

Staff Report

for the Regular Meeting of the Board of Directors July 24, 2019

TO: Board of Directors

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

DATE: July 17, 2019

SUBJECT: 2019 Amended Budget

FINANCE

RECOMMENDATION:

Adopt Resolution No. 2019-24 - 2019 Amended Budget.

BACKGROUND:

Revenue & 5% Reduction Amendment

On December 12, 2018, the Board approved the District's 2019 Budget. Subsequently, the Board elected to adopt a rate less than the recommended Water Cost of Service (COS) Study, requiring an amendment to the revenue reflecting the loss of income. In addition, the Board of Directors directed the General Manager to reduce the operating budgets by five percent.

The 2019 Amended Budget Summary indicates the impacted accounts in each Department by the proposed reduction. A reduction of five percent was not possible for some departments. However, the goal has been achieved Districtwide. See Page 5 of Attachment B for the Department reduction percentages sorted from the largest to smallest.

Policy & Benefit Changes

Staff recommends suspending the following policies until the District's three operating Fund reserves (District Policy Number 3040.4.1) achieve the minimum required funding levels:

- District Policy Number 1070 - Contributions/Donations
- District Policy Number 2174 - Education
- District Policy Number 3040.4.1 - Operating Reserve
- District Policy Number 3040.4.3 - Community Investment Stabilization Reserve

Staff recommends establishing the minimum capital/replacement reserve (District Policy Number 3040.4.4) levels for these reserves:

- Water: \$22,000,000
- Recreation: \$500,000
- Hydroelectric: \$15,000,000
- FERC License: \$35,000,000

Policy & Benefit Eliminations

Staff recommends eliminating the following reserve funding and early discount cash payment.

- Policy 3040.4.6 Watershed Reserve funding
- Water Rules & Regulations Section 5.02.04

Deer Creek Facilities Amendment

The District executed the Deer Creek Purchase and Sale transaction on November 30, 2018. The transfer documents are moving through the California Public Utilities Commission (CPUC) and the transaction is scheduled to close in 2020. The District must budget for the staffing and infrastructure to operate the facility. The Deer Creek Facilities include a powerhouse, forebay, flumes and approximately 17 miles of canal. The District transports approximately 80 percent of its' treated water through these facilities.

The following 2019 costs are a first step to the full acquisition of the Deer Creek Powerhouse and South Yuba Canal. These totals include six FTEs (1 Maintenance Supervisor, 1 Senior Utility Worker, 1 Project Manager, 3 Water System Operators), materials, equipment, and capital investment to ensure successful transfer of the facilities.

- Maintenance Department: \$417,889
- Engineering Department: \$400,000
- Hydroelectric Departments: \$1,307,300

Strategic Goal Alignment

Expense reductions, maintaining facilities and cash reserve adjustments achieve Goal No 1 of the District's Strategic Plan by demonstrating proactive management of our physical, financial and human resources.

BUDGETARY IMPACT:

Prior to the Deer Creek Facilities adjustment, the reduction in revenues and expenses yields an increase in 2019 year-end reserves of approximately \$960,000. After adjustment for these facilities, reserves decrease by approximately \$2 million. Considering all adjustments, the estimated ending reserves are slightly under \$1 million, with an ending balance at approximately \$60.1 million.

- Attachment A: Resolution No. 2019-24 – 2019 Amended Budget
- Attachment B: 2019 Budget Summary achieving 5% Reduction
- Attachment C: 2019 Budget Summary Including Deer Creek
Deer Creek Section 851 CPUC Scoping Order Memo
Assigned Commissioner's Scoping Memo and Ruling
2019 Budget Summary including Deer Creek
- Attachment D: Budget Amendments 2019-115, 2019-116
- Attachment E: District Policies and Water Rules and Regulations
- Attachment F: 2019 Amended Budget Document
- PowerPoint Presentation

ATTACHMENT A

2019 Amended Budget Resolution



RESOLUTION NO. 2019-24
OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

2019 AMENDED BUDGET

WHEREAS, Nevada Irrigation District (NID) is an irrigation district formed and existing under the provisions of Division 11 of the Water Code of the State of California; and

WHEREAS, NID owns and maintains a system of reservoirs, canals, pipelines, treatment facilities, storage tanks, and related facilities to deliver treated and untreated (raw) water to NID customers in Nevada, Placer and Yuba Counties; and

WHEREAS, on December 12, 2018, the Board of Directors adopted the 2019 Budget which included the preliminary 2019 Cost of Service Rates; and

WHEREAS, on April 24, 2019, the Board of Directors adopted and approved a 5.72 percent rate increase over the next three years, which was less than the final 2019 Cost of Service recommended rates; and

WHEREAS, the Board waived Policy 3040.4.1 – Operating Reserves, which established the minimum level operating reserves to be maintained at six months of annual budgeted operating costs; and

WHEREAS, the Board requested the 2019 operating expense budget to be reduced by five percent along with a reciprocal reduction in revenues; and

WHEREAS, the acquisition of the Deer Creek Powerhouse is anticipated in 2020; additional costs not previously accounted for in the 2019 budget have been included.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Nevada Irrigation District as follows:

1. The Board of Directors hereby approves the 2019 Amended Budget.
2. District Policy Number 1070: Contributions/Donations – Requests by Non-Profit / Community Organizations for contributions, donations and sponsorships, is suspended until which time all reserve funds are appropriately funded.
3. District Policy Number 2174: Education, is suspended until which time all reserve funds are appropriately funded.

