

Staff Report



TO: Board of Directors
FROM: Jennifer Hanson, General Manager
DATE: November 8, 2023
SUBJECT: 2024 Annual Budget

FINANCE

RECOMMENDATION

Adopt Resolution 2023-49 (Adopting the 2024 Budget and Capital Improvement Plan), as recommended by Staff.

BACKGROUND

The purpose of this staff report is to present the 2024 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 appropriations for the upcoming year's expenditures and established the year's operations plan.

The Annual Budget has two primary components: the operations budget, revenue and expenditures; and the capital improvement budget. The operational budget includes projected revenues and expenditures that are required to complete day-to-day operational functions for the District. The capital improvement budget funds needed capital improvements for the year. Capital projects can be constructed improvements, new facility construction, facility rehabilitation, or restoration, or the purchase of vehicles and equipment. The District follows the guidelines established in the Board adopted capitalization policy, which identifies the requirements for capitalization of assets.

Budget Development

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

Two Budget Workshops were held to obtain input from the Board and the Public. The first workshop was held on September 13, 2023 and reviewed the proposed capital program for

2024. The second workshop was held on October 11, 2023 and focused on the proposed operational budget. Based on the input received during the October 11, 2023 operational budget workshop, the following changes were made to the proposed budget:

- Immaterial revenue and expenditures updates were made.
 - Salaries and Benefits decreased from 10/11/23 workshop due to a reduction of FTE's down to 199
 - Fund 50 Hydro investment income add to revenue
 - Fund 10 Water & Fund 50 Hydro property tax expenses added
- Fiscal Year 2023 revenue & expense projections were added.
- CIP comparison from 9/13/23 workshop to 11/8/23 final adoption

Budget Principles

The Annual Budget is based on the Board's stated strategic priorities. The Board adopted the District's new Strategic Plan in April 2023. 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 continue into 2024 and new rates are anticipated to be in effect the third quarter of 2024. However, for budgeting purposes revenue projections do not include any anticipated rate increase.
- Conservative Staffing: This year's staffing plan was reduced from 208 FTE's to 199, resulting in a net decrease of nine positions in the 2024 Annual Budget.
- Employee Contract Increases: Negotiated Increases for 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 that master plans (infrastructure and financing) are completed.
- Expenditures: overall expenditures have increased for the following reasons:
 - Inflation continues to increase the cost of both material and supply purchase as well as the cost for consultant and contractor services.
 - Salary costs continue to increase each year, however those costs have been partially offset by the elimination of 9 vacant positions.
 - Interfund transfers have also increased due capital funding transfers from operating to capital funds.

Budget Format

In 2022, the format of the Annual Budget was modified to be more easily understand, to identify reserves more clearly, and to provide a clear and concise capital program. These format changes have been carried forward into the 2024 Annual Budget.

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 \$76.2 M and interfund transfers of \$32.8 M combined for total inflows of \$109.0 M. Total projected outflow for all funds is \$114.1 M, including debt service payments, interfund transfers, one-time grant expenditures. There are several factors contributing to the 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 as such these one-time expenditures have been rolled over from year to year and grant reimbursable expenditures.

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 9 Full-Time Equivalent (FTE). The table below provides a summary of the additions/deletions proposed for the 2024 Annual Budget:

Staffing		
Department	2023 FTE	2024 FTE
Management	15	15
Engineering	18	16
Finance	13	13
Human Resources	2	2
Hydroelectric	34	30
Maintenance	67	65
Recreation	7	6
Water Operations	52	52
Total	208	199

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: The Budget consists of three Sections: The Operating Budget totaling \$100.3 M including expenditures of \$67.5 M and transfers in \$32.8 M; the Capital Budget Totaling \$13.5 M; and the Revenue Budget totaling \$109.0 M, including revenues of \$76.2M and transfers in totaling \$32.8 M. There have been no changes to the budget organization from the prior year.

Revenue: Fund 10 Water Operations is projected to receive total revenue of \$48.7 M, reflecting an increase of less than >1% over the prior year. The Districts water rate study is ongoing and anticipated to be completed during 2024. This process will include the proposal of several different structure models for the Board to consider, and for that reason increases have not been included in the current projection.

2024 Fund 10 Water Revenue		
Revenue Source	2023 Budget	2024 Budget
Water Sales	31,735,207	30,472,500
Operating Revenues	532,350	418,000

Non-Operating Revenues	1,600,417	3,106,516
Property Taxes	14,460,060	14,688,000
Other Operating Revenues	-	100
Total	48,328,034	\$48,685,116

For further details on the revenue projections, please refer to the revenue tables in the budget attachment. Notable observations regarding revenue are provided below:

- Water Sales are projected at a -4% decrease over the prior year’s projection. In past years the projection exceeded actual receipts, and the early audit results from 2022 have provided the opportunity to make projections based on actual receipts.
- Property tax revenues are projected to only experience an increase of 1.5% percent over the previous year’s budget. In past years the projection exceeded actual receipts, and the early audit results from 2022 have provided the opportunity to make projections based on actual receipts.
- Revenues associated with investments remain very conservative, reflecting current market conditions.

Fund 10 Expenditures: Total outflows for 2024 are projected at \$52.9 M, including expenses of \$36.1 M and transfers out to other funds totaling \$16.8 M. Notable items are summarized below:

- Other Post Employee Benefit Contribution: \$572,926
- Higher utility expenditures associated with electricity, sewer, propane and diesel
- Labor increases due to cost-of-living adjustment included in employment contracts
- Increased transfers out: \$7.0 M contributed to the Water Capital Fund to pay for the current years capital projects
- Internal Services Fund cost allocation \$9.4 M
- Share of Engineering costs: \$2.6 M; 65% of the total cost
- Debt Service: The water fund has an annual debt service obligation of \$3.96 M, which includes repayment of Bond Series 2016A, Bond Series 2020A, and the State Water Resources Control Board Loan. The debt obligation is shown as a cash expense in the budget and converted to a liability reduction at year end for audit preparation.

For a detailed summary of 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. This year, the reserve is calculated as \$20.7M.

- **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 2024, 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 not to be funded for 2024. 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 2024, the reserve is proposed not to be funded due to the high level of capital reserves for both Fund 15 and Fund 55.
- **Watershed Stewardship Reserve:** This reserve is to be funded at a minimum balance of \$500,000 and is to be used for expenditures that maintain or improve the District’s watersheds. Or 2024 this reserve is proposed not to be funded.
- **Accrued Leave Reserve:** Per policy the reserve should be funded at an amount equal to 50% of the fund’s accrued leave liability. For 2024, it is proposed that the reserve be funded in an amount equal to the cost of projected leave payouts for 2023 (\$250,000).

Based on the projected fund balance at the end of Fiscal Year 2024, below are the estimated reserve levels:

Fund 10 Water Operations Reserve		
Projected Ending Fund Balance	Reserve Target	\$22,563,276
Operating Reserve	\$20,667,420	
Water Rate Stabilization Reserve	0	
Community Investment Stabilization Reserve	0	
Insurance and Catastrophic Reserve	0	
Watershed Stewardship Reserve	0	
Accrued Leave Reserve	\$250,000	
Total Reserve Target		\$20,917,420
Fund Balance Above/Below Reserve Target		\$2,163,074

Fund 10 Transfers Out: The proposed budget for 2024 includes three transfers to other funds:

- Fund 70 Internal Services, \$9.4 M, which is Water Fund 10’s calculated share of the Internal Services expenses.

- Fund 15 Water Capital, \$7.0 M, to fund this year's Water Capital Improvements.
- Fund 70 Internal Services, \$501K; the Water Funds share of costs for Internal Services Capital Improvements.

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:

- Engineering Cost Allocation, \$1.4 M from the Hydroelectric and Recreation Funds for their calculated share of cost of engineering services.

Fund 10 Fiscal Year End: It is projected that the spendable fund balance at fiscal year-end in 2024 will be \$23.1 M.

Fund 15 Water Capital

Fund 15 Water Capital is projected to have a beginning spendable fund balance of \$18.2 M.

Fund 15 Expenditures: The water capital program includes 26 capital projects and purchases of equipment totaling \$7.0 M. This year's capital program includes only the most critical improvements and acquisitions, in anticipation of the water master plan.

Fund 15 Revenue: Fund 15 does not have a dedicated revenue source and is funded this year by a transfer in from Water Fund 10.

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 \$21 M.

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

Fund 15 Transfers In: (1) Transfer from Water Operations Fund 10 \$7.0 M to fund capital this year's capital improvements.

Fund 15 Fiscal Year End: At fiscal year-end, Fund 15 is projected to have a spendable fund balance of \$21M. It is likely that there will be unspent capital funds in the 2023 budget as well as additional continuation of projects from 2023, which will be calculated at mid-year in 2024.

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.

Fund 21 and 22 Expenditures: The total debt service and administration expenditures for Fund 21 is \$399 Thousand and the total for fund 22 is \$47 Thousand for 2024. Please refer to the attached budget tables for details regarding expenditures.

Fund 21 Cement Hill Revenue: The total projected revenue for Fund 21 is \$333 Thousand.

Fund 22 Rodeo Flat Revenue: The total projected revenue for Fund 22 is \$48 Thousand.

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

Transfers Out: There are no transfers out to other funds proposed for either Fund 21 or Fund 22.

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 Fund Balance of \$1.7 Thousand.

Fund 22 Fiscal Year End: At fiscal year-end, Fund 22 is projected to have a fund balance of \$120 Thousand.

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 \$10.6 M.

Fund 12 Expenditures: Currently there are no proposed expenditures in 2024.

Fund 12 Revenue: Revenue is projected at \$800 Thousand for the year.

Transfers: The Fund is proposed to transfer out \$2.8 M for the funds share of cost on eligible capital projects to be built in Fund 15 Water Capital.

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 a regulatory obligation that is required for the District's hydroelectric facilities.

Fund 30 Expenditures: Fund 30 experiences a reoccurring operational deficit each year, as annual expenses exceed annual revenues. For FY 24, total outflows of \$4.0 M exceed projected revenue of \$2.5 M. The difference is funded through an internal transfer in from the Hydroelectric Fund. Please refer to the attached budget tables for an expenditure

summary. Included in the expenditure budget is the Funds share of cost for the annual Other Post Employee Benefit Contribution, which totals \$58 Thousand for 2024.

Fund 30 Reserves: Per Board Policy, Fund 30 is required to have an operational reserve equal to six months annual expenditures, equal to \$1.7 M for 2024. Current projections show the projected ending fund balance for 2024 as \$177 Thousand, which is -\$1.5 M below the calculated minimum. Additionally, the Board policy stipulates the fund maintain an accrued leave reserve, which is not recommended or funding this year, due to a lack of available funds.

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: \$720 Thousand will be transferred to fund 70 to pay for Fund 30's fair share of the cost allocation of the internal services fund.
- Engineering Allocation: \$201 Thousand to Fund allocated engineering expenses.
- Internal Services Fund 70 CIP: To Fund recreations allocated share of cost for ISF Capital projects.

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 \$1,700,000 is proposed as a subsidy of annual operational expenditures.

Fund 30 Fiscal Year End: The projected fund balance at fiscal year-end is \$177 Thousand. This indicates that Fund 30 continues to require a subsidy to fund recreational activities and that the fund remains below the minimum calculated reserve balance. Fee increases are currently being analyzed and are anticipated to be brought for the Boards consideration in 2024.

Fund 35 Recreation Capital

Recreation improvement projects will be completed and accounted for in Fund 35. There are no proposed capital expenditures in Fund 35 in 2024.

Fund 35 Revenue: Fund 35 does not have a dedicated revenue source and receives its 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 2024.

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 \$605 Thousand which is equal to the required reserve.

Fund 50 Hydroelectric Operations

Funds 50 Hydroelectric Operations include 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: Projected outflows total \$25.6 M, including expenditures of \$13.6 M and transfers out of \$12.0 M. Included in those costs is the Funds share of cost for the annual Other Post Employee Benefit Contribution, which totals \$369 Thousand for 2024.

Fund 50 Revenue: Total inflows are projected at \$24.7 M, all of which consist of revenues with \$0 transfers in. Total revenues are projected -1% below the prior year. In the past two years, actual revenues have not met projections, which has required a methodology change to the annual revenue projections. The table below provides a summary of projected revenues for 2024:

2024 Fund 50 Hydroelectric Fund Revenue		
Revenue Source	2023 Budget	2024 Budget
Electric Power	24,486,199	24,071,000
Reimbursable	75,000	75,000
Other Operating Revenues	40,000	50,000
Non-Operating Revenues	500,000	500,000
Total	25,101,199	\$24,696,000

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. The six-month reserve has been calculated at \$10.4 M for FY24.
- 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 2024, this reserve is recommended not to be funded due to lack of available funds.
- 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	\$11,665,818

Operating Reserve	\$10,400,475	
Insurance and Catastrophic Reserve	0	
Accrued Leave Reserve	\$250,000	
Total Reserve Target		\$10,650,475
Fund Balance Above/Below Reserve Target		\$1,015,343

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: \$4.3 M will be transferred to Fund 70 to pay for Fund 30's fair share of the cost allocation of ISF expenses.
- To Fund 10 to fund the calculated share of cost for Engineering services in the amount of \$1.2 M.
- To Fund 30 Recreation Operations: \$1.7 M will be transferred to Fund 30 to provide a subsidy to recreation operations.
- To Fund 55 Hydroelectric Capital Program: \$4.6 M will be transferred to Fund 55 to fund hydroelectric capital expenditures for 2024.
- To Fund 70 to fund Hydro's share of cost for Internal Services Capital projects.

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 \$11.7 M including reserves. While the fund shows excess fund balance above the minimum reserve, it should be noted that the Insurance and Catastrophic Reserve has not been recommended for funding due to lack of funding available. Continued financing and budgeting strategy will be necessary to fund future projects and to rebuild the minimum reserve.

Fund 55 Hydroelectric Capital

Fund 55 Hydroelectric Capital beginning fund balance is \$48.8M.

Fund 55 Expenditures: The capital program includes 19 capital projects and purchases of equipment proposed to be funded for a total amount of \$4.6M. This includes rollover projects from 2023. 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: 1. A general capital reserve of \$15 M, and 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	\$48,825,996
Capital Reserve	\$15,000,000	
FERC Reserve	\$35,000,000	

Total Reserve Target		\$50,000,000
Fund Balance Above/Below Reserve Target		-\$1,174,004

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, \$4.6 M: 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 \$48.8 M, inclusive of minimum reserves.

Fund 70 Internal Services:

Fund 70 Internal Services was established in 2022 to account for all overhead related expenditures. These costs are inclusive of 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 proportionately by formula to the Districts operating Funds: 10 Water Operations, 30 Recreation, and Fund 50 Hydroelectric. The percentage allocated to each fund is identified below:

- Fund 10: 65%
- Fund 30: 5%
- Fund 50: 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 \$601 Thousand for 2024. Each year the total funds expenditures will be funded by transfers in from the Districts operating fund with the intent of ending the year with \$0 spendable fund balance. The fund is designed to end with a \$0 spendable fund balance, but due to audit adjustments occurring months after year-end, there may be a minimal balance periodically.

Fund 70 Expenditures: It is projected that total expenditures for Fund 70 will total \$16.3 M, including \$14.4 in operating costs and \$2.0 M in proposed capital projects. \$792 Thousand will be reimbursed by grant revenues. Included in those projections is the Funds share of cost for the annual Other Post Employee Benefit Contribution, which totals \$313 Thousand for 2024.

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 six transfers- in proposed for this fund:

- 1.) To Fund Operating Expenses
 - Fund 10 Water Operations, \$9.4 M
 - Fund 30 Recreation, \$720 Thousand
 - Fund 50 Hydroelectric Operations, \$4.3 M
- 2.) To Fund Capital Expenses
 - Fund 10 Water Operations, \$500 Thousand
 - Fund 30 Recreation, \$39 Thousand
 - Fund 50 Hydroelectric Operations, 231 Thousand

Fund 70 Fiscal Year End: At fiscal year-end, Fund 70 is projected to have a \$211 Thousand fund balance.

CONCLUSION

It is recommended that several areas be focused on during 2024 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 the District's future retiree pension and benefit obligations.
- Cost Allocation: Complete a formal cost allocation study with a more diverse set of factors.
- 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 2024.

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 Annual Budget by resolution. Management of the budget throughout the year will be done so according to Districts Budget Policy 3100.

Attachments: (4)

- 2024 Proposed Operating & Capital Budget
- PowerPoint Presentation
- Resolution 2023-49 - Adopting the 2024 Budget & Capital Improvement Plan



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NEVADA
IRRIGATION
DISTRICT

OPERATING & CAPITAL BUDGET
Fiscal Year 2024

Nevada Irrigation District

Fiscal Year Budget: 2024
Operating & Capital Budget

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Nevada Irrigation District

Fiscal Year Budget: 2024
Operating & Capital Budget

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Nevada Irrigation District

Fiscal Year Budget: 2024

Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	27,292,439	47,055,722	1,629,393	48,685,115	(36,078,077)	(16,818,984)	(52,897,061)	23,080,494	-15.4%
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-20.8%
15 Water Capital Improvement Fund	18,224,776	-	9,737,865	9,737,865	(6,952,100)		(6,952,100)	21,010,541	15.3%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97.4%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(46,970)		(46,970)	120,582	0.4%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,015,855)	(960,536)	(3,976,391)	177,456	-
35 Recreation Capital Improvement Fund	605,000	-		-	-		-	605,000	0.0%
50 Hydroelectric Fund	12,566,982	24,696,000		24,696,000	(13,568,949)	(12,028,215)	(25,597,164)	11,665,818	-7.2%
55 Hydroelectric Capital Fund	48,825,996	-	4,565,000	4,565,000	(4,565,000)		(4,565,000)	48,825,996	0.0%
70 Internal Services Fund	600,511	792,775	15,179,821	15,972,596	(16,362,107)		(16,362,107)	211,000	-
TOTAL	118,921,909	76,178,844	32,812,079	108,990,923	(80,988,857)	(32,812,079)	(113,800,936)	114,111,896	-4%

Nevada Irrigation District

Fiscal Year Budget: 2024

Interfund Transfers Schedule

Transfer Out - From			Transfer In - To			Description
10114-54000	Water Fund	\$ 9,365,920	70000-47777	Internal Services Fund	\$ 9,365,920	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,952,100	15000-47778	Water Capital Fund	\$ 6,952,100	CIP Transfer
10114-54000	Water Fund	\$ 500,964	70000-47778	Internal Services Fund	\$ 500,964	Transfer- ISF 70 CIPS
12114-54000	Water Capacity Fund	\$ 218,580	10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
12114-54000	Water Capacity Fund	\$ 2,785,765	15000-47778	Water Capital Fund	\$ 2,785,765	CIP Transfer
30114-54000	Recreation Fund	\$ 720,455	70000-47777	Internal Services Fund	\$ 720,455	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 201,545	10000-47777	Water Fund	\$ 201,545	Allocated Expenses - Engineering
30114-54000	Recreation Fund	\$ 38,536	70000-47778	Internal Services Fund	\$ 38,536	Transfer- ISF 70 CIPS
50114-54000	Hydroelectric Fund	\$ 4,322,732	70000-47777	Internal Services Fund	\$ 4,322,732	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 1,209,269	10000-47777	Water Fund	\$ 1,209,269	Allocated Expenses - Engineering
50114-54000	Hydroelectric Fund	\$ 1,700,000	30000-47777	Recreation Fund	\$ 1,700,000	Allocated Expenses - Recreation
50114-54000	Hydroelectric Fund	\$ 4,565,000	55000-47778	Hydroelectric Capital Fund	\$ 4,565,000	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 231,214	70000-47778	Internal Services Fund	\$ 231,214	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 32,812,080	TOTAL - Transfers In		\$ 32,812,080	

Nevada Irrigation District
Fiscal Year: 2024
Operations Budget Summary

Department	#	FY 2023 Revenues	FY 2023 Expenditures	FY 2024 Revenues	FY 2024 Expenditures	Variance	%
Revenue	0000	76,620,950	-	76,178,844	-	(442,106)	0.6%
Water Administration	10114		15,407,131		22,526,723	7,119,592	-46.2%
Cashiering	10131		257,914		-	(257,914)	100.0%
Customer Service	10133		1,682,699		1,939,670	256,971	-15.3%
Engineering	10151		5,172,891		4,030,895	(1,141,996)	22.1%
Water Operations	10171		12,749,969		11,990,497	(759,472)	6.0%
Maintenance	10191		11,425,610		11,074,456	(351,154)	3.1%
Vegetation	10192		1,289,621		1,334,820	45,199	-3.5%
Water Capacity Administration	12114		-		3,004,939	3,004,939	0.0%
Cement Hill Administration	21114		392,602		399,205	6,603	-1.7%
Rodeo Flat Administration	22114		43,285		46,970	3,685	-8.5%
Recreation Administration	30114		1,099,096		1,033,129	(65,967)	6.0%
General Recreation	30250		2,955,797		2,943,262	(12,535)	0.4%
Hydro Admin	50112		5,220,297		4,789,862	(430,435)	8.2%
Hydro Administration	50114		11,759,789		12,902,584	1,142,795	-9.7%
Hydro Operations	50161		2,770,187		2,626,940	(143,247)	5.2%
Hydro Maintenance	50167		5,144,163		5,277,777	133,614	-2.6%
Directors	70113		212,339		247,533	35,194	-16.6%
ISF Administration	70114		521,955		3,309,499	2,787,544	-534.1%
Management	70115		2,191,442		2,148,311	(43,131)	2.0%
Watershed	70116		3,106,346		532,489	(2,573,857)	82.9%
Human Resources	70117		578,014		562,189	(15,825)	2.7%
Information Services	70118		2,606,579		2,792,411	185,832	-7.1%
Safety	70119		415,406		434,289	18,883	-4.5%
Communications	70120		268,994		269,570	576	-0.2%
Accounting	70135		2,075,118		2,141,914	66,796	-3.2%
Purchasing	70193		986,246		918,334	(67,912)	6.9%
Shop Operations	70195		1,054,270		1,052,569	(1,701)	0.2%
TOTAL		76,620,950	91,387,760	76,178,844	100,330,837	8,943,077	-10%

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10114 Water Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10114-51313	LIFE INSURANCE	\$12,974.03	\$11,939.00	\$11,939.00	\$12,000.00
10114-51321	HEALTH BENEFIT-RETIREEES	\$790,786.06	\$734,185.00	\$734,185.00	\$985,422.38
10114-51324	OPEB NET ARC (EXPENSE)	-\$605,758.00	\$742,452.00	\$742,452.00	\$572,926.00
10114-51325	PENSION EXP - UAAL	-\$4,016,575.31	\$0.00	\$0.00	\$0.00
10114-52502	FACILITY MAINTENANCE	\$110,588.91	\$0.00	\$0.00	\$20,000.00
10114-52603	CONSULTANT FEES	\$17,793.00	\$0.00	\$0.00	\$100,000.00
10114-52608	FED/ST/CO FEES	\$36,514.88	\$0.00	\$33,060.00	\$24,000.00
10114-52703	*DEBT SERVICE	\$0.00	\$3,967,980.00	\$3,967,980.00	\$0.00
10114-52704	**INSURANCE	\$0.00	\$967,557.00	\$967,557.00	\$0.00
10114-52713	UTILITIES	-\$18.87	\$0.00	\$0.00	\$0.00
10114-52804	BANK FEES	\$0.00	\$0.00	\$0.00	\$29,535.00
10114-54000	TRANSFER OUT	\$0.00	\$8,983,018.00	\$8,983,018.00	\$16,818,984.00
10114-60110	INTEREST EXPENSE	\$4,118.60	\$0.00	\$0.00	\$0.00
10114-60111	LOAN INTEREST-CEMENT HILL	\$94,334.64	\$0.00	\$0.00	\$76,427.69
10114-60112	LOAN PRINCIPAL-CEMENT HIL	\$516,845.82	\$0.00	\$0.00	\$534,752.77
10114-60116	*BOND INTEREST-2016A	\$786,475.00	\$0.00	\$0.00	\$450,700.00
10114-60117	*BOND PRINCIPAL-2016A	\$705,000.00	\$0.00	\$0.00	\$670,000.00
10114-60118	*BOND INTEREST-2020A	\$510,450.00	\$0.00	\$0.00	\$666,975.00
10114-60119	*BOND PRINCIPAL-2020A	\$1,320,000.00	\$0.00	\$0.00	\$1,565,000.00
10114-69000	*DEBT SERVICE CONTRA	-\$2,541,845.82	\$0.00	\$0.00	\$0.00
Total		-\$2,258,317.06	\$15,407,131.00	\$15,440,191.00	\$22,526,722.84

