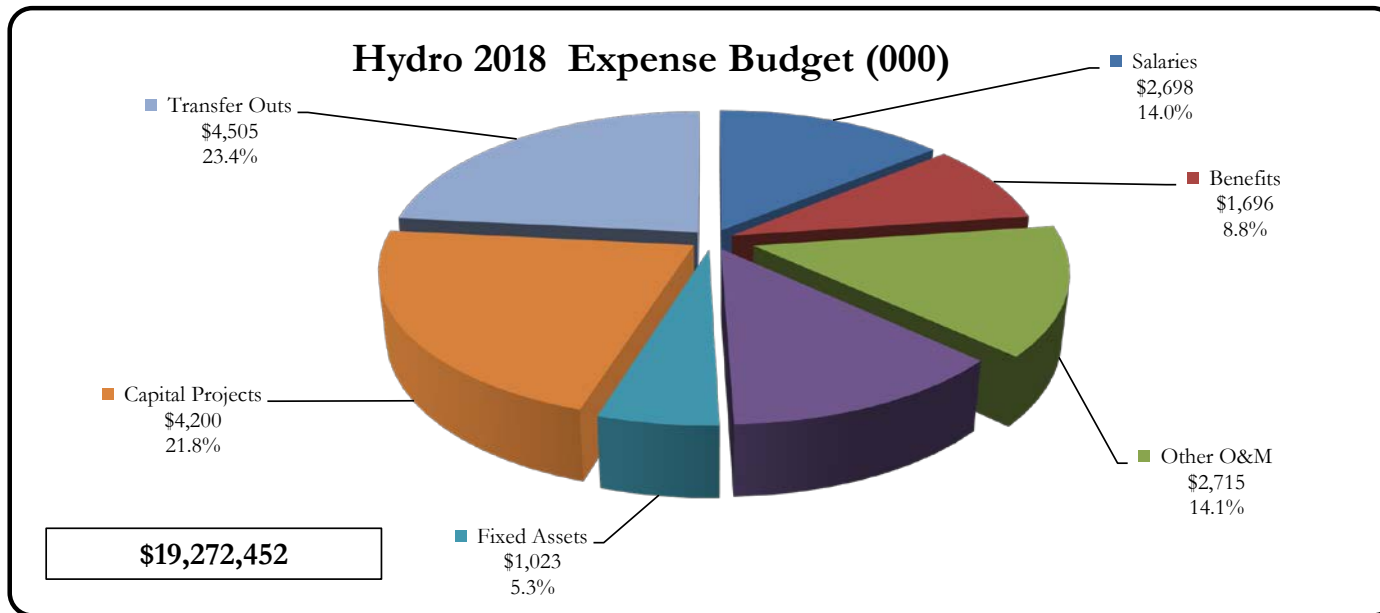
Recreation 2018 Expense Budget (000)



Recreation 2019 Expense Budget (000)



Nevada Irrigation District
 Fiscal Year 2019
 Operating & Non Operating Budget



Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: All Divisions by Fund

			2016 Act	2017 Act	2018 Fcst	Initial 2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>							
Revenues	Operating	Water Division	26,324,253	27,083,575	30,788,774	31,088,571	41,509,674
		Recreation Division	2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
		Electric Division	22,602,085	23,518,078	23,710,164	20,043,949	20,124,690
	Non Operating	Water Division	17,233,896	15,629,363	25,884,011	24,260,170	27,574,953
		Recreation Division	541,452	200,000	315,000	315,000	315,000
		Revenues Total	68,829,956	68,692,759	83,050,451	78,026,963	91,994,445
Expenses	Operating	Water Division	33,896,441	33,936,846	39,461,080	38,134,377	41,571,887
		Recreation Division	1,725,131	1,948,036	2,168,759	2,162,060	2,427,160
		Electric Division	11,555,934	9,847,241	16,315,666	15,072,452	22,282,658
	Non Operating	Water Division	20,256,068	16,867,583	18,753,129	26,120,000	33,480,000
		Recreation Division	38,419	343,876	633,014	315,000	315,000
		Electric Division	2,608,749	3,774,201	3,945,344	4,200,000	4,815,000
Expenses Total	70,080,742	66,717,782	81,276,992	86,003,889	104,891,704		
			Net Income*	1,773,459	(7,976,926)	(12,897,260)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: All Divisions by Function

<u>Operating & Non Operating Budgets:</u>			2016 Act	2017 Act	2018 Fcst	Initial 2018 Bud	2019 Bud
Revenues	Operating	Water Sales	19,939,727	21,514,816	22,853,262	23,659,078	27,444,735
		Other Water Revenue	1,220,532	1,315,416	2,081,572	1,345,553	2,166,596
		Recreation Fees	2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
		Electric Power	22,602,085	23,518,078	23,710,164	20,043,949	20,124,690
		Interest Income	956,295	1,458,435	1,200,000	1,200,000	1,350,000
		Grants - Operating			150,000	380,000	685,825
		Transfer Ins - Operating	4,207,699	2,794,908	4,503,940	4,503,940	9,862,518
		Operating Total		51,054,608	52,863,397	56,851,440	53,451,793
	Non Operating	Property Taxes	11,363,337	11,401,037	12,087,333	11,881,710	12,449,953
		Transfer Ins-Bonds	4,168,496	3,036,424	10,000,000	10,000,000	13,050,000
		Grants - Capital	1,126,782	495,361	2,316,720	2,000,000	300,000
		Transfer Ins - Capital	1,116,733	896,541	1,794,958	693,460	2,090,000
		Non Operating Total		17,775,348	15,829,363	26,199,011	24,575,170
	Revenues Total			68,829,956	68,692,759	83,050,451	78,026,963
Expenses	Operating	Salaries	15,055,114	14,259,693	15,675,630	15,670,880	16,866,851
		Benefits	8,119,030	10,245,322	12,285,809	12,567,011	13,507,675
		Other O&M	7,417,323	7,051,215	8,147,514	8,523,430	9,808,204
		Consult, Legal, Temp	6,353,871	4,494,197	8,567,774	6,048,800	7,246,191
		Fed/St/Co Fees	527,235	870,217	1,524,675	1,468,175	1,612,215
		Debt Service	3,610,185	4,427,691	4,190,493	4,190,493	4,190,368
		Fixed Assets	2,180,721	1,388,880	3,048,611	2,395,100	2,070,200
		Transfer Outs	3,914,026	2,994,908	4,505,000	4,505,000	10,980,000
	Operating Total		47,177,506	45,732,123	57,945,505	55,368,889	66,281,704
	Non Operating	Capital Projects	22,903,236	20,985,660	23,331,487	30,635,000	38,610,000
Non Operating Total		22,903,236	20,985,660	23,331,487	30,635,000	38,610,000	
Expenses Total			70,080,742	66,717,782	81,276,992	86,003,889	104,891,704

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	26,324,253	27,083,575	30,788,774	31,088,571	41,509,674
	Expenses	33,896,441	33,936,846	39,461,080	38,134,377	41,571,887
		Operating Income	(8,672,306)	(7,045,806)	(62,213)	
Non Operating	Revenues	17,233,896	15,629,363	25,884,011	24,260,170	27,574,953
	Expenses	20,256,068	16,867,583	18,753,129	26,120,000	33,480,000
		Non Operating Income	7,130,882	(1,859,830)	(5,905,047)	
		Net Income*	(1,541,424)	(8,905,637)	(5,967,260)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
<u>Revenues</u>						
Operating	Treated Water	13,471,424	14,500,418	15,853,262	16,197,130	19,904,335
	Raw Water	6,468,303	7,014,398	7,000,000	7,461,948	7,540,400
	Interest Income	956,295	1,458,435	1,200,000	1,200,000	1,350,000
	New Connect/Install	178,877	276,237	286,088	199,370	297,532
	Rents & Leases	134,797	220,965	280,013	285,814	291,214
	Standby	124,532	128,572	102,331	128,740	108,184
	Reimb/Fees/Other	782,326	689,642	1,413,140	731,629	1,469,666
	Grants - Operating			150,000	380,000	685,825
	Transfer Ins - Operating	4,207,699	2,794,908	4,503,940	4,503,940	9,862,518
Operating Total		26,324,253	27,083,575	30,788,774	31,088,571	41,509,674
Non Operating	Property Taxes	11,363,337	11,401,037	12,087,333	11,881,710	12,449,953
	Transfer Ins-Bonds	4,168,496	3,036,424	10,000,000	10,000,000	13,050,000
	Grants - Capital	1,126,782	495,361	2,316,720	2,000,000	300,000
	Transfer Ins - Capital	575,281	696,541	1,479,958	378,460	1,775,000
Non Operating Total		17,233,896	15,629,363	25,884,011	24,260,170	27,574,953

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
Expenses	10113 Directors	184,877	181,587	341,800	237,140	229,925
	10114 Administration	5,668,544	8,360,809	6,561,818	6,891,753	7,184,520
	10115 Management	2,409,638	1,620,987	2,028,114	1,965,405	2,161,143
	10116 Watershed	232,076	333,764	641,800	560,986	1,149,673
	10117 Human Resources	162,209	375,760	470,956	468,106	512,387
	10118 Information Services	625,546	535,089	992,225	795,037	859,861
	10131 Cashiering	165,235	162,207	195,040	194,628	209,539
	10133 Customer Service	658,640	689,666	1,019,571	1,002,835	1,649,035
	10135 Accounting	1,009,011	1,003,875	1,108,401	1,092,928	1,137,948
	10151 Engineering	3,785,969	3,087,115	4,821,507	3,811,120	3,894,775
	10171 Water Operations	8,280,180	7,760,092	9,241,299	9,617,653	9,882,406
	10191 Maintenance	8,675,636	8,465,992	10,436,743	9,515,594	9,648,549
	10192 Vegetation					1,206,494
	10193 Purchasing	1,233,904	692,239	876,267	1,021,356	1,049,022
	10195 Shop Operations	804,976	667,665	725,539	959,836	796,609
Operating Expenses Total		33,896,441	33,936,846	39,461,080	38,134,377	41,571,887
Expenses	10114 Administration	49,928	395,893	464,982	1,430,000	130,000
	10115 Management	75,970	20,732	2,317,537	2,000,000	-
	10118 Information Services	2,918	-	-	500,000	2,750,000
	10151 Engineering	19,683,690	16,178,788	15,403,905	20,830,000	29,445,000
	10171 Water Operations	47,138	145,513	279,206	310,000	310,000
	10191 Maintenance	396,424	126,657	287,500	1,050,000	845,000
Non Operating Expenses Total		20,256,068	16,867,583	18,753,129	26,120,000	33,480,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10113 Directors	51101 Salary	74,400	74,400	74,257	74,257	74,257
	51307 Deferred Comp	600	594	600	600	600
	51308 EE Assistance Plan	124	124	130	130	130
	51310 Medicare	1,080	904	1,077	1,077	1,077
	51312 Health Insurance	76,913	78,891	106,673	106,673	119,186
	51313 Life Insurance	275	261	608	608	608
	51314 Dental Insurance	3,948	3,942	7,434	7,434	7,374
	51315 Vision Insurance	936	938	910	910	942
	51317 Workers Comp	90	71	297	297	297
	51319 FICA	4,608	3,867	4,604	4,604	4,604
	52503 Equipment Maintenance					5,000
	52603 Consulting/Contractor Fee	1,050	-	104,660	-	-
	52608 Fed/St/Co Fees	12,070	-	25,000	25,000	-
	52710 Office Supplies	287	11,732	3,350	3,350	3,350
	52711 Education/Training/Meals	8,496	4,767	10,500	10,500	10,500
	52713 Utilities	-	1,094	1,700	1,700	2,000
10113 Directors Total		184,877	181,587	341,800	237,140	229,925
10114 Administration	51311 Pension	-	1,346,286	-	-	-
	51312 Health Insurance	-	918	-	-	-
	51313 Life Insurance	16,261	15,192	21,000	21,000	21,000
	51321 Health Benefits Retirees	1,182,684	1,013,859	1,000,000	1,000,000	1,000,000
	51324 OPEB Net ARC	-	646,000	421,065	753,000	435,000
	52503 Equipment Maintenance	44,668	57,568	58,240	58,240	52,222
	52504 Materials	91	1,587	15,600	15,600	15,700