4. District Policy Number 3040.4.1: Operating Reserves, is to be suspended and modified to reflect the temporary waiver of the minimum reserve level of six months of annual budgeted operating costs; until which time all reserves are appropriately funded.
5. District Policy Number 3040.4.3: Community Investment Stabilization Reserve, is to be suspended until which time all reserves are appropriately funded.
6. District Policy Number 3040.4.4: Capital Improvement / Replacement Reserve, establish the following minimum reserve levels for the District's three Capital Improvement/Replacement funds:
 - a. Water \$22,000,000
 - b. Recreation \$500,000
 - c. Hydroelectric \$15,000,000
 - d. FERC License \$35,000,000
7. District Policy Number 3040.4.6: Watershed Stewardship Reserve, is eliminated.
8. District Rules and Regulations 5.02.04: Early Application Discount, is eliminated.
9. This Resolution shall take immediate effect upon its adoption.

* * * *

PASSED AND ADOPTED by the Board of Directors of Nevada Irrigation District at a special meeting duly called and held within the District on the 24th day of July 2019 by the following roll call vote:

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

President of the Board of Directors

Attest:

Secretary to the Board of Directors

ATTACHMENT B

2019 Budget Summary Achieving 5% Reduction

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (5% Reduction)

			<u>Account Category</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>Recommended Adjustment</u>	<u>Budget after Adjustment</u>	<u>% Adopted Budget</u>	
Revenue	Water	Operating	Water Sales	27,444,735		(2,465,653)	24,979,082	-8.98%	
			Interest Income	1,350,000		(150,000)	1,200,000	-11.11%	
			Grants - Operating	685,825			685,825		
			New Connect/Install	297,532			297,532		
			Reimb/Fees/Other	1,469,666			1,469,666		
			Rents & Leases	291,214			291,214		
			Standby	108,184			108,184		
			Transfer Ins: Hydro	9,290,000			9,290,000		
			Transfer Ins: Other	572,518			572,518		
		Nonoperating	Property Taxes	12,449,953			12,449,953		
	Grants - Capital		300,000			300,000			
	Transfer Ins: Bonds		13,050,000			13,050,000			
	Transfer Ins: Hydro		1,775,000			1,775,000			
		Water Sum			69,084,627		(2,615,653)	66,468,974	
		Recreation	Operating	Recreation Revenues	2,470,127			2,470,127	
	Nonoperating			Recreation Revenues	315,000			315,000	
		Recreation Sum			2,785,127			2,785,127	
	Hydroelectric	Operating	Hydro Revenues	20,124,690			20,124,690		
	Hydroelectric Sum			20,124,690			20,124,690		
Revenue Sum				91,994,444		(2,615,653)	89,378,791		

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (5% Reduction)

			<u>Account Category</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>Recommended Adjustment</u>	<u>Budget after Adjustment</u>	<u>% Adopted Budget</u>
Expense	Water	Operating	Salary & Benefits	23,933,965	17,814,976	(224,547)	17,590,429	-0.94%
			Consult, Legal, Temp	3,753,800	2,585,498	(614,619)	1,970,879	-16.37%
			Equipment Maint	1,073,822	866,939	(46,828)	820,111	-4.36%
			Fixed Assets	1,295,200	331,575	(114,678)	216,897	-8.85%
			Materials	2,135,500	1,775,076	(210,140)	1,564,936	-9.84%
			Oper & Main	9,424,600	5,920,035	(887,725)	5,032,310	-9.42%
			Water Sum			41,616,887	29,294,100	(2,098,537)
	Recreation	Operating	Salary & Benefits	1,150,170	915,244	(112,998)	802,246	-9.82%
Consult, Legal, Temp			688,991	667,120		667,120		
Equipment Maint			72,000	55,325		55,325		
Materials			180,000	177,361	(10,000)	167,361	-5.56%	
Oper & Main			336,000	283,424	(2,000)	281,424	-0.60%	
				Nonoperating	Projects	315,000	188,489	(12,000)
	Recreation Sum			2,742,161	2,286,964	(136,998)	2,149,966	-5.00%
	Hydroelectric	Operating	Salary & Benefits	5,030,393	3,855,283	(70,000)	3,785,283	-1.39%
Consult, Legal, Temp			2,679,400	1,680,825	(55,000)	1,625,825	-2.05%	
Equipment Maint			466,600	404,184	(55,000)	349,184	-11.79%	
Fixed Assets			775,000	666,415	(60,000)	606,415	-7.74%	
Materials			481,500	388,212	(45,000)	343,212	-9.35%	
Oper & Main			12,849,765	9,781,276	(70,000)	9,711,276	-0.54%	
				Nonoperating	Projects	4,815,000	3,844,594	(985,000)
	Hydroelectric Sum			27,097,658	20,620,790	(1,340,000)	19,280,790	-4.95%
Expense Sum				71,456,706	52,201,853	(3,575,535)	48,626,318	-5.00%

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (5% Reduction)