* 52703 Debt Service broken out by prin / interest

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10131 Cashiering

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10131-51101	SALARY	\$70,278.06	\$118,539.00	\$118,539.00	\$0.00
10131-51105	OVERTIME	\$0.00	\$0.00	\$0.00	\$0.00
10131-51110	HOLIDAY	\$5,543.04	\$0.00	\$0.00	\$0.00
10131-51111	VACATION	\$17,015.98	\$0.00	\$0.00	\$0.00
10131-51112	SICK LEAVE	-\$2,138.18	\$0.00	\$0.00	\$0.00
10131-51114	COMP TIME OFF	\$0.00	\$0.00	\$0.00	\$0.00
10131-51115	OTHER PD LEAVE(JURY,FUNL)	\$2,696.85	\$0.00	\$0.00	\$0.00
10131-51305	AIR AMBULANCE	\$120.00	\$0.00	\$0.00	\$0.00
10131-51306	SHORT TERM DISABILITY	\$409.02	\$224.00	\$224.00	\$0.00
10131-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00	\$0.00
10131-51310	MEDICARE	\$1,411.36	\$1,719.00	\$1,719.00	\$0.00
10131-51311	PENSION PREMIUMS	\$9,916.98	\$40,247.00	\$40,247.00	\$0.00
10131-51312	HEALTH INSURANCE	\$51,113.71	\$39,097.00	\$39,097.00	\$0.00
10131-51313	LIFE INSURANCE	\$1,005.86	\$970.00	\$970.00	\$0.00
10131-51314	DENTAL INSURANCE	\$2,234.79	\$2,229.00	\$2,229.00	\$0.00
10131-51315	VISION INSURANCE	\$359.49	\$389.00	\$389.00	\$0.00
10131-51316	LONG TERM DISABILITY	\$292.95	\$533.00	\$533.00	\$0.00
10131-51317	WORKERS COMP	\$256.77	\$415.00	\$415.00	\$0.00
10131-51325	PENSION EXP - UAAL	\$14,811.15	\$31,752.00	\$31,752.00	\$0.00
10131-52503	EQUIPMENT MAINTENANCE	\$5,690.79	\$7,800.00	\$3,900.00	\$0.00
10131-52504	MATERIALS	\$0.00	\$1,000.00	\$1,000.00	\$0.00
10131-52603	CONSULTANT FEES	-\$360.00	\$12,000.00	\$6,000.00	\$0.00
10131-52615	CONTRACTOR FEES	\$10,882.50	\$12,000.00	\$12,000.00	\$0.00
10131-52710	SUPPLIES	\$117.91	\$1,000.00	\$1,000.00	\$0.00
Total		\$191,659.03	\$269,914.00	\$260,014.00	\$0.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10133 Customer Service

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10133-51101	SALARY	\$565,067.32	\$587,190.76	\$596,981.00	\$596,981.00	\$734,520.27
10133-51105	OVERTIME	\$1,851.58	\$2,817.18	\$0.00	\$0.00	\$0.00
10133-51201	TEMP LABOR-PERS EXEMPT	\$0.00	\$0.00	\$50,000.00	\$0.00	\$25,000.00
10133-51305	AIR AMBULANCE	\$570.96	\$480.00	\$0.00	\$0.00	\$573.53
10133-51306	SHORT TERM DISABILITY	\$1,321.24	\$1,658.91	\$896.00	\$896.00	\$2,041.99
10133-51310	MEDICARE	\$7,070.50	\$8,507.79	\$8,656.00	\$8,656.00	\$10,662.14
10133-51311	PENSION PREMIUMS	\$47,556.13	\$58,297.15	\$182,024.00	\$182,024.00	\$79,034.38
10133-51312	HEALTH INSURANCE	\$169,360.67	\$161,006.47	\$147,947.00	\$147,947.00	\$214,755.12
10133-51313	LIFE INSURANCE	\$5,106.44	\$5,237.54	\$4,886.00	\$4,886.00	\$6,875.11
10133-51314	DENTAL INSURANCE	\$9,511.27	\$8,031.38	\$10,116.00	\$10,116.00	\$11,316.24
10133-51315	VISION INSURANCE	\$1,625.52	\$1,500.48	\$1,555.00	\$1,555.00	\$1,875.60
10133-51316	LONG TERM DISABILITY	\$1,284.98	\$1,330.17	\$2,686.00	\$2,686.00	\$2,056.66
10133-51317	WORKERS COMP	\$1,850.63	\$1,566.41	\$2,191.00	\$2,191.00	\$1,720.19
10133-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$25,736.21
10133-51319	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$45,589.86
10133-51325	PENSION EXP - UAAL	\$146,748.68	\$91,928.96	\$168,861.00	\$168,861.00	\$171,403.16
10133-52501	CHEMICALS	\$6,780.18	\$8,964.12	\$10,000.00	\$10,000.00	\$0.00
10133-52503	EQUIPMENT MAINTENANCE	\$0.00	\$3,190.42	\$7,500.00	\$7,500.00	\$5,500.00
10133-52504	MATERIALS	\$43,012.38	\$57,196.25	\$116,500.00	\$116,500.00	\$140,800.00
10133-52505	SAFETY SUPPLIES	\$0.00	\$0.00	\$500.00	\$500.00	\$550.00
10133-52506	SMALL TOOLS	\$136.55	\$82.38	\$1,000.00	\$1,000.00	\$1,060.00
10133-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
10133-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
10133-52603	CONSULTANT FEES	\$16,856.50	\$8,012.93	\$4,000.00	\$4,000.00	\$29,500.00
10133-52608	FED/ST/CO FEES	\$0.00	\$0.00	\$14,000.00	\$14,000.00	\$0.00
10133-52611	DISCOUNT	-\$2.07	-\$24.15	\$0.00	\$0.00	\$0.00
10133-52615	CONTRACTOR FEES	\$125,547.00	\$88,830.68	\$140,000.00	\$140,000.00	\$162,500.00
10133-52710	SUPPLIES	\$147,048.34	\$179,466.96	\$202,500.00	\$202,500.00	\$225,000.00
10133-52711	EDUCATION/TRAINING/MEALS	\$772.50	\$0.00	\$2,900.00	\$2,900.00	\$7,000.00
10133-52713	UTILITIES	\$1,046.84	\$1,341.66	\$2,000.00	\$2,000.00	\$2,000.00
10133-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$12,500.00
10133-52804	BANK FEES	\$2,606.82	\$2,016.42	\$5,000.00	\$0.00	\$5,300.00
10133-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$10,800.00
10133-57101	DEPRECIATION EXPENSE	\$16,286.56	\$15,258.47	\$0.00	\$0.00	\$0.00
Total		\$753,950.20	\$706,698.58	\$1,682,699.00	\$1,627,699.00	\$1,939,670.46

** New accounts in 2024*

***Dept 10131 Cashiering combined with Dept 10133 Customer Service in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 -Department: 10151 Engineering

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10151-51101	SALARY	\$1,679,338.46	\$1,685,080.54	\$1,960,733.00	\$1,960,733.00	\$1,914,043.66
10151-51105	OVERTIME	\$23,529.34	\$23,214.11	\$0.00	\$0.00	\$0.00
10151-51201	TEMP LABOR-PERS EXEMPT	\$3,899.00	\$5,496.00	\$0.00	\$0.00	\$8,000.00
10151-51305	AIR AMBULANCE	\$1,101.12	\$900.00	\$0.00	\$0.00	\$917.65
10151-51306	SHORT TERM DISABILITY	\$2,237.14	\$2,444.32	\$2,016.00	\$2,016.00	\$2,443.08
10151-51310	MEDICARE	\$20,199.29	\$22,030.83	\$28,431.00	\$28,431.00	\$27,800.03
10151-51311	PENSION PREMIUMS	\$140,893.74	\$159,698.27	\$718,241.00	\$718,241.00	\$206,069.46
10151-51312	HEALTH INSURANCE	\$336,977.76	\$320,938.58	\$343,431.00	\$343,431.00	\$331,210.56
10151-51313	LIFE INSURANCE	\$14,183.50	\$12,945.46	\$16,047.00	\$16,047.00	\$17,907.02
10151-51314	DENTAL INSURANCE	\$18,517.02	\$16,256.10	\$20,062.00	\$20,062.00	\$16,936.44
10151-51315	VISION INSURANCE	\$2,985.33	\$2,641.47	\$3,499.00	\$3,499.00	\$3,000.96
10151-51316	LONG TERM DISABILITY	\$2,493.98	\$2,998.15	\$8,823.00	\$8,823.00	\$5,158.71
10151-51317	WORKERS COMP	\$30,933.09	\$30,224.70	\$46,539.00	\$46,539.00	\$31,781.85
10151-51318	UNEMPLOYMENT INSURANCE	\$17,812.97	\$3,600.00	\$0.00	\$0.00	\$67,103.53
10151-51319	FICA	\$241.73	\$133.63	\$0.00	\$0.00	\$118,869.11
10151-51325	PENSION EXP - UAAL	\$426,921.11	\$253,058.25	\$473,519.00	\$473,519.00	\$446,909.50
10151-52501	CHEMICALS	\$6,780.18	\$8,964.12	\$10,000.00	\$10,000.00	\$0.00
10151-52502	FACILITY MAINTENANCE	\$0.00	\$44,400.13	\$0.00	\$0.00	\$0.00
10151-52503	EQUIPMENT MAINTENANCE	\$26,532.16	\$29,152.14	\$10,800.00	\$10,800.00	\$13,800.00
10151-52504	MATERIALS	\$18,836.55	\$18,912.99	\$30,000.00	\$30,000.00	\$35,000.00
10151-52505	SAFETY SUPPLIES	\$707.29	\$114.07	\$1,500.00	\$1,500.00	\$3,100.00
10151-52506	SMALL TOOLS	\$1,056.46	\$3,215.41	\$8,000.00	\$8,000.00	\$8,000.00
10151-52515	Non-Capital Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$16,500.00
10151-52516	*Uniform Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
10151-52517	*Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
10151-52603	CONSULTANT FEES	\$5,447.00	\$625,798.30	\$1,370,000.00	\$1,370,000.00	\$635,000.00
10151-52604	LEGAL FEES	\$26,343.67	\$45,956.32	\$10,000.00	\$10,000.00	\$15,000.00
10151-52608	FED/ST/CO FEES	\$2,835.93	\$11,324.98	\$25,000.00	\$25,000.00	\$1,000.00
10151-52611	DISCOUNT	-\$1,319.87	-\$1,171.79	\$0.00	\$0.00	\$0.00
10151-52615	CONTRACTOR FEES	\$2,880.00	\$1,344.00	\$1,500.00	\$1,500.00	\$0.00
10151-52706	DUES, PUBLCTNS, SPNSRSH	\$6,684.15	\$8,011.41	\$13,000.00	\$13,000.00	\$1,750.00
10151-52710	SUPPLIES	\$10,889.76	\$5,858.04	\$9,750.00	\$9,750.00	\$4,250.00
10151-52711	EDUCATION/TRAINING/MEALS	\$2,676.23	\$9,286.82	\$16,400.00	\$16,400.00	\$16,500.00
10151-52713	UTILITIES	\$3,451.42	\$3,927.99	\$4,500.00	\$4,500.00	\$5,000.00
10151-52714	*Software/Licenses		\$0.00	\$16,100.00	\$16,100.00	\$35,843.00
10151-52901	LAND/EASEMENT PURCHASES	\$87,154.14	\$43,022.95	\$25,000.00	\$25,000.00	\$25,000.00
10151-56127	*Fuel Expense		\$0.00	\$0.00	\$0.00	\$10,500.00
10151-57101	DEPRECIATION EXPENSE	\$232,189.67	\$248,502.67	\$0.00	\$0.00	\$0.00
Total		\$1,476,070.86	\$1,963,200.42	\$5,172,891.00	\$5,172,891.00	\$4,030,894.56

* New accounts in 2024

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 -Department: 1071 Water Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10171-51101	SALARY	\$3,821,461.43	\$4,400,652.49	\$4,117,214.00	\$4,117,214.00	\$4,447,475.44
10171-51105	OVERTIME	\$114,650.26	\$60,566.07	\$65,000.00	\$65,000.00	\$81,232.50
10171-51106	DOUBLE TIME	\$62,833.01	\$68,024.37	\$70,000.00	\$70,000.00	\$86,519.24
10171-51201	TEMP LABOR-PERS EXEMPT	\$26,464.00	\$19,996.32	\$101,920.00	\$101,920.00	\$105,000.00
10171-51305	AIR AMBULANCE	\$2,569.43	\$2,580.00	\$0.00	\$0.00	\$2,408.82
10171-51306	SHORT TERM DISABILITY	\$8,547.99	\$9,717.44	\$4,928.00	\$4,928.00	\$10,426.21
10171-51310	MEDICARE	\$45,664.88	\$65,527.66	\$59,700.00	\$59,700.00	\$67,152.79
10171-51311	PENSION PREMIUMS	\$303,759.22	\$406,376.25	\$1,498,552.00	\$1,498,552.00	\$456,735.03
10171-51312	HEALTH INSURANCE	\$936,670.57	\$977,016.63	\$834,809.00	\$834,809.00	\$1,028,865.36
10171-51313	LIFE INSURANCE	\$31,290.34	\$34,481.58	\$33,695.00	\$33,695.00	\$39,322.43
10171-51314	DENTAL INSURANCE	\$52,506.82	\$53,302.96	\$54,233.00	\$54,233.00	\$52,698.36
10171-51315	VISION INSURANCE	\$7,861.89	\$8,049.45	\$8,554.00	\$8,554.00	\$7,877.52
10171-51316	LONG TERM DISABILITY	\$3,195.95	\$8,182.46	\$18,527.00	\$18,527.00	\$11,569.09
10171-51317	WORKERS COMP	\$110,797.01	\$126,199.74	\$135,522.00	\$135,522.00	\$107,386.48
10171-51318	UNEMPLOYMENT INSURANCE	\$2,438.11	-\$225.00	\$0.00	\$0.00	\$162,092.95
10171-51319	FICA	\$1,443.84	\$1,406.61	\$4,000.00	\$4,000.00	\$287,136.09
10171-51325	PENSION EXP - UAAL	\$909,505.09	\$609,362.54	\$1,117,465.00	\$1,117,465.00	\$1,079,539.06
10171-52501	CHEMICALS	\$401,541.88	\$533,968.39	\$580,500.00	\$610,430.00	\$475,500.00
10171-52502	FACILITY MAINTENANCE	\$0.00	\$23,586.28	\$0.00	\$0.00	\$0.00
10171-52503	EQUIPMENT MAINTENANCE	\$170,537.04	\$242,982.78	\$516,400.00	\$516,400.00	\$461,800.00
10171-52504	MATERIALS	\$213,589.69	\$297,260.62	\$429,500.00	\$429,500.00	\$487,700.00
10171-52505	SAFETY SUPPLIES	\$3,823.16	\$8,082.51	\$28,300.00	\$28,300.00	\$61,700.00
10171-52506	SMALL TOOLS	\$4,064.83	\$15,482.34	\$18,400.00	\$18,400.00	\$23,360.00
10171-52507	WATER PURCHASE	\$1,396,400.63	\$0.00	\$968,000.00	\$0.00	\$0.00
10171-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$183,900.00
10171-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$16,000.00
10171-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$9,500.00
10171-52603	CONSULTANT FEES	\$194,265.20	\$92,541.97	\$222,150.00	\$222,150.00	\$232,250.00
10171-52604	LEGAL FEES	\$11,178.84	\$14,346.50	\$12,000.00	\$12,000.00	\$20,500.00
10171-52608	FED/ST/CO FEES	\$361,783.82	\$352,306.73	\$369,500.00	\$369,500.00	\$238,000.00
10171-52611	DISCOUNT	-\$317.71	-\$2,109.38	\$0.00	\$0.00	\$0.00
10171-52612	<i>*Water Rights</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$140,000.00
10171-52615	CONTRACTOR FEES	\$127,163.50	\$39,529.48	\$187,100.00	\$187,100.00	\$112,600.00
10171-52704	INSURANCE	\$193.00	\$198,496.00	\$0.00	\$0.00	\$0.00
10171-52706	DUES, PUBLCTNS, SPNSRSHP	\$5,267.55	\$23,294.12	\$8,200.00	\$8,200.00	\$9,700.00
10171-52709	OUTREACH/ADVERTISE/NOTICE	\$1,616.00	\$0.00	\$0.00	\$0.00	\$0.00
10171-52710	SUPPLIES	\$4,656.79	\$33,117.22	\$5,700.00	\$5,700.00	\$1,000.00
10171-52711	EDUCATION/TRAINING/MEALS	\$10,341.22	\$13,186.20	\$31,900.00	\$31,900.00	\$40,900.00
10171-52713	UTILITIES	\$1,071,868.18	\$1,352,940.20	\$1,248,200.00	\$1,248,200.00	\$1,166,000.00
10171-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$43,650.00
10171-52804	BANK FEES	\$0.00	\$915.17	\$0.00	\$0.00	\$0.00
10171-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$233,000.00
10171-57101	DEPRECIATION EXPENSE	\$6,762,244.91	\$6,172,239.08	\$0.00	\$0.00	\$0.00
Total		\$13,360,416.94	\$11,862,731.29	\$12,749,969.00	\$11,811,899.00	\$11,990,497.37

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10191 Maintenance

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10191-51101	SALARY	\$3,714,140.96	\$3,636,125.53	\$4,335,157.00	\$4,335,157.00	\$4,239,391.58
10191-51105	OVERTIME	\$44,571.81	\$42,952.73	\$50,000.00	\$50,000.00	\$61,260.53
10191-51106	DOUBLE TIME	\$14,165.58	\$16,146.64	\$15,000.00	\$15,000.00	\$18,378.16
10191-51201	TEMP LABOR-PERS EXEMPT	\$158,255.50	\$143,917.36	\$236,900.00	\$236,900.00	\$290,000.00
10191-51203	OVERTIME-TEMP-PERS EXEMPT	\$1,420.20	\$1,058.71	\$0.00	\$0.00	\$0.00
10191-51213	SICK LEAVE-TEMP-PERS EXMP	\$1,362.00	\$933.32	\$0.00	\$0.00	\$0.00
10191-51305	AIR AMBULANCE	\$3,537.83	\$3,120.00	\$0.00	\$0.00	\$3,154.41
10191-51306	SHORT TERM DISABILITY	\$6,366.23	\$6,656.07	\$6,832.00	\$6,832.00	\$8,643.58
10191-51310	MEDICARE	\$54,455.69	\$58,563.50	\$62,800.00	\$62,800.00	\$62,927.54
10191-51311	PENSION PREMIUMS	\$316,202.50	\$365,132.29	\$1,497,205.00	\$1,497,205.00	\$456,847.17
10191-51312	HEALTH INSURANCE	\$1,195,917.78	\$1,146,757.14	\$1,150,251.00	\$1,150,251.00	\$1,152,138.00
10191-51313	LIFE INSURANCE	\$32,763.65	\$31,844.07	\$35,479.00	\$35,479.00	\$39,680.71
10191-51314	DENTAL INSURANCE	\$66,496.99	\$58,234.26	\$67,988.00	\$67,988.00	\$58,807.56
10191-51315	VISION INSURANCE	\$10,476.86	\$9,612.45	\$11,858.00	\$11,858.00	\$10,315.80
10191-51316	LONG TERM DISABILITY	\$8,147.75	\$8,224.14	\$19,508.00	\$19,508.00	\$11,691.77
10191-51317	WORKERS COMP	\$137,747.84	\$144,450.39	\$166,540.00	\$166,540.00	\$138,887.35
10191-51318	UNEMPLOYMENT INSURANCE	\$4,890.07	\$14,550.00	\$2,500.00	\$2,500.00	\$151,894.06
10191-51319	FICA	\$10,234.05	\$9,381.11	\$10,000.00	\$10,000.00	\$269,069.48
10191-51325	PENSION EXP - UAAL	\$944,585.89	\$541,322.75	\$1,071,792.00	\$1,071,792.00	\$1,011,614.44
10191-52501	CHEMICALS	\$294,916.75	\$387,093.45	\$250,000.00	\$300,000.00	\$1,000.00
10191-52502	FACILITY MAINTENANCE	\$0.00	\$22,577.00	\$0.00	\$0.00	\$40,000.00
10191-52503	EQUIPMENT MAINTENANCE	\$13,795.05	\$34,902.89	\$75,000.00	\$75,000.00	\$79,250.00
10191-52504	MATERIALS	\$1,089,417.66	\$1,232,139.16	\$1,327,696.00	\$1,327,696.00	\$1,597,530.00
10191-52505	SAFETY SUPPLIES	\$8,267.71	\$7,949.82	\$16,000.00	\$16,000.00	\$35,250.00
10191-52506	SMALL TOOLS	\$28,407.40	\$31,372.30	\$43,300.00	\$43,300.00	\$12,000.00
10191-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$76,000.00
10191-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$25,750.00
10191-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,500.00
10191-52603	CONSULTANT FEES	\$14,816.92	\$16,953.75	\$45,000.00	\$45,000.00	\$46,350.00
10191-52604	LEGAL FEES	\$0.00	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
10191-52608	FED/ST/CO FEES	\$23,536.46	\$19,320.37	\$20,000.00	\$20,000.00	\$24,500.00
10191-52611	DISCOUNT	-\$1,592.87	-\$8,672.72	\$0.00	\$0.00	\$0.00
10191-52615	CONTRACTOR FEES	\$89,308.75	\$148,235.75	\$698,304.00	\$698,304.00	\$559,654.00
10191-52704	INSURANCE	\$2,296.50	\$1,024.00	\$0.00	\$0.00	\$0.00
10191-52706	DUES, PUBLCTNS, SPNSRSHP	\$14,117.13	\$16,346.33	\$17,000.00	\$17,000.00	\$13,390.00
10191-52710	SUPPLIES	\$4,290.64	\$7,259.39	\$20,500.00	\$20,500.00	\$3,000.00
10191-52711	EDUCATION/TRAINING/MEALS	\$11,695.03	\$13,751.26	\$26,000.00	\$26,000.00	\$27,580.00
10191-52713	UTILITIES	\$131,348.61	\$140,285.35	\$145,000.00	\$145,000.00	\$145,000.00
10191-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$0.00	\$400,000.00
10191-57101	DEPRECIATION EXPENSE	\$2,207,236.16	\$2,158,546.03	\$0.00	\$0.00	\$0.00
Total		\$6,943,456.12	\$6,831,941.06	\$11,425,610.00	\$11,475,610.00	\$11,074,456.14