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10114 Administration	52505 Safety	-	15,147	10,690	10,690	11,400
	52603 Consulting/Contractor Fee	62,345	76,880	126,500	126,500	132,000
	52604 Legal Fees	280,005	163,726	200,000	200,000	200,000
	52608 Fed/St/Co Fees	1,735	4,229	52,000	52,000	112,000
	52703 Debt Service	3,610,185	4,427,691	4,190,493	4,190,493	4,190,368
	52704 Insurance	254,817	193,036	250,000	250,000	260,000
	52705 Disadvantaged Customer				-	500,000
	52706 Dues, Publctns, Spnsrshp	-	64,009	72,750	72,750	71,850
	52709 Advertising/Legal Notices	4,789	3,181	5,000	3,000	44,500
	52710 Office Supplies	58,224	31,971	31,000	31,000	31,000
	52711 Education/Training/Meals	38	43	17,000	17,000	17,000
	52713 Utilities	89,378	99,484	90,480	90,480	90,480
	52904 Equipment Purchases	21,872	-	-	-	-
	54000 Transfer Out	41,452	200,000	-	-	-
10114 Administration Total		5,668,544	8,360,809	6,561,818	6,891,753	7,184,520
10115 Management	51101 Salary	829,730	858,802	814,244	814,244	948,406
	51105 Overtime	1,020	2,342	1,000	1,000	1,000
	51306 Short Term Disability			1,620		1,670
	51308 EE Assistance Plan	241	227	260	260	260
	51310 Medicare	11,969	12,720	11,807	11,807	13,752
	51311 Pension	228,641	148,063	244,053	244,053	292,175
	51312 Health Insurance	125,988	141,820	213,346	213,346	238,373
	51313 Life Insurance	5,861	5,643	6,664	6,664	7,472
	51314 Dental Insurance	8,928	8,569	14,868	14,868	14,748
	51315 Vision Insurance	1,710	1,594	1,819	1,819	1,884

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10115 Management	51316 Long-T Disability	1,613	1,541	3,664	3,664	4,109
	51317 Workers Comp	8,064	7,069	5,700	5,700	15,594
	51318 Unemployment	16,435	3,450	20,000	20,000	10,000
	51319 FICA	-	2,146	1,200	1,200	1,200
	52500 Miscellaneous	-	3,200	-	-	-
	52501 Chemicals	-	1,305	700	-	-
	52503 Equipment Maintenance	6,406	468	25	-	-
	52504 Materials	2,012	-	850	-	-
	52505 Safety	5,603	-	3,500	360	-
	52603 Consulting/Contractor Fee	937,236	310,094	595,874	542,500	507,500
	52608 Fed/St/Co Fees	1,405	-	-	-	-
	52609 Temporary Labor	31,702	18,354	20,000	20,000	50,000
	52706 Dues, Publctns, Spnsrshp	67,383	165	3,000	-	-
	52709 Advertising/Legal Notices	3,217	-	-	-	-
	52710 Office Supplies	18,517	26,251	10,920	10,920	10,000
	52711 Education/Training/Meals	29,742	35,912	50,000	50,000	40,000
	52713 Utilities	998	1,892	3,000	3,000	3,000
52902 Vehicle Purchases	29,428	29,361	-	-	-	
52904 Equipment Purchases	35,789	-	-	-	-	
10115 Management Total		2,409,638	1,620,987	2,028,114	1,965,405	2,161,143
10116 Watershed	51101 Salary	38,620	85,987	94,573	94,573	105,265
	51105 Overtime	906	1,177	250	-	-
	51306 Short Term Disability			388		399
	51308 EE Assistance Plan	12	25	26	26	26
	51310 Medicare	573	1,220	1,371	1,371	1,526

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10116 Watershed	51311 Pension	11,761	16,791	28,346	28,346	33,685
	51312 Health Insurance	9,961	19,541	21,335	21,335	23,837
	51313 Life Insurance	597	815	774	774	861
	51314 Dental Insurance	615	1,475	1,487	1,487	1,475
	51315 Vision Insurance	80	188	182	182	188
	51316 Long-T Disability	111	212	426	426	474
	51317 Workers Comp	187	345	7,566	7,566	737
	52504 Materials	234	2,113	10,000	10,000	10,000
	52506 Small Tools	-	-	500	500	500
	52603 Consulting/Contractor Fee	68,035	203,654	457,976	382,800	943,900
	52608 Fed/St/Co Fees			5,000		10,000
	52609 Temporary Labor	-	-	10,000	10,000	15,000
	52710 Office Supplies	247	-	-	-	-
	52711 Education/Training/Meals	-	223	1,600	1,600	1,800
52901 Land/Easement Purchases	100,137	-	-	-	-	
10116 Watershed Total		232,076	333,764	641,800	560,986	1,149,673
10117 Human Resources	51101 Salary	77,054	165,921	217,637	217,637	238,136
	51105 Overtime	672	475	1,000	1,000	1,000
	51306 Short Term Disability			600		618
	51308 EE Assistance Plan	27	39	78	78	78
	51310 Medicare	1,108	1,851	3,156	3,156	3,453
	51311 Pension	22,733	30,224	65,232	65,232	76,203
	51312 Health Insurance	14,449	33,317	64,004	64,004	71,512
	51313 Life Insurance	636	1,346	1,781	1,781	1,949
	51314 Dental Insurance	1,230	2,826	4,460	4,460	4,424

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10117 Human Resources	51315 Vision Insurance	155	422	546	546	565
	51316 Long-T Disability	227	420	979	979	1,072
	51317 Workers Comp	355	622	1,523	1,523	1,667
	52504 Materials	-	-	1,000	1,000	2,000
	52603 Consulting/Contractor Fee	23,992	31,116	73,000	73,000	33,500
	52604 Legal Fees	15,294	100,052	25,000	25,000	55,000
	52609 Temporary Labor	-	51	-	-	-
	52706 Dues, Publctns, Spnsrshp		532	500	500	750
	52709 Advertising/Legal Notices	1,500	1,748	1,500	1,250	2,000
	52710 Office Supplies	1,138	2,335	3,000	1,000	10,000
	52711 Education/Training/Meals	1,588	2,207	5,000	5,000	7,500
	52713 Utilities	51	254	960	960	960
10117 Human Resources Total		162,209	375,760	470,956	468,106	512,387
10118 Information Services	51101 Salary	246,300	257,029	274,589	274,589	300,337
	51105 Overtime	2,292	7,965	5,000	5,000	5,000
	51106 Double Time			1,000		-
	51308 EE Assistance Plan	76	74	78	78	78
	51310 Medicare	3,603	3,922	3,982	3,982	4,355
	51311 Pension	71,077	50,350	82,303	82,303	96,108
	51312 Health Insurance	34,416	39,261	64,004	64,004	71,512
	51313 Life Insurance	2,179	2,364	2,247	2,247	2,458
	51314 Dental Insurance	2,658	2,063	4,460	4,460	4,424
	51315 Vision Insurance	564	563	546	546	565
	51316 Long-T Disability	575	593	1,236	1,236	1,352
	51317 Workers Comp	1,195	1,027	1,922	1,922	2,102

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10118 Information Services	52501 Chemicals	-	341	250	-	200
	52503 Equipment Maintenance	149,775	85,754	157,100	157,100	143,300
	52504 Materials	659	-	-	-	-
	52506 Small Tools					500
	52603 Consulting/Contractor Fee	-	-	155,000	5,000	5,000
	52609 Temporary Labor	-	-	45,938	30,000	30,000
	52706 Dues, Publctns, Spnsrshp	160	160	320	320	320
	52710 Office Supplies	72,840	68,860	99,800	99,800	87,300
	52711 Education/Training/Meals	299	657	4,500	4,500	4,500
	52713 Utilities	4,723	7,447	12,950	12,950	27,950
	52904 Equipment Purchases	32,155	6,660	75,000	45,000	72,500
10118 Information Services Total		625,546	535,089	992,225	795,037	859,861
10131 Cashiering	51101 Salary	89,233	92,284	98,185	98,185	105,941
	51105 Overtime	259	101	500	500	-
	51306 Short Term Disability			410		422
	51308 EE Assistance Plan	43	50	52	52	52
	51310 Medicare	1,297	1,367	1,424	1,424	1,536
	51311 Pension	25,880	18,105	29,429	29,429	33,901
	51312 Health Insurance	35,750	39,045	42,669	42,669	47,675
	51313 Life Insurance	811	866	804	804	867
	51314 Dental Insurance	2,952	2,950	2,974	2,974	2,950
	51315 Vision Insurance	372	375	364	364	377
	51316 Long-T Disability	285	278	442	442	477
	51317 Workers Comp	429	367	687	687	742
	52503 Equipment Maintenance	5,078	3,549	9,000	9,000	9,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10131 Cashiering	52710 Office Supplies	2,846	2,870	7,500	7,500	5,000
	52711 Education/Training/Meals	-	-	600	600	600
10131 Cashiering Total		165,235	162,207	195,040	194,628	209,539
10133 Customer Service	51101 Salary	346,068	344,784	391,466	391,466	617,864
	51105 Overtime	1,383	2,089	2,500	2,000	-
	51106 Double Time	-	-	1,000	1,000	-
	51306 Short Term Disability			760		1,043
	51308 EE Assistance Plan	152	168	182	182	260
	51310 Medicare	4,567	4,941	5,676	5,676	8,959
	51311 Pension	69,548	67,726	117,334	117,334	197,717
	51312 Health Insurance	93,764	122,389	149,342	149,342	238,373
	51313 Life Insurance	2,158	3,197	3,204	3,204	5,057
	51314 Dental Insurance	5,881	9,386	10,408	10,408	14,748
	51315 Vision Insurance	815	1,250	1,273	1,273	1,884
	51316 Long-T Disability	735	999	1,762	1,762	2,780
	51317 Workers Comp	1,817	1,458	2,889	2,889	4,550
	52501 Chemicals	-	8,903	5,000	-	5,000
	52503 Equipment Maintenance	6,412	11,094	3,000	7,000	10,000
	52504 Materials	1,494	2,841	41,300	41,300	53,300
	52505 Safety	37	-	500	500	1,000
	52506 Small Tools	-	502	2,000	2,000	2,000
	52603 Consulting/Contractor Fee	14,953	-	133,500	133,500	192,500
	52609 Temporary Labor	-	17,322	475	-	-
	52710 Office Supplies	108,454	85,818	120,000	120,000	240,000
	52711 Education/Training/Meals	-	425	1,500	1,500	1,500