Department Summary Schedule

<u>Departments</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Budget after Adjustment</u>	<u>% Adopted Budget</u>
10113 Directors	229,925	146,400	(4,438)	141,962	-1.93%
10114 Administration	7,184,520	4,058,380	(458,625)	3,599,755	-6.38%
10115 Management	2,123,723	1,518,013	(129,869)	1,388,144	-6.12%
10116 Watershed	1,149,673	703,585	(59,700)	643,885	-5.19%
10117 Human Resources	512,387	393,989	(26,400)	367,589	-5.15%
10118 Info Services	859,861	660,413	(43,320)	617,093	-5.04%
10131 Cashiering	209,540	155,527	(600)	154,927	-0.29%
10133 Customer Service	1,649,035	1,264,704	(83,519)	1,181,185	-5.06%
10135 Accounting	1,175,369	872,023	(54,290)	817,733	-4.62%
10151 Engineering	3,894,775	2,911,565	(195,000)	2,716,565	-5.01%
10171 Water Operations	9,882,405	7,318,259	(445,106)	6,873,153	-4.50%
10191 Maintenance	9,664,549	6,890,769	(357,000)	6,533,769	-3.69%
10192 Vegetation	1,251,494	1,039,869	(138,400)	901,469	-11.06%
10193 Purchasing	1,049,022	791,155	(55,470)	735,685	-5.29%
10195 Shop Operations	780,609	569,449	(46,800)	522,649	-6.00%
30250 General Recreation	2,236,968	1,828,512	(124,998)	1,703,514	-5.59%
30254 Jackson Meadow	505,193	458,452	(12,000)	446,452	-2.38%
50112 Hydro Admin	20,781,347	15,797,481	(1,115,000)	14,682,481	-5.37%
50161 Hydro Operations	2,445,637	1,853,817	(55,000)	1,798,817	-2.25%
50167 Hydro Maintenance	3,870,674	2,969,492	(170,000)	2,799,492	-4.39%
Grand Total	71,456,706	52,201,853	(3,575,535)	48,626,318	-5.00%

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (5% Reduction)

Cash Reserves

	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	13,770,281	5,399,605	12,522,962	854,358	58,107,023	90,654,229
2019 Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237
Recommended Adjustments						
Revenue Reduction	(2,615,653)					(2,615,653)
Expense Reduction	2,098,537			136,998	1,340,000	3,575,535
2019 Budget with Adjustments	7,685,871	5,898,976	-	1,178,401	47,317,871	62,081,119

Cash Breakdown:

Policy 3040

Restricted

Policy Amounts

3040.3.1	Capacity Fees		5,287,796			5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180			611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary					-	Covenant Driven
Restricted Total		-	5,898,976	-	-	5,898,976	

Designated

		1.04			2.69	8.72		
3040.4.1	Operating	3,599,463			543,859	16,184,374	20,327,695	6 month policy
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,408	50% liability
Designated Total		6,685,871	-	-	928,401	46,317,871	53,932,143	

Working Capital

Operating Cash	1,000,000			250,000	1,000,000	2,250,000
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2019 Cash 7,685,871 5,898,976 - 1,178,401 47,317,871 62,081,119

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments **(5% Reduction)**

Specific Account Impacts

<u>Account</u>	<u>Adopted Budget</u>	<u>Recommended Adjustment</u>	<u>% Adopted Budget</u>
52507 Water Purchase	300,000	(300,000)	-100.00%
52705 Disadvantaged Customer	500,000	(350,000)	-70.00%
52901 Land/Easement Purchases	140,000	(75,000)	-53.57%
52709 Outreach/Advertise/Notice	56,500	(18,935)	-33.51%
52915 Proj Bud Non-Programmatic	1,565,000	(512,000)	-32.72%
52711 Education/Training/Meals	294,200	(90,750)	-30.85%
51201 Salary Temp Employee	175,000	(50,000)	-28.57%
52706 Dues, Publctns, Spnsrshp	174,892	(42,240)	-24.15%
52506 Small Tools	246,000	(45,000)	-18.29%
52921 Proj Bud: Res, Dam, Wtrwy	1,700,000	(250,000)	-14.71%
52920 Proj Bud: Ph Improvements	1,865,000	(235,000)	-12.60%
52609 Temporary Labor	1,320,891	(156,000)	-11.81%
52710 Office Supplies	499,650	(57,600)	-11.53%
52504 Materials	2,797,000	(265,140)	-9.48%
52603 Consulting/Contractor Fee	5,471,300	(505,619)	-9.24%
52503 Equipment Maintenance	1,612,422	(101,828)	-6.32%
52904 Equipment Purchases	1,042,200	(60,000)	-5.76%
52902 Vehicle Purchases	888,000	(39,678)	-4.47%
51311 Benefits	3,707,407	(132,000)	-3.56%
52604 Legal Fees	330,000	(8,000)	-2.42%
51101 Salary	10,034,706	(225,545)	-2.25%
52505 Safety Supplies	232,300	(5,000)	-2.15%
52608 Fed/St/Co Fees	1,612,215	(30,000)	-1.86%
52501 Chemicals	927,050	(17,000)	-1.83%
52713 Utilities	1,519,190	(3,200)	-0.21%
Grand Total	71,456,706	(3,575,535)	-5.00%