* New accounts in 2024

Nevada Irrigation District
Fiscal Year: 2024
Fund 10 - Department: 10192 Vegetation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
10192-51101	SALARY	\$379,120.47	\$347,915.75	\$434,886.00	\$434,886.00	\$455,100.46
10192-51105	OVERTIME	\$0.00	\$341.99	\$0.00	\$0.00	\$0.00
10192-51201	TEMP LABOR-PERS EXEMPT	\$35,371.00	\$65,573.94	\$64,650.00	\$64,650.00	\$48,300.00
10192-51213	SICK LEAVE-TEMP-PERS EXMP	\$252.00	\$805.46	\$0.00	\$0.00	\$0.00
10192-51305	AIR AMBULANCE	\$336.60	\$360.00	\$0.00	\$0.00	\$344.12
10192-51306	SHORT TERM DISABILITY	\$1,065.34	\$737.47	\$672.00	\$672.00	\$976.01
10192-51310	MEDICARE	\$1,028.68	\$3,191.00	\$6,306.00	\$6,306.00	\$6,633.76
10192-51311	PENSION PREMIUMS	\$32,579.26	\$34,847.08	\$146,497.00	\$146,497.00	\$49,054.89
10192-51312	HEALTH INSURANCE	\$132,267.30	\$135,315.73	\$117,291.00	\$117,291.00	\$156,796.56
10192-51313	LIFE INSURANCE	\$3,378.20	\$3,860.53	\$3,559.00	\$3,559.00	\$4,259.74
10192-51314	DENTAL INSURANCE	\$6,284.88	\$6,303.32	\$6,687.00	\$6,687.00	\$7,557.36
10192-51315	VISION INSURANCE	\$1,031.58	\$1,031.58	\$1,166.00	\$1,166.00	\$1,125.36
10192-51316	LONG TERM DISABILITY	\$828.86	\$901.64	\$1,957.00	\$1,957.00	\$1,274.28
10192-51317	WORKERS COMP	\$19,613.37	\$17,266.86	\$23,919.00	\$23,919.00	\$15,326.27
10192-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$16,012.52
10192-51319	FICA	\$2,305.16	\$4,115.43	\$1,800.00	\$1,800.00	\$28,365.03
10192-51325	PENSION EXP - UAAL	\$96,416.84	\$46,325.12	\$103,831.00	\$103,831.00	\$106,643.36
10192-52501	CHEMICALS	\$224,008.65	\$254,088.05	\$290,000.00	\$290,000.00	\$285,000.00
10192-52503	EQUIPMENT MAINTENANCE	\$1,061.13	\$216.99	\$1,000.00	\$1,000.00	\$1,000.00
10192-52504	MATERIALS	\$7,269.52	\$4,332.37	\$7,000.00	\$7,000.00	\$4,000.00
10192-52505	SAFETY SUPPLIES	\$328.78	\$1,115.72	\$1,500.00	\$1,500.00	\$3,600.00
10192-52506	SMALL TOOLS	\$1,877.99	\$1,836.90	\$22,000.00	\$22,000.00	\$2,000.00
10192-52515	<i>*NON-CAPITAL VEHICLES & EQUIPMENT</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$23,000.00
10192-52516	<i>*UNIFORM EXPENSES</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000.00
10192-52603	CONSULTANT FEES	\$28,289.00	\$3,288.00	\$2,000.00	\$2,000.00	\$36,000.00
10192-52604	LEGAL FEES	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
10192-52608	FED/ST/CO FEES	\$3,139.00	\$4,847.00	\$3,000.00	\$3,000.00	\$5,000.00
10192-52611	DISCOUNT	-\$3.20	-\$39.18	\$0.00	\$0.00	\$0.00
10192-52615	CONTRACTOR FEES	\$3,410.00	\$4,554.00	\$40,000.00	\$40,000.00	\$40,500.00
10192-52704	INSURANCE	\$104.00	\$0.00	\$0.00	\$0.00	\$0.00
10192-52706	DUES, PUBLCTNS, SPNSRSHP	\$0.00	\$200.00	\$800.00	\$800.00	\$800.00
10192-52710	SUPPLIES	\$109.83	\$394.33	\$300.00	\$300.00	\$550.00
10192-52711	EDUCATION/TRAINING/MEALS	\$1,410.00	\$1,464.13	\$7,100.00	\$3,500.00	\$5,600.00
10192-52713	UTILITIES	\$4.31	\$132.65	\$700.00	\$700.00	\$1,000.00
10192-56127	<i>*FUEL EXPENSE</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$25,000.00
10192-57101	DEPRECIATION EXPENSE	\$8,821.75	\$14,041.80	\$0.00	\$0.00	\$0.00
Total		\$612,589.83	\$611,449.91	\$1,289,621.00	\$1,286,021.00	\$1,334,819.72

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 12 - Department: 12114 Capacity Fees Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
12114-52804	BANK FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$594.00
12114-54000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$0.00	\$3,004,345.00
Total		\$0.00	\$0.00	\$0.00	\$0.00	\$3,004,939.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 21 - Department: 21114 Cement Hill Admin

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
21114-52603	CONSULTANT FEES	\$0.00	\$0.00	\$0.00	\$6,600.00
21114-54000	TRANSFER OUT	\$0.00	\$392,602.00	\$392,602.00	\$0.00
21114-60120	*CFD LOAN INTEREST	\$39,737.15	\$0.00	\$0.00	\$25,771.00
21114-60121	*CFD LOAN PRINCIPAL	\$300,625.24	\$0.00	\$0.00	\$314,593.00
21114-60122	*CONNECTION LOAN INTEREST	\$11,621.35	\$0.00	\$0.00	\$9,735.00
21114-60123	*CONNECTION LOAN PRINCIPAL	\$40,618.47	\$0.00	\$0.00	\$42,506.00
21114-69000	DEBT SERVICE CONTRA	-\$341,243.71	\$0.00	\$0.00	\$0.00
Total		\$51,358.50	\$392,602.00	\$392,602.00	\$399,205.00

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 22 - Department: 22114 Rodeo Flat Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
22-52603	CONSULTANT FEES	\$3,502.45	\$3,625.44	\$0.00	\$0.00	\$0.00
22-60107	INTEREST-DEBT SERVICE	\$19,590.00	\$9,193.00	\$0.00	\$0.00	\$0.00
22114-52603	CONSULTANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$3,650.00
22114-54000	TRANSFER OUT	\$0.00	\$0.00	\$43,285.00	\$43,285.00	\$0.00
22114-60113	<i>*BOND INTEREST-RODEO FLAT</i>	\$0.00	\$9,595.00	\$0.00	\$0.00	\$16,720.00
22114-60114	<i>*BOND PRINCIPAL-RODEO FLAT</i>	\$0.00	\$24,100.00	\$0.00	\$0.00	\$26,600.00
22114-69000	DEBT SERVICE CONTRA	\$0.00	-\$24,100.00	\$0.00	\$0.00	\$0.00
Total		\$23,092.45	\$22,413.44	\$43,285.00	\$43,285.00	\$46,970.00

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 - Department: 30114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
30114-51313	LIFE INSURANCE	\$232.05	\$734.00	\$734.00	\$300.00
30114-51321	HEALTH BENEFIT-RETIREEES	\$5,958.45	\$45,143.00	\$45,143.00	\$13,620.12
30114-51324	OPEB NET ARC (EXPENSE)	\$448,434.00	\$45,651.00	\$47,898.00	\$57,778.00
30114-51325	PENSION EXP - UAAL	\$942,081.24	\$0.00	\$0.00	\$0.00
30114-52704	**INSURANCE	\$0.00	\$45,115.00	\$45,115.00	\$0.00
30114-52804	BANK FEES	\$0.00	\$0.00	\$3,840.00	\$895.00
30114-54000	TRANSFER OUT	\$0.00	\$962,453.00	\$962,453.00	\$960,536.00
Total		\$1,396,705.74	\$1,099,096.00	\$1,105,183.00	\$1,033,129.12

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 - Department: 30250 General Recreation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
30250-51101	SALARY	\$531,440.47	\$531,273.97	\$570,232.00	\$570,232.00	\$577,935.69
30250-51105	OVERTIME	\$2,178.12	\$657.53	\$4,000.00	\$4,000.00	\$4,981.12
30250-51201	TEMP LABOR-PERS EXEMPT	\$138,238.75	\$119,664.50	\$226,720.00	\$226,720.00	\$238,560.00
30250-51305	AIR AMBULANCE	\$377.10	\$360.00	\$0.00	\$0.00	\$344.12
30250-51306	SHORT TERM DISABILITY	\$121.56	\$113.63	\$784.00	\$784.00	\$193.66
30250-51310	MEDICARE	\$7,302.83	\$9,410.69	\$8,268.00	\$8,268.00	\$8,481.29
30250-51311	PENSION PREMIUMS	\$37,726.99	\$50,303.91	\$203,629.00	\$203,629.00	\$62,290.27
30250-51312	HEALTH INSURANCE	\$101,135.91	\$103,491.37	\$128,398.00	\$128,398.00	\$90,334.56
30250-51313	LIFE INSURANCE	\$4,560.27	\$4,381.02	\$4,667.00	\$4,667.00	\$5,348.96
30250-51314	DENTAL INSURANCE	\$3,134.14	\$4,488.36	\$7,802.00	\$7,802.00	\$4,771.32
30250-51315	VISION INSURANCE	\$1,129.47	\$1,125.36	\$1,361.00	\$1,361.00	\$1,125.36
30250-51316	LONG TERM DISABILITY	\$718.68	\$1,068.12	\$2,566.00	\$2,566.00	\$1,575.63
30250-51317	WORKERS COMP	\$17,613.20	\$24,816.70	\$22,809.00	\$22,809.00	\$20,881.53
30250-51318	UNEMPLOYMENT INSURANCE	\$16,153.88	\$28,609.00	\$0.00	\$0.00	\$20,472.09
30250-51319	FICA	\$8,788.21	\$7,435.18	\$0.00	\$0.00	\$36,264.84
30250-51321	HEALTH BENEFIT-RETIREES	\$12,475.18	\$4,959.87	\$0.00	\$0.00	\$0.00
30250-51325	PENSION EXP - UAAL	\$127,238.41	\$62,503.01	\$162,504.00	\$162,504.00	\$136,344.11
30250-52501	CHEMICALS	\$20,128.25	\$18,100.66	\$17,000.00	\$17,000.00	\$0.00
30250-52503	EQUIPMENT MAINTENANCE	\$47,607.96	\$38,699.25	\$92,000.00	\$92,000.00	\$98,000.00
30250-52504	MATERIALS	\$83,774.58	\$148,523.43	\$312,000.00	\$312,000.00	\$202,000.00
30250-52505	SAFETY SUPPLIES	\$718.73	\$1,282.29	\$3,500.00	\$3,500.00	\$3,250.00
30250-52506	SMALL TOOLS	\$1,350.80	\$4,601.99	\$7,000.00	\$7,000.00	\$7,000.00
30250-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
30250-52603	CONSULTANT FEES	\$320.00	\$0.00	\$0.00	\$0.00	\$40,000.00
30250-52604	LEGAL FEES	\$128.00	\$2,380.00	\$13,000.00	\$13,000.00	\$10,000.00
30250-52608	FED/ST/CO FEES	\$36,884.88	\$60,090.08	\$45,000.00	\$45,000.00	\$29,000.00
30250-52609	TEMPORARY LABOR	\$198,012.91	\$265,032.18	\$383,000.00	\$383,000.00	\$420,000.00
30250-52615	CONTRACTOR FEES	\$144,444.23	\$442,211.61	\$483,757.00	\$483,757.00	\$515,307.00
30250-52704	INSURANCE	\$120,266.94	\$12,371.00	\$0.00	\$0.00	\$0.00
30250-52706	DUES, PUBLCTNS, SPNSRSHP	\$200.00	\$0.00	\$0.00	\$0.00	\$500.00
30250-52709	OUTREACH/ADVERTISE/NOTICE	\$5,129.06	\$8,304.02	\$7,500.00	\$7,500.00	\$7,500.00
30250-52710	SUPPLIES	\$7,919.96	\$11,513.32	\$5,000.00	\$5,000.00	\$5,000.00
30250-52711	EDUCATION/TRAINING/MEALS	\$100.00	\$220.00	\$300.00	\$300.00	\$300.00
30250-52713	UTILITIES	\$188,141.66	\$220,011.04	\$200,000.00	\$200,000.00	\$208,000.00
30250-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
30250-52795	REC-CUSTOMER REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
30250-52804	BANK FEES	\$42,874.99	\$62,932.33	\$43,000.00	\$83,000.00	\$85,000.00
30250-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00
30250-57101	DEPRECIATION EXPENSE	\$300,564.08	\$295,097.02	\$0.00	\$0.00	\$0.00
30250-60110	INTEREST EXPENSE	\$2.47	\$16.07	\$0.00	\$0.00	\$0.00
Total		\$1,677,462.20	\$2,014,774.54	\$2,955,797.00	\$2,995,797.00	\$2,943,261.55

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50112 Hydro Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
50112-51101	SALARY	\$736,851.39	\$814,656.08	\$855,317.00	\$855,317.00	\$532,551.67
50112-51105	OVERTIME	\$1,412.81	\$538.42	\$2,000.00	\$2,000.00	\$2,493.49
50112-51106	DOUBLE TIME	\$0.00	\$0.00	\$500.00	\$500.00	\$623.37
50112-51201	TEMP LABOR-PERS EXEMPT	\$15,532.00	\$0.00	\$25,520.00	\$25,520.00	\$30,000.00
50112-51305	AIR AMBULANCE	\$473.69	\$420.00	\$0.00	\$0.00	\$229.41
50112-51306	SHORT TERM DISABILITY	\$1,167.50	\$1,300.20	\$784.00	\$784.00	\$1,018.81
50112-51310	MEDICARE	\$8,977.63	\$11,734.13	\$12,402.00	\$12,402.00	\$7,778.79
50112-51311	PENSION PREMIUMS	\$55,880.59	\$79,801.56	\$277,164.00	\$277,164.00	\$57,248.76
50112-51312	HEALTH INSURANCE	\$130,968.82	\$144,935.37	\$136,839.00	\$136,839.00	\$81,806.88
50112-51313	LIFE INSURANCE	\$8,027.99	\$6,074.82	\$7,000.00	\$7,000.00	\$4,976.26
50112-51314	DENTAL INSURANCE	\$7,126.08	\$6,790.68	\$7,802.00	\$7,802.00	\$3,758.88
50112-51315	VISION INSURANCE	\$1,199.80	\$1,266.03	\$1,361.00	\$1,361.00	\$750.24
50112-51316	LONG TERM DISABILITY	\$989.60	\$1,447.66	\$3,849.00	\$3,849.00	\$1,295.89
50112-51317	WORKERS COMP	\$6,518.96	\$6,565.93	\$11,878.00	\$11,878.00	\$3,813.04
50112-51318	UNEMPLOYMENT INSURANCE	\$238.53	\$80.00	\$0.00	\$0.00	\$18,776.40
50112-51319	FICA	\$963.91	\$0.00	\$0.00	\$0.00	\$33,261.05
50112-51321	HEALTH BENEFIT-RETIREES	\$129,936.86	\$31,977.46	\$0.00	\$0.00	\$0.00
50112-51324	OPEB NET ARC (EXPENSE)	-\$163,034.27	\$0.00	\$0.00	\$0.00	\$0.00
50112-51325	PENSION EXP - UAAL	-\$327,533.53	\$123,424.56	\$220,663.00	\$220,663.00	\$125,050.81
50112-52501	CHEMICALS	\$95,373.35	\$112,959.60	\$140,000.00	\$140,000.00	\$2,000.00
50112-52502	FACILITY MAINTENANCE	\$0.00	\$9,852.88	\$0.00	\$0.00	\$0.00
50112-52503	EQUIPMENT MAINTENANCE	\$15,621.81	\$21,869.40	\$8,000.00	\$8,000.00	\$8,000.00
50112-52504	MATERIALS	\$1,224.96	\$9,187.38	\$10,000.00	\$10,000.00	\$5,000.00
50112-52505	SAFETY SUPPLIES	\$1,421.27	\$4,397.00	\$6,000.00	\$6,000.00	\$9,900.00
50112-52506	SMALL TOOLS	\$637.10	-\$440.83	\$2,500.00	\$2,500.00	\$2,500.00
50112-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
50112-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00
50112-52603	CONSULTANT FEES	\$1,663,766.38	\$1,210,326.38	\$1,567,500.00	\$1,567,500.00	\$1,400,000.00
50112-52604	LEGAL FEES	\$365,792.69	\$204,987.07	\$300,000.00	\$375,000.00	\$300,000.00
50112-52607	FRANCHISE FEES	\$42,170.20	\$44,187.50	\$81,024.00	\$81,024.00	\$81,024.00
50112-52608	FED/ST/CO FEES	\$752,195.89	\$780,441.88	\$1,244,650.00	\$1,244,650.00	\$1,163,650.00
50112-52612	<i>*Water Rights</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$150,000.00
50112-52615	CONTRACTOR FEES	\$64,826.04	\$29,308.69	\$56,164.00	\$56,164.00	\$123,504.00
50112-52704	INSURANCE	\$320,850.63	\$399,599.00	\$0.00	\$0.00	\$0.00
50112-52706	DUES, PUBLCTNS, SPNSRSHP	\$25,164.87	\$51,307.26	\$31,000.00	\$25,000.00	\$59,100.00
50112-52710	SUPPLIES	\$10,435.54	\$13,289.38	\$13,500.00	\$13,500.00	\$4,000.00
50112-52711	EDUCATION/TRAINING/MEALS	\$10,719.13	\$12,611.20	\$25,000.00	\$25,000.00	\$25,000.00
50112-52713	UTILITIES	\$159,421.49	\$159,883.18	\$171,880.00	\$171,880.00	\$241,450.00
50112-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$104,800.00
50112-52804	BANK FEES	\$0.00	\$1,909.20	\$0.00	\$0.00	\$1,500.00
50112-54000	TRANSFER OUT	\$6,315,000.00	\$0.00	\$0.00	\$0.00	\$0.00
50112-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$138,000.00
50112-57101	DEPRECIATION EXPENSE	\$1,086,933.14	\$1,127,461.24	\$0.00	\$0.00	\$0.00
50112-60110	INTEREST EXPENSE	\$75.67	\$71.23	\$0.00	\$0.00	\$0.00
Total		\$10,810,477.13	\$4,609,565.46	\$5,220,297.00	\$5,289,297.00	\$4,789,861.75

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
50114-51313	LIFE INSURANCE	\$2,604.00	\$3,601.00	\$3,601.00	\$3,000.00
50114-51321	HEALTH BENEFIT-RETIREES	\$96,707.99	\$221,441.00	\$221,441.00	\$163,901.00
50114-51324	OPEB NET ARC (EXPENSE)	-\$523,228.00	\$223,934.00	\$223,934.00	\$369,348.00
50114-51325	PENSION EXP - UAAL	\$7,788,734.38	\$0.00	\$0.00	\$0.00
50114-52608	Fed/State/Fees	\$0.00	\$0.00	\$0.00	\$288,000.00
50114-52704	**INSURANCE	\$0.00	\$1,003,376.00	\$1,003,376.00	\$0.00
50114-52804	BANK FEES	\$0.00	\$0.00	\$50,540.00	\$50,120.00
50114-54000	TRANSFER OUT	\$0.00	\$10,307,437.00	\$10,307,437.00	\$12,028,215.00
Total		\$7,364,818.37	\$11,759,789.00	\$11,810,329.00	\$12,902,584.00

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50161 Hydro Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
50161-51101	SALARY	\$969,540.17	\$1,057,623.03	\$1,198,995.00	\$1,198,995.00	\$1,286,976.31
50161-51105	OVERTIME	\$38,683.83	\$41,840.81	\$45,000.00	\$45,000.00	\$56,987.21
50161-51106	DOUBLE TIME	\$12,681.75	\$14,427.02	\$15,000.00	\$15,000.00	\$18,910.67
50161-51144	STANDBY	\$33,906.37	\$34,710.46	\$0.00	\$0.00	\$5,832.81
50161-51305	AIR AMBULANCE	\$561.00	\$600.00	\$0.00	\$0.00	\$630.88
50161-51306	SHORT TERM DISABILITY	\$679.82	\$1,403.41	\$1,232.00	\$1,232.00	\$1,485.13
50161-51310	MEDICARE	\$12,005.30	\$17,251.07	\$17,385.00	\$17,385.00	\$19,825.48
50161-51311	PENSION PREMIUMS	\$75,905.99	\$106,734.12	\$427,027.00	\$427,027.00	\$138,764.35
50161-51312	HEALTH INSURANCE	\$207,968.82	\$221,351.75	\$206,592.00	\$206,592.00	\$268,144.80
50161-51313	LIFE INSURANCE	\$8,373.25	\$9,151.16	\$9,813.00	\$9,813.00	\$11,955.33
50161-51314	DENTAL INSURANCE	\$11,605.42	\$11,666.21	\$12,260.00	\$12,260.00	\$14,285.64
50161-51315	VISION INSURANCE	\$1,808.32	\$1,750.56	\$2,138.00	\$2,138.00	\$2,063.16
50161-51316	LONG TERM DISABILITY	-\$428.41	\$2,024.12	\$5,395.00	\$5,395.00	\$3,522.93
50161-51317	WORKERS COMP	\$12,004.08	\$11,698.93	\$20,743.00	\$20,743.00	\$18,868.38
50161-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$47,854.60
50161-51319	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$84,771.00
50161-51325	PENSION EXP - UAAL	\$248,869.71	\$161,880.66	\$298,098.00	\$298,098.00	\$318,711.61
50161-52501	CHEMICALS	\$1,238.47	\$2,696.55	\$1,000.00	\$1,000.00	\$1,000.00
50161-52503	EQUIPMENT MAINTENANCE	\$90,523.12	\$42,471.11	\$201,500.00	\$201,500.00	\$70,000.00
50161-52504	MATERIALS	\$21,988.80	\$14,514.84	\$26,000.00	\$26,000.00	\$13,000.00
50161-52505	SAFETY SUPPLIES	\$7,346.57	\$24,064.97	\$19,750.00	\$19,750.00	\$26,850.00
50161-52506	SMALL TOOLS	\$8,046.32	\$443.91	\$13,000.00	\$13,000.00	\$12,000.00
50161-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
50161-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
50161-52603	CONSULTANT FEES	\$2,113.93	\$2,113.93	\$32,000.00	\$32,000.00	\$30,000.00
50161-52611	DISCOUNT	-\$78.15	-\$36.61	\$0.00	\$0.00	\$0.00
50161-52615	CONTRACTOR FEES	\$50,428.94	\$83,348.06	\$161,259.00	\$161,259.00	\$115,000.00
50161-52704	INSURANCE	\$738.00	-\$21.00	\$0.00	\$0.00	\$0.00
50161-52710	SUPPLIES	\$206.39	\$4,065.03	\$10,000.00	\$5,000.00	\$10,000.00
50161-52711	EDUCATION/TRAINING/MEALS	\$5,246.54	\$29,044.58	\$40,000.00	\$42,525.25	\$40,000.00
50161-52713	UTILITIES	\$652.50	\$2,475.00	\$6,000.00	\$6,000.00	\$6,000.00
50161-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00
50161-57101	DEPRECIATION EXPENSE	\$649,008.74	\$650,578.96	\$0.00	\$0.00	\$0.00
Total		\$1,502,085.42	\$1,492,249.61	\$2,770,187.00	\$2,767,712.25	\$2,626,940.29