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10133 Customer Service	52713 Utilities	402	343	500	500	500
	52804 Bank Fees	-	4,034	14,000	-	-
	52902 Vehicle Purchases	-	-	-	-	40,000
	52904 Equipment Purchases	-	-	10,000	10,000	10,000
10133 Customer Service Total		658,640	689,666	1,019,571	1,002,835	1,649,035
10135 Accounting	51101 Salary	489,882	479,950	510,107	540,607	595,459
	51105 Overtime	6,351	14,377	6,500	6,500	6,500
	51306 Short Term Disability			1,265		1,302
	51308 EE Assistance Plan	166	168	182	182	182
	51310 Medicare	7,239	7,880	7,839	7,839	8,634
	51311 Pension	139,983	87,810	152,936	162,036	190,547
	51312 Health Insurance	102,523	110,396	138,642	149,342	166,861
	51313 Life Insurance	4,499	4,179	4,424	4,424	4,873
	51314 Dental Insurance	6,218	6,052	10,408	10,408	10,324
	51315 Vision Insurance	1,419	1,109	1,273	1,273	1,319
	51316 Long-T Disability	1,091	1,083	2,433	2,433	2,680
	51317 Workers Comp	2,388	1,123	3,784	3,784	4,168
	52503 Equipment Maintenance	-	-	1,500	1,500	-
	52603 Consulting/Contractor Fee	107,021	66,291	154,751	110,000	75,000
	52608 Fed/St/Co Fees	435	-	-	-	-
	52609 Temporary Labor	106,833	163,337	39,757	20,000	20,000
	52706 Dues, Publctns, Spnsrshp	882	775	600	600	600
52709 Advertising/Legal Notices	940	-	-	-	-	
52710 Office Supplies	5,430	3,986	4,000	4,000	1,500	
52711 Education/Training/Meals	2,358	13,746	8,000	8,000	8,000	

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10135 Accounting	52804 Bank Fees	23,353	41,612	50,000	50,000	40,000
	52904 Equipment Purchases		-	10,000	10,000	-
10135 Accounting Total		1,009,011	1,003,875	1,108,401	1,092,928	1,137,948
10151 Engineering	51101 Salary	1,976,498	1,635,021	1,773,375	1,773,375	1,804,873
	51105 Overtime	9,816	21,854	15,000	10,000	10,000
	51106 Double Time	473	-	-	-	-
	51306 Short Term Disability			1,647		1,800
	51308 EE Assistance Plan	530	455	494	494	468
	51310 Medicare	25,202	23,955	25,714	25,714	26,171
	51311 Pension	346,063	323,414	531,534	531,534	577,559
	51312 Health Insurance	282,042	317,090	405,358	405,358	429,071
	51313 Life Insurance	10,560	14,870	14,513	14,513	14,771
	51314 Dental Insurance	13,907	19,818	28,249	28,249	26,546
	51315 Vision Insurance	2,464	3,439	3,456	3,456	3,391
	51316 Long-T Disability	2,539	3,601	7,980	7,980	8,122
	51317 Workers Comp	25,659	41,265	97,647	97,647	79,203
	52501 Chemicals	-	11,007	5,000	-	5,000
	52503 Equipment Maintenance	4,453	7,951	40,000	60,000	60,000
	52504 Materials	49,696	46,839	150,000	150,000	120,000
	52505 Safety	943	10,025	3,000	3,000	2,500
	52506 Small Tools	2,134	1,291	1,100	1,000	2,500
	52603 Consulting/Contractor Fee	826,059	353,253	1,511,073	340,000	430,000
	52604 Legal Fees	522	-	-	-	-
	52608 Fed/St/Co Fees	15,835	2,731	-	-	-
	52609 Temporary Labor	14,792	54,305	46,046	200,000	150,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10151 Engineering	52706 Dues, Publctns, Spnsrshp	17,863	17,284	20,000	20,000	20,000
	52709 Advertising/Legal Notices		712	-	-	-
	52710 Office Supplies	16,105	25,684	18,000	18,000	22,000
	52711 Education/Training/Meals	18,258	13,220	20,000	20,000	20,000
	52713 Utilities	3,364	737	800	800	800
	52901 Land/Easement Purchases	3,009	34,165	40,000	40,000	40,000
	52902 Vehicle Purchases	46,620	92,057	31,521	30,000	30,000
	52904 Equipment Purchases	70,563	11,073	30,000	30,000	10,000
10151 Engineering Total		3,785,969	3,087,115	4,821,507	3,811,120	3,894,775
10171 Water Operations	51101 Salary	3,571,640	3,084,530	3,279,662	3,279,662	3,367,881
	51105 Overtime	28,566	47,415	90,000	90,000	50,000
	51106 Double Time	20,883	63,783	113,700	113,700	60,000
	51144 Standby	144,072	147,814	140,000	140,000	140,000
	51306 Short Term Disability			6,548		6,923
	51308 EE Assistance Plan	1,098	1,067	1,170	1,170	1,118
	51310 Medicare	47,509	48,348	47,555	47,555	48,834
	51311 Pension	604,756	599,756	983,013	983,013	1,077,722
	51312 Health Insurance	665,460	781,427	960,058	960,058	1,025,003
	51313 Life Insurance	19,542	28,008	26,841	26,841	27,563
	51314 Dental Insurance	35,587	53,599	66,906	66,906	63,416
	51315 Vision Insurance	5,219	8,065	8,186	8,186	8,101
	51316 Long-T Disability	5,281	8,016	14,758	14,758	15,155
	51317 Workers Comp	103,297	128,526	221,203	221,203	239,489
	52501 Chemicals	292,465	297,498	400,000	300,000	325,000
52503 Equipment Maintenance	244,440	258,500	200,000	454,500	504,500	

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10171 Water Operations	52504 Materials	323,964	347,613	347,000	347,000	331,500
	52505 Safety	10,642	19,991	23,000	23,000	38,000
	52506 Small Tools	9,437	14,942	31,800	31,800	29,500
	52507 Water Purchase	452,903	-	100,000	300,000	300,000
	52603 Consulting/Contractor Fee	121,507	197,428	198,420	197,500	179,500
	52608 Fed/St/Co Fees	248,790	203,413	357,700	357,700	399,200
	52609 Temporary Labor	59,980	57,605	47,679	100,000	100,000
	52706 Dues, Publctns, Spnsrshp	6,535	5,023	9,000	9,000	9,000
	52709 Advertising/Legal Notices		945	-	-	-
	52710 Office Supplies	2,835	4,518	8,000	8,000	8,000
	52711 Education/Training/Meals	10,581	14,375	35,000	35,000	35,000
	52713 Utilities	711,841	941,106	976,000	976,000	1,016,000
	52902 Vehicle Purchases	222,842	182,819	178,100	178,100	193,000
	52904 Equipment Purchases	308,508	213,958	370,000	347,000	283,000
10171 Water Operations Total		8,280,180	7,760,092	9,241,299	9,617,653	9,882,406
10191 Maintenance	51101 Salary	4,059,970	3,461,253	3,942,771	3,942,771	3,758,201
	51105 Overtime	16,360	46,803	30,000	30,000	30,000
	51106 Double Time	3,810	11,394	15,000	15,000	15,000
	51306 Short Term Disability			7,517		7,139
	51308 EE Assistance Plan	1,491	1,528	1,716	1,716	1,534
	51310 Medicare	48,614	50,590	57,170	57,170	54,494
	51311 Pension	647,223	673,288	1,181,767	1,181,767	1,202,624
	51312 Health Insurance	853,142	1,007,545	1,408,086	1,408,086	1,406,400
	51313 Life Insurance	20,827	31,905	32,268	32,268	30,757
	51314 Dental Insurance	40,429	69,817	98,129	98,129	87,013

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10191 Maintenance	51315 Vision Insurance	6,762	11,050	12,007	12,007	11,116
	51316 Long-T Disability	6,531	9,919	17,742	17,742	16,912
	51317 Workers Comp	115,634	167,541	321,008	321,008	292,459
	52501 Chemicals	105,428	524,781	200,000	-	200,000
	52503 Equipment Maintenance	259,782	73,627	250,000	87,800	85,600
	52504 Materials	882,924	1,100,588	1,108,000	1,108,000	1,375,000
	52505 Safety	18,593	29,894	33,300	33,300	28,300
	52506 Small Tools	73,362	36,300	50,000	80,830	55,500
	52603 Consulting/Contractor Fee	340,239	518,970	185,772	204,000	154,000
	52604 Legal Fees	-	-	5,000	5,000	4,000
	52608 Fed/St/Co Fees	25,542	20,130	9,000	7,500	20,000
	52609 Temporary Labor	232,921	191,401	200,000	200,000	185,000
	52706 Dues, Publctns, Spnsrshp	1,748	1,903	14,000	14,000	21,600
	52710 Office Supplies	5,568	3,724	12,500	12,500	11,500
	52711 Education/Training/Meals	26,707	21,137	30,000	30,000	15,700
	52713 Utilities	25,101	14,351	35,000	35,000	28,000
52902 Vehicle Purchases	468,535	167,896	808,990	210,000	209,000	
52904 Equipment Purchases	388,393	218,657	370,000	370,000	341,700	
10191 Maintenance Total		8,675,636	8,465,992	10,436,743	9,515,594	9,648,549
10192 Vegetation	51101 Salary					407,449
	51306 Short Term Disability					726
	51308 EE Assistance Plan					156
	51310 Medicare					5,908
	51311 Pension					130,384
	51312 Health Insurance					143,024

Nevada Irrigation District

Fiscal Year 2019

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

2016 Act 2017 Act 2018 Fcst 2018 Bud 2019 Bud

Operating & Non Operating Budgets:

10192 Vegetation	51313 Life Insurance					3,335
	51314 Dental Insurance					8,849
	51315 Vision Insurance					1,130
	51316 Long-T Disability					1,834
	51317 Workers Comp					44,819
	52501 Chemicals					270,000
	52503 Equipment Maintenance					2,200
	52505 Safety					2,700
	52603 Consulting/Contractor Fee					129,900
	52604 Legal Fees					1,000
	52609 Temporary Labor					45,000
	52706 Dues, Publctns, Spnsrshp					2,780
	52710 Office Supplies					1,000
	52711 Education/Training/Meals					2,300
	52713 Utilities					2,000
52902 Vehicle Purchases					-	
10192 Vegetation Total						1,206,494
10193 Purchasing	51101 Salary	333,326	309,267	328,814	328,814	354,346
	51105 Overtime	977	638	1,000	1,000	1,000
	51306 Short Term Disability			816		840
	51308 EE Assistance Plan	138	124	130	130	130
	51310 Medicare	4,833	4,501	4,768	4,768	5,138
	51311 Pension	89,872	60,391	98,555	98,555	113,391
	51312 Health Insurance	79,422	88,702	106,673	106,673	119,186
	51313 Life Insurance	2,633	2,876	2,691	2,691	2,900

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10193 Purchasing	51314 Dental Insurance	5,304	5,658	7,434	7,434	7,374
	51315 Vision Insurance	936	938	910	910	942
	51316 Long-T Disability	917	924	1,480	1,480	1,595
	51317 Workers Comp	1,608	1,228	2,302	2,302	2,480
	52501 Chemicals	96,762	248	120	-	100
	52503 Equipment Maintenance	7,047	5,023	1,000	53,000	18,000
	52504 Materials	481,562	67,425	80,974	125,000	125,000
	52505 Safety	70,254	51,564	52,000	52,000	56,000
	52506 Small Tools	12,602	22,982	50,000	100,000	100,000
	52603 Consulting/Contractor Fee	38,562	23,702	60,000	60,000	60,000
	52609 Temporary Labor	-	-	5,000	5,000	5,000
	52706 Dues, Publctns, Spnsrshp	347	303	600	600	600
	52710 Office Supplies	3,699	39,257	63,000	63,000	68,500
	52711 Education/Training/Meals	2,033	586	6,000	6,000	5,000
	52713 Utilities	1,070	64	2,000	2,000	1,500
52904 Equipment Purchases	-	5,836	-	-	-	
10193 Purchasing Total		1,233,904	692,239	876,267	1,021,356	1,049,022
10195 Shop Operations	51101 Salary	156,220	177,070	192,673	192,673	230,882
	51105 Overtime	6,163	1,186	2,000	1,500	1,500
	51106 Double Time	220	-	-	-	-
	51306 Short Term Disability			203		208
	51308 EE Assistance Plan	71	74	78	78	104
	51310 Medicare	2,311	2,648	2,794	2,794	3,348
	51311 Pension	49,875	34,652	57,750	57,750	73,882
	51312 Health Insurance	44,999	59,960	64,004	64,004	95,349