Nevada Irrigation District
FY 2019 Administration Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10113 Directors	Salary		74,257	24,900	-	49,357		49,357
10113 Directors	Benefits		134,818	32,281	-	102,537		102,537
10113 Directors	52503 Equipment Maintenance		4,000	-	-	4,000	(1,328)	2,672
10113 Directors	52603 Consulting/Contractor Fee		1,000	-	-	1,000	(760)	240
10113 Directors	52604 Legal Fees		-	-	-	-		-
10113 Directors	52608 Fed/St/Co Fees		-	20,105	-	(20,105)		(20,105)
10113 Directors	52710 Office Supplies		3,350	238	-	3,112	(2,000)	1,112
10113 Directors	52711 Education/Training/Meals		10,500	5,463	-	5,037	(350)	4,687
10113 Directors	52713 Utilities		2,000	539	-	1,461		1,461
	10113 Total	-	229,925	83,525	-	146,400	(4,438)	141,962
							% Change 10113	-1.93%
10114 Administration	Benefits		1,021,000	254,446	-	766,554		766,554
10114 Administration	51324 Opeb Net Arc		435,000	-	-	435,000		435,000
10114 Administration	52503 Equipment Maintenance		52,222	5,080	21,590	25,552		25,552
10114 Administration	52504 Materials		15,700	1,534	-	14,166	(3,140)	11,026
10114 Administration	52505 Safety Supplies		17,400	9,727	-	7,673		7,673
10114 Administration	52603 Consulting/Contractor Fee		132,000	19,366	9,300	103,334	(25,000)	78,334
10114 Administration	52604 Legal Fees		200,000	(0)	-	200,000		200,000
10114 Administration	52608 Fed/St/Co Fees		112,000	5,655	-	106,345	(30,000)	76,345
10114 Administration	52703 Debt Service		4,190,368	2,747,559	-	1,442,809		1,442,809
10114 Administration	52704 Insurance		260,000	3,747	-	256,253		256,253
10114 Administration	52705 Disadvantaged Customer		500,000	-	-	500,000	(350,000)	150,000
10114 Administration	52706 Dues, Publtcns, Spnrsrshp		71,850	10,177	-	61,673	(21,850)	39,823
10114 Administration	52709 Outreach/Advertise/Notice		44,500	8,300	4,637	31,563	(18,935)	12,628
10114 Administration	52710 Office Supplies		31,000	11,168	-	19,832	(6,200)	13,632
10114 Administration	52711 Education/Training/Meals		17,000	1,357	-	15,643	(3,500)	12,143
10114 Administration	52713 Utilities		90,480	12,496	-	77,984		77,984
	10114 Total	-	7,190,520	3,090,612	35,528	4,064,380	(458,625)	3,605,755
							% Change 10114	-6.38%
10115 Management	Salary		949,406	282,117	-	667,289		667,289
10115 Management	Benefits		601,237	102,743	-	498,494		498,494

Nevada Irrigation District
FY 2019 Administration Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10115 Management	52501 Chemicals		-	518	-	(518)		(518)
10115 Management	52603 Consulting/Contractor Fee	133,882	470,080	59,148	285,372	259,443	(104,869)	154,574
10115 Management	52609 Temporary Labor		50,000	3,078	-	46,922	(20,000)	26,922
10115 Management	52706 Dues, Publctns, Spnsrshp		-	116	-	(116)		(116)
10115 Management	52710 Office Supplies		10,000	1,089	-	8,911	(3,000)	5,911
10115 Management	52711 Education/Training/Meals		40,000	4,909	-	35,091	(2,000)	33,091
10115 Management	52713 Utilities		3,000	503	-	2,497		2,497
	10115 Total	133,882	2,123,723	454,220	285,372	1,518,013	(129,869)	1,388,144
							% Change 10115	-6.12%
10116 Watershed	Salary		105,265	28,336	-	76,929		76,929
10116 Watershed	Benefits		63,208	11,271	-	51,937		51,937
10116 Watershed	52504 Materials		10,000	-	-	10,000		10,000
10116 Watershed	52506 Small Tools		500	-	-	500		500
10116 Watershed	52603 Consulting/Contractor Fee	79,970	943,900	130,526	312,515	580,829	(58,000)	522,829
10116 Watershed	52608 Fed/St/Co Fees		10,000	1,969	-	8,031		8,031
10116 Watershed	52609 Temporary Labor		15,000	24,673	16,727	(26,400)		(26,400)
10116 Watershed	52711 Education/Training/Meals		1,800	41	-	1,759	(1,700)	59
	10116 Total	79,970	1,149,673	196,816	329,243	703,585	(59,700)	643,885
							% Change 10116	-5.19%
	Administration Total	213,852	10,693,841	3,825,174	650,142	6,432,378	(652,632)	5,779,746
							% Change Admin	-6.10%

Nevada Irrigation District
FY 2019 Human Resources Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10117 Human Resources	Salary		239,136	74,064	-	165,072		165,072
10117 Human Resources	Benefits		161,541	32,024	-	129,517		129,517
10117 Human Resources	52504 Materials		2,000	-	-	2,000	(2,000)	-
10117 Human Resources	52603 Consulting/Contractor Fee		33,500	3,517	-	29,983	(10,000)	19,983
10117 Human Resources	52604 Legal Fees		55,000	5,985	-	49,015	(4,000)	45,015
10117 Human Resources	52706 Dues, Publctns, Spnsrshp		750	-	-	750	(500)	250
10117 Human Resources	52709 Outreach/Advertise/Notice		2,000	1,585	-	415		415
10117 Human Resources	52710 Office Supplies		10,000	829	-	9,171	(6,900)	2,271
10117 Human Resources	52711 Education/Training/Meals		7,500	289	-	7,211	(3,000)	4,211
10117 Human Resources	52713 Utilities		960	105	-	855		855
	10117 Total	-	512,387	118,398	-	393,989	(26,400)	367,589
						% Change	-5.2%	