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50167 Hydro Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
50167-51101	SALARY	\$1,230,714.00	\$1,381,108.83	\$1,777,589.00	\$1,777,589.00	\$1,952,278.27
50167-51105	OVERTIME	\$65,446.04	\$92,345.86	\$80,000.00	\$80,000.00	\$98,053.40
50167-51106	DOUBLE TIME	\$3,484.86	\$3,495.82	\$10,000.00	\$10,000.00	\$12,256.68
50167-51201	TEMP LABOR-PERS EXEMPT	\$2,754.00	\$0.00	\$50,000.00	\$50,000.00	\$70,000.00
50167-51305	AIR AMBULANCE	\$617.10	\$780.00	\$0.00	\$0.00	\$860.29
50167-51306	SHORT TERM DISABILITY	\$2,738.96	\$2,754.30	\$1,792.00	\$1,792.00	\$4,426.58
50167-51310	MEDICARE	\$15,165.99	\$20,740.12	\$25,775.00	\$25,775.00	\$29,994.53
50167-51311	PENSION PREMIUMS	\$96,329.92	\$134,690.06	\$639,939.00	\$639,939.00	\$210,323.38
50167-51312	HEALTH INSURANCE	\$239,323.82	\$263,973.23	\$287,452.00	\$287,452.00	\$385,748.16
50167-51313	LIFE INSURANCE	\$10,602.76	\$11,472.58	\$14,548.00	\$14,548.00	\$18,273.32
50167-51314	DENTAL INSURANCE	\$14,613.60	\$14,994.91	\$17,833.00	\$17,833.00	\$19,760.40
50167-51315	VISION INSURANCE	\$2,203.83	\$2,235.09	\$3,110.00	\$3,110.00	\$2,813.40
50167-51316	LONG TERM DISABILITY	\$1,833.00	\$2,593.96	\$7,999.00	\$7,999.00	\$5,407.28
50167-51317	WORKERS COMP	\$16,285.14	\$15,514.67	\$32,284.00	\$32,284.00	\$29,640.78
50167-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$489.00	\$0.00	\$0.00	\$72,400.59
50167-51319	FICA	\$0.00	\$0.00	\$0.00	\$0.00	\$128,252.48
50167-51325	PENSION EXP - UAAL	\$312,822.52	\$199,593.36	\$370,842.00	\$370,842.00	\$482,187.94
50167-52501	CHEMICALS	\$4,115.93	\$4,597.12	\$7,500.00	\$7,500.00	\$7,500.00
50167-52502	FACILITY MAINTENANCE	\$0.00	\$306.60	\$0.00	\$0.00	\$0.00
50167-52503	EQUIPMENT MAINTENANCE	\$228,198.53	\$256,069.12	\$218,000.00	\$218,000.00	\$200,000.00
50167-52504	MATERIALS	\$126,555.02	\$212,774.90	\$320,000.00	\$320,000.00	\$410,000.00
50167-52505	SAFETY SUPPLIES	\$9,170.00	\$22,185.64	\$35,000.00	\$35,000.00	\$43,600.00
50167-52506	SMALL TOOLS	\$7,588.56	\$28,447.68	\$88,000.00	\$88,000.00	\$25,000.00
50167-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$50,000.00
50167-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,500.00
50167-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000.00
50167-52603	CONSULTANT FEES	\$96,955.36	\$61,543.47	\$195,500.00	\$150,000.00	\$195,500.00
50167-52615	CONTRACTOR FEES	\$322,055.72	\$469,196.31	\$908,500.00	\$908,500.00	\$763,500.00
50167-52704	INSURANCE	\$291.25	\$753.00	\$0.00	\$0.00	\$0.00
50167-52710	SUPPLIES	\$0.00	\$124.73	\$2,500.00	\$1,000.00	\$5,000.00
50167-52711	EDUCATION/TRAINING/MEALS	\$9,948.49	\$3,861.60	\$50,000.00	\$35,000.00	\$50,000.00
50167-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$0.00	\$500.00
50167-57101	DEPRECIATION EXPENSE	\$270,054.52	\$285,741.39	\$0.00	\$0.00	\$0.00
Total		\$1,859,154.92	\$2,111,274.52	\$5,144,163.00	\$5,082,163.00	\$5,277,777.48

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70113 Directors

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70113-51101	SALARY	\$75,000.00	\$74,280.00	\$74,280.00	\$75,000.00
70113-51305	AIR AMBULANCE	\$300.00	\$0.00	\$0.00	\$286.76
70113-51306	SHORT TERM DISABILITY	\$0.00	\$0.00	\$0.00	\$0.00
70113-51310	MEDICARE	\$1,617.72	\$1,077.00	\$1,077.00	\$1,087.50
70113-51312	HEALTH INSURANCE	\$73,992.70	\$72,419.00	\$72,419.00	\$65,924.16
70113-51313	LIFE INSURANCE	\$298.30	\$608.00	\$608.00	\$702.00
70113-51314	DENTAL INSURANCE	\$3,720.96	\$5,573.00	\$5,573.00	\$3,942.24
70113-51315	VISION INSURANCE	\$937.80	\$972.00	\$972.00	\$937.80
70113-51316	Long-term Disability	\$0.00	\$0.00	\$0.00	\$210.00
70113-51317	WORKERS COMP	\$121.03	\$260.00	\$260.00	\$217.50
70113-51318	UNEMPLOYMENT INSURANCE	\$290.00	\$0.00	\$0.00	\$2,625.00
70113-51319	FICA	\$6,917.28	\$5,300.00	\$5,300.00	\$4,650.00
70113-51325	PENSION EXP - UAAL	-\$14,230.78	\$0.00	\$0.00	\$0.00
70113-52503	EQUIPMENT MAINTENANCE	\$0.00	\$2,500.00	\$1,000.00	\$2,500.00
70113-52604	LEGAL FEES	\$542.50	\$25,000.00	\$10,000.00	\$25,000.00
70113-52608	FED/ST/CO FEES	\$18,192.50	\$0.00	\$0.00	\$40,000.00
70113-52710	SUPPLIES	\$1,478.91	\$3,350.00	\$3,350.00	\$3,450.00
70113-52711	EDUCATION/TRAINING/MEALS	\$10,534.06	\$19,200.00	\$10,000.00	\$19,200.00
70113-52713	UTILITIES	\$1,841.60	\$1,800.00	\$1,800.00	\$1,800.00
Total		\$181,554.58	\$212,339.00	\$186,639.00	\$247,532.96

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70114-51313	LIFE INSURANCE	\$2,958.54	\$3,313.00	\$3,313.00	\$3,100.00
70114-51321	HEALTH BENEFIT-RETIREEES	\$136,463.23	\$203,698.00	\$203,698.00	\$164,883.00
70114-51324	OPEB NET ARC (EXPENSE)	\$0.00	\$205,991.00	\$205,991.00	\$313,948.00
70114-51325	PENSION EXP - UAAL	-\$8,435.87	\$0.00	\$0.00	\$0.00
70114-52704	**INSURANCE	\$0.00	\$108,953.00	\$112,773.29	\$2,826,673.00
70114-52804	BANK FEES		\$0.00	\$840.00	\$895.00
Total		\$130,985.90	\$521,955.00	\$526,615.29	\$3,309,499.00

***52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70115 Management

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70115-51101	SALARY	\$765,241.15	\$729,123.00	\$729,123.00	\$789,845.13
70115-51305	AIR AMBULANCE	\$300.00	\$0.00	\$0.00	\$286.76
70115-51306	SHORT TERM DISABILITY	\$811.72	\$560.00	\$560.00	\$1,004.67
70115-51310	MEDICARE	\$10,822.22	\$10,572.00	\$10,572.00	\$11,452.75
70115-51311	PENSION PREMIUMS	\$70,189.42	\$212,702.00	\$212,702.00	\$84,890.50
70115-51312	HEALTH INSURANCE	\$100,268.82	\$89,301.00	\$89,301.00	\$115,331.04
70115-51313	LIFE INSURANCE	\$4,465.00	\$5,967.00	\$5,967.00	\$7,384.53
70115-51314	DENTAL INSURANCE	\$5,980.98	\$5,573.00	\$5,573.00	\$6,728.28
70115-51315	VISION INSURANCE	\$937.80	\$972.00	\$972.00	\$937.80
70115-51316	LONG TERM DISABILITY	\$1,082.53	\$3,281.00	\$3,281.00	\$1,632.17
70115-51317	WORKERS COMP	\$888.93	\$2,552.00	\$2,552.00	\$1,658.67
70115-51318	UNEMPLOYMENT INSURANCE	\$5,557.00	\$5,000.00	\$5,000.00	\$27,644.58
70115-51319	FICA	\$0.00	\$250.00	\$250.00	\$48,970.40
70115-51321	HEALTH BENEFIT-RETIREES	\$55,652.90	\$0.00	\$0.00	\$0.00
70115-51324	OPEB NET ARC (EXPENSE)	\$0.00	\$0.00	\$0.00	\$0.00
70115-51325	PENSION EXP - UAAL	-\$9,605.33	\$111,609.00	\$111,609.00	\$184,112.90
70115-52502	FACILITY MAINTENANCE	\$16,775.00	\$100,000.00	\$100,000.00	\$20,000.00
70115-52503	EQUIPMENT MAINTENANCE	\$16,372.58	\$28,650.00	\$28,650.00	\$14,752.00
70115-52504	MATERIALS	\$0.00	\$3,000.00	\$3,000.00	\$4,000.00
70115-52505	SAFETY SUPPLIES	\$518.85	\$0.00	\$0.00	\$0.00
70115-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$7,678.64
70115-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$10,000.00
70115-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$2,000.00
70115-52603	CONSULTANT FEES	\$219,527.41	\$205,500.00	\$205,500.00	\$188,500.00
70115-52604	LEGAL FEES	\$178,082.86	\$215,000.00	\$350,000.00	\$225,000.00
70115-52608	FED/ST/CO FEES	\$51,373.49	\$67,680.00	\$67,680.00	\$100,000.00
70115-52615	CONTRACTOR FEES	\$38,536.28	\$102,000.00	\$102,000.00	\$0.00
70115-52703	DEBT SERVICE	\$1,850.00	\$0.00	\$0.00	\$0.00
70115-52704	INSURANCE	\$979,337.38	\$0.00	\$0.00	\$0.00
70115-52706	DUES, PUBLCTNS, SPNSRSHP	\$173,004.99	\$125,850.00	\$125,850.00	\$128,000.00
70115-52709	OUTREACH/ADVERTISE/NOTICE	\$1,633.89	\$0.00	\$0.00	\$0.00
70115-52710	SUPPLIES	\$41,348.27	\$39,000.00	\$39,000.00	\$27,400.00
70115-52711	EDUCATION/TRAINING/MEALS	\$19,724.42	\$25,000.00	\$25,000.00	\$35,000.00
70115-52713	UTILITIES	\$43,956.93	\$102,300.00	\$102,300.00	\$102,600.00
70115-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
70115-60110	INTEREST EXPENSE	\$166.72	\$0.00	\$0.00	\$0.00
Total		\$2,029,561.06	\$2,191,442.00	\$2,326,442.00	\$2,148,310.82

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70116 Watershed

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70116-51101	SALARY	\$185,794.54	\$195,957.00	\$195,957.00	\$216,994.79
70116-51305	AIR AMBULANCE	\$120.00	\$0.00	\$0.00	\$114.71
70116-51306	SHORT TERM DISABILITY	\$725.69	\$224.00	\$224.00	\$763.86
70116-51310	MEDICARE	\$2,704.93	\$2,841.00	\$2,841.00	\$3,146.42
70116-51311	PENSION PREMIUMS	\$19,295.15	\$55,049.00	\$55,049.00	\$23,068.88
70116-51312	HEALTH INSURANCE	\$51,496.70	\$39,097.00	\$39,097.00	\$59,082.72
70116-51313	LIFE INSURANCE	\$1,732.04	\$1,604.00	\$1,604.00	\$2,006.74
70116-51314	DENTAL INSURANCE	\$2,949.60	\$2,229.00	\$2,229.00	\$2,949.60
70116-51315	VISION INSURANCE	\$375.12	\$389.00	\$389.00	\$375.12
70116-51316	LONG TERM DISABILITY	\$396.18	\$882.00	\$882.00	\$600.31
70116-51317	WORKERS COMP	\$244.23	\$3,175.00	\$3,175.00	\$455.69
70116-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$7,594.82
70116-51319	FICA	\$0.00	\$0.00	\$0.00	\$13,453.68
70116-51325	PENSION EXP - UAAL	\$33,106.33	\$55,237.00	\$55,237.00	\$50,581.48
70116-52503	EQUIPMENT MAINTENANCE	\$0.00	\$400.00	\$400.00	\$0.00
70116-52504	MATERIALS	\$1,155.72	\$4,000.00	\$4,000.00	\$4,000.00
70116-52506	SMALL TOOLS	\$314.64	\$1,000.00	\$1,000.00	\$2,000.00
70116-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$4,000.00
70116-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$5,000.00
70116-52603	CONSULTANT FEES	\$159,965.39	\$172,000.00	\$172,000.00	\$120,000.00
70116-52608	FED/ST/CO FEES	\$2,661.94	\$5,000.00	\$5,000.00	\$5,300.00
70116-52609	TEMPORARY LABOR	\$0.00	\$36,909.00	\$36,909.00	\$0.00
70116-52615	CONTRACTOR FEES	\$538,110.34	\$2,524,353.00	\$2,524,353.00	\$0.00
70116-52709	OUTREACH/ADVERTISE/NOTICE	\$100.00	\$1,000.00	\$1,000.00	\$1,000.00
70116-52710	SUPPLIES	\$0.00	\$3,500.00	\$3,500.00	\$2,000.00
70116-52711	EDUCATION/TRAINING/MEALS	\$485.29	\$1,000.00	\$1,000.00	\$5,000.00
70116-52713	UTILITIES	\$1,722.65	\$500.00	\$500.00	\$1,000.00
70116-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$2,000.00
Total		\$817,661.94	\$3,106,346.00	\$3,106,346.00	\$532,488.82

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70117 Human Resources

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70117-51101	SALARY	\$220,981.87	\$224,307.00	\$224,307.00	\$245,112.88
70117-51305	AIR AMBULANCE	\$11,820.00	\$0.00	\$0.00	\$114.71
70117-51306	SHORT TERM DISABILITY	\$248.18	\$224.00	\$224.00	\$291.74
70117-51310	MEDICARE	\$3,218.66	\$3,252.00	\$3,252.00	\$3,554.14
70117-51311	PENSION PREMIUMS	\$20,274.07	\$63,014.00	\$63,014.00	\$26,277.31
70117-51312	HEALTH INSURANCE	\$36,614.44	\$39,097.00	\$39,097.00	\$45,448.32
70117-51313	LIFE INSURANCE	\$1,863.52	\$1,836.00	\$1,836.00	\$2,285.83
70117-51314	DENTAL INSURANCE	\$2,303.88	\$2,229.00	\$2,229.00	\$1,658.16
70117-51315	VISION INSURANCE	\$375.12	\$389.00	\$389.00	\$375.12
70117-51316	LONG TERM DISABILITY	\$417.42	\$1,009.00	\$1,009.00	\$683.80
70117-51317	WORKERS COMP	\$253.92	\$785.00	\$785.00	\$514.74
70117-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$8,578.95
70117-51319	FICA	\$0.00	\$0.00	\$0.00	\$15,197.00
70117-51325	PENSION EXP - UAAL	\$35,193.72	\$63,354.00	\$63,354.00	\$57,135.81
70117-52503	EQUIPMENT MAINTENANCE	\$3,164.50	\$2,000.00	\$2,000.00	\$2,000.00
70117-52504	MATERIALS	\$0.00	\$100.00	\$100.00	\$2,000.00
70117-52517	Furniture & Fixtures	\$0.00	\$0.00	\$0.00	\$1,500.00
70117-52603	CONSULTANT FEES	\$78,082.81	\$95,000.00	\$83,383.00	\$50,000.00
70117-52604	LEGAL FEES	\$14,342.00	\$54,000.00	\$65,616.00	\$60,000.00
70117-52706	DUES, PUBLCTNS, SPNSRSHP	\$229.00	\$458.00	\$458.00	\$500.00
70117-52709	OUTREACH/ADVERTISE/NOTICE	\$14,858.62	\$8,000.00	\$8,000.00	\$10,000.00
70117-52710	SUPPLIES	\$8,930.30	\$12,500.00	\$12,500.00	\$12,500.00
70117-52711	EDUCATION/TRAINING/MEALS	\$6,696.64	\$5,500.00	\$5,500.00	\$5,500.00
70117-52713	UTILITIES	\$1,166.67	\$960.00	\$960.00	\$960.00
70117-52714	*Software/Licenses	\$0.00	\$0.00	\$0.00	\$10,000.00
Total		\$240,053.47	\$578,014.00	\$578,013.00	\$562,188.51

* New accounts in 2024

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70118 Information Technology

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70118-51101	SALARY	\$357,270.23	\$590,034.00	\$590,034.00	\$617,373.59
70118-51105	OVERTIME	\$7,370.73	\$15,000.00	\$15,000.00	\$19,495.41
70118-51201	TEMP LABOR-PERS EXEMPT	\$95,040.00	\$0.00	\$0.00	\$0.00
70118-51305	AIR AMBULANCE	\$180.00	\$0.00	\$0.00	\$286.76
70118-51306	SHORT TERM DISABILITY	\$597.17	\$560.00	\$560.00	\$1,364.64
70118-51310	MEDICARE	\$6,936.80	\$8,555.00	\$8,555.00	\$9,234.60
70118-51311	PENSION PREMIUMS	\$34,850.79	\$165,756.00	\$165,756.00	\$65,945.20
70118-51312	HEALTH INSURANCE	\$45,233.85	\$97,742.00	\$97,742.00	\$97,713.84
70118-51313	LIFE INSURANCE	\$2,940.06	\$4,829.00	\$4,829.00	\$5,736.50
70118-51314	DENTAL INSURANCE	\$2,585.62	\$4,829.00	\$4,829.00	\$5,012.40
70118-51315	VISION INSURANCE	\$547.05	\$972.00	\$972.00	\$937.80
70118-51316	LONG TERM DISABILITY	\$661.16	\$2,655.00	\$2,655.00	\$1,716.05
70118-51317	WORKERS COMP	\$524.06	\$2,065.00	\$2,065.00	\$1,337.42
70118-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$22,290.42
70118-51319	FICA	\$6,383.52	\$1,500.00	\$1,500.00	\$39,485.88
70118-51325	PENSION EXP - UAAL	\$52,906.46	\$95,585.00	\$95,585.00	\$148,454.17
70118-52501	CHEMICALS	\$333.76	\$1,000.00	\$1,000.00	\$0.00
70118-52502	FACILITY MAINTENANCE	\$108,317.50	\$0.00	\$0.00	\$0.00
70118-52503	EQUIPMENT MAINTENANCE	\$440,531.97	\$749,225.00	\$749,225.00	\$8,400.00
70118-52504	MATERIALS	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00
70118-52506	SMALL TOOLS	\$0.00	\$500.00	\$500.00	\$500.00
70118-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$5,000.00
70118-52603	CONSULTANT FEES	\$214,131.88	\$295,000.00	\$295,000.00	\$420,000.00
70118-52604	LEGAL FEES	\$0.00	\$115,000.00	\$0.00	\$0.00
70118-52609	TEMPORARY LABOR	\$114,147.39	\$115,000.00	\$0.00	\$135,000.00
70118-52615	CONTRACTOR FEES	\$455.00	\$0.00	\$0.00	\$0.00
70118-52706	DUES, PUBLCTNS, SPNSRSHP	\$260.00	\$260.00	\$260.00	\$260.00
70118-52710	SUPPLIES	\$107,166.55	\$225,500.00	\$225,500.00	\$205,000.00
70118-52711	EDUCATION/TRAINING/MEALS	\$12,325.27	\$20,000.00	\$20,000.00	\$20,000.00
70118-52713	UTILITIES	\$90,485.28	\$93,012.00	\$93,012.00	\$120,750.00
70118-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$838,116.00
70118-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$1,000.00
Total		\$1,344,911.87	\$2,606,579.00	\$2,376,579.00	\$2,792,410.68

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70119 Safety

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70119-51101	SALARY	\$168,138.59	\$171,600.00	\$171,600.00	\$199,927.68
70119-51305	AIR AMBULANCE	\$120.00	\$0.00	\$0.00	\$114.71
70119-51306	SHORT TERM DISABILITY	\$888.17	\$224.00	\$224.00	\$1,073.58
70119-51310	MEDICARE	\$2,473.90	\$2,488.00	\$2,488.00	\$2,910.55
70119-51311	PENSION PREMIUMS	\$17,080.95	\$56,796.00	\$56,796.00	\$21,501.46
70119-51312	HEALTH INSURANCE	\$48,711.98	\$39,097.00	\$39,097.00	\$45,448.32
70119-51313	LIFE INSURANCE	\$1,528.36	\$1,404.00	\$1,404.00	\$1,862.90
70119-51314	DENTAL INSURANCE	\$1,658.16	\$2,229.00	\$2,229.00	\$1,658.16
70119-51315	VISION INSURANCE	\$375.12	\$389.00	\$389.00	\$375.12
70119-51316	LONG TERM DISABILITY	\$366.24	\$772.00	\$772.00	\$557.28
70119-51317	WORKERS COMP	\$3,203.28	\$6,864.00	\$6,864.00	\$4,099.01
70119-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$7,025.47
70119-51319	FICA	\$0.00	\$0.00	\$0.00	\$12,445.12
70119-51325	PENSION EXP - UAAL	\$28,532.00	\$48,943.00	\$48,943.00	\$46,789.62
70119-52504	MATERIALS	\$8.63	\$0.00	\$0.00	\$0.00
70119-52505	SAFETY SUPPLIES	\$12,828.70	\$12,000.00	\$12,000.00	\$14,000.00
70119-52603	CONSULTANT FEES	\$8,580.00	\$50,000.00	\$35,000.00	\$62,000.00
70119-52706	DUES, PUBLCTNS, SPNSRSHP	\$14,010.14	\$16,000.00	\$16,000.00	\$3,000.00
70119-52710	SUPPLIES	\$193.41	\$3,300.00	\$3,300.00	\$6,000.00
70119-52711	EDUCATION/TRAINING/MEALS	\$17,430.00	\$2,300.00	\$4,692.00	\$2,500.00
70119-52713	UTILITIES	\$1,316.32	\$1,000.00	\$1,000.00	\$1,000.00
Total		\$159,305.36	\$415,406.00	\$402,798.00	\$434,288.98

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70120 Communications

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70120-51101	SALARY	\$97,887.46	\$87,630.00	\$87,630.00	\$97,498.32
70120-51305	AIR AMBULANCE	\$60.00	\$0.00	\$0.00	\$57.35
70120-51306	SHORT TERM DISABILITY	\$602.67	\$112.00	\$112.00	\$688.82
70120-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00	\$0.00
70120-51310	MEDICARE	\$1,259.38	\$1,271.00	\$1,271.00	\$1,413.73
70120-51311	PENSION PREMIUMS	\$9,238.16	\$24,618.00	\$24,618.00	\$10,393.98
70120-51312	HEALTH INSURANCE	\$14,667.91	\$19,548.00	\$19,548.00	\$11,362.08
70120-51313	LIFE INSURANCE	\$866.78	\$717.00	\$717.00	\$904.16
70120-51314	DENTAL INSURANCE	\$527.54	\$1,115.00	\$1,115.00	\$404.64
70120-51315	VISION INSURANCE	\$203.19	\$194.00	\$194.00	\$187.56
70120-51316	LONG TERM DISABILITY	\$198.40	\$394.00	\$394.00	\$270.48
70120-51317	WORKERS COMP	\$114.50	\$307.00	\$307.00	\$204.75
70120-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$3,412.44
70120-51319	FICA	\$0.00	\$0.00	\$0.00	\$6,044.90
70120-51325	PENSION EXP - UAAL	\$15,850.68	\$28,088.00	\$28,088.00	\$22,726.86
70120-52504	MATERIALS	\$864.69	\$5,000.00	\$5,000.00	\$4,000.00
70120-52603	CONSULTANT FEES	\$58,100.00	\$65,000.00	\$65,000.00	\$75,000.00
70120-52709	OUTREACH/ADVERTISE/NOTICE	\$11,630.32	\$35,000.00	\$5,000.00	\$35,000.00
70120-52710	SUPPLIES	\$719.91	\$0.00	\$0.00	\$0.00
70120-52711	EDUCATION/TRAINING/MEALS	\$50.00	\$0.00	\$0.00	\$0.00
70120-52713	UTILITIES	\$702.22	\$0.00	\$0.00	\$0.00
Total		\$115,656.35	\$268,994.00	\$238,994.00	\$269,570.07