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10195 Shop Operations	51313 Life Insurance	1,415	1,676	1,577	1,577	1,890
	51314 Dental Insurance	2,992	3,710	4,460	4,460	5,899
	51315 Vision Insurance	514	547	546	546	754
	51316 Long-T Disability	487	541	867	867	1,039
	51317 Workers Comp	8,972	7,488	13,487	13,487	16,162
	52501 Chemicals	162,943	13,742	25,000	225,000	25,000
	52503 Equipment Maintenance	262,934	266,862	175,000	175,000	185,000
	52504 Materials	18,163	24,335	15,000	57,000	58,000
	52505 Safety	413	2,046	1,300	1,300	1,400
	52506 Small Tools	8,806	3,230	3,000	3,000	3,000
	52603 Consulting/Contractor Fee					-
	52609 Temporary Labor	36,023	23,588	35,000	28,000	-
	52706 Dues, Publctns, Spnsrshp					1,892
	52710 Office Supplies	373	69	2,500	2,500	2,500
	52711 Education/Training/Meals	265	180	4,000	4,000	3,500
	52713 Utilities	32,421	24,177	22,300	22,300	19,300
	52902 Vehicle Purchases	-	-	75,000	75,000	-
	52904 Equipment Purchases	8,396	19,884	27,000	27,000	66,000
10195 Shop Operations Total		804,976	667,665	725,539	959,836	796,609
Operating Total		33,896,441	33,936,846	39,461,080	38,134,377	41,571,887

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
10114 Administration	52915 Proj Bud: Non-Programmati	49,928	395,893	464,982	1,430,000	130,000
10114 Administration Total		49,928	395,893	464,982	1,430,000	130,000
10115 Management	52915 Proj Bud: Non-Programmati	75,970	20,732	2,317,537	2,000,000	-
10115 Management Total		75,970	20,732	2,317,537	2,000,000	-
10118 Information Services	52915 Proj Bud: Non-Programmati	2,918	-	-	500,000	2,750,000
10118 Information Services Total		2,918	-	-	500,000	2,750,000
10151 Engineering	52907 Proj Bud: Pipeline Rplc	477,244	880,358	587,500	1,350,000	1,100,000
	52908 Proj Bud: Prv Program	13,116	47,572	120,000	160,000	160,000
	52910 Proj Bud: Raw Water Rplc	2,384,092	1,690,761	775,332	1,100,000	1,200,000
	52911 Proj Bud: Backbone Ext	1,788,214	744,136	2,585,948	1,000,000	1,000,000
	52912 Proj Bud: Community Inves	51,915	2,074,858	534,542	800,000	600,000
	52913 Proj Bud: Extended Ceqa	15,087	121,504	166,500	200,000	200,000
	52914 Proj Bud: Sediment Removal	-	44,545	734,089	500,000	650,000
	52915 Proj Bud: Non-Programmati	14,954,022	10,575,055	9,899,994	15,720,000	24,535,000
10151 Engineering Total		19,683,690	16,178,788	15,403,905	20,830,000	29,445,000
10171 Water Operations	52915 Proj Bud: Non-Programmati	47,138	145,513	279,206	310,000	310,000
10171 Water Operations Total		47,138	145,513	279,206	310,000	310,000
10191 Maintenance	52915 Proj Bud: Non-Programmati	396,424	126,657	287,500	1,050,000	845,000
10191 Maintenance Total		396,424	126,657	287,500	1,050,000	845,000
Non Operating Total		20,256,068	16,867,583	18,753,129	26,120,000	33,480,000

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: Recreation Division

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
	Expenses	1,725,131	1,948,036	2,168,759	2,162,060	2,427,160
Operating Income				183,743	157,213	42,968
Non Operating	Revenues	541,452	200,000	315,000	315,000	315,000
	Expenses	38,419	343,876	633,014	315,000	315,000
Net Income with Project Spending *				(134,272)	157,213	42,968

* See Cash Schedule for Reserve Impact

Revenues

Operating	Long Ravine	525,027	537,884	605,158	548,235	635,416
	Orchard Springs	295,306	322,135	315,576	316,605	331,355
	Peninsula	219,647	240,820	240,150	242,479	252,157
	Jackson Meadow	230,026	145,668	138,952	220,001	145,900
	Cascade Shores Gate	9,631	12,287	10,959	13,622	11,507
	Greenhorn	37,613	37,944	37,779	39,844	39,668
	Scotts Flat	784,521	937,755	976,227	904,468	1,025,038
	Combie	26,500	27,250	27,702	34,021	29,087
Operating Total		2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
Non Operating	Transfer Ins - Capital	541,452	200,000	315,000	315,000	315,000
Non Operating Total		541,452	200,000	315,000	315,000	315,000

Nevada Irrigation District
 Fiscal Year 2019
 Operating & Non Operating Budget: **Recreation Division**

2016 Act 2017 Act 2018 Fcst 2018 Bud 2019 Bud

Operating & Non Operating Budgets:

30250 Recreation General	51101 Salary	439,577	486,045	448,613	448,613	517,153
	51105 Overtime	1,873	5,514	5,000	5,000	5,000
	51306 Short Term Disability			397		406
	51308 EE Assistance Plan	188	195	182	182	182
	51310 Medicare	6,355	7,288	6,505	6,505	7,499
	51311 Pension	123,400	90,637	134,463	134,463	156,171
	51312 Health Insurance	106,654	110,012	149,342	149,342	166,861
	51313 Life Insurance	3,602	4,412	3,671	3,671	3,994
	51314 Dental Insurance	5,926	5,120	10,408	10,408	10,324
	51315 Vision Insurance	1,278	1,360	1,273	1,273	1,319
	51316 Long-T Disability	1,174	1,269	2,019	2,019	2,196
	51317 Workers Comp	28,189	26,171	35,343	35,343	41,372
	51321 Health Benefits Retirees	-	7,433	-	-	-
	51324 OPEB Net ARC	-	-	7,689	24,000	8,000
	52501 Chemicals	2,788	40,520	15,000	20,000	15,000
	52503 Equipment Maintenance	57,058	97,066	61,275	61,275	62,000
	52504 Materials	187,886	156,378	191,200	191,200	160,000
	52505 Safety	823	5,859	3,000	3,000	3,000
	52506 Small Tools	-	3,750	3,500	3,500	3,500
	52603 Consulting/Contractor Fee	27,036	14,272	32,043	30,000	30,000
	52604 Legal Fees	18,461	20,095	5,000	5,000	5,000
	52608 Fed/St/Co Fees	37,989	32,614	40,000	40,000	40,000
	52609 Temporary Labor	488,604	602,191	362,000	362,000	455,991
	52704 Insurance	5,133	14,637	6,000	6,000	16,000
	52709 Advertising/Legal Notices	5,578	7,627	10,000	10,000	10,000
	52710 Office Supplies	15,405	4,365	12,500	12,500	12,500
52711 Education/Training/Meals	330	531	300	300	300	

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
30250 Recreation General	52713 Utilities	128,871	147,381	127,200	127,200	127,200
	52795 Rec-Customer Refunds		16,484	14,395	14,395	16,000
	52804 Bank Fees	10,550	38,809	45,000	45,000	45,000
	52904 Equipment Purchases	7,534	-	-	-	-
	54000 Transfer Out	12,869	-	-	-	-
30250 Recreation General Sum		1,725,131	1,948,036	1,733,318	1,752,189	1,921,967
30254 Jackson Meadows Division	51101 Salary	-	-	77,099	77,099	128,766
	51105 Overtime	-	-	1,000	1,000	3,000
	51308 EE Assistance Plan	-	-	39	39	52
	51310 Medicare	-	-	838	838	1,867
	51311 Pension	-	-	23,109	23,109	33,384
	51312 Health Insurance	-	-	32,002	32,002	47,675
	51313 Life Insurance	-	-	473	473	854
	51314 Dental Insurance	-	-	2,230	2,230	2,950
	51315 Vision Insurance	-	-	273	273	377
	51316 Long-T Disability	-	-	260	260	467
	51317 Workers Comp	-	-	4,048	4,048	10,301
	52501 Chemicals			250		5,000
	52503 Equipment Maintenance	-	-	27,570	10,000	10,000
	52504 Materials	-	-	20,000	20,000	20,000
	52505 Safety	-	-	2,000	2,000	2,000
	52506 Small Tools			7,000		2,000
	52603 Consulting/Contractor Fee	-	-	45,000	45,000	45,000
	52604 Legal Fees	-	-	15,000	15,000	15,000
	52608 Fed/St/Co Fees	-	-	6,000	6,000	6,000
	52609 Temporary Labor	-	-	138,000	138,000	138,000
	52710 Office Supplies	-	-	2,500	2,500	2,500

Nevada Irrigation District
 Fiscal Year 2019
 Operating & Non Operating Budget: **Recreation Division**

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
30254 Jackson Meadows Division	52713 Utilities	-	-	30,000	30,000	30,000
	52795 Rec-Customer Refunds			750		-
30254 Jackson Meadows Division Sum		-	-	435,441	409,871	505,192
Operating Total		1,725,131	1,948,036	2,168,759	2,162,060	2,427,160
30250 Recreation General	52915 Proj Bud: Non-Programmati	38,419	343,876	633,014	315,000	315,000
30250 Recreation General Total		38,419	343,876	633,014	315,000	315,000
Non Operating Total		38,419	343,876	633,014	315,000	315,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	22,602,085	23,518,078	23,710,164	20,043,949	20,124,690
	Expenses	11,555,934	9,847,241	16,315,666	15,072,452	22,282,658
Operating Income				7,394,498	4,971,497	(2,157,968)
Non Operating	Expenses	2,608,749	3,774,201	3,945,344	4,200,000	4,815,000
Net Income with Project Spending *				3,449,155	771,497	(6,972,968)

* See Cash Schedule for Reserve Impact

Revenues

Operating	Chicago Park	9,856,454	9,974,214	10,061,294	8,668,778	8,755,841
	Dutch Flat	5,573,524	5,514,535	5,608,632	4,815,987	4,864,356
	Rollins	5,159,473	5,495,490	5,651,399	4,815,987	4,864,356
	Scotts Flat	357,684	385,852	239,657	300,000	250,000
	Bowman	722,338	1,041,890	1,378,232	963,197	972,871
	Bowman TL	42,566	52,542	81,991	100,000	67,266
	Combie South	694,311	835,920	505,638	200,000	200,000
	Combie North	195,735	217,633	183,323	180,000	150,000
Operating Total		22,602,085	23,518,078	23,710,164	20,043,949	20,124,690