Nevada Irrigation District
FY 2019 Finance Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbr	Cur Balance	Adjustment	End Balance
10118 Info Services	Salary		305,337	93,183	-	212,154		212,154
10118 Info Services	Benefits		182,954	27,977	-	154,977		154,977
10118 Info Services	52501 Chemicals		200	170	-	30		30
10118 Info Services	52503 Equipment Maintenance		143,300	28,205	1,881	113,214		113,214
10118 Info Services	52506 Small Tools		500	-	-	500		500
10118 Info Services	52603 Consulting/Contractor Fee	138,924	5,000	20,312	138,924	(15,312)		(15,312)
10118 Info Services	52609 Temporary Labor		30,000	-	10,000	20,000	(20,000)	-
10118 Info Services	52706 Dues, Publctns, Spnsrshp		320	-	-	320	(320)	-
10118 Info Services	52710 Office Supplies		87,300	14,868	-	72,432	(19,000)	53,432
10118 Info Services	52711 Education/Training/Meals		4,500	130	-	4,370	(4,000)	370
10118 Info Services	52713 Utilities		27,950	2,722	-	25,228		25,228
10118 Info Services	52904 Equipment Purchases		72,500	-	-	72,500		72,500
	10118 Total	138,924	859,861	187,567	150,805	660,413	(43,320)	617,093
							% Change 10118	-5.0%
10135 Accounting	Salary		601,959	184,185	-	417,774		417,774
10135 Accounting	Benefits		390,890	62,682	-	328,208		328,208
10135 Accounting	52603 Consulting/Contractor Fee	29,591	112,420	36,028	34,413	71,570	(29,590)	41,980
10135 Accounting	52609 Temporary Labor		20,000	-	-	20,000	(20,000)	-
10135 Accounting	52706 Dues, Publctns, Spnsrshp		600	500	-	100	(100)	-
10135 Accounting	52710 Office Supplies		1,500	488	-	1,012	(1,000)	12
10135 Accounting	52711 Education/Training/Meals		8,000	4,396	-	3,604	(3,600)	4
10135 Accounting	52804 Bank Fees		40,000	10,245	-	29,755		29,755
	10135 Total	29,591	1,175,369	298,524	34,413	872,023	(54,290)	817,733
							% Change 10135	-4.6%
10193 Purchasing	Salary		355,346	109,719	-	245,627		245,627
10193 Purchasing	Benefits		253,976	47,190	-	206,786		206,786
10193 Purchasing	52501 Chemicals		100	-	-	100		100
10193 Purchasing	52503 Equipment Maintenance		18,000	1,426	-	16,575		16,575
10193 Purchasing	52504 Materials		125,000	9,874	1,693	113,433		113,433
10193 Purchasing	52505 Safety Supplies		56,000	2,465	279	53,256		53,256
10193 Purchasing	52506 Small Tools		100,000	9,208	-	90,792	(35,000)	55,792
10193 Purchasing	52603 Consulting/Contractor Fee		110,000	18,225	56,703	35,072		35,072
10193 Purchasing	52609 Temporary Labor		5,000	-	-	5,000	(5,000)	-
10193 Purchasing	52706 Dues, Publctns, Spnsrshp		600	130	-	470	(470)	-

Nevada Irrigation District
FY 2019 Finance Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbr	Cur Balance	Adjustment	End Balance
10193 Purchasing	52710 Office Supplies		18,500	873	-	17,627	(10,000)	7,627
10193 Purchasing	52711 Education/Training/Meals		5,000	-	-	5,000	(5,000)	-
10193 Purchasing	52713 Utilities		1,500	82	-	1,418		1,418
	10193 Total	-	1,049,022	199,191	58,675	791,155	(55,470)	735,685
						% Change 10193	-5.3%	
	Finance Total	168,515	3,084,252	685,282	243,894	2,323,591	(153,080)	2,170,511
						% Change Finance	-5.0%	
Notes:								
52609 Temporary Labo	Under ERP, CMMS budget							
52710 Office Supplies	Reduction in rplc systems							
52603 Consulting/Con	Centennial Contract							
52609 Temporary Labo	Under ERP, CMMS budget							
52506 Small Tools	Less small tools							
52710 Office Supplies	Delay overhead door repair							

Nevada Irrigation District
FY 2019 Engineering Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10151 Engineering	Salary		1,814,873	546,121	-	1,268,752		1,268,752
10151 Engineering	Benefits		1,167,102	207,136	-	959,966		959,966
10151 Engineering	52501 Chemicals		5,000	3,002	-	1,998		1,998
10151 Engineering	52503 Equipment Maintenance		60,000	4,752	10,974	44,274	(20,000)	24,274
10151 Engineering	52504 Materials		120,000	10,044	-	109,956	(20,000)	89,956
10151 Engineering	52505 Safety Supplies		2,500	134	-	2,366		2,366
10151 Engineering	52506 Small Tools		2,500	154	-	2,346		2,346
10151 Engineering	52603 Consulting/Contractor Fee	354,544	430,000	85,192	433,451	265,900	(80,000)	185,900
10151 Engineering	52608 Fed/St/Co Fees		-	-	-	-		-
10151 Engineering	52609 Temporary Labor		150,000	25,251	-	124,749	(15,000)	109,749
10151 Engineering	52706 Dues, Publctns, Spnsrshp		20,000	1,957	4,633	13,410	(2,000)	11,410
10151 Engineering	52710 Office Supplies		22,000	1,932	-	20,068	(3,000)	17,068
10151 Engineering	52711 Education/Training/Meals		20,000	2,833	-	17,167	(5,000)	12,167
10151 Engineering	52713 Utilities		800	188	-	612		612
10151 Engineering	52901 Land/Easement Purchases	750	40,000	-	750	40,000	(15,000)	25,000
10151 Engineering	52902 Vehicle Purchases		30,000	-	-	30,000	(30,000)	-
10151 Engineering	52904 Equipment Purchases	12,000	10,000	12,000	-	10,000	(5,000)	5,000
	10151 Total	367,294	3,894,775	900,696	449,808	2,911,565	(195,000)	2,716,565
							% Change Engineering	-5.01%
Notes:								
52603 Consulting/Contractor Fee	30,000 from other outside services, 30,000 from RWMP Phase 2, 10,000 from storm water remediation, 10,000 from historical review							
52904 Equipment Purchases	\$12,000 carryover from 2018 from the drone purchase that needs to be a encumbered expense							