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70135 Accounting

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70135-51101	SALARY	\$525,766.51	\$914,950.00	\$914,950.00	\$909,863.93
70135-51105	OVERTIME	\$10,723.04	\$15,000.00	\$15,000.00	\$19,500.84
70135-51305	AIR AMBULANCE	\$360.00	\$0.00	\$0.00	\$516.18
70135-51306	SHORT TERM DISABILITY	\$1,714.07	\$1,008.00	\$1,008.00	\$2,929.15
70135-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00	\$0.00
70135-51310	MEDICARE	\$8,212.27	\$13,267.00	\$13,267.00	\$13,475.79
70135-51311	PENSION PREMIUMS	\$51,644.39	\$299,683.00	\$299,683.00	\$97,223.48
70135-51312	HEALTH INSURANCE	\$117,271.29	\$150,612.00	\$150,612.00	\$215,317.20
70135-51313	LIFE INSURANCE	\$4,434.15	\$7,488.00	\$7,488.00	\$8,457.36
70135-51314	DENTAL INSURANCE	\$5,887.70	\$10,031.00	\$10,031.00	\$10,265.88
70135-51315	VISION INSURANCE	\$1,094.10	\$1,750.00	\$1,750.00	\$1,688.04
70135-51316	LONG TERM DISABILITY	\$1,086.98	\$4,117.00	\$4,117.00	\$2,440.86
70135-51317	WORKERS COMP	\$625.31	\$3,202.00	\$3,202.00	\$1,951.67
70135-51318	UNEMPLOYMENT INSURANCE	\$3,150.00	\$0.00	\$0.00	\$32,527.77
70135-51319	FICA	\$0.00	\$0.00	\$0.00	\$57,620.62
70135-51325	PENSION EXP - UAAL	\$85,551.89	\$164,810.00	\$164,810.00	\$216,634.93
70135-52503	EQUIPMENT MAINTENANCE	\$1,366.08	\$3,000.00	\$3,000.00	\$3,000.00
70135-52603	CONSULTANT FEES	\$236,094.03	\$363,600.00	\$363,600.00	\$450,000.00
70135-52604	LEGAL FEES	\$175.00	\$0.00	\$0.00	\$0.00
70135-52609	TEMPORARY LABOR	\$135,203.04	\$90,000.00	\$39,724.00	\$0.00
70135-52615	CONTRACTOR FEES	\$0.00	\$0.00	\$0.00	\$15,000.00
70135-52706	DUES, PUBLCTNS, SPNSRSHP	\$495.00	\$1,600.00	\$1,600.00	\$2,000.00
70135-52710	SUPPLIES	\$1,512.22	\$2,000.00	\$2,000.00	\$2,000.00
70135-52711	EDUCATION/TRAINING/MEALS	\$1,484.21	\$16,500.00	\$16,500.00	\$16,500.00
70135-52713	UTILITIES	\$2,969.69	\$2,500.00	\$2,500.00	\$3,000.00
70135-52714	*Software/Licenses	\$0.00	\$0.00	\$46,455.00	\$60,000.00
70135-52804	BANK FEES	\$17,176.28	\$10,000.00	\$10,000.00	\$0.00
Total		\$688,230.74	\$2,075,118.00	\$2,071,297.00	\$2,141,913.70

* New accounts in 2024

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70193 Purchasing

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70193-51101	SALARY	\$330,757.26	\$330,075.00	\$330,075.00	\$356,912.43
70193-51105	OVERTIME	\$0.00	\$1,000.00	\$1,000.00	\$1,102.71
70193-51305	AIR AMBULANCE	\$240.00	\$0.00	\$0.00	\$229.41
70193-51306	SHORT TERM DISABILITY	\$620.94	\$448.00	\$448.00	\$695.20
70193-51310	MEDICARE	\$4,617.65	\$4,786.00	\$4,786.00	\$5,202.82
70193-51311	PENSION PREMIUMS	\$32,173.26	\$114,124.00	\$114,124.00	\$38,403.78
70193-51312	HEALTH INSURANCE	\$78,197.41	\$78,194.00	\$78,194.00	\$74,989.68
70193-51313	LIFE INSURANCE	\$2,899.40	\$2,701.00	\$2,701.00	\$3,340.70
70193-51314	DENTAL INSURANCE	\$4,041.84	\$4,458.00	\$4,458.00	\$3,758.88
70193-51315	VISION INSURANCE	\$750.24	\$778.00	\$778.00	\$750.24
70193-51316	LONG TERM DISABILITY	\$712.20	\$1,485.00	\$1,485.00	\$999.35
70193-51317	WORKERS COMP	\$397.49	\$1,155.00	\$1,155.00	\$753.51
70193-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$12,558.53
70193-51319	FICA	\$0.00	\$0.00	\$0.00	\$22,246.54
70193-51325	PENSION EXP - UAAL	\$54,194.53	\$95,192.00	\$95,192.00	\$83,639.81
70193-52501	CHEMICALS	\$190.70	\$200.00	\$200.00	\$0.00
70193-52503	EQUIPMENT MAINTENANCE	\$595.47	\$2,250.00	\$2,250.00	\$2,250.00
70193-52504	MATERIALS	\$27,278.34	\$67,000.00	\$67,000.00	\$67,000.00
70193-52505	SAFETY SUPPLIES	\$35,748.14	\$70,700.00	\$70,700.00	\$85,000.00
70193-52506	SMALL TOOLS	\$13,041.39	\$29,000.00	\$29,000.00	\$29,000.00
70193-52515	Non-Capital Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$1,500.00
70193-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
70193-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$2,000.00
70193-52609	TEMPORARY LABOR	\$0.00	\$50,000.00	\$0.00	\$50,000.00
70193-52615	CONTRACTOR FEES	\$28,625.22	\$110,000.00	\$110,000.00	\$40,000.00
70193-52706	DUES, PUBLCTNS, SPNSRSHP	\$454.22	\$600.00	\$600.00	\$1,000.00
70193-52710	SUPPLIES	\$5,949.94	\$16,000.00	\$16,000.00	\$16,000.00
70193-52711	EDUCATION/TRAINING/MEALS	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00
70193-52713	UTILITIES	\$167.27	\$100.00	\$100.00	\$500.00
70193-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$10,000.00
70193-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$1,000.00
Total		\$290,895.65	\$986,246.00	\$936,246.00	\$918,333.59

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70195 Shop Operations

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
70195-51101	SALARY	\$262,418.16	\$286,229.00	\$286,229.00	\$285,463.97
70195-51105	OVERTIME	\$99.03	\$500.00	\$500.00	\$638.65
70195-51106	DOUBLE TIME	\$0.00	\$500.00	\$500.00	\$638.65
70195-51305	AIR AMBULANCE	\$180.00	\$0.00	\$0.00	\$229.41
70195-51306	SHORT TERM DISABILITY	\$579.02	\$448.00	\$448.00	\$674.99
70195-51310	MEDICARE	\$3,926.97	\$4,150.00	\$4,150.00	\$4,180.95
70195-51311	PENSION PREMIUMS	\$26,167.80	\$80,409.00	\$80,409.00	\$30,715.92
70195-51312	HEALTH INSURANCE	\$79,729.12	\$69,753.00	\$69,753.00	\$75,282.72
70195-51313	LIFE INSURANCE	\$2,305.46	\$2,342.00	\$2,342.00	\$2,671.94
70195-51314	DENTAL INSURANCE	\$5,530.50	\$4,458.00	\$4,458.00	\$5,899.20
70195-51315	VISION INSURANCE	\$703.35	\$778.00	\$778.00	\$750.24
70195-51316	LONG TERM DISABILITY	\$605.01	\$1,288.00	\$1,288.00	\$799.30
70195-51317	WORKERS COMP	\$4,229.65	\$11,449.00	\$11,449.00	\$6,842.01
70195-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$10,191.94
70195-51319	FICA	\$0.00	\$0.00	\$0.00	\$17,877.16
70195-51325	PENSION EXP - UAAL	\$42,861.33	\$72,966.00	\$72,966.00	\$66,212.35
70195-52501	CHEMICALS	\$50,301.16	\$55,000.00	\$55,000.00	\$45,000.00
70195-52503	EQUIPMENT MAINTENANCE	\$256,072.28	\$360,000.00	\$360,000.00	\$364,000.00
70195-52504	MATERIALS	\$11,845.18	\$38,000.00	\$38,000.00	\$38,000.00
70195-52505	SAFETY SUPPLIES	\$4,932.75	\$5,500.00	\$5,500.00	\$8,000.00
70195-52506	SMALL TOOLS	\$1,954.36	\$11,500.00	\$11,500.00	\$6,000.00
70195-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$8,500.00
70195-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$2,100.00
70195-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$500.00
70195-52615	CONTRACTOR FEES	\$32,905.80	\$1,000.00	\$1,000.00	\$5,000.00
70195-52706	DUES, PUBLCTNS, SPNSRSHP	\$1,763.13	\$38,900.00	\$38,900.00	\$40,000.00
70195-52710	SUPPLIES	\$0.00	\$2,000.00	\$2,000.00	\$1,000.00
70195-52711	EDUCATION/TRAINING/MEALS	\$73.23	\$2,000.00	\$2,000.00	\$5,200.00
70195-52713	UTILITIES	\$6,937.83	\$5,100.00	\$5,100.00	\$1,700.00
70195-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$8,500.00
70195-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$10,000.00
Total		\$533,702.96	\$1,054,270.00	\$1,054,270.00	\$1,052,569.40

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Department

Department	Project #	Request Title	Score	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Total
Engineering		Automated Gaging Head Gates	0		\$ 100,000					\$ 100,000	\$ 100,000
	2568	Lake Wildwood Treatment Plant Upgrades	57		\$ 300,000	\$ 3,691,000	\$ 4,330,000			\$ 8,321,000	\$ 8,321,000
	8099-4	Maben Canal Phase IV	53	\$ 7,248	\$ 550,000					\$ 557,248	\$ 557,248
	TBD	Rough & Ready Reservoir Pipe	56		\$ 100,000					\$ 100,000	\$ 100,000
	2336	Tarr Canal Diversion	56	\$ 180,000	\$ 150,000	\$ 1,400,000				\$ 1,730,000	\$ 1,730,000
	2646	Tarr Canal Rehab	57	\$ 100,000	\$ 200,000	\$ 2,500,000	\$ 1,350,000			\$ 4,150,000	\$ 4,150,000
	2645	Combie Ophir 2 & 3 Siphon Replacement	68	\$ 170,000	\$ 900,000	\$ 825,000	\$ 3,861,000			\$ 5,756,000	\$ 5,756,000
	2366	Cedar Ridge Pressure Reducing Valve Station (PRV)	50		\$ 154,000					\$ 154,000	\$ 154,000
	TBD	Hughes Road Pipeline Replacement	53		\$ 424,000					\$ 424,000	\$ 424,000
	TBD	Charging Stations at GV Headquarters	46		\$ 900,000	\$ 800,000	\$ 250,000			\$ 1,950,000	\$ 1,950,000
	TBD	ADA Transition Plan	57		\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000	\$ 550,000
	2647	Grass Valley Admin-Operations Ramp Repair	62	\$ 25,000	\$ 700,000					\$ 725,000	\$ 725,000
	2376	North Auburn Water Treatment Plant Upgrades	57	\$ 1,007,197	\$ 1,200,000					\$ 2,207,197	\$ 2,207,197
Total Engineering					\$ 1,489,445	\$ 5,828,000	\$ 9,316,000	\$ 9,891,000	\$ 100,000	\$ 100,000	\$ 26,724,445

Hydro Admin		SnoCat - 2000 XL (Xtra Lite)	73		\$ 250,000					\$ 250,000	\$ 250,000
	2664	Rollins Excitation Transformer Replacement	66		\$ 50,000					\$ 50,000	\$ 50,000
	2667	SCADA Software and Hardware Update	70		\$ 150,000					\$ 150,000	\$ 150,000
	2665	Deer Creek Powerhouse Communications Upgrade	75		\$ 150,000					\$ 150,000	\$ 150,000
	2359	Bowman North Dam Upstream Lining Improvements	72	\$ 23,318	\$ 100,000	\$ 250,000				\$ 373,318	\$ 373,318
	2660	Dutch Flat #2 Powerhouse Station Batteries/ Charger	62		\$ 50,000					\$ 50,000	\$ 50,000
	2483	Dutch Flat #2 Powerhouse Backup Generator Upgrade	77	\$ 15,987	\$ 100,000					\$ 115,987	\$ 115,987
	2661	Chicago Park Powerhouse Station Batteries/ Charger	62	\$ 85,000	\$ 50,000					\$ 135,000	\$ 135,000
	2598	Chicago Park Powerhouse RTU Replacement	71		\$ 200,000					\$ 200,000	\$ 200,000
	2655	Chicago Park Powerhouse Refurbishment	90	\$ 24,584	\$ 1,000,000	\$ 18,500,000				\$ 19,524,584	\$ 19,524,584
	2392	Rollins Powerhouse Governor Replacement	79		\$ 200,000					\$ 200,000	\$ 200,000
	2394	Rollins Powerhouse Relay Upgrade	80	\$ 203,636	\$ 50,000					\$ 253,636	\$ 253,636
	2094	Scotts Flat Spillway Repair and Upgrade	91	\$ 225,120	\$ 1,000,000	\$ 2,000,000	\$ 6,500,000	\$ 6,500,000		\$ 16,225,120	\$ 16,225,120
	2658	French Lake LLO Gate Improvements	80		\$ 200,000	\$ 200,000				\$ 400,000	\$ 400,000
	2432	New Hydroelectric Field Office Development	72	\$ 3,675,662	\$ 750,000	\$ 3,250,000				\$ 7,675,662	\$ 7,675,662
Total Hydro Admin					\$ 4,253,307	\$ 4,300,000	\$ 24,200,000	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 45,753,307

Hydro Maintenance	N/A	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	67		\$ 55,000					\$ 55,000	\$ 55,000
		Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body	70		\$ 100,000					\$ 100,000	\$ 100,000
Total Hydro Maintenance					\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ 155,000

Hydro Operations		Operations Truck - Replaces H5435 - 1/2 Ton 4x4	68		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	69		\$ 55,000					\$ 55,000	\$ 55,000
Total Hydro Operations					\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ -	\$ 110,000

Information Services		Upgrade Door Security	56		\$ 350,000					\$ 350,000	\$ 350,000
Total Information Services					\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000

Maintenance	TBD	Roof Replacement – Business Center	61		\$ 100,000					\$ 100,000	\$ 100,000
	N/A	Vehicle Lift - Replace and Upgrade Existing	56		\$ 65,100					\$ 65,100	\$ 65,100
	N/A	1/2-ton Pickup Truck - Replace Vehicle 10418	59		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Tow- Behind Air Compressors (2) - Replace Existing	51		\$ 80,000					\$ 80,000	\$ 80,000
		1/2-ton Pickup Truck - Replace Vehicle 10514	54		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Tow-Behind Chipper - Replacement and Upgrade of Asset 9995	43		\$ 85,000					\$ 85,000	\$ 85,000

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Department

Department	Project #	Request Title	Score	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Total
		1/2-ton Pickup Truck - Replace Vehicle 9860	54		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Skip Loader - Replacement for Existing Grader Asset 9138 (Tier 0)	59		\$ 140,000					\$ 140,000	\$ 140,000
	N/A	Excavator - Replacement for Asset 8580 (Tier 0)	58		\$ 275,000					\$ 275,000	\$ 275,000
	N/A	Forklift - Replacement for Asset 8339 (Tier 0)	56		\$ 122,000					\$ 122,000	\$ 122,000
Total Maintenance				\$ -	\$ 1,032,100	\$ -	\$ -	\$ -	\$ -	\$ 1,032,100	\$ 1,032,100
Water Operations	N/A	Vehicle #10690 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
	N/A	Vehicle #10801 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
		Vehicle #10722 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
		Vehicle # 10692 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
Total Water Operations				\$ -	\$ 192,000	\$ -	\$ -	\$ -	\$ -	\$ 192,000	\$ 192,000
Watershed	N/A	Selective Logging	61		\$ 165,000	\$ 215,700	\$ 216,500	\$ 217,300	\$ 218,200	\$ 1,032,700	\$ 1,032,700
	N/A	Hazard Tree / Fire Fuels Management	70	\$ 270,000	\$ 283,500	\$ 292,425	\$ 301,639	\$ 319,756	\$ 335,744	\$ 1,803,064	\$ 1,803,064
	2651	Bear River Wildfire Recovery Project	66	\$ 220,000	\$ 335,000					\$ 555,000	\$ 555,000
	N/A	Upper Yuba Forest Restoration Project	68		\$ 500,000	\$ 490,000	\$ 490,000	\$ 335,000		\$ 1,815,000	\$ 1,815,000
	2592	English Meadow Restoration Project	63	\$ 1,017,312	\$ 219,500	\$ 10,000	\$ 10,000			\$ 1,256,812	\$ 1,256,812
Total Watershed				\$ 1,507,312	\$ 1,503,000	\$ 1,008,125	\$ 1,018,139	\$ 872,056	\$ 553,944	\$ 6,462,576	\$ 6,462,576
Total Departments				\$ 7,250,064	\$ 13,470,100	\$ 34,524,125	\$ 17,409,139	\$ 7,472,056	\$ 653,944	\$ 80,779,428	\$ 80,779,428

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	Customers Affected	First Request FY2024	Approved FY2024	FY2025	FY2026	FY2027	FY2028
Grant Funding	2651	Bear River Wildfire Recovery Project	66		\$ 335,000	\$ 335,000				
	2592	English Meadow Restoration Project	63		\$ 139,275	\$ 139,275				
	N/A	Upper Yuba Forest Restoration Project	68		\$ 318,500	\$ 318,500	\$ 318,500	\$ 318,500	\$ 318,500	
Total Grant Funding					\$ 792,775	\$ 792,775	\$ 318,500	\$ 318,500	\$ 318,500	\$ -

Hydroelectric Capital Fund 55	2359	Bowman North Dam Upstream Lining Improvements	72		\$ 100,000	\$ 100,000	\$ 250,000			
	2655	Chicago Park Powerhouse Refurbishment	90		\$ 2,000,000	\$ 1,000,000	\$ 18,500,000			
	2598	Chicago Park Powerhouse RTU Replacement	71		\$ 200,000	\$ 200,000				
	2661	Chicago Park Powerhouse Station Batteries/ Charger	62		\$ 50,000	\$ 50,000				
	2665	Deer Creek Powerhouse Communications Upgrade	75		\$ 150,000	\$ 150,000				
	2483	Dutch Flat #2 Powerhouse Backup Generator Upgrade	77		\$ 100,000	\$ 100,000				
	2660	Dutch Flat #2 Powerhouse Station Batteries/ Charger	62		\$ 50,000	\$ 50,000				
	2658	French Lake LLO Gate Improvements	80		\$ 200,000	\$ 200,000	\$ 200,000			
	N/A	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	67		\$ 55,000	\$ 55,000				
	N/A	Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body	70		\$ 100,000	\$ 100,000				
	2432	New Hydroelectric Field Office Development	72		\$ 3,000,000	\$ 750,000	\$ 3,250,000			
	N/A	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	69		\$ 55,000	\$ 55,000				
	N/A	Operations Truck - Replaces H5435 - 1/2 Ton 4x4	68		\$ 55,000	\$ 55,000				
	2664	Rollins Excitation Transformer Replacement	66		\$ 50,000	\$ 50,000				
	2392	Rollins Powerhouse Governor Replacement	79		\$ 400,000	\$ 200,000				
	2394	Rollins Powerhouse Relay Upgrade	80		\$ 50,000	\$ 50,000				
	2339	Rucker Creek Spill Gate Replacement	88		\$ 250,000	\$ -				
	2667	SCADA Software and Hardware Update	70		\$ 150,000	\$ 150,000				
	2094	Scotts Flat Spillway Repair and Upgrade	91		\$ 1,500,000	\$ 1,000,000	\$ 2,000,000	\$ 6,500,000	\$ 6,500,000	
	N/A	SnoCat - 2000 XL (Xtra Lite)	73		\$ 250,000	\$ 250,000				
Total Hydroelectric Capital Fund 55					\$ 8,765,000	\$ 4,565,000	\$ 24,200,000	\$ 6,500,000	\$ 6,500,000	\$ -

Internal Services Fund 70	2592	English Meadow Restoration Project	63		\$ 80,225	\$ 80,225	\$ 10,000	\$ 10,000		
	N/A	Hazard Tree / Fire Fuels Management	70		\$ 283,500	\$ 283,500	\$ 292,425	\$ 301,639	\$ 319,756	\$ 335,744
	TBD	Roof Replacement – Business Center	61		\$ 100,000	\$ 100,000				
	N/A	Selective Logging	61		\$ 165,000	\$ 165,000	\$ 215,700	\$ 216,500	\$ 217,300	\$ 218,200
		Upgrade Door Security	56		\$ 350,000	\$ 350,000				
	N/A	Upper Yuba Forest Restoration Project	68		\$ 181,500	\$ 181,500	\$ 171,500	\$ 171,500	\$ 16,500	
Total Internal Services Fund 70					\$ 1,160,225	\$ 1,160,225	\$ 689,625	\$ 699,639	\$ 553,556	\$ 553,944

Water Capital Fund 15	N/A	1/2-ton Pickup Truck - Replace Vehicle 10418	59		\$ 55,000	\$ 55,000				
	N/A	1/2-ton Pickup Truck - Replace Vehicle 10514	54		\$ 55,000	\$ 55,000				
	N/A	1/2-ton Pickup Truck - Replace Vehicle 9860	54		\$ 55,000	\$ 55,000				
	TBD	ADA Transition Plan	57		\$ 150,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	TBD	Automated Gaging Head Gates	0		\$ -	\$ 100,000				
	2366	Cedar Ridge Pressure Reducing Valve Station (PRV)	50	5078	\$ 154,000	\$ 154,000				
	TBD	Charging Stations at GV Headquarters	46		\$ 900,000	\$ 900,000	\$ 800,000	\$ 250,000		
	2645	Combie Ophir 2 & 3 Siphon Replacement	68	4373	\$ 900,000	\$ 900,000	\$ 825,000	\$ 3,861,000		
	N/A	Excavator - Replacement for Asset 8580 (Tier 0)	58		\$ 275,000	\$ 275,000				
	N/A	Forklift - Replacement for Asset 8339 (Tier 0)	56		\$ 122,000	\$ 122,000				
	2647	Grass Valley Admin-Operations Ramp Repair	62		\$ 700,000	\$ 700,000				
	TBD	Hughes Road Pipeline Replacement	53	6412	\$ 424,000	\$ 424,000				
	2568	Lake Wildwood Treatment Plant Upgrades	57	3224	\$ 300,000	\$ 300,000	\$ 3,691,000	\$ 4,330,000		
	8099-4	Maben Canal Phase IV	53	126	\$ 550,000	\$ 550,000				