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	51101 Salary	467,370	459,349	497,192	497,192	552,784
	51105 Overtime	95,811	586	2,000	2,000	2,000
	51106 Double Time	5,659	-	-	-	-
	51306 Short Term Disability			840		865
	51308 EE Assistance Plan	116	101	104	104	130
	51310 Medicare	7,003	6,540	7,209	7,209	8,015
	51311 Pension	130,029	88,500	138,425	138,425	176,891
	51312 Health Insurance	109,568	79,149	85,339	85,339	119,186
	51313 Life Insurance	6,839	6,426	3,780	3,780	4,524
	51314 Dental Insurance	5,631	4,636	5,947	5,947	7,374
	51315 Vision Insurance	875	763	728	728	942
	51316 Long-T Disability	1,234	811	2,078	2,078	2,488
	51317 Workers Comp	9,788	6,499	15,804	15,804	17,133
	51321 Health Benefits Retirees	144,721	146,565	160,000	160,000	-
	51324 OPEB Net ARC	-	-	61,246	-	63,000
	52501 Chemicals	53,831	63,562	75,000	75,000	75,000
	52503 Equipment Maintenance	29,741	12,545	21,000	21,000	56,000
	52504 Materials	32,930	9,342	25,000	25,000	25,000
	52505 Safety	27,336	47,633	85,760	85,760	86,000
	52506 Small Tools	1,447	1,714	5,000	5,000	5,000
	52603 Consulting/Contractor Fee	1,432,994	959,025	2,666,023	1,582,500	2,055,000
	52604 Legal Fees	33,587	25,352	50,000	50,000	50,000
	52607 Franchise Fees	17,571	38,505	46,000	46,000	46,000
	52608 Fed/St/Co Fees	183,364	607,099	979,975	979,975	1,025,015
	52609 Temporary Labor	23,697	-	60,000	60,000	5,000
	52704 Insurance	192,270	220,768	200,000	200,000	220,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	52706 Dues, Publctns, Spnsrshp	20,919	23,034	30,500	30,500	45,500
	52709 Advertising/Legal Notices	1,344	-	-	-	-
	52710 Office Supplies	29,358	10,674	32,500	32,500	27,000
	52711 Education/Training/Meals	16,626	15,864	19,000	19,000	21,000
	52713 Utilities	127,112	122,451	202,000	202,000	169,500
	52901 Land/Easement Purchases	-	-	150,000	150,000	100,000
	52902 Vehicle Purchases	79,499	41,037	-	-	-
	52904 Equipment Purchases	239,526	-	50,000	50,000	60,000
	54000 Transfer Out	3,844,669	2,794,908	4,465,000	4,465,000	10,940,000
50112 Hydro Admin Total		7,372,468	5,793,436	10,143,450	8,997,841	15,966,348
50161 Hydro Operations	51101 Salary	680,483	829,688	1,012,391	1,012,391	1,071,026
	51105 Overtime	-	66,345	75,000	75,000	75,000
	51106 Double Time	-	7,534	5,000	-	8,000
	51144 Standby	15,167	30,985	20,000	-	32,000
	51306 Short Term Disability			997		1,117
	51308 EE Assistance Plan	201	246	286	286	312
	51310 Medicare	11,283	13,597	14,680	14,680	15,530
	51311 Pension	193,051	162,822	303,444	303,444	342,728
	51312 Health Insurance	130,206	177,058	234,681	234,681	286,047
	51313 Life Insurance	6,797	7,954	8,285	8,285	8,765
	51314 Dental Insurance	9,650	12,200	16,355	16,355	17,698
	51315 Vision Insurance	1,406	1,839	2,001	2,001	2,261
	51316 Long-T Disability	1,571	2,164	4,556	4,556	4,820
	51317 Workers Comp	17,779	19,174	40,738	40,738	43,233
	52501 Chemicals					1,000

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
50161 Hydro Operations	52503 Equipment Maintenance	55,761	51,427	124,500	124,500	125,100
	52504 Materials	16,240	21,009	46,000	46,000	46,000
	52505 Safety	2,600	-	20	-	-
	52506 Small Tools	2,391	9,296	10,000	10,000	12,000
	52603 Consulting/Contractor Fee	13,500	79,644	70,000	70,000	70,000
	52608 Fed/St/Co Fees	70	-	50,000	-	-
	52609 Temporary Labor	-	1,649	40,000	40,000	40,000
	52710 Office Supplies					3,000
	52711 Education/Training/Meals	826	29,346	80,000	80,000	60,000
	52713 Utilities	949	68	-	-	-
	52902 Vehicle Purchases	-	102,298	80,000	80,000	120,000
	52904 Equipment Purchases	-	53,240	68,000	68,000	50,000
	54000 Transfer Out	-	-	10,000	10,000	10,000
50161 Hydro Operations Total		1,159,930	1,679,582	2,316,934	2,240,917	2,445,637
50167 Hydro Maintenance	51101 Salary	815,410	879,941	1,035,932	1,035,932	1,158,225
	51105 Overtime	-	88,752	75,000	75,000	75,000
	51106 Double Time	-	8,649	3,000	-	8,000
	51306 Short Term Disability			1,587		1,789
	51308 EE Assistance Plan	243	254	313	313	312
	51310 Medicare	13,274	14,325	15,021	15,021	16,794
	51311 Pension	232,395	175,917	310,500	310,500	370,632
	51312 Health Insurance	139,700	164,907	250,682	250,682	286,047
	51313 Life Insurance	7,755	7,950	8,478	8,478	9,479
	51314 Dental Insurance	11,428	11,777	17,842	17,842	17,698
	51315 Vision Insurance	1,767	1,884	2,183	2,183	2,261

Nevada Irrigation District

Fiscal Year 2019

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

		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
<u>Operating & Non Operating Budgets:</u>						
50167 Hydro Maintenance	51316 Long-T Disability	2,075	2,225	4,662	4,662	5,212
	51317 Workers Comp	20,902	19,893	41,581	41,581	40,075
	52501 Chemicals	1,379	679	700	-	750
	52503 Equipment Maintenance	291,697	134,547	252,500	252,500	285,500
	52504 Materials	287,485	376,914	410,500	410,500	410,500
	52505 Safety	17,937	-	1,500	-	-
	52506 Small Tools	24,125	32,853	30,000	30,000	30,000
	52603 Consulting/Contractor Fee	960,193	217,551	567,287	552,500	552,500
	52609 Temporary Labor	36,728	3,288	81,000	81,000	81,900
	52704 Insurance	9,410	-	-	-	-
	52710 Office Supplies	2,712	2,897	15	-	3,000
	52711 Education/Training/Meals	13,970	19,080	40,000	40,000	40,000
	52901 Land/Easement Purchases	2,950	-	-	-	-
	52902 Vehicle Purchases	102,097	143,747	400,000	400,000	280,000
	52904 Equipment Purchases	12,867	66,193	275,000	275,000	165,000
	54000 Transfer Out	15,036	-	30,000	30,000	30,000
50167 Hydro Maintenance Total		3,023,536	2,374,222	3,855,283	3,833,694	3,870,674
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	724,447	612,669	1,269,981	1,300,000	1,250,000
	52920 Proj Bud: Ph Improvements	1,478,392	1,326,047	1,097,309	1,350,000	1,865,000
	52921 Proj Bud: Reserv, Dam, Wa	405,910	1,835,485	1,578,054	1,550,000	1,700,000
50112 Hydro Admin Total		2,608,749	3,774,201	3,945,344	4,200,000	4,815,000
Non Operating Total		2,608,749	3,774,201	3,945,344	4,200,000	4,815,000

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
<u>10114 Administration</u>					
52915 Proj Bud: Non-Programmati			1,430,000	130,000	
	2113	Main Office Bldg Expansion Phase 2 and 3	1,000,000	-	
	6913	Bowman Land Acquisition	20,000		
	7032	Hemphill Fish Diversion	400,000	100,000	
		Security Upgrades/Active Shooter/ ADA	10,000	10,000	
		Safety Fall Protection/ Confined Space Facility		20,000	
<u>10115 Management</u>					
52915 Proj Bud: Non-Programmati			2,000,000	-	
		Combie Reservoir Sediment Removal	2,000,000		
<u>10118 Information Tech</u>					
52915 Proj Bud: Non-Programmati			500,000	2,750,000	
		Financial System Upgrade	500,000	2,000,000	\$1M from Hydro
		CMMS Upgrade		750,000	\$375K from Hydro
<u>10151 Engineering</u>					
52907 Proj Bud: Pipeline Rplc (Merged Minor System Program)			1,350,000	1,100,000	
	1037	Penn Valley Pipeline Phase 1-3			
	2071	Lidster Avenue/Country Club Terrace			
	2070	Boreham/Gayle Lane			
	2001	Auburn to Hidden Valley Road			
	2072	Alta Sierra - Miscellaneous			
	1005	Hughes Road			
	2184	Nevada City Highway & Narrow Gage			
	2182	North Day Pipeline			
	6962	Hwy 49 @Christian Life			
	6966	Osborne Hill Inlet Pipe			
	6930	EG: Ridge Rd/Sierra College Dr			
	8348	Loma Rica: Cedar Ridge			
	2069	LOP Hydraulic Work			

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
<u>10151 Engineering</u>					
52908 Proj Bud: PRV Program			160,000	160,000	
	2101	Brewer 2			
	1010	Silver Way			
	1011	Star Motel			
		Smith Road			
		Echo Ridge			
		Slate Creek			
		East Ridge			
		McPhersons			
		Glenwood			
52910 Proj Bud: Raw Water Rplc			1,100,000	1,200,000	
		<u>Nevada County</u>			
	7809	Maben Phase 2 and 3			
	8273	Fruitvale Canal			
		Kyler Canal-Rplc and enlarge			
		Riffle Box			
	2075	Chicago Park-Lower Section			
	2074	Magnolia 3 Canal-Easement			
	2073	Tunnel Canal, Deer Creek diversion			
	6784	Personeni Pipe Drop- Newtown Canal			
	8312	Lake Vera Pipeline Replacement			
		<u>Placer County</u>			
	1098	Santini 1&2-bottleneck & overtopping			
	1031	Doty North Siphon			
	1093	Vernon Canal Siphon			
		Renken Canal Siphon			
	1092	Haight #1 & #6			
	2056	Lester Canal			
		<u>Yuba County</u>			
		Smartsville replace raw water system			

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
10151 Engineering					
52911 Proj Bud: Backbone Ext			1,000,000	1,000,000	
	1089	Rattlesnake Road			Cap Fees: \$1.4M in 2018
	2114	E. Hacienda/Magnolia Pipeline PRV Station			
	2019	Idaho Maryland Rd			Cap Fees: \$200K
	6996	E. George to LWW Pipeline			Cap Fees: \$200K
52912 Proj Bud: Community Inves			800,000	600,000	
	2115	Iron Horse DFWLE			24 Parcels, no Cap Fees
	2180	Table Meadows DFWLE			41 Parcels, no Cap Fees
	2181	Loma Rica Drive DFWLE			38 Parcels, no Cap Fees
52914 Proj Bud: Sediment Removal			500,000	650,000	
	6877	Steephollow Sediment Removal			
	8301	Combie Sediment Removal			
	8515	Greenhorn Sediment Removal			
	6963	Orr Creek Reservoir Sediment Removal			
	6958	Newtown Reservoir Sediment Removal			
	2090	Loma Rica Reservoir Sediment Removal			
		Union Reservoir Sediment Removal			
		Rex Reservoir Sediment Removal			
		Dutch Flat Afterbay			
52913 Proj Bud: Extended CEQA			200,000	200,000	
	8371	Newtown Canal (NC)			
	6593-2	Cascade Canal			
	6898-02	Rock Creek			
	7809	Maben Phase 2 and 3			