Nevada Irrigation District

FY 2019 Water Operations Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10131 Cashiering	Salary		105,941	30,157	-	75,784		75,784
10131 Cashiering	Benefits		88,999	19,995	-	69,004		69,004
10131 Cashiering	52503 Equipment Maintenance		9,000	3,608	-	5,392		5,392
10131 Cashiering	52710 Office Supplies		5,000	253	-	4,747		4,747
10131 Cashiering	52711 Education/Training/Meals		600	-	-	600	(600)	-
	10131 Total	-	209,540	54,013	-	155,527	(600)	154,927
							-0.3%	
10133 Customer Service	Salary		617,864	185,329	-	432,535	(7,091)	425,444
10133 Customer Service	Benefits		475,371	87,904	-	387,467		387,467
10133 Customer Service	52501 Chemicals		5,000	2,226	-	2,774		2,774
10133 Customer Service	52503 Equipment Maintenance		10,000	-	-	10,000		10,000
10133 Customer Service	52504 Materials		53,300	-	20,224	33,076	(20,000)	13,076
10133 Customer Service	52505 Safety Supplies		1,000	-	-	1,000		1,000
10133 Customer Service	52506 Small Tools		2,000	-	-	2,000		2,000
10133 Customer Service	52603 Consulting/Contractor Fee		192,500	2,605	-	189,895	(55,000)	134,895
10133 Customer Service	52710 Office Supplies		240,000	32,632	-	207,368		207,368
10133 Customer Service	52711 Education/Training/Meals		1,500	-	-	1,500		1,500
10133 Customer Service	52713 Utilities		500	192	-	308		308
10133 Customer Service	52804 Bank Fees		-	4,711	-	(4,711)		(4,711)
10133 Customer Service	52902 Vehicle Purchases		40,000	-	38,572	1,428	(1,428)	0
10133 Customer Service	52904 Equipment Purchases		10,000	9,936	-	64		64
	10133 Total	-	1,649,035	325,534	58,796	1,264,704	(83,519)	1,181,185
							-5.1%	
10171 Water Operations	Salary		3,617,881	1,096,417	-	2,521,464	(27,356)	2,494,108
10171 Water Operations	Benefits		2,513,324	478,438	-	2,034,886		2,034,886
10171 Water Operations	52501 Chemicals		325,000	84,772	89,895	150,333		150,333
10171 Water Operations	52503 Equipment Maintenance		504,500	48,605	14,657	441,238	(25,500)	415,738
10171 Water Operations	52504 Materials		331,500	118,742	-	212,758		212,758
10171 Water Operations	52505 Safety Supplies		38,000	1,243	2,854	33,903	(5,000)	28,903
10171 Water Operations	52506 Small Tools		29,500	5,374	-	24,126		24,126
10171 Water Operations	52507 Water Purchase		300,000	-	-	300,000	(300,000)	-
10171 Water Operations	52603 Consulting/Contractor Fee	85,565	179,500	23,842	85,565	155,658	(10,000)	145,658
10171 Water Operations	52608 Fed/St/Co Fees		399,200	65,361	-	333,839		333,839

Nevada Irrigation District

FY 2019 Water Operations Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10171 Water Operations	52609 Temporary Labor		100,000	38,528	-	61,472	(16,000)	45,472
10171 Water Operations	52706 Dues, Publctns, Spnsrshp		9,000	75	-	8,925	(2,000)	6,925
10171 Water Operations	52710 Office Supplies		8,000	26,449	-	(18,449)		(18,449)
10171 Water Operations	52711 Education/Training/Meals		35,000	8,519	-	26,481		26,481
10171 Water Operations	52713 Utilities		1,016,000	145,524	-	870,476		870,476
10171 Water Operations	52902 Vehicle Purchases		193,000	6,840	181,910	4,250	(4,250)	0
10171 Water Operations	52904 Equipment Purchases		283,000	73,724	52,377	156,899	(55,000)	101,899
	10171 Total	85,565	9,882,405	2,222,454	427,257	7,318,259	(445,106)	6,873,153
						% Change 10171	-4.5%	
	Water Operations Total	85,565	11,740,980	2,602,001	486,053	8,738,491	(529,225)	8,209,266
						% Change Water Ops	-4.5%	
Notes:								
52711 Education/Training/M	No training needed at this time							
10133 Salary	2 months vacant Dispatcher @ \$22.16 per hour (Step 1)							
52504 Materials	\$10,000 from W.E. School Outreach & \$10,000 W.E. Program Materials							
52603 Consulting/Contracto	5k Cell Data, 20k Electronic Statements, 10k Schools Assem, 20k Landscape							
52902 Vehicle Purchases	Balance after vehicle purchase							
10171 Salary	4 months Hydrographer @ \$36.31 (\$23,238) 1 month CCCTech @ 25.74 (\$4,118)							
52503 Equipment Maintenanc	5% cut (Actual for 2018 was \$312,886)							
52505 Safety Supplies	Spent \$8,000 in 2018							
52507 Water Purchase	We do not anticipate purchase of PG&E water for our own use (good wtr year)							
52603 Consulting/Contracto	\$10,000 from Misc.							
52706 Dues, Publctns, Spnsr	Spent \$5,000 in 2018							
52710 Office Supplies	Prop. 218 mailing should have come from 10115 - 52710							
52902 Vehicle Purchases	Balance after vehicle purchases							
52904 Equipment Purchases	\$10,500 Sumbmersible Pumps & \$44,500 from Tank Mixers							