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	Customers Affected	First Request FY2024	Approved FY2024	FY2025	FY2026	FY2027	FY2028	
	2376	North Auburn Water Treatment Plant Upgrades	57	2382	\$ 1,200,000	\$ 1,200,000					
	TBD	Rough & Ready Reservoir Pipe	56	120	\$ 100,000	\$ 100,000					
	N/A	Skip Loader - Replacement for Existing Grader Asset 9138 (Tier 0)	59		\$ 140,000	\$ 140,000					
	2336	Tarr Canal Diversion	56	713	\$ 150,000	\$ 150,000	\$ 1,400,000				
	2646	Tarr Canal Rehab	57	713	\$ 1,350,000	\$ 200,000	\$ 2,500,000	\$ 1,350,000			
	N/A	Tow- Behind Air Compressors (2) - Replace Existing	51		\$ 80,000	\$ 80,000					
	N/A	Tow-Behind Chipper - Replacement and Upgrade of Asset 9995	43		\$ 85,000	\$ 85,000					
	N/A	Vehicle # 10692 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000					
	N/A	Vehicle #10690 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000					
	N/A	Vehicle #10722 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000					
	N/A	Vehicle #10801 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000					
	N/A	Vehicle Lift - Replace and Upgrade Existing	56		\$ 65,100	\$ 65,100					
Total Water Capital fund 15					\$ 8,002,100	\$ 6,952,100	\$ 9,316,000	\$ 9,891,000	\$ 100,000	\$ 100,000	
Total Funding Sources						\$ 18,720,100	\$ 13,470,100	\$ 34,524,125	\$ 17,409,139	\$ 7,472,056	\$ 653,944

Nevada Irrigation District

Fiscal Year: 2024

Revenue Summary

Fund	FY 2023 Revenue	FY 2024 Revenue	Variance	FY 2023 Transfers In	FY 2024 Transfers In	Variance	FY 2023 Total Inflows	FY 2024 Total Inflows	Variance
10 Water Fund	\$ 47,892,147	\$ 47,055,722	\$ (836,425)	\$ 435,887	\$ 1,629,393	\$ 1,193,506	\$ 48,328,034	\$ 48,685,115	\$ 357,081
12 Capacity Fees Fund	\$ 1,000,000	\$ 800,000	\$ (200,000)	\$ -		\$ -	\$ 1,000,000	\$ 800,000	\$ (200,000)
15 Water Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 9,737,865	\$ 9,737,865	\$ -	\$ 9,737,865	\$ 9,737,865
21 Cement Hill Assessment District Fund	\$ 355,000	\$ 333,000	\$ (22,000)	\$ -		\$ -	\$ 355,000	\$ 333,000	\$ (22,000)
22 Rodeo Flat Assessment District Fund	\$ 47,500	\$ 47,500	\$ -	\$ -		\$ -	\$ 47,500	\$ 47,500	\$ -
30 Recreation Fund	\$ 2,224,259	\$ 2,453,847	\$ 229,588	\$ 1,415,000	\$ 1,700,000	\$ 285,000	\$ 3,639,259	\$ 4,153,847	\$ 514,588
35 Recreation Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
50 Hydroelectric Fund	\$ 25,101,199	\$ 24,696,000	\$ (405,199)	\$ -		\$ -	\$ 25,101,199	\$ 24,696,000	\$ (405,199)
55 Hydroelectric Capital Fund	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,565,000	\$ 65,000	\$ 4,500,000	\$ 4,565,000	\$ 65,000
70 Internal Services Fund	\$ -	\$ 792,775	\$ 792,775	\$ 14,337,909	\$ 15,179,821	\$ 841,912	\$ 14,337,909	\$ 15,972,596	\$ 1,634,687
	\$ 76,620,105	\$ 76,178,844	\$ (441,261)	\$ 20,688,796	\$ 32,812,079	\$ 12,123,283	\$ 97,308,901	\$ 108,990,923	\$ 11,682,022

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 Water

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
40106	NON-COMMERCIAL-INSIDE	\$17,388,119.51	\$15,533,615.15	\$17,072,000.00	\$17,000,000.00	\$17,000,000.00
40107	NON-COMMERCIAL-OUTSIDE	\$125,364.54	\$90,775.99	\$125,000.00	\$125,000.00	\$150,000.00
40206	COMMERCIAL - INSIDE	\$3,098,381.62	\$2,775,128.23	\$3,030,000.00	\$3,030,000.00	\$3,000,000.00
40207	COMMERCIAL - OUTSIDE	\$9,398.26	\$9,820.41	\$10,100.00	\$10,100.00	\$11,000.00
40410	SUMMER - INSIDE	\$6,883,078.54	\$6,708,878.43	\$7,946,680.00	\$7,946,680.00	\$6,800,000.00
40411	SUMMER - OUTSIDE	\$240,744.63	\$225,504.43	\$222,200.00	\$222,200.00	\$230,000.00
40412	WINTER - INSIDE	\$674,317.79	\$628,255.10	\$606,000.00	\$606,000.00	\$650,000.00
40413	WINTER - OUTSIDE	\$14,934.81	\$12,130.88	\$20,200.00	\$20,200.00	\$14,500.00
40414	ANNUAL	\$459,126.59	\$441,635.71	\$353,500.00	\$353,500.00	\$440,000.00
40415	DEMAND/FALL/INTERM RAW	\$42,878.81	\$111,891.10	\$37,000.00	\$37,000.00	\$80,000.00
40501	NEVADA CITY RAW	\$136,392.89	\$411,776.59	\$140,000.00	\$140,000.00	\$130,000.00
40502	LAKE VERA TREATED	\$30,922.35	\$24,101.64	\$25,000.00	\$25,000.00	\$27,000.00
40503	GRASS VALLEY RAW WATER	\$394,421.16	\$30,242.08	\$350,000.00	\$350,000.00	\$350,000.00
40504	GV-TREATED @ TRMT PLANT	\$6,946.85	\$2,605.71	\$5,000.00	\$5,000.00	\$8,000.00
40505	GRASS VALLEY BROADVEW TR	\$56,728.30	\$60,192.97	\$45,000.00	\$45,000.00	\$56,000.00
40701	NEVADA COUNTY-IN-TANK WT	\$343,049.63	\$241,603.49	\$250,000.00	\$250,000.00	\$250,000.00
40705	SUPPLEMENTAL RAW WTR	\$590,068.89	\$477,646.13	\$525,200.00	\$525,200.00	\$500,000.00
40707	STATE/COUNTY MANDATED FE	\$444,449.77	\$446,521.82	\$424,200.00	\$424,200.00	\$0.00
40711	FS/DC/PRV FEES	\$284,595.24	\$447,743.65	\$303,000.00	\$303,000.00	\$450,000.00
40713	ENERGY PUMPING - RAW	\$69,414.14	\$72,603.45	\$70,700.00	\$70,700.00	\$75,000.00
40715	TAX TRANSFER-WATER TOLLS	-\$176,400.44	-\$200,500.06	\$0.00	\$0.00	\$250,000.00
40716	APPLICATION FEES	\$13,400.00	\$11,100.00	\$13,130.00	\$13,130.00	\$11,000.00
40109	LOW INCOME RATE ASSIST	-\$6,851.00	-\$7,818.50	-\$7,070.00	-\$7,070.00	-\$10,000.00
40809	5% DISCOUNT-AG WATER	-\$4,519.12	-\$8,114.43	-\$5,050.00	-\$5,050.00	\$0.00
40995	STANDBY CHARGES	\$150,133.06	\$145,150.44	\$173,417.00	\$173,417.00	\$0.00
43101	TREATED WTR METER INSTAL	\$184,797.00	\$167,234.87	\$140,250.00	\$140,250.00	\$165,000.00
43102	CHANGE OF SERVICE	\$65.00	\$0.00	\$3,030.00	\$3,030.00	\$0.00
43103	NEW DBL CK VALVE INSTALL	\$73,562.00	\$60,661.40	\$52,800.00	\$52,800.00	\$55,000.00
43104	NEW RAW WATER SVC INSTAL	\$96,602.90	\$59,956.50	\$65,250.00	\$65,250.00	\$66,000.00
43107	SERVICE LINE INSTALL FEE	\$30,609.20	\$19,709.80	\$15,000.00	\$15,000.00	\$20,000.00
44101	INSURANCE/CLAIMS SETLMTS	\$278,368.77	\$173,800.50	\$0.00	\$26,633.00	\$0.00
44102	INSURANCE REFUNDS	\$0.00	\$18,146.62	\$0.00	\$0.00	\$0.00
45130	QUITCLAIM;EASEMNT;ABNDMN	\$852.70	\$6,176.00	\$0.00	\$0.00	\$0.00
45170	PIPELINE REIMB FEE	\$211,904.01	\$478,920.80	\$153,000.00	\$153,000.00	\$0.00
48990	CASH OVER/SHORT	\$4.98	\$443.10	\$0.00	\$0.00	\$100.00
46102	ADMIN FEES-VARIANCE	\$4,075.00	\$1,150.00	\$0.00	\$0.00	\$2,000.00
46104	WATER AVAILABILITY	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
46107	MERCHANT SERVICE FEE	\$0.00	-\$12.00	\$0.00	\$0.00	\$0.00
46131	TURN ON/OFF, SERV CHGS	\$11,757.00	\$35,902.25	\$10,100.00	\$10,100.00	\$10,000.00
46132	PENALTIES-WATER ACCOUNTS	\$2,653.48	\$56,672.05	\$15,150.00	\$15,150.00	\$50,000.00
46165	REIMBURSABLE PROJ REVENU	\$137,835.63	\$120,620.42	\$25,250.00	\$25,250.00	\$50,000.00
46190	MISCELLANEOUS	\$1,618.96	\$142,180.59	\$10,100.00	\$0.00	\$0.00
46302	EXPENSE REIMBURSEMENTS	\$1,188.96	\$23,045.47	\$22,220.00	\$22,220.00	\$0.00
46310	RECYCLING INCOME	\$7,162.04	\$18,659.16	\$20,200.00	\$20,200.00	\$0.00
47110	PROPERTY TAX REVENUE	\$14,095,473.77	\$15,504,622.59	\$14,308,560.00	\$14,308,560.00	\$14,534,111.84
47115	ASMT-HOME OWNER EXEMPTIO	\$92,919.11	\$94,897.64	\$151,500.00	\$151,500.00	\$153,888.16
47126	RODEO FLAT 2008 PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$26,600.00
47128	CFD LOAN PRINCIPAL	\$0.00	\$0.00	\$0.00	\$0.00	\$357,098.00
47610	INTEREST INCOME:INVESTMN	\$501,094.69	\$166,619.53	\$909,000.00	\$909,000.00	\$900,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 Water

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
47611	UNREAL GAIN/LOSS-INVESTM	-\$407,943.35	-\$2,886,289.94	\$0.00	\$0.00	\$0.00
47615	INTEREST INCOME: OTHER	\$605,420.40	\$578,419.59	\$0.00	\$0.00	\$0.00
47616	RODEO FLAT 2008 INTEREST	\$0.00	\$19,190.00	\$0.00	\$0.00	\$16,720.00
47617	CFD LOAN INTEREST	\$0.00	\$24,710.70	\$0.00	\$0.00	\$35,504.00
47777	TRANSFER IN - OPERATING	\$6,715,444.29	\$4,465,593.31	\$435,887.00	\$435,887.00	\$1,629,393.00
48101	GRANTS - OPERATING	\$997,635.40	\$1,145,368.41	\$0.00	\$0.00	\$0.00
48601	GAIN/LOSS-DISPOSAL F/A	-\$35,146.07	\$89,759.66	\$0.00	\$0.00	\$0.00
48650	CONTRIBUTED CAPITAL	\$1,740,655.50	\$270,631.80	\$0.00	\$0.00	\$0.00
49101	RENTS AND LEASES	\$86,414.35	\$95,471.91	\$90,900.00	\$90,900.00	\$90,000.00
49102	RENTAL INCOME	\$0.00	\$247,748.35	\$26,260.00	\$191,209.00	\$26,200.00
49105	GRAVEL, MINERAL LEASES	\$19,387.06	\$22,163.28	\$35,350.00	\$0.00	\$23,000.00
49115	GRAZING INCOME	\$850.00	\$1,690.00	\$2,020.00	\$2,020.00	\$2,000.00
47126	RODEO FLAT 2008 PRINCIPA	\$0.00	\$24,100.00	\$0.00	\$0.00	\$0.00
47127	PRINCIPAL PAYMENT REVENU	\$0.00	\$341,243.71	\$0.00	\$0.00	\$0.00
49611	SALE OF TIMBER	\$4,188.00	\$0.00	\$101,000.00	\$0.00	\$0.00
Total		\$56,728,547.60	\$50,281,998.48	\$48,328,034.00	\$48,301,166.00	\$48,685,115.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 12 Capacity Fees

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
42101	TREATED WTR-CAPACITY FEE	\$1,564,979.84	\$864,344.24	\$900,000.00	\$750,000.00	\$700,000.00
47610	INTEREST INCOME:INVESTMN	\$0.00	\$106,901.61	\$100,000.00	\$128,819.00	\$100,000.00
47778	TRANSFER IN - CAPITAL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$1,564,979.84	\$971,245.85	\$1,000,000.00	\$878,819.00	\$800,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 15 Water Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
47778	TRANSFER IN - CAPITAL	\$29,658,000.00	\$0.00	\$0.00	\$9,737,865.00
Total		\$29,658,000.00	\$0.00	\$0.00	\$9,737,865.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 21 Cement Hill

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
46302	EXPENSE REIMBURSEMENTS	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
47110	PROPERTY TAX REVENUE	\$349,305.51	\$313,368.14	\$355,000.00	\$355,000.00	\$333,000.00
Total		\$349,455.51	\$313,368.14	\$355,000.00	\$355,000.00	\$333,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 22 Rodeo Flat

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
46302	EXPENSE REIMBURSEMENTS	\$150.00	\$0.00	\$0.00	\$0.00	\$0.00
47110	PROPERTY TAX REVENUE	\$79,572.68	\$44,414.36	\$47,500.00	\$47,500.00	\$47,500.00
Total		\$79,722.68	\$44,414.36	\$47,500.00	\$47,500.00	\$47,500.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 Recreation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
48301	DAY USE	\$374,679.66	\$303,736.28	\$225,735.00	\$301,121.00	\$318,922.00
48306	CAMPING	\$1,596,207.52	\$1,508,708.94	\$1,467,448.00	\$1,577,214.80	\$1,584,143.40
48309	BOATING	\$158,607.80	\$191,398.00	\$150,945.00	\$183,077.00	\$200,967.90
48401	CASCADE SHORES	\$50,083.43	\$46,373.88	\$35,350.00	\$59,557.00	\$37,117.50
48403	SEASON PASS	\$152,402.16	\$130,990.12	\$95,445.00	\$172,490.00	\$137,539.50
48734	STORE TAXABLE	\$32,660.52	\$25,438.15	\$95,063.00	\$49,658.00	\$26,250.00
48735	STORE NON-TAX GROCERY	\$393.09	\$11,497.03	\$49,848.00	\$27,516.00	\$12,008.00
48843	FUEL	\$37,274.71	\$48,957.20	\$54,540.00	\$64,136.00	\$57,267.00
48933	SHOWERS & W/D	\$0.00	\$16,741.00	\$0.00	\$19,452.00	\$5,000.00
48990	CASH OVER/SHORT	-\$4.00	\$4,026.91	\$0.00	-\$2,211.00	\$0.00
46112	DISCOUNT: SEASON PASS	\$0.00	-\$2,257.36	\$0.00	\$0.00	\$0.00
46113	DISCOUNT: WALK IN CAMPIN	\$0.00	-\$467.64	\$0.00	\$0.00	\$0.00
46132	PENALTIES-WATER ACCOUNTS	-\$123.94	\$459.17	\$0.00	\$0.00	\$0.00
46190	MISCELLANEOUS	\$0.00	-\$9,146.19	\$0.00	\$0.00	\$0.00
46302	EXPENSE REIMBURSEMENTS	\$3,346.76	\$13,014.67	\$19,459.00	\$19,459.00	\$0.00
49123	CUSTOMER REFUNDS	-\$293,288.85	-\$105,709.46	-\$61,105.00	-\$61,105.00	-\$60,000.00
49124	REFUND PROCESSING FEES	\$0.00	\$1,315.00	\$0.00	\$0.00	\$0.00
49101	RENTS AND LEASES	\$50,969.13	\$51,044.08	\$43,778.00	\$43,778.00	\$85,000.00
49121	RECREATION ROYALTIES	\$33,011.67	\$36,721.05	\$34,888.00	\$34,888.00	\$36,632.00
44101	INSURANCE/CLAIMS SETLMTS	\$0.00	\$2,998.58	\$0.00	\$5,580.00	\$0.00
46190	MISCELLANEOUS	\$0.00	\$12,760.00	\$0.00	\$0.00	\$0.00
47610	INTEREST INCOME:INVESTMN	\$0.00	\$11,326.28	\$11,865.00	\$11,865.00	\$12,000.00
47611	UNREAL GAIN/LOSS-INVESTM	\$0.00	-\$46,166.45	\$0.00	\$0.00	\$0.00
47615	INTEREST INCOME: OTHER	\$0.00	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00
47777	TRANSFER IN - OPERATING	\$117.00	\$791,970.08	\$1,415,000.00	\$1,415,000.00	\$1,700,000.00
47778	TRANSFER IN - CAPITAL	\$315,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$2,511,336.66	\$3,045,729.32	\$3,639,259.00	\$3,922,475.80	\$4,153,847.30

Nevada Irrigation District

Fiscal Year: 2024

Fund 35 Recreation Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
47610	INTEREST INCOME:INVESTMN	\$0.00	\$0.00	\$0.00	\$0.00
47778	TRANSFER IN - CAPITAL	\$650,000.00	\$0.00	\$0.00	\$0.00
Total		\$650,000.00	\$0.00	\$0.00	\$0.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 Hydroelectric

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
46170	HYDROELECT SUPPORT SVCS	\$44,034.10	\$314,629.78	\$40,000.00	\$127,013.00	\$50,000.00
49101	RENTS AND LEASES	\$384.00	\$0.00	\$0.00	\$0.00	\$0.00
46190	MISCELLANEOUS	\$0.00	\$10,160.13	\$0.00	\$0.00	\$0.00
47610	INTEREST INCOME:INVESTMN	\$0.00	\$507,771.29	\$0.00	\$0.00	\$0.00
47611	UNREAL GAIN/LOSS-INVESTM	-\$876,796.65	-\$4,803,367.41	\$0.00	\$0.00	\$0.00
47615	INTEREST INCOME: OTHER	-\$1,228.30	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00
47777	TRANSFER IN - OPERATING	\$13,545.25	\$1,230,843.11	\$0.00	\$0.00	\$0.00
48601	GAIN/LOSS-DISPOSAL F/A	-\$17,399.97	\$39,868.36	\$0.00	\$0.00	\$0.00
47778	TRANSFER IN - CAPITAL	\$110,157.63	\$0.00	\$0.00	\$0.00	\$0.00
41160	POWER GENERATION	\$22,412,025.40	\$22,728,369.18	\$22,597,639.00	\$22,597,639.00	\$24,071,000.00
41160	POWER GENERATION	\$1,856,402.85	\$2,295,331.70	\$1,888,560.00	\$1,955,706.15	\$0.00
45182	BOWMAN COSTS - HAYPRESS	\$50,421.45	\$68,030.51	\$75,000.00	\$75,000.00	\$75,000.00
Total		\$23,591,545.76	\$22,391,636.65	\$25,101,199.00	\$25,255,358.15	\$24,696,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 55 Hydroelectric Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
47778	TRANSFER IN - CAPITAL	\$54,805,000.00	\$4,500,000.00	\$4,500,000.00	\$4,565,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 Internal Services

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2023 Projected	2024 Budget
44101	INSURANCE/CLAIMS SETLMTS	\$2,491.92	\$0.00	\$0.00	\$0.00
46190	MISCELLANEOUS	\$8,700.00	\$0.00	\$0.00	\$0.00
47777	TRANSFER IN - OPERATING	\$14,629,199.43	\$14,337,909.00	\$14,337,909.00	\$14,409,107.00
47778	TRANSFER IN - CAPITAL	\$0.00	\$0.00	\$0.00	\$770,714.00
48101	GRANTS - OPERATING	\$145,611.11	\$0.00	\$0.00	\$792,775.00
Total		\$14,786,002.46	\$14,337,909.00	\$14,337,909.00	\$15,972,596.00

Nevada Irrigation District

Fiscal Year Budget: 2024
Interfund Transfers Schedule

Department	Classification	Total
10133 Customer Service	Cashier	2
	Customer Service Administrator	1
	Customer Service Representative I/II	1
	Customer Service Technician I/II	3
	Dispatcher I/II	1
	Senior Customer Service Representative	1
	Water Efficiency Technician I	1
10133 Customer Service Total		10
10151 Engineering	Director of Engineering	1
	Administrative Analyst I/II	1
	Associate Engineer / Assistant Engineer	2
	Business Service Technician I/II	1
	Construction Inspector I/II	2
	Engineer Technician I/II	2
	GIS Analyst I/II	1
	Land Surveyor	1
	Senior Right Of Way Agent	1
	Survey Technician I/II	1
	Senior Survey Technician	1
Senior Engineer	2	
10151 Engineering Total		16
10171 Water Operations	Director of Water Operations	1
	Administrative Analyst I/II	1
	Assistant Water Superintendent	1
	Chief Water Treatment Operator	2
	Cross Connection Control Technician I/II	2
	Electrical Systems Superintendent	1
	Electrical Systems Technician I/II	3
	Hydraulic Technician I/II	1
	Hydrographer I/II	2
	Senior Water Distribution Operator	3
	Treated Water Superintendent	1
	Water Distribution Operator I/II	11
	Water Distribution Supervisor	3
	Water Resources Superintendent	1
	Water Superintendent	1
	Water Treatment Operator I/II/III	7
Water Treatment Supervisor	1	
10171 Water Operations Total		42
10191 Maintenance	Director of Maintenance	1
	Administrative Analyst I/II	1
	Equipment Operator	12
	Maintenance Superintendent	2
	Maintenance Supervisor	4
	Office Assistant I/II	1
	Senior Utility Worker	5
	Senior Welder	0
Utility Worker I/II	27	

Nevada Irrigation District

Fiscal Year Budget: 2024

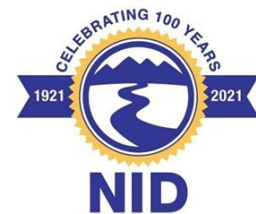
Interfund Transfers Schedule

Department	Classification	Total
	Welder I/II	2
10191 Maintenance Total		55
10192 Vegetation	Assistant Maintenance Superintendent	1
	Senior Vegetation Control Worker	1
	Vegetation Control Worker I/II	4
10192 Vegetation Total		6
30250 Recreation General	Director of Recreation	1
	Facility Ranger	1
	Recreation Facility Superintendent	1
	Senior Park Ranger	3
30250 Recreation General Total		6
50112 Hydro Administration	Director of Power Systems	1
	Administrative Analyst I/II	1
	Hydroelectric Compliance Analyst	1
	Hydroelectric Compliance Technician I/II	1
50112 Hydro Administration Total		4
50161 Hydro Operations	Hydroelectric Generation Superintendent	1
	Hydroelectric Plant Operator I/II	4
	Hydroelectric Water Systems Operator I/II	3
	Senior Hydroelectric Plant Operator	2
	Senior Hydrographer	1
50161 Hydro Operations Total		11
50167 Hydro Maintenance	Hydroelectric Communication Technician I/II	2
	Hydroelectric Compliance & Protection Systems Specialist	1
	Hydroelectric Electrical Machinist I/II	2
	Hydroelectric Maintenance Superintendent	1
	Hydroelectric Maintenance Technician I/II	3
	Hydroelectric Systems Technician II	1
	Senior Hydroelectric Electric Machinist	1
	Senior Hydroelectric Maintenance Technician	1
	Senior Hydroelectric Systems Technician	1
	Supervising Electrical Systems Technician	1
	Supervising Mechanical/Civil Foreman	1
50167 Hydro Maintenance Total		15
70113 Directors	Director	5
70113 Directors Total		5
70115 Management	General Manager	1
	Assistant General Manager	1
	Board Secretary	1
	Office Assistant I/II	1
	Records Management Assistant	1
70115 Management Total		5
70116 Watershed	Environmental Resources Administrator	1
	Environmental Resources Technician I/II	1
70116 Watershed Total		2
70117 Human Resources	Director of Human Resources	1
	Human Resources Representative I/II	1
70117 Human Resources Total		2