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
10151 Engineering					
52915 Proj Bud: Non-Programmati			15,720,000	24,535,000	
	1071	Meade Canal Encasement		300,000	Grant
	6746	Combie Phase I ByPass	10,000,000	19,960,000	Remaining 2016A
	6971	Alta Sierra Tank Replacement	1,700,000	2,000,000	
	7013	Centennial Reservoir	4,000,000	1,775,000	
	8464	Deer Creek/So Yuba Canal	20,000		
		Orr Creek Repair		500,000	
10151 Engineering Total			20,830,000	29,445,000	
10171 Water					
52915 Proj Bud: Non-Programmati			310,000	310,000	
		WTP Security	25,000	25,000	
		Misc. Projects	80,000	80,000	
		Chemical Tanks & Pads	100,000	100,000	
		Clarifier Repairs	30,000	30,000	
		Lime System Removal	75,000	75,000	
10191 Maintenance					
52915 Proj Bud: Non-Programmati			1,050,000	845,000	
		Storage Tank Recoating	350,000	240,000	
		Asphalt sealing (WTP & Pump Stations)	190,000	150,000	
		Patch Paving throughout Nevada and Placer County	60,000	60,000	
		Building replacement (Carpenter & Welding Shop)	120,000	155,000	
		Pipeline Rehabilitation - Epoxy Lining		240,000	
		<u>South Yuba</u>			
		Steel Building (50' x 100')	250,000		
		Concrete Foundation	50,000		
		House Remodel	30,000		
Water Total			26,120,000	33,480,000	

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
<u>30250 Recreation</u>					
52915 Proj Bud: Non-Programmati			315,000	315,000	\$315K from Hydro
	2023	Orchard Springs Store	50,000		
	2091	Boat Slips/Docks	100,000	190,000	
		Miscellaneous Waterway Item	-	2,000	
		Water System Replacements	50,000	50,000	
		Sewer System Replacements	15,000	30,000	
		Roadway Restoration	-	10,000	
		Fences, Gates, Entry Signs	5,000	10,000	
		Scotts Flat Office & Generator	40,000	10,000	
		Entry sign replacements	5,000		
		Roofing Upgrades	15,000	8,000	
		Picnic areas replacements	5,000	5,000	
		Ditch Tender House Upgrade	30,000		
Recreation Total			315,000	315,000	

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

Dept/Account	project	proj_title	Budget 2018	Budget 2019	Funding Source
<u>50112 Hydro Admin</u>					
52915 Proj Bud: Non-Programmati			1,300,000	1,250,000	
		Scotts Flat Storage (BESS)		250,000	
	6947	Loma Rica Powerhouse		500,000	
	2084	Hydro Maintenance Shop/Office		500,000	
52920 Proj Bud: PH Improvements			1,350,000	1,865,000	
	2168	CSPH Instrument/Control/Protection Upgrade		500,000	
	2164	Fire Suppression System Upgrades		300,000	
		Communications/SCADA Upgrades		250,000	
		SFPH Instrument/Control Upgrade		250,000	
		CSPH - Replace Switchgear/ISO Meter		150,000	
		Bowman Digital Governor Upgrade		150,000	
		SFPH Replace Exciter		130,000	
		Fiber Optic Between DFPH and DF Forebay		85,000	
	6943	Combie South Access Road		50,000	
52921 Proj Bud: Reserv, Dam, Wa			1,550,000	1,700,000	
	2094	SF Spillway Upgrade Design and Construction		500,000	
		Lower Division Waterway Repair Program		450,000	
		Upper Division Waterway Repair Program		450,000	
	201402	Combie Dam Stabilization & Scour Protection		300,000	
Electric Total			4,200,000	4,815,000	
District Total			30,635,000	38,610,000	

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: **Staffing**

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

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: **Staffing**

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

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: **Staffing**

Department	Position Budget	2018 FTE	2019 FTE
	Electrical Systems Supt	1	1
	Hydraulic Technician I	2	1
	Cross Connection Tech		1
	Hydrographer		1
	Management Asst	1	1
	Operations Tech II	1	1
	Sr Operations Tech	3	1
	Sr Wtr Dist Oper	3	5
	Treated Water Supt	1	1
	Water Dist Oper	12	10
	Water Resources Supt	1	1
	Water Superintendent	1	1
	Wtr Dist Supervisor	3	3
	Wtr Operations Mgr	1	1
	Wtr Trmt Oper	7	7
	Wtr Trmt Supervisor	1	1
	Total Water Operations	45	43
10191 Maintenance	Equipment Operator	13	10
	Maint Supervisor	5	4
	Maintenance Manager	1	1
	Maintenance Supt.	2	2
	Management Asst	1	1
	Office Assistant I	1	1
	Senior Welder	1	1
	Sr Utility Worker	6	5
	Utility Worker I/II	29	33
	Asst Maint Supt-Veg Cntrl	1	
	Sr Veg Control Wrkr	1	
	Veg Cntrl Wrkr	4	
	Welder I	1	1
	Total Maintenance	66	59

Nevada Irrigation District

Fiscal Year 2019

Operating & Non Operating Budget: **Staffing**

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

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

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

Nevada Irrigation District

Fiscal Year 2019

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

		Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash	
2017 Audited Cash		15,711,671	7,138,137	17,706,823	1,132,707	49,501,684	91,191,022	
2018 Revenues Forecast		56,672,785			2,667,502	23,710,164	83,050,451	
2018 Expenses Forecast		58,214,209			2,801,774	20,261,010	81,276,992	
Net Income 2018		(1,541,424)			(134,272)	3,449,155	1,773,459	Considers Encumbr
Restricted Cash: Cap Fees, Bonds			(1,246,250)	(3,656,823)			(4,903,073)	
2018 Unaudited Cash		14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408	
2018 Cash Breakdown:								
Policy 3040	Restricted							Policy Amounts
3040.3.1	Capacity Fees		5,280,707				5,280,707	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary			14,050,000			14,050,000	Covenant Driven
Restricted Total		-	5,891,887	14,050,000	-	-	19,941,887	
Designated								
3040.4.1	Operating	2,673,839			176,932	21,683,843	24,534,614	5.32 mons vs 6 mons
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization	1,500,000					1,500,000	\$1.5M
3040.4.4	Capital Improvement/Replacement	5,910,000			500,000	15,000,000	21,410,000	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			71,503	266,996	1,429,658	50% liability
Designated Total		13,170,247	-	-	748,435	51,950,839	65,869,521	
Working Capital								
Operating Cash		1,000,000			250,000	1,000,000	2,250,000	
2018 Unaudited Cash		14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408	

Nevada Irrigation District

Fiscal Year 2019

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

		Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash	
2018 Unaudited Cash		14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408	
	2019 Revenues Budget	69,084,627			2,470,127	20,124,690	91,679,445	
	2019 Expenses Budget	75,051,887			2,742,160	27,097,658	104,891,704	
	2019 Operating Income	(62,213)			42,968	(6,972,968)	(6,992,213)	
	2019 Non operating income	(5,905,047)					(5,905,047)	Considers Encumbr
	Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)	
	2019 Cash	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	
2019 Cash Breakdown:								
Policy 3040	Restricted							Policy Amounts
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated							
3040.4.1	Operating	4,116,579			371,109	14,710,875	19,198,563	3.48 mons vs 6 mons
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			71,503	266,996	1,429,658	50% liability
	Designated Total	7,202,987	-	-	791,403	44,977,871	52,972,261	
	Working Capital							
	Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
	2019 Cash	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	

Nevada Irrigation District

Fiscal Year 2019

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

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

Notes: Excludes Recreation Fees, Bond Proceeds, Capacity Fees & includes Transfer Ins from CFD & AD and others for Debt Serv

Nevada Irrigation District: 2019 Expense Account Help Guide

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

Account	Account Title	Type of Expenditure
52501	Chemicals	Chemicals not for resale, fuel, oils, etc. Recreation resale is under 52504
52503	Equipment Maintenance	Maintenance/Lease/Rental of Equipment
52504	Materials	Consumable and resale items, except small tool & office supplies
52505	Safety	Equipment, material, supplies related to safety
52506	Small Tools	None safety related and less than \$5K
52507	Water Purchase	Purchase of external water
52603	Consulting/Contractor fees	Exclude Attorney & Staffing firms
52604	Legal Fees	Attorney fees
52607	Franchise Fees	Hydro specific 3rd Party fees
52608	Fed/St/Co Fees	Paid to governmental entity for rights, permits, licensure, etc.
52609	Temporary Labor	3rd party payments to Staffing firms
52704	Insurance	Insurance premiums, claim payments except Worker's Compensation
52706	Dues, Publications, Sponsors	Districtwide memberships, association fees, sponsorships
52709	Outreach/Advertise/Notices	Job Vacancy, Newspaper, etc.
52710	Office Supplies	Includes computers/accessories/furniture and others (not under Materials 52504)
52711	Education, Training, Meals	Licenses, certs, degrees, etc. employee training, includes education reimbursement benefit
52713	Utilities	Telephone/Internet/Data/T1 lines, Gas, Electric, Sewer, Trash, Propane
52795	Customer Refunds	Recreation Department customer refunds
52804	Bank Fees	Bank, Trustee, Assessment District Admin Fees
52901	Land/Easements	Direct payments for cost of Land/Easement, not consultant fees
52902	Vehicle Purchases	Requiring DMV registration
52904	Equipment Purchases	Purchase of Equipment, except safety greater than or equal \$5K

Non Operating Accounts

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



2019 Short-term Cash Forecast



Forecast		⇒					
	2018	2019	2019	2019	2019	Reconcile to Budget	
	Dec	Jan - Mar	Apr - Jun	Jul - Sep	Oct - Dec	Receipts	65,641,926
						Disbursements	93,911,704
Wells Fargo	3,058,750					Budget Rec - Disb	(28,269,778)
LAIF	19,957,972					Transfer Ins & Outs	972,518
Short-T Cash	\$ 23,016,722					Interest Income	1,350,000
						2016A Cash	13,050,000
						Original Budget	(12,897,260)
	<u>Wells Fargo</u>						
	Budget Receipts	18,364,454	17,181,205	16,371,273	13,724,994		
	Budget Disbursements	22,547,683	20,773,356	26,794,206	23,796,459		
	LAIF Transfer Ins/(Outs)	4,200,000	3,600,000	10,400,000	10,100,000		
	Ending Balance	3,075,522	3,083,370	3,060,437	3,088,972		
	<u>LAIF</u>						
	2016A Drawdown	6,525,000	6,525,000	-	-		
	Transfer Ins/(Outs) WF	(4,200,000)	(3,600,000)	(10,400,000)	(10,100,000)		
	Transfer Ins/(Outs) UB	1,087,500	587,500	1,337,500	4,234,559		
	Ending Balance	23,370,472	26,882,972	17,820,472	11,955,031		
	Total Short-Term Cash	\$ 26,445,994	\$ 29,966,342	\$ 20,880,909	\$ 15,044,003		

Note: Assumes same level of encumbrances will roll annually

STATEMENT OF SUBSTITUTION OF PROJECT COMPONENT

Nevada Irrigation District Joint Powers Authority
c/o Nevada Irrigation District
1036 West Main Street
Grass Valley, California 95945
Attention: Executive Director

U.S. Bank National Association
Global Corporate Trust Services
1 California Street, 10th Floor
San Francisco, California 94111
Attention: Global Corporate Trust Services

The undersigned General Manager and Finance Manager/Treasurer of the Nevada Irrigation District (the "District") hereby states pursuant to Section 3.05 of the Installment Purchase Agreement, dated as of March 1, 2016 (the "Installment Purchase Agreement"), by and between Nevada Irrigation District Joint Powers Authority and the District that the component of the 2016A Project (as defined in the Installment Purchase Agreement) described in the first column of Exhibit A attached hereto, with an estimated cost set forth in the second column of Exhibit A, will be replaced by the corresponding improvement(s) described in the third column of Exhibit A with an estimated cost set forth in the fourth column of Exhibit A.