Nevada Irrigation District
FY 2019 Maintenance Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
10191 Maintenance	Salary		3,803,201	1,202,549	-	2,600,652	(100,000)	2,500,652
10191 Maintenance	Benefits		3,110,448	609,840	-	2,500,608	(71,300)	2,429,308
10191 Maintenance	52501 Chemicals		200,000	51,569	-	148,431		148,431
10191 Maintenance	52503 Equipment Maintenance		85,600	3,771	3,188	78,641		78,641
10191 Maintenance	52504 Materials		1,375,000	191,441	1,381	1,182,179	(100,000)	1,082,179
10191 Maintenance	52505 Safety Supplies		28,300	10,545	234	17,520		17,520
10191 Maintenance	52506 Small Tools		55,500	9,723	5,772	40,005	(10,000)	30,005
10191 Maintenance	52603 Consulting/Contractor Fee	31,743	154,000	44,633	53,273	87,837	(10,000)	77,837
10191 Maintenance	52604 Legal Fees		4,000	-	-	4,000	(4,000)	-
10191 Maintenance	52608 Fed/St/Co Fees		20,000	8,491	-	11,509		11,509
10191 Maintenance	52609 Temporary Labor		185,000	45,368	-	139,632	(45,000)	94,632
10191 Maintenance	52706 Dues, Publtcns, Spnsrshp		21,600	-	-	21,600		21,600
10191 Maintenance	52710 Office Supplies		11,500	2,717	-	8,783	(4,500)	4,283
10191 Maintenance	52711 Education/Training/Meals		15,700	1,793	-	13,907	(5,000)	8,907
10191 Maintenance	52713 Utilities		28,000	1,855	-	26,145	(3,200)	22,945
10191 Maintenance	52902 Vehicle Purchases	6,769	225,000	107,594	116,711	7,464	(4,000)	3,464
10191 Maintenance	52904 Equipment Purchases		341,700	15,928	323,916	1,856		1,856
	10191 Total	38,512	9,664,549	2,307,817	504,475	6,890,769	(357,000)	6,533,769
						% Change 10191	-3.7%	
10192 Vegetation	Salary		407,449	126,410	-	281,039		281,039
10192 Vegetation	Benefits		340,165	62,756	-	277,409		277,409
10192 Vegetation	52501 Chemicals		270,000	19,388	-	250,612	(15,000)	235,612
10192 Vegetation	52503 Equipment Maintenance		2,200	34	-	2,166		2,166
10192 Vegetation	52504 Materials		45,000	2,745	-	42,255	(40,000)	2,255
10192 Vegetation	52505 Safety Supplies		2,700	-	-	2,700		2,700
10192 Vegetation	52603 Consulting/Contractor Fee		129,900	-	-	129,900	(67,400)	62,500
10192 Vegetation	52604 Legal Fees		1,000	-	-	1,000		1,000
10192 Vegetation	52608 Fed/St/Co Fees		-	52	-	(52)		(52)
10192 Vegetation	52609 Temporary Labor		45,000	-	-	45,000	(15,000)	30,000
10192 Vegetation	52706 Dues, Publtcns, Spnsrshp		2,780	-	-	2,780		2,780
10192 Vegetation	52710 Office Supplies		1,000	-	-	1,000	(1,000)	-
10192 Vegetation	52711 Education/Training/Meals		2,300	240	-	2,060		2,060
10192 Vegetation	52713 Utilities		2,000	-	-	2,000		2,000
	10192 Total	-	1,251,494	211,625	-	1,039,869	(138,400)	901,469

Nevada Irrigation District
FY 2019 Maintenance Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
						% Change 10192	-11.1%	
10195 Shop Operations	Salary		232,382	62,893	-	169,489	(9,800)	159,689
10195 Shop Operations	Benefits		198,635	35,926	-	162,709	(9,000)	153,709
10195 Shop Operations	52501 Chemicals		25,000	3,977	-	21,023		21,023
10195 Shop Operations	52503 Equipment Maintenance		185,000	59,113	-	125,887		125,887
10195 Shop Operations	52504 Materials		58,000	2,746	-	55,254	(25,000)	30,254
10195 Shop Operations	52505 Safety Supplies		1,400	472	-	928		928
10195 Shop Operations	52506 Small Tools		3,000	-	-	3,000		3,000
10195 Shop Operations	52706 Dues, Publctns, Spnsrshp		1,892	1,500	-	392		392
10195 Shop Operations	52710 Office Supplies		2,500	147	-	2,353	(1,000)	1,353
10195 Shop Operations	52711 Education/Training/Meals		3,500	-	-	3,500	(2,000)	1,500
10195 Shop Operations	52713 Utilities		19,300	1,499	-	17,801		17,801
10195 Shop Operations	52904 Equipment Purchases		50,000	1,377	41,509	7,114		7,114
	10195 Total	-	780,609	169,651	41,509	569,449	(46,800)	522,649
						% Change 10192	-6.0%	
	Maintenance Total	38,512	11,696,652	2,689,093	545,984	8,500,087	(542,200)	7,957,887
						% Change Maintenance	-4.6%	

Nevada Irrigation District
FY 2019 Recreation Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
30250 General Recreation	Salary		522,153	131,571	-	390,582	(61,298)	329,284
30250 General Recreation	Benefits		398,324	58,062	-	340,262	(51,700)	288,562
30250 General Recreation	52501 Chemicals		15,000	2,113	-	12,887		12,887
30250 General Recreation	52503 Equipment Maintenance		62,000	10,183	5,608	46,209		46,209
30250 General Recreation	52504 Materials		160,000	2,623	-	157,377		157,377
30250 General Recreation	52505 Safety Supplies		3,000	-	-	3,000		3,000
30250 General Recreation	52506 Small Tools		3,500	1,812	-	1,688		1,688
30250 General Recreation	52603 Consulting/Contractor Fee		30,000	13,412	418	16,170		16,170
30250 General Recreation	52604 Legal Fees		5,000	-	-	5,000		5,000
30250 General Recreation	52608 Fed/St/Co Fees		40,000	5,097	-	34,903		34,903
30250 General Recreation	52609 Temporary Labor		455,991	7,893	-	448,098		448,098
30250 General Recreation	52704 Insurance		16,000	-	-	16,000		16,000
30250 General Recreation	52709 Outreach/Advertise/Notice		10,000	1,950	-	8,050		8,050
30250 General Recreation	52710 Office Supplies		12,500	708	-	11,792		11,792
30250 General Recreation	52711 Education/Training/Meals		300	40	-	260		260
30250 General Recreation	52713 Utilities		127,200	20,619	-	106,581		106,581
30250 General Recreation	52795 Rec-Customer Refunds		16,000	-	-	16,000		16,000
30250 General Recreation	52804 Bank Fees		45,000	19,838	-	25,162		25,162
30250 General Recreation	52915 Proj Bud Non-Programmatic	1,262	315,000	85,161	42,612	188,489	(12,000)	176,489
	30250 Total	1,262	2,236,968	361,081	48,637	1,828,512	(124,998)	1,703,514
							% Change 30250	-5.6%
30254 Jackson Meadow	Salary		131,766	30,864	-	100,902		100,902
30254 Jackson Meadow	Benefits		97,927	14,429	-	83,498		83,498
30254 Jackson Meadow	52501 Chemicals		5,000	-	-	5,000	(2,000)	3,000
30254 Jackson Meadow	52503 Equipment Maintenance		10,000	884	-	9,116		9,116
30254 Jackson Meadow	52504 Materials		20,000	16	-	19,984	(10,000)	9,984
30254 Jackson Meadow	52505 Safety Supplies		2,000	-	-	2,000		2,000
30254 Jackson Meadow	52506 Small Tools		2,000	-	-	2,000		2,000
30254 Jackson Meadow	52603 Consulting/Contractor Fee		45,000	9	139	44,852		44,852
30254 Jackson Meadow	52604 Legal Fees		15,000	-	-	15,000		15,000
30254 Jackson Meadow	52608 Fed/St/Co Fees		6,000	400	-	5,600		5,600
30254 Jackson Meadow	52609 Temporary Labor		138,000	-	-	138,000		138,000
30254 Jackson Meadow	52710 Office Supplies		2,500	-	-	2,500		2,500
30254 Jackson Meadow	52713 Utilities		30,000	-	-	30,000		30,000
	30254 Total	-	505,193	46,602	139	458,452	(12,000)	446,452

Nevada Irrigation District
FY 2019 Recreation Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
						% Change 30254	-2.4%	
	Recreation Total	1,262	2,742,161	407,683	48,777	2,286,964	(136,998)	2,149,966
			137,108.05			% Change Recreation	-5.0%	
Notes:								
30250 Salary & Benefits	Sr. Park Ranger Vacant							
52915 Proj Bud Non-Program	Less Road & Fencing Repair							
52501 Chemicals	Less considering FY 2018 spent							
52504 Materials	Less considering FY 2018 spent							

Nevada Irrigation District
FY 2019 Hydroelectric Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
50112 Hydro Admin	Salary		554,784	133,864	-	420,920		420,920
50112 Hydro Admin	Salary Temp Employee		175,000	-	-	175,000	(50,000)	125,000
50112 Hydro Admin	Benefits		400,548	78,284	-	322,264		322,264
50112 Hydro Admin	52501 Chemicals		75,000	19,029	-	55,971		55,971
50112 Hydro Admin	52503 Equipment Maintenance		56,000	2,879	4,353	48,768		48,768
50112 Hydro Admin	52504 Materials		25,000	1,969	-	23,031		23,031
50112 Hydro Admin	52505 Safety Supplies		86,000	6,416	-	79,584		79,584
50112 Hydro Admin	52506 Small Tools		5,000	-	-	5,000		5,000
50112 Hydro Admin	52603 Consulting/Contractor Fee	588,758	1,880,000	343,040	992,095	1,133,623	(5,000)	1,128,623
50112 Hydro Admin	52604 Legal Fees		50,000	(0)	-	50,000		50,000
50112 Hydro Admin	52607 Franchise Fees