Nevada Irrigation District

Fiscal Year Budget: 2024
Interfund Transfers Schedule

Department	Classification	Total
70118 Info Technology	Information Technology Administrator	1
	Information Technology Technician	1
	Information Technology Analyst	2
	Network Security Administrator	1
70118 Info Technology Total		5
70119 Safety	Safety Analyst	1
	Safety Technician I/II	1
70119 Safety Total		2
70120 Communications	Communications Specialist I/II	1
70120 Communications Total		1
70135 Accounting	Director of Finance	1
	Accountant I/II	3
	Budget Analyst	1
	Controller	1
	Finance Assistant I/II	1
	Payroll Technician	1
	Senior Finance Assistant	1
70135 Accounting Total		9
70193 Purchasing	Buyer	1
	Purchasing Supervisor	1
	Storekeeper	2
70193 Purchasing Total		4
70195 Shop Operations	Equipment Mechanic I/II	2
	Equipment Mechanic Supervisor	1
	Equipment Service Worker	1
70195 Shop Operations Total		4
Total Employees (excluding Directors)		199



**NEVADA
IRRIGATION
DISTRICT**

**OPERATING &
CAPITAL
BUDGET
ADOPTION**

**FOR THE FISCAL
YEAR 2024**

**Board of Directors
Workshop
November 8, 2023**

Budget Changes

Budget Changes after the Budget Workshop:

1. Salaries updated – Decreased to 199 FTE
 1. Corrected salary projection errors
2. Revenue & Expenditure updates
 1. Added Property Taxes for \$255k
 2. Eliminated duplicate consultant fees from AD Funds
 3. Added Investment Income to Hydro Fund
 4. Updated Interfund Transfers
 1. Internal Services Funding
 2. Water CIP Transfer

Budget Principles

Revenue - Conservative

Revenue has been projected mostly flat

Recreation projected at 5% Increase

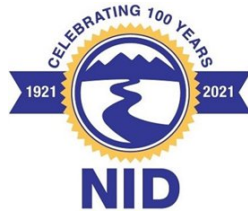
Operating Expenditures – Necessary Additions

Operating Cost Increases

Negotiated Salary Increases

Targeted Improvement Funding

Capital Projects – Needed Projects & Purchases



Budget Organization

1. The Budget is designed to include 3 Components
 - Revenue
 - Operating Expenditures
 - Capital Projects

2. Administration Dept. No. 114 in each Fund
 - Non-Department Specific Expenses
 - Debt Service
 - Interfund Transfers

Budget Overview

Revenue- Total Inflows – \$109.0 M

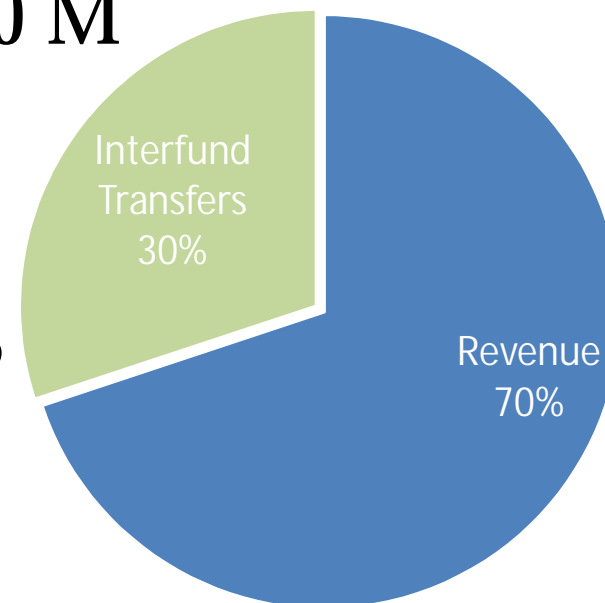
➤ Revenue \$76.2 M

↓ Down \$.3 M from FY23
Mostly flat

➤ Transfers-In \$32.8 M

↑ Up -\$12.1 M from FY 2023

Increase in Capital Fund Transfers



Budget Overview

Expenditures- Total Outflows \$113.8 M

➤ Operating Expenditures Total – \$100.3 M

↑ UP -\$8.9 Million over FY23

Operating Costs \$67.5 M

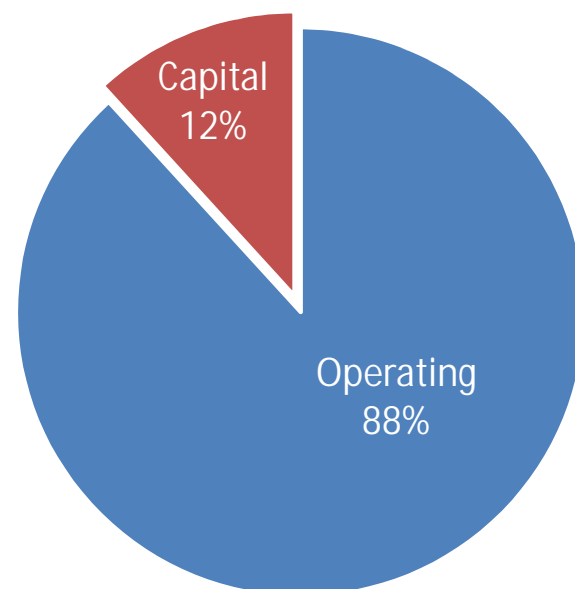
Interfund Transfers \$32.8 M

Shared Costs, Interfund Transfers Out,
Debt Service

➤ Capital Projects Total – \$13.5 M

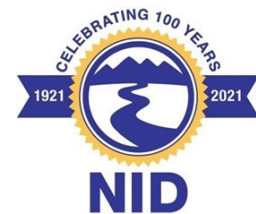
50 Projects

↓ Down \$9.7 M from 2023



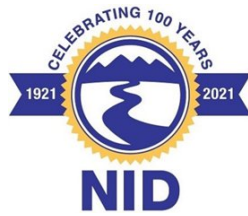
Overview of Funds

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



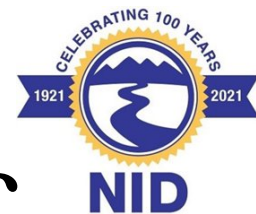
Revenue Fund 10 Water

Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
40106 NON-COMMERCIAL-INSIDE	17,072,000	17,000,000	17,000,000
47110 PROPERTY TAX REVENUE	14,308,560	14,308,560	14,534,112
40410 SUMMER - INSIDE	7,946,680	7,946,680	6,800,000
40206 COMMERCIAL - INSIDE	3,030,000	3,030,000	3,000,000
47610 INTEREST INCOME:INVESTMN	909,000	900,000	900,000
Other	4,625,907	4,680,039	4,821,610
Total Revenue	47,892,147	47,865,279	47,055,722
47777 TRANSFER IN - OPERATING	435,887	435,887	1,629,393
TOTAL INFLOWS	48,328,034	48,301,166	48,685,115



Revenue Fund 30 Recreation

Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
48306 CAMPING	1,469,500	1,577,215	1,584,143
48301 DAY USE	225,735	301,121	318,922
48309 BOATING	150,945	183,077	200,968
48734 STORE TAXABLE	105,823	49,658	26,250
48403 SEASON PASS	95,445	172,490	137,540
Other	177,657	223,915	14,221
TOTAL REVENUE	2,225,104	2,507,476	2,453,847
47777 TRANSFER IN - OPERATING	1,415,000	1,415,000	1,700,000
TOTAL INFLOWS	3,640,104	3,922,476	4,153,847



Revenue Fund 50 Hydroelectric

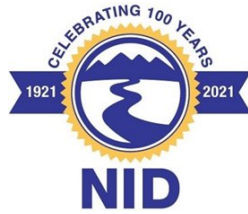
Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
41160 POWER GENERATION	24,486,198	24,553,345	24,071,000
47610 INTEREST INCOME:INVESTMN	500,000	500,000	500,000
45182 BOWMAN COSTS - HAYPRESS	75,000	75,000	75,000
46170 HYDROELECT SUPPORT SVCS	40,000	127,013	50,000
Other	-	-	-
TOTAL REVENUE	25,101,199	25,255,358	24,696,000
47777 TRANSFER IN - OPERATING		\$ -	
TOTAL INFLOWS	25,101,199	25,255,358	24,696,000

Fund Balance Summary

Fund	Beginning Fur	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected End	Change
10 Water Fund	27,292,439	47,055,722	1,629,393	48,685,115	(36,078,077)	(16,818,984)	(52,897,061)	23,080,494	-15.4%
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-20.8%
15 Water Capital Improvement Fund	18,224,776	-	9,737,865	9,737,865	(6,952,100)		(6,952,100)	21,010,541	15.3%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97.4%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(46,970)		(46,970)	120,582	0.4%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,015,855)	(960,536)	(3,976,391)	177,456	#DIV/0!
35 Recreation Capital Improvement Fund	605,000	-		-	-		-	605,000	-
50 Hydroelectric Fund	12,566,982	24,696,000		24,696,000	(13,568,949)	(12,028,215)	(25,597,164)	11,665,818	-7.2%
55 Hydroelectric Capital Fund	48,825,996	-	4,565,000	4,565,000	(4,565,000)		(4,565,000)	48,825,996	0.0%
70 Internal Services Fund	600,511	792,775	15,179,821	15,972,596	(16,362,107)		(16,362,107)	211,000	-
TOTAL	118,921,909	76,178,844	32,812,079	108,990,923	(80,988,857)	(32,812,079)	(113,800,936)	114,111,896	-4%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Fund 10 Water Operations

- Reserves - \$23.1 M Projected ending balance
- Includes total Expenditures \$52.9M
 - Water Operations \$13.9 M
 - Cashiering
 - Customer Service
 - Operations
 - Engineering \$4.0 M (Reimbursed for 35%; \$1.4 M)
 - Non-Departmental – Administration \$22.5
 - Debt Service, District-wide shared costs, Transfers
 - Maintenance \$12.4
 - Vegetation



Engineering Allocation

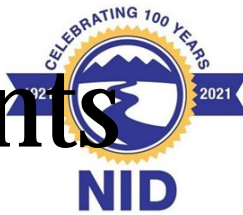
	Fund 10	Fund 30	Fund 50	Total
Engineering Cost Allocation	2,617,081	201,545	1,209,269	4,030,895
	65%	5%	30%	100%

Fund 10 Water Operations

Budget Impacts	FY 2024	FY 2024	Variance
	Workshop Budget	Final Budget	
Salary	\$ 12,762,357	\$ 12,514,222	\$ (248,135)
Benefits	\$ 10,667,499	\$ 10,503,348	\$ (164,151)
Non-Operating Labor	\$ 29,340,381	\$ 29,879,491	\$ 539,110
Total Operating Expenditures	\$ 52,770,237	\$ 52,897,061	\$ 126,824

Water Operations Reserve Requirements

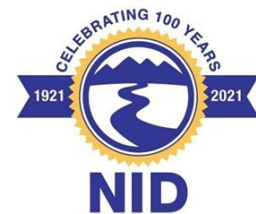
Policy 3040



- 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		23,080,494
Operating Reserve	\$	20,667,420
Water Rate Stabilization Reserve	\$	-
Community Investment Stabilization Reserve	\$	-
Insurance and Catastrophic Reserve	\$	-
Watershed Stewardship Reserve	\$	-
Accrued Leave Reserve	\$	<u>250,000</u>
		<u>\$ 20,917,420</u>
Fund Balance Above/Below Minimum Reserve	\$	<u><u>2,163,074</u></u>



Fund 10 Transfers

<u>Transfer Out - From</u>			<u>Transfer In - To</u>	<u>Description</u>
10114-54000	Water Fund	\$ 9,365,920	Internal Services Fund	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,952,100	Water Capital Fund	CIP Transfer
10114-54000	Water Fund	\$ 500,964	Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out \$ 16,818,984				

<u>Transfer In - To</u>			<u>Transfer Out - From</u>	<u>Description</u>
10000-47777	Water Fund	\$ 218,580	Water Capacity Fund	Transfer Debt Service
10000-47777	Water Fund	\$ 201,545	Recreation Fund	Allocated Expenses - Engineering
10000-47777	Water Fund	\$ 1,209,269	Hydroelectric Fund	Allocated Expenses - Engineering
TOTAL - Transfers In \$ 1,629,394				

Fund 15 Water CIP

Water Capital

- Includes Projects & Capital Purchases
- 26 Total Projects/Purchases \$7.0 M
- Projected Ending Fund Balance \$21.0 M
- Minimum Reserve \$22 M
- \$1.2 M Unfunded
 - Policy 3040.4.4



Fund 15 Transfer Summary

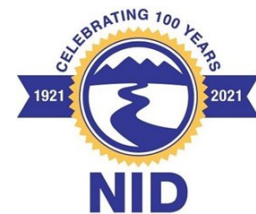
<u>Transfer In - To</u>				<u>Description</u>
15000-47777	Water Capital Fund	\$ 6,952,100	Water Fund	CIP Transfer
TOTAL - Transfers In		\$ 6,952,100		

Fund 15 Capital Projects

Department	Project Description	Project #	Score	FY 2024 Expense
Engineering	Automated Gaging Head Gates		0	100,000
Engineering	Lake Wildwood Treatment Plant Upgrades	2568	57	300,000
Engineering	Maben Canal Phase IV	8099-4	53	550,000
Engineering	Rough & Ready Reservoir Pipe	TBD	56	100,000
Engineering	Tarr Canal Diversion	2336	56	150,000
Engineering	Tarr Canal Rehab	2646	57	200,000
Engineering	Combie Ophir 2 & 3 Siphon Replacement	2645	68	900,000
Engineering	Cedar Ridge Pressure Reducing Valve Station (PRV)	2366	50	154,000
Engineering	Hughes Road Pipeline Replacement	TBD	53	424,000
Engineering	Charging Stations at GV Headquarters	TBD	46	900,000
Engineering	ADA Transition Plan	TBD	57	150,000
Engineering	Grass Valley Admin-Operations Ramp Repair	2647	62	700,000
Engineering	North Auburn Water Treatment Plant Upgrades	2376	57	1,200,000
Maintenance	Vehicle Lift - Replace and Upgrade Existing	N/A	56	65,100
Maintenance	1/2-ton Pickup Truck - Replace Vehicle 10418	N/A	59	55,000
Maintenance	Tow- Behind Air Compressors (2) - Replace Existing	N/A	51	80,000
Maintenance	1/2-ton Pickup Truck - Replace Vehicle 10514		54	55,000

Fund 15 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Score</u>	<u>FY 2024 Expense</u>
Maintenance	Tow-Behind Chipper - Replacement and Upgrade of Asset 99	N/A	43	85,000
Maintenance	1/2-ton Pickup Truck - Replace Vehicle 9860		54	55,000
Maintenance	Skip Loader - Replacement for Existing Grader Asset 9138 (Ti	N/A	59	140,000
Maintenance	Excavator - Replacement for Asset 8580 (Tier 0)	N/A	58	275,000
Maintenance	Forklift - Replacement for Asset 8339 (Tier 0)	N/A	56	122,000
Water Operations	Vehicle #10690 Replacement 1/2 Ton Pickup	N/A	61	48,000
Water Operations	Vehicle #10801 Replacement 1/2 Ton Pickup	N/A	61	48,000
Water Operations	Vehicle #10722 Replacement 1/2 Ton Pickup		61	48,000
Water Operations	Vehicle # 10692 Replacement 1/2 Ton Pickup		61	48,000
TOTAL				6,952,100



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	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-21%
TOTAL	10,618,184	800,000	-	800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	



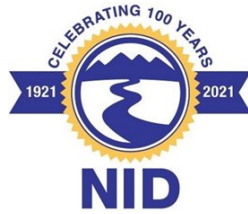
Assessment Districts

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	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(46,970)		(46,970)	120,582	0%
TOTAL	188,021	380,500	-	380,500	(446,175)	-	(446,175)	122,346	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Fund 30 Recreation

- Revenue Insufficient to fund Expenditures
- Operational Subsidy from Hydro \$1.7 M
- Projected Ending Fund Balance \$177k
- 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 \$4.0 M
 - Recreation \$2.9 M
 - General
 - Upper Division
 - Engineering \$0.2 M (Allocated 5%)
 - Non-Departmental \$.8 M (Allocated 5%)
 - Transfer to Fund Internal Services

Fund 30 Recreation

Budget Impacts	FY 2024	FY 2024	Variance
	Workshop Budget	Final Budget	
Salary	\$ 819,508	\$ 621,477	\$ (198,031)
Benefits	\$ 458,320	\$ 460,126	\$ 1,806
Non-Operating Labor	\$ 2,673,662	\$2,894,788	\$ 221,126
Total Operating Expenditures	\$3,951,490	\$3,976,391	\$ 24,901

Fund 30 Transfers

<u>Transfer Out - From</u>			<u>Transfer In - To</u>		<u>Description</u>
30114-54000	Recreation Fund	\$ 720,455		Internal Services Fund	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 201,545		Water Fund	Allocated Expenses - Engineering
30114-54000	Recreation Fund	\$ 38,536		Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 960,536			
<u>Transfer In - To</u>			<u>Transfer Out - From</u>		<u>Description</u>
30000-47777	Recreation Fund	\$ 1,700,000		Hydroelectric Fund	Allocated Expenses - Recreation
TOTAL - Transfers In		\$ 1,700,000			

Fund 50 Hydroelectric

- Reserves - \$11.7 M Projected ending balance
- Includes total Expenditures \$25.6 M
 - Hydroelectric \$12.7 M
 - Management, Operations, Maintenance
 - Non-Departmental – Administration \$12.9
 - Debt Service, District-wide shared costs, Transfers
 - Recreation Subsidy \$1.7 M
 - Engineering \$1.2 M (Allocated 30%)
 - Internal Services \$4.3 M (Allocated 30%)
 - CIP Transfer \$4.6 M

Fund 50 Hydroelectric

Budget Impacts	FY 2024 Workshop Budget	FY 2024 Final Budget	Variance
Salary	\$ 4,396,457	\$ 4,066,964	\$ (329,493)
Benefits	\$ 3,400,579	\$ 3,196,987	\$ (203,592)
Non-Operating Labor	\$ 17,918,459	\$18,333,213	\$ 414,754
Total Operating Expenditures	\$25,715,495	\$25,597,164	\$ (118,331)

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 \$ 11,665,818

Operating Reserve \$ 10,400,475

Insurance and Catastrophic Reserve \$ -

Accrued Leave Reserve \$ 250,000

\$ 10,650,475

Fund Balance Above/Below
Minimum Reserve

\$ 1,015,343

Fund 50 Transfer Summary

<u>Transfer Out - From</u>			<u>Transfer In - To</u>	<u>Description</u>
50114-54000	Hydroelectric Fund	\$ 4,322,732	Internal Services Fund	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 1,209,269	Water Fund	Allocated Expenses - Engineering
50114-54000	Hydroelectric Fund	\$ 1,700,000	Recreation Fund	Allocated Expenses - Recreation
50114-54000	Hydroelectric Fund	\$ 4,565,000	Hydroelectric Capital Fund	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 231,214	Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 12,028,215		

Fund 55 Hydroelectric CIP

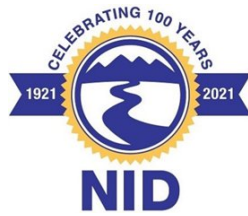
Hydroelectric Capital

- Includes Projects & Capital Purchases
- 19 Total Projects/Purchases \$4.6 M
- Projected Ending Fund Balance \$48.8 M
- Minimum Reserve \$50 M
 - Not Fully Funded
 - Policy 3040.4.4

Fund 55 Reserves

Policy 3040

Projected Ending Fund Balance		\$	48,825,996
CIP Reserve	\$	15,000,000	
FERC Reserve	\$	<u>35,000,000</u>	
		\$	<u>50,000,000</u>
Fund Balance Above/Below Minimum Reserve		\$	<u><u>(1,174,004)</u></u>

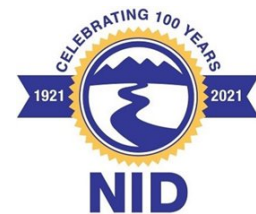


Fund 55 Transfer Summary

<u>Transfer In - To</u>		<u>Transfer Out - From</u>		<u>Description</u>
55000-47777	Hydroelectric Capital Fund	\$ 4,565,000	50114-54000 Hydroelectric Fund	CIP Transfer
TOTAL - Transfers In		\$ 4,565,000		

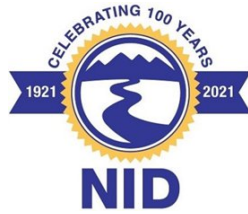
Fund 55 Capital Projects

Department	Project Description	Project #	Status	Score	FY 2024 Expense
Hydro Admin	SnoCat - 2000 XL (Xtra Lite)			73	250,000
Hydro Admin	Rollins Excitation Transformer Replacement	2664	✓	66	50,000
Hydro Admin	SCADA Software and Hardware Update	2667	✓	70	150,000
Hydro Admin	Deer Creek Powerhouse Communications Upgrade	2665	✓	75	150,000
Hydro Admin	Bowman North Dam Upstream Lining Improvements	2359	✓	72	100,000
Hydro Admin	Dutch Flat #2 Powerhouse Station Batteries/ Charger	2660	✓	62	50,000
Hydro Admin	Dutch Flat #2 Powerhouse Backup Generator Upgrade	2483	✓	77	100,000
Hydro Admin	Chicago Park Powerhouse Station Batteries/ Charger	2661	✓	62	50,000
Hydro Admin	Chicago Park Powerhouse RTU Replacement	2598	✓	71	200,000
Hydro Admin	Chicago Park Powerhouse Refurbishment	2655	✓	90	1,000,000
Hydro Admin	Rollins Powerhouse Governor Replacement	2392	✓	79	200,000
Hydro Admin	Rollins Powerhouse Relay Upgrade	2394	✓	80	50,000
Hydro Admin	Scotts Flat Spillway Repair and Upgrade	2094	✓	91	1,000,000
Hydro Admin	French Lake LLO Gate Improvements	2658	✓	80	200,000
Hydro Admin	New Hydroelectric Field Office Development	2432	✓	72	750,000
Hydro Maintenance	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	N/A		67	55,000
Hydro Maintenance	Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body			70	100,000



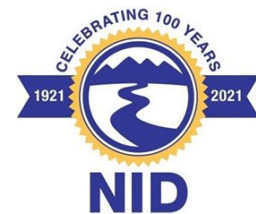
Fund 55 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2024 Expense</u>
Hydro Operations	Operations Truck - Replaces H5435 - 1/2 Ton 4x4			68	55,000
Hydro Operations	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	N/A		69	55,000
	Hydroelectric Total				4,565,000



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 - 65%
- Fund 30 – 5%
- Fund 50 – 30%
- Blended Formula
 - Operating Expenditures 3 Year Average
- Recommend Completion of Full Cost Allocation Study (Budgeted)

Fund 70 Internal Services

- Includes total Expenditures \$16.3 M
 - Administration \$6.0 M
 - Directors
 - Management
 - Human Resources
 - Information Systems (IT)
 - Communications
 - Finance \$3.0 M
 - Accounting
 - Purchasing



Fund 70 Internal Services

- Watershed \$.5 M
- Maintenance \$1.1 M
 - Shop Operations
- Safety \$.4 M
- Non-Departmental – Administration \$3.3 M
 - Debt Service, District-wide shared costs, Transfer
- Capital \$2.0 M

Fund 70 Internal Services

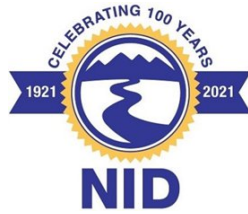
Budget Impacts	FY 2024 Workshop Budget	FY 2024 Final Budget	Variance
Salary	\$ 3,562,088	\$ 3,834,068	\$ 271,980
Benefits	\$ 3,062,442	\$ 3,332,934	\$ 270,492
Non-Operating Labor	\$ 7,458,485	\$7,458,485	\$ -
Total Operating Expenditures	\$ 14,083,015	\$ 14,625,487	\$ 542,472

Fund 70 Transfer Summary

<u>Transfer In - To</u>			<u>Transfer Out - From</u>	<u>Description</u>
70000-47777	Internal Services Fund	\$ 9,365,920	Water Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 500,964	Water Fund	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 720,455	Recreation Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 38,536	Recreation Fund	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 4,322,732	Hydroelectric Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 231,214	Hydroelectric Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers In		\$15,179,821		

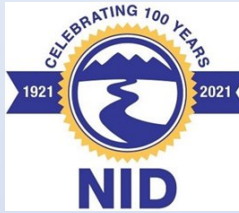
Staffing

- 9 Positions Removed & 2 Positions Transferred
- 199 FTE vs Prior Year 208 FTE
 - Fund 10 Water:
 - Remove Engineering: Senior Engineering Tech – Position has not been filled for 2023 and is not needed.
 - Remove Engineering: GIS Technician -Position has not been filled for 2023 and is not needed.
 - Remove Maintenance: Utility Worker – Position has not been filled for 2023 and is not needed.
 - Remove Maintenance: Utility Worker – Position has not been filled for 2023 and is not needed.
 - Fund 30 Recreation:
 - Remove Recreation Assistant I/II – Position has not been filled for 2023 and is not needed.
 - Fund 50 Hydroelectric:
 - Remove Senior Engineer – Dam Safety (Replaced with Consultant Resources)
 - Remove Utility Worker – Position has not been filled for 2023 and is not needed.
 - Remove Project Manager – Transfer to Fund 10 Water - Engineering Dept
 - Remove Associate Engineer - Transfer to Fund 10 Water - Engineering Dept



Recommendations

- Focus on OPEB and UAL
- Full Cost Allocation Study
- Five Year CIP
- Recreation Operations
- Rate Study



Thank You and Questions



RESOLUTION NO. 2023-49

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

ADOPTING THE 2024 BUDGET AND CAPITAL IMPROVEMENT PLAN

WHEREAS, the Nevada Irrigation District (District) budget for the 2024 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 \$76,178,844 and transfers-in in the amount of \$32,812,079, for a total Inflows of \$108,990,923; and

WHEREAS, the proposed Annual Budget includes total operational expenditures of \$67,518,757, Capital expenditures of \$13,470,100 and transfers-out in the amount of \$32,812,079 for a total Outflows of \$113,800,936; and

WHEREAS, the proposed Annual Budget includes authorization for 199 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 Operating & Capital Budget Fiscal Year 2024", a copy of which is on file with the Board Secretary, is hereby adopted.