Dated: November 28, 2018

General Manager

Finance Manager/Treasurer

EXHIBIT A

<i>Component of Project to be Replaced</i>	<i>Cost of Component of Project to be Replaced</i>	<i>Improvement to be Substituted</i>	<i>Cost of Each Improvement to be Substituted</i>
Acquisition of land for mitigation	\$1,300,000	Combie Phase 1 Canal and Bear River Siphon Replacement Project	\$1,300,000



Nevada Irrigation District

2019 Operating & Non Operating Budget
December 12, 2018



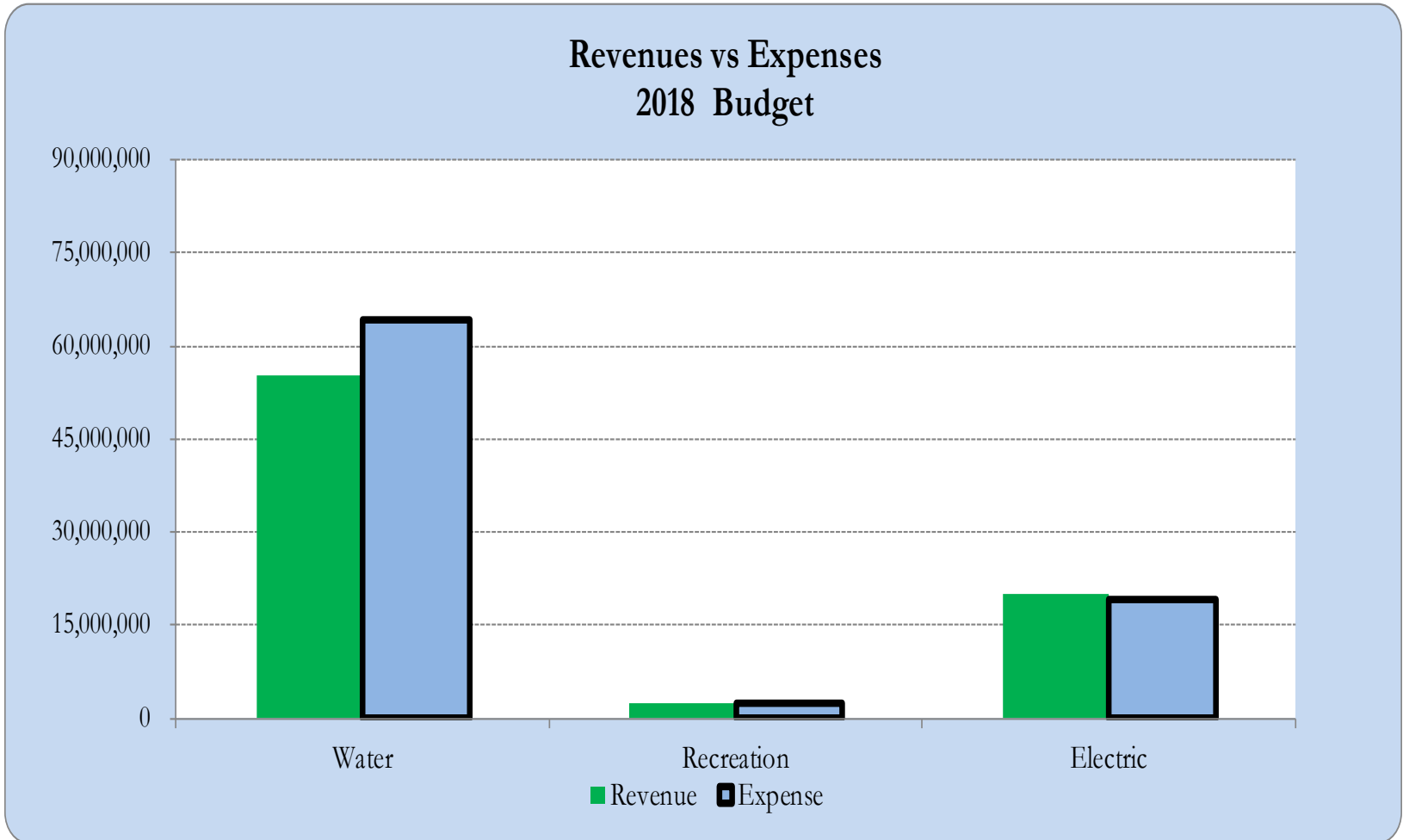
2019 Budget: Development



- Revenue Assumptions
 - Water Sales: 7.72% over 2018 forecast (5.72% usage, 2% demand), base rate adj
 - Water Other: 4% (Installs, Reimbursements, Rents, Leases, etc.)
 - Water Property taxes: 3% over forecast
 - Water Grants: \$685K operating, \$300K capital
 - Water 2016A Bond Proceeds: \$13M draw down, \$6.9M from capital revenue
 - Recreation: 5% over forecast
 - Electric: 85% of expected levels
 - Hydro Transfer Ins: \$10.4M to Water, \$315K to Recreation
- Labor Costs Assumptions
 - 1 less FTE from 2018 budget, 3.5% Cola, 5% for normal step increase
 - 32% PERS (includes unfunded payment), \$506K OPEB
- O&M and Capital Costs (Excludes Transfers)
 - \$4.3M over 2018 operating & maintenance budget
 - \$8M over 2018 capital budget, driven by Combie Phase 1 Project
- Cash Flow Assumptions
 - 2019: \$12.9M contribution from reserves (see Division breakdown)
 - 2018: \$3.1M contribution from reserves

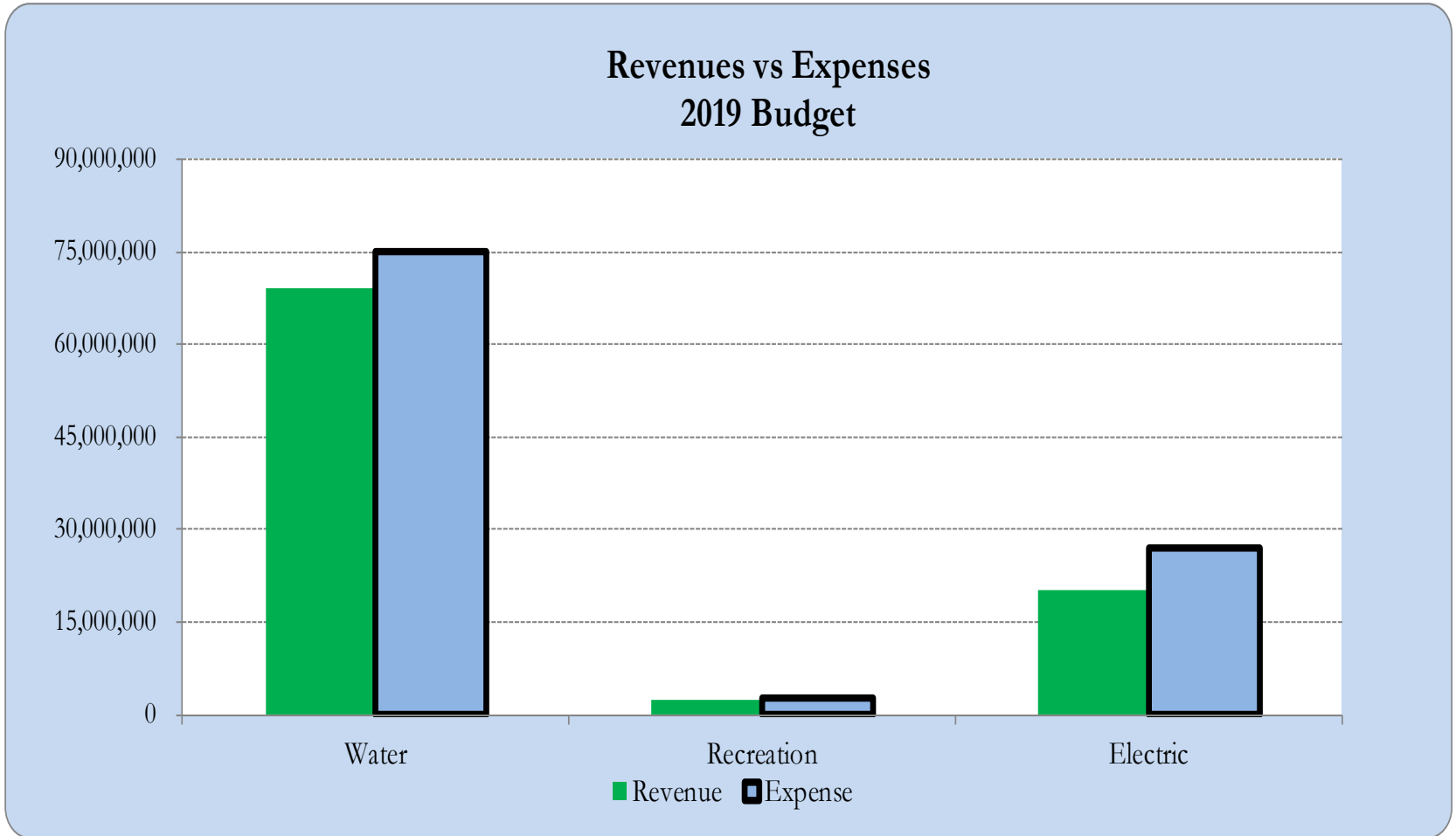


2018 Budget: All Divisions





2019 Budget: All Divisions





2019 Budget: All Divisions



		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
Operating	Revenues	51,054,608	52,863,397	56,851,440	53,451,793	64,104,492
	Expenses	47,177,506	45,732,123	57,945,505	55,368,889	66,281,704
	Operating Income			(1,094,065)	(1,917,096)	(2,177,213)
Non Operating	Revenues	17,775,348	15,829,363	26,199,011	24,575,170	27,889,953
	Expenses	22,903,236	20,985,660	23,331,487	30,635,000	38,610,000
	Non Operating Income			2,867,524	(6,059,830)	(10,720,047)
	District Net Income*			1,773,459	(7,976,926)	(12,897,260)

* See Cash Schedule for Reserve Impact



2019 Budget: All Divisions



Operating & Non Operating Budgets:

			2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
Revenues	Operating	Water Sales	19,939,727	21,514,816	22,853,262	23,659,078	27,444,735
		Other Water Revenue	1,220,532	1,315,416	2,081,572	1,345,553	2,166,596
		Recreation Fees	2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
		Electric Power	22,602,085	23,518,078	23,710,164	20,043,949	20,124,690
		Interest Income	956,295	1,458,435	1,200,000	1,200,000	1,350,000
		Grants - Operating			150,000	380,000	685,825
		Transfer Ins - Operating	4,207,699	2,794,908	4,503,940	4,503,940	9,862,518
	Operating Total		51,054,608	52,863,397	56,851,440	53,451,793	64,104,492
	Non Operating	Property Taxes	11,363,337	11,401,037	12,087,333	11,881,710	12,449,953
		Transfer Ins-Bonds	4,168,496	3,036,424	10,000,000	10,000,000	13,050,000
		Grants - Capital	1,126,782	495,361	2,316,720	2,000,000	300,000
		Transfer Ins - Capital	1,116,733	896,541	1,794,958	693,460	2,090,000
	Non Operating Total		17,775,348	15,829,363	26,199,011	24,575,170	27,889,953
	Revenues Total		68,829,956	68,692,759	83,050,451	78,026,963	91,994,445
Expenses	Operating	Salaries	15,055,114	14,259,693	15,675,630	15,670,880	16,866,851
		Benefits	8,119,030	10,245,322	12,285,809	12,567,011	13,507,675
		Other O&M	7,417,323	7,051,215	8,147,514	8,523,430	9,808,204
		Consult, Legal, Temp	6,353,871	4,494,197	8,567,774	6,048,800	7,246,191
		Fed/St/Co Fees	527,235	870,217	1,524,675	1,468,175	1,612,215
		Debt Service	3,610,185	4,427,691	4,190,493	4,190,493	4,190,368
		Fixed Assets	2,180,721	1,388,880	3,048,611	2,395,100	2,070,200
		Transfer Outs	3,914,026	2,994,908	4,505,000	4,505,000	10,980,000
	Operating Total		47,177,506	45,732,123	57,945,505	55,368,889	66,281,704
	Non Operating	Capital Projects	22,903,236	20,985,660	23,331,487	30,635,000	38,610,000
Non Operating Total		22,903,236	20,985,660	23,331,487	30,635,000	38,610,000	
Expenses Total		70,080,742	66,717,782	81,276,992	86,003,889	104,891,704	



2019 Budget: Water Division



		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
Operating	Revenues	26,324,253	27,083,575	30,788,774	31,088,571	41,509,674
	Expenses	33,896,441	33,936,846	39,461,080	38,134,377	41,571,887
	Operating Income			(8,672,306)	(7,045,806)	(62,213)
Non Operating	Revenues	17,233,896	15,629,363	25,884,011	24,260,170	27,574,953
	Expenses	20,256,068	16,867,583	18,753,129	26,120,000	33,480,000
	Non Operating Income			7,130,882	(1,859,830)	(5,905,047)
	District Net Income*			(1,541,424)	(8,905,637)	(5,967,260)

* See Cash Schedule for Reserve Impact



2019 Budget: Recreation Division



		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
Operating	Revenues	2,128,270	2,261,743	2,352,502	2,319,273	2,470,127
	Expenses	1,725,131	1,948,036	2,168,759	2,162,060	2,427,160
	Operating Income			183,743	157,213	42,968
Non Operating	Revenues	541,452	200,000	315,000	315,000	315,000
	Expenses	38,419	343,876	633,014	315,000	315,000
	Net Income with Project Spending *			(134,272)	157,213	42,968

* See Cash Schedule for Reserve Impact



2019 Budget: Electric Division



		2016 Act	2017 Act	2018 Fcst	2018 Bud	2019 Bud
Operating	Revenues	22,602,085	23,518,078	23,710,164	20,043,949	20,124,690
	Expenses	11,555,934	9,847,241	16,315,666	15,072,452	22,282,658
	Operating Income			7,394,498	4,971,497	(2,157,968)
Non Operating	Expenses	2,608,749	3,774,201	3,945,344	4,200,000	4,815,000
Net Income with Project Spending *				3,449,155	771,497	(6,972,968)

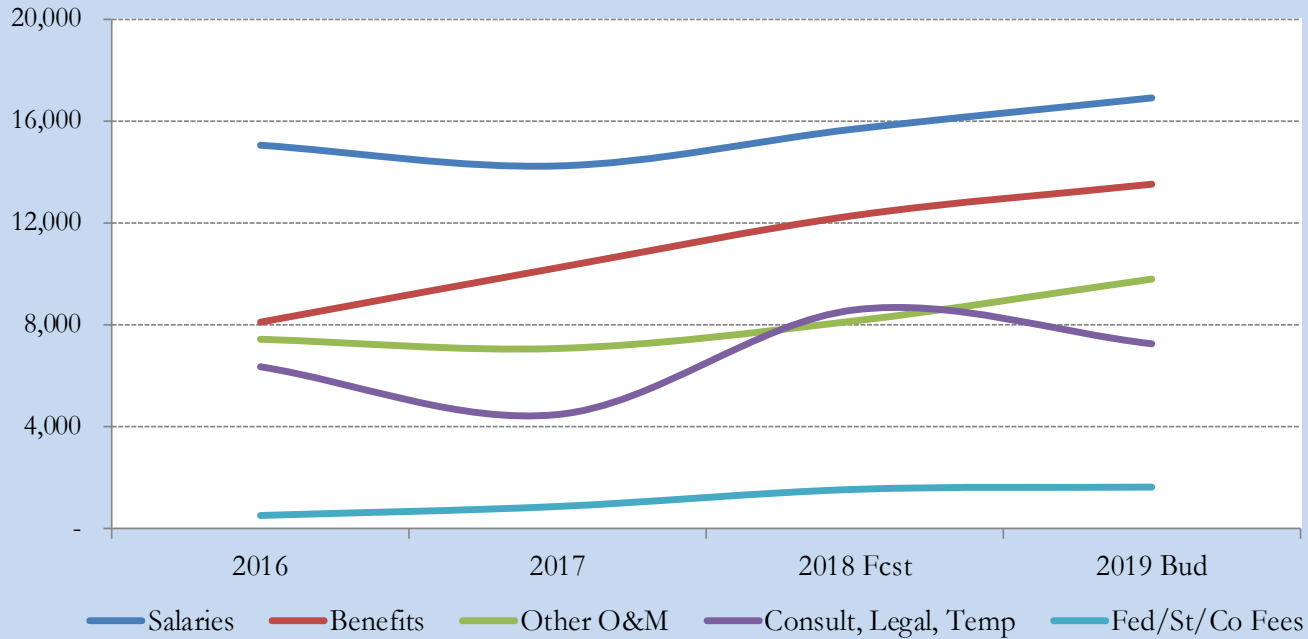
* See Cash Schedule for Reserve Impact



2019 Budget: All Divisions



Districtwide Expense Trends: 2016 thru 2019 Budget (\$000)



	<u>2016</u>	<u>2017</u>	<u>2018 Fcst</u>	<u>2019 Bud</u>	<u>% Change</u>
Salaries	15,055	14,260	15,676	16,867	3.9%
Benefits	8,119	10,245	12,286	13,508	18.5%
Other O&M	7,417	7,051	8,148	9,808	9.8%
Consult, Legal, Temp	6,354	4,494	8,568	7,246	4.5%
Fed/St/Co Fees	527	870	1,525	1,612	45.1%



2019 Budget: Staffing Comparison



Department	2018	2019
10115 Management	10	10
10116 Watershed	1	1
10117 Human Resources	3	3
10118 Information Technology	3	3
10131 Cashiering	2	2
10133 Customer Service	8	10
10135 Accounting	7	7
10151 Engineering	19	18
10171 Water Operations	45	43
10191 Maintenance	66	59
10192 Vegetation (prior 10191)	0	6
10193 Purchasing	5	5
10195 Shop Operations	3	4
30250 Recreation General	7	7
30251 Recreation Upper Division	2	2
50112 Electric Administration	5	5
50161 Electric Operations	11	11
50167 Electric Maintenance	12	12
District FTEs (excl Dir)	209	208



2019 Budget: 2018 Cash Balances



	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2017 Audited Cash	15,711,671	7,138,137	17,706,823	1,132,707	49,501,684	91,191,022
2018 Revenues Forecast	56,672,785			2,667,502	23,710,164	83,050,451
2018 Expenses Forecast	58,214,209			2,801,774	20,261,010	81,276,992
Net Income 2018	(1,541,424)			(134,272)	3,449,155	1,773,459
Restricted Cash: Cap Fees, Bonds		(1,246,250)	(3,656,823)			(4,903,073)
2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408

Considers Encumbr

2018 Cash Breakdown:

Policy 3040

Restricted

Policy Amounts

3040.3.1	Capacity Fees		5,280,707			5,280,707	\$2M minimum
3040.3.2	Debt Service		611,180			611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary			14,050,000		14,050,000	Covenant Driven
	Restricted Total	-	5,891,887	14,050,000	-	19,941,887	

Designated

3040.4.1	Operating	2,673,839			176,932	21,683,843	24,534,614	5.32 mons vs 6 mons
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization	1,500,000					1,500,000	\$1.5M
3040.4.4	Capital Improvement/Replacement	5,910,000			500,000	15,000,000	21,410,000	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			71,503	266,996	1,429,658	50% liability
	Designated Total	13,170,247	-	-	748,435	51,950,839	65,869,521	

Working Capital

Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
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2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408
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2019 Budget: 2019 Cash Balances



	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408
2019 Revenues Budget	69,084,627			2,470,127	20,124,690	91,679,445
2019 Expenses Budget	75,051,887			2,742,160	27,097,658	104,891,704
2019 Operating Income	(62,213)			42,968	(6,972,968)	(6,992,213)
2019 Non operating income	(5,905,047)					(5,905,047)
Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)
2019 Cash	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237

Considers Encumbr

2019 Cash Breakdown:

Policy 3040

Restricted

3040.3.1	Capacity Fees		5,287,796			5,287,796
3040.3.2	Debt Service		611,180			611,180
3040.3.3	Bond/Loan/Fiduciary					-
Restricted Total		-	5,898,976	-	-	5,898,976

Policy Amounts

\$2M minimum
Covenant Driven
Covenant Driven

Designated

3040.4.1	Operating	4,116,579			371,109	14,710,875	19,198,563
3040.4.2	Water Rate Stabilization						-
3040.4.3	Community Investment Stabilization						-
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000
3040.4.6	Watershed Stewardship	1,995,249					1,995,249
3040.4.7	Accrued Leave	1,091,159			71,503	266,996	1,429,658
Designated Total		7,202,987	-	-	791,403	44,977,871	52,972,261

3.48 mons vs 6 mons
\$0 minimum
\$1.5M
\$0 minimum
\$0 minimum
\$5 - 10M
\$500K minimum
50% liability

Working Capital

Operating Cash	1,000,000			250,000	1,000,000	2,250,000
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2019 Cash	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237
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2019 Budget: Debt Service Coverage



	2018 Fcst	2019 Bud
Net Water Revenues	7,605,520	16,578,108
Net Hydro Revenues	<u>7,394,498</u>	<u>(2,157,968)</u>
Net Revenues Available for DS	15,000,019	14,420,141
Total Debt Service	4,190,493	4,190,368
Debt Service Coverage	3.58	3.44

Notes: Excludes Recreation, Bond Proceeds, Capacity fees & Transfer Ins for Capital



Nevada Irrigation District

2019 Short-term Cash Forecast



2019 Short-term Cash Forecast



Forecast →						
	2018	2019	2019	2019	2019	Reconcile to Budget
	Dec	Jan - Mar	Apr - Jun	Jul - Sep	Oct - Dec	
						Receipts 65,641,926
						Disbursements 93,911,704
						Budget Rec - Disb (28,269,778)
						Transfer Ins & Outs 972,518
						Interest Income 1,350,000
						2016A Cash 13,050,000
						Original Budget (12,897,260)
Wells Fargo	3,058,750					
LAIF	19,957,972					
Short-T Cash	\$ 23,016,722					
<u>Wells Fargo</u>						
Budget Receipts		18,364,454	17,181,205	16,371,273	13,724,994	
Budget Disbursements		22,547,683	20,773,356	26,794,206	23,796,459	
LAIF Transfer Ins/(Outs)		4,200,000	3,600,000	10,400,000	10,100,000	
Ending Balance		3,075,522	3,083,370	3,060,437	3,088,972	
<u>LAIF</u>						
2016A Drawdown		6,525,000	6,525,000	-	-	
Transfer Ins/(Outs) WF		(4,200,000)	(3,600,000)	(10,400,000)	(10,100,000)	
Transfer Ins/(Outs) UB		1,087,500	587,500	1,337,500	4,234,559	
Ending Balance		23,370,472	26,882,972	17,820,472	11,955,031	
Total Short-Term Cash		\$ 26,445,994	\$ 29,966,342	\$ 20,880,909	\$ 15,044,003	

Note: Assumes same level of encumbrances will roll annually



Thank You and Questions