SECTION 2. The Nevada Irrigation District Annual Budget Fiscal Year 2024 includes total inflows of \$108,990,923 including total revenues of \$76,178,844 and internal transfers in of \$32,812,079; District outflows total \$67,518,757, Capital expenditures of \$13,470,100 and transfers-out in the amount of \$32,812,079 for a total Outflows of \$113,800,936; and

SECTION 3. The Nevada Irrigation District Annual Budget Fiscal Year 2024 includes interfund transfers of \$32,812,079; and

SECTION 4. The Capital Improvement Plan for Fiscal Year 2024 funded expenditures totaling \$13,470,100.

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

- a. Attachment A. Operations Budget Summary
- b. Attachment B. Capital Budget by Fund
- 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 Budget will be managed pursuant to Budget Policy 3100 adopted by the Board of Directors.

SECTION 10. It is recognized that the Annual Budget for Fiscal Year 2024 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 11. This resolution shall be effective January 1, 2024

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 8th day of November 2023, 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: 2024
Operations Budget Summary

Department	#	FY 2023 Revenues	FY 2023 Expenditures	FY 2024 Revenues	FY 2024 Expenditures	Variance	%
Revenue	0000	76,620,950		76,178,844		(442,106)	0.6%
Water Administration	10114		15,407,131		22,526,723	7,119,592	-46.2%
Cashiering	10131		257,914		-	(257,914)	100.0%
Customer Service	10133		1,682,699		1,939,670	256,971	-15.3%
Engineering	10151		5,172,891		4,030,895	(1,141,996)	22.1%
Water Operations	10171		12,749,969		11,990,497	(759,472)	6.0%
Maintenance	10191		11,425,610		11,074,456	(351,154)	3.1%
Vegetation	10192		1,289,621		1,334,820	45,199	-3.5%
Water Capacity Administration	12114		-		3,004,939	3,004,939	0.0%
Cement Hill Administration	21114		392,602		399,205	6,603	-1.7%
Rodeo Flat Administration	22114		43,285		46,970	3,685	-8.5%
Recreation Administration	30114		1,099,096		1,033,129	(65,967)	6.0%
General Recreation	30250		2,955,797		2,943,262	(12,535)	0.4%
Hydro Admin	50112		5,220,297		4,789,862	(430,435)	8.2%
Hydro Administration	50114		11,759,789		12,902,584	1,142,795	-9.7%
Hydro Operations	50161		2,770,187		2,626,940	(143,247)	5.2%
Hydro Maintenance	50167		5,144,163		5,277,777	133,614	-2.6%
Directors	70113		212,339		247,533	35,194	-16.6%
ISF Administration	70114		521,955		3,309,499	2,787,544	-534.1%
Management	70115		2,191,442		2,148,311	(43,131)	2.0%
Watershed	70116		3,106,346		532,489	(2,573,857)	82.9%
Human Resources	70117		578,014		562,189	(15,825)	2.7%
Information Services	70118		2,606,579		2,792,411	185,832	-7.1%
Safety	70119		415,406		434,289	18,883	-4.5%
Communications	70120		268,994		269,570	576	-0.2%
Accounting	70135		2,075,118		2,141,914	66,796	-3.2%
Purchasing	70193		986,246		918,334	(67,912)	6.9%
Shop Operations	70195		1,054,270		1,052,569	(1,701)	0.2%
TOTAL		76,620,950	91,387,760	-	100,330,837	8,943,077	-10%

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	Customers Affected	First Request FY2024	Approved FY2024	FY2025	FY2026	FY2027	FY2028
Grant Funding	2651	Bear River Wildfire Recovery Project	66		\$ 335,000	\$ 335,000				
	2592	English Meadow Restoration Project	63		\$ 139,275	\$ 139,275				
	N/A	Upper Yuba Forest Restoration Project	68		\$ 318,500	\$ 318,500	\$ 318,500	\$ 318,500	\$ 318,500	
Total Grant Funding					\$ 792,775	\$ 792,775	\$ 318,500	\$ 318,500	\$ 318,500	\$ -

Hydroelectric Capital Fund 55	2359	Bowman North Dam Upstream Lining Improvements	72		\$ 100,000	\$ 100,000	\$ 250,000			
	2655	Chicago Park Powerhouse Refurbishment	90		\$ 2,000,000	\$ 1,000,000	\$ 18,500,000			
	2598	Chicago Park Powerhouse RTU Replacement	71		\$ 200,000	\$ 200,000				
	2661	Chicago Park Powerhouse Station Batteries/ Charger	62		\$ 50,000	\$ 50,000				
	2665	Deer Creek Powerhouse Communications Upgrade	75		\$ 150,000	\$ 150,000				
	2483	Dutch Flat #2 Powerhouse Backup Generator Upgrade	77		\$ 100,000	\$ 100,000				
	2660	Dutch Flat #2 Powerhouse Station Batteries/ Charger	62		\$ 50,000	\$ 50,000				
	2658	French Lake LLO Gate Improvements	80		\$ 200,000	\$ 200,000	\$ 200,000			
	N/A	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	67		\$ 55,000	\$ 55,000				
	N/A	Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body	70		\$ 100,000	\$ 100,000				
	2432	New Hydroelectric Field Office Development	72		\$ 3,000,000	\$ 750,000	\$ 3,250,000			
	N/A	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	69		\$ 55,000	\$ 55,000				
	N/A	Operations Truck - Replaces H5435 - 1/2 Ton 4x4	68		\$ 55,000	\$ 55,000				
	2664	Rollins Excitation Transformer Replacement	66		\$ 50,000	\$ 50,000				
	2392	Rollins Powerhouse Governor Replacement	79		\$ 400,000	\$ 200,000				
	2394	Rollins Powerhouse Relay Upgrade	80		\$ 50,000	\$ 50,000				
	2339	Rucker Creek Spill Gate Replacement	88		\$ 250,000	\$ -				
	2667	SCADA Software and Hardware Update	70		\$ 150,000	\$ 150,000				
	2094	Scotts Flat Spillway Repair and Upgrade	91		\$ 1,500,000	\$ 1,000,000	\$ 2,000,000	\$ 6,500,000	\$ 6,500,000	
	N/A	SnoCat - 2000 XL (Xtra Lite)	73		\$ 250,000	\$ 250,000				
Total Hydroelectric Capital Fund 55					\$ 8,765,000	\$ 4,565,000	\$ 24,200,000	\$ 6,500,000	\$ 6,500,000	\$ -

Internal Services Fund 70	2592	English Meadow Restoration Project	63		\$ 80,225	\$ 80,225	\$ 10,000	\$ 10,000		
	N/A	Hazard Tree / Fire Fuels Management	70		\$ 283,500	\$ 283,500	\$ 292,425	\$ 301,639	\$ 319,756	\$ 335,744
	TBD	Roof Replacement – Business Center	61		\$ 100,000	\$ 100,000				
	N/A	Selective Logging	61		\$ 165,000	\$ 165,000	\$ 215,700	\$ 216,500	\$ 217,300	\$ 218,200
		Upgrade Door Security	56		\$ 350,000	\$ 350,000				
	N/A	Upper Yuba Forest Restoration Project	68		\$ 181,500	\$ 181,500	\$ 171,500	\$ 171,500	\$ 16,500	
Total Internal Services Fund 70					\$ 1,160,225	\$ 1,160,225	\$ 689,625	\$ 699,639	\$ 553,556	\$ 553,944

Water Capital Fund 15	N/A	1/2-ton Pickup Truck - Replace Vehicle 10418	59		\$ 55,000	\$ 55,000				
	N/A	1/2-ton Pickup Truck - Replace Vehicle 10514	54		\$ 55,000	\$ 55,000				
	N/A	1/2-ton Pickup Truck - Replace Vehicle 9860	54		\$ 55,000	\$ 55,000				
	TBD	ADA Transition Plan	57		\$ 150,000	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	TBD	Automated Gaging Head Gates	0		\$ -	\$ 100,000				
	2366	Cedar Ridge Pressure Reducing Valve Station (PRV)	50	5078	\$ 154,000	\$ 154,000				
	TBD	Charging Stations at GV Headquarters	46		\$ 900,000	\$ 900,000	\$ 800,000	\$ 250,000		
	2645	Combie Ophir 2 & 3 Siphon Replacement	68	4373	\$ 900,000	\$ 900,000	\$ 825,000	\$ 3,861,000		
	N/A	Excavator - Replacement for Asset 8580 (Tier 0)	58		\$ 275,000	\$ 275,000				
	N/A	Forklift - Replacement for Asset 8339 (Tier 0)	56		\$ 122,000	\$ 122,000				
	2647	Grass Valley Admin-Operations Ramp Repair	62		\$ 700,000	\$ 700,000				
	TBD	Hughes Road Pipeline Replacement	53	6412	\$ 424,000	\$ 424,000				
	2568	Lake Wildwood Treatment Plant Upgrades	57	3224	\$ 300,000	\$ 300,000	\$ 3,691,000	\$ 4,330,000		
	8099-4	Maben Canal Phase IV	53	126	\$ 550,000	\$ 550,000				
	2376	North Auburn Water Treatment Plant Upgrades	57	2382	\$ 1,200,000	\$ 1,200,000				

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	Customers Affected	First Request FY2024	Approved FY2024	FY2025	FY2026	FY2027	FY2028
	TBD	Rough & Ready Reservoir Pipe	56	120	\$ 100,000	\$ 100,000				
	N/A	Skip Loader - Replacement for Existing Grader Asset 9138 (Tier 0)	59		\$ 140,000	\$ 140,000				
	2336	Tarr Canal Diversion	56	713	\$ 150,000	\$ 150,000	\$ 1,400,000			
	2646	Tarr Canal Rehab	57	713	\$ 1,350,000	\$ 200,000	\$ 2,500,000	\$ 1,350,000		
	N/A	Tow- Behind Air Compressors (2) - Replace Existing	51		\$ 80,000	\$ 80,000				
	N/A	Tow-Behind Chipper - Replacement and Upgrade of Asset 9995	43		\$ 85,000	\$ 85,000				
	N/A	Vehicle # 10692 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000				
	N/A	Vehicle #10690 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000				
	N/A	Vehicle #10722 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000				
	N/A	Vehicle #10801 Replacement 1/2 Ton Pickup	61		\$ 48,000	\$ 48,000				
	N/A	Vehicle Lift - Replace and Upgrade Existing	56		\$ 65,100	\$ 65,100				
Total Water Capital fund 15					\$ 8,002,100	\$ 6,952,100	\$ 9,316,000	\$ 9,891,000	\$ 100,000	\$ 100,000
Total Funding Sources					\$ 18,720,100	\$ 13,470,100	\$ 34,524,125	\$ 17,409,139	\$ 7,472,056	\$ 653,944

Nevada Irrigation District
Fiscal Year: 2024
Revenue Summary

Fund	FY 2023 Revenue	FY 2024 Revenue	Variance	FY 2023 Transfers In	FY 2024 Transfers In	Variance	FY 2023 Total Inflows	FY 2024 Total Inflows	Variance
10 Water Fund	\$ 47,892,147	\$ 47,055,722	\$ (836,425)	\$ 435,887	\$ 1,629,393	\$ 1,193,506	\$ 48,328,034	\$ 48,685,115	\$ 357,081
12 Capacity Fees Fund	\$ 1,000,000	\$ 800,000	\$ (200,000)	\$ -		\$ -	\$ 1,000,000	\$ 800,000	\$ (200,000)
15 Water Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -	\$ 9,737,865	\$ 9,737,865	\$ -	\$ 9,737,865	\$ 9,737,865
21 Cement Hill Assessment District Fund	\$ 355,000	\$ 333,000	\$ (22,000)	\$ -		\$ -	\$ 355,000	\$ 333,000	\$ (22,000)
22 Rodeo Flat Assessment District Fund	\$ 47,500	\$ 47,500	\$ -	\$ -		\$ -	\$ 47,500	\$ 47,500	\$ -
30 Recreation Fund	\$ 2,224,259	\$ 2,453,847	\$ 229,588	\$ 1,415,000	\$ 1,700,000	\$ 285,000	\$ 3,639,259	\$ 4,153,847	\$ 514,588
35 Recreation Capital Improvement Fund	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
50 Hydroelectric Fund	\$ 25,101,199	\$ 24,696,000	\$ (405,199)	\$ -		\$ -	\$ 25,101,199	\$ 24,696,000	\$ (405,199)
55 Hydroelectric Capital Fund	\$ -	\$ -	\$ -	\$ 4,500,000	\$ 4,565,000	\$ 65,000	\$ 4,500,000	\$ 4,565,000	\$ 65,000
70 Internal Services Fund	\$ -	\$ 792,775	\$ 792,775	\$ 14,337,909	\$ 15,179,821	\$ 841,912	\$ 14,337,909	\$ 15,972,596	\$ 1,634,687
	\$ 76,620,105	\$ 76,178,844	\$ (441,261)	\$ 20,688,796	\$ 32,812,079	\$ 12,123,283	\$ 97,308,901	\$ 108,990,923	\$ 11,682,022

Nevada Irrigation District
 Fiscal Year Budget: 2024
 Interfund Transfers Schedule

<u>Transfer Out - From</u>			<u>Transfer In - To</u>			<u>Description</u>
10114-54000	Water Fund	\$ 9,365,920	70000-47777	Internal Services Fund	\$ 9,365,920	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,952,100	15000-47778	Water Capital Fund	\$ 6,952,100	CIP Transfer
10114-54000	Water Fund	\$ 500,964	70000-47778	Internal Services Fund	\$ 500,964	Transfer- ISF 70 CIPS
12114-54000	Water Capacity Fund	\$ 218,580	10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
12114-54000	Water Capacity Fund	\$ 2,785,765	15000-47778	Water Capital Fund	\$ 2,785,765	CIP Transfer
30114-54000	Recreation Fund	\$ 720,455	70000-47777	Internal Services Fund	\$ 720,455	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 201,545	10000-47777	Water Fund	\$ 201,545	Allocated Expenses - Engineering
30114-54000	Recreation Fund	\$ 38,536	70000-47778	Internal Services Fund	\$ 38,536	Transfer- ISF 70 CIPS
50114-54000	Hydroelectric Fund	\$ 4,322,732	70000-47777	Internal Services Fund	\$ 4,322,732	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 1,209,269	10000-47777	Water Fund	\$ 1,209,269	Allocated Expenses - Engineering
50114-54000	Hydroelectric Fund	\$ 1,700,000	30000-47777	Recreation Fund	\$ 1,700,000	Allocated Expenses - Recreation
50114-54000	Hydroelectric Fund	\$ 4,565,000	55000-47777	Hydroelectric Capital Fund	\$ 4,565,000	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 231,214	70000-47777	Internal Services Fund	\$ 231,214	Transfer- ISF 70 CIPS

Nevada Irrigation District

Fiscal Year Budget: 2024

Fund Balance Summary Schedule

Fund	Beginning Fund	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected End of	Change
10 Water Fund	27,292,439	47,055,722	1,629,393	48,685,115	(36,078,077)	(16,818,984)	(52,897,061)	23,080,494	-15.4%
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-20.8%
15 Water Capital Improvement Fund	18,224,776	-	9,737,865	9,737,865	(6,952,100)		(6,952,100)	21,010,541	15.3%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97.4%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(46,970)		(46,970)	120,582	0.4%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,015,855)	(960,536)	(3,976,391)	177,456	-
35 Recreation Capital Improvement Fund	605,000	-		-	-		-	605,000	0.0%
50 Hydroelectric Fund	12,566,982	24,696,000		24,696,000	(13,568,949)	(12,028,215)	(25,597,164)	11,665,818	-7.2%
55 Hydroelectric Capital Fund	48,825,996	-	4,565,000	4,565,000	(4,565,000)		(4,565,000)	48,825,996	0.0%
70 Internal Services Fund	600,511	792,775	15,179,821	15,972,596	(16,362,107)		(16,362,107)	211,000	-
TOTAL	118,921,909	76,178,844	32,812,079	108,990,923	(80,988,857)	(32,812,079)	(113,800,936)	114,111,896	-4%

Nevada Irrigation District

Fiscal Year Budget: 2024

Interfund Transfers Schedule

Department	Classification	Total
10133 Customer Service	Cashier	2
	Customer Service Administrator	1
	Customer Service Representative I/II	1
	Customer Service Technician I/II	3
	Dispatcher I/II	1
	Senior Customer Service Representative	1
	Water Efficiency Technician I	1
10133 Customer Service Total		10
10151 Engineering	Director of Engineering	1
	Administrative Analyst I/II	1
	Associate Engineer / Assistant Engineer	2
	Business Service Technician I/II	1
	Construction Inspector I/II	2
	Engineer Technician I/II	2
	GIS Analyst I/II	1
	Land Surveyor	1
	Senior Right Of Way Agent	1
	Survey Technician I/II	1
	Senior Survey Technician	1
Senior Engineer	2	
10151 Engineering Total		16
10171 Water Operations	Director of Water Operations	1
	Administrative Analyst I/II	1
	Assistant Water Superintendent	1
	Chief Water Treatment Operator	2
	Cross Connection Control Technician I/II	2
	Electrical Systems Superintendent	1
	Electrical Systems Technician I/II	3
	Hydraulic Technician I/II	1
	Hydrographer I/II	2
	Senior Water Distribution Operator	3
	Treated Water Superintendent	1
	Water Distribution Operator I/II	11
	Water Distribution Supervisor	3
	Water Resources Superintendent	1
	Water Superintendent	1
	Water Treatment Operator I/II/III	7
Water Treatment Supervisor	1	
10171 Water Operations Total		42
10191 Maintenance	Director of Maintenance	1
	Administrative Analyst I/II	1
	Equipment Operator	12
	Maintenance Superintendent	2
	Maintenance Supervisor	4
	Office Assistant I/II	1
	Senior Utility Worker	5
	Senior Welder	0
Utility Worker I/II	27	

Nevada Irrigation District

Fiscal Year Budget: 2024

Interfund Transfers Schedule

Department	Classification	Total
	Welder I/II	2
10191 Maintenance Total		55
10192 Vegetation	Assistant Maintenance Superintendent	1
	Senior Vegetation Control Worker	1
	Vegetation Control Worker I/II	4
10192 Vegetation Total		6
30250 Recreation General	Director of Recreation	1
	Facility Ranger	1
	Recreation Facility Superintendent	1
	Senior Park Ranger	3
30250 Recreation General Total		6
50112 Hydro Administration	Director of Power Systems	1
	Administrative Analyst I/II	1
	Hydroelectric Compliance Analyst	1
	Hydroelectric Compliance Technician I/II	1
50112 Hydro Administration Total		4
50161 Hydro Operations	Hydroelectric Generation Superintendent	1
	Hydroelectric Plant Operator I/II	4
	Hydroelectric Water Systems Operator I/II	3
	Senior Hydroelectric Plant Operator	2
	Senior Hydrographer	1
50161 Hydro Operations Total		11
50167 Hydro Maintenance	Hydroelectric Communication Technician I/II	2
	Hydroelectric Compliance & Protection Systems Specialist	1
	Hydroelectric Electrical Machinist I/II	2
	Hydroelectric Maintenance Superintendent	1
	Hydroelectric Maintenance Technician I/II	3
	Hydroelectric Systems Technician II	1
	Senior Hydroelectric Electric Machinist	1
	Senior Hydroelectric Maintenance Technician	1
	Senior Hydroelectric Systems Technician	1
	Supervising Electrical Systems Technician	1
	Supervising Mechanical/Civil Foreman	1
50167 Hydro Maintenance Total		15
70113 Directors	Director	5
70113 Directors Total		5
70115 Management	General Manager	1
	Assistant General Manager	1
	Board Secretary	1
	Office Assistant I/II	1
	Records Management Assistant	1
70115 Management Total		5
70116 Watershed	Environmental Resources Administrator	1
	Environmental Resources Technician I/II	1
70116 Watershed Total		2
70117 Human Resources	Director of Human Resources	1
	Human Resources Representative I/II	1
70117 Human Resources Total		2

Nevada Irrigation District

Fiscal Year Budget: 2024
Interfund Transfers Schedule

Department	Classification	Total
70118 Info Technology	Information Technology Administrator	1
	Information Technology Technician	1
	Information Technology Analyst	2
	Network Security Administrator	1
70118 Info Technology Total		5
70119 Safety	Safety Analyst	1
	Safety Technician I/II	1
70119 Safety Total		2
70120 Communications	Communications Specialist I/II	1
70120 Communications Total		1
70135 Accounting	Director of Finance	1
	Accountant I/II	3
	Budget Analyst	1
	Controller	1
	Finance Assistant I/II	1
	Payroll Technician	1
	Senior Finance Assistant	1
70135 Accounting Total		9
70193 Purchasing	Buyer	1
	Purchasing Supervisor	1
	Storekeeper	2
70193 Purchasing Total		4
70195 Shop Operations	Equipment Mechanic I/II	2
	Equipment Mechanic Supervisor	1
	Equipment Service Worker	1
70195 Shop Operations Total		4
Total Employees (excluding Directors)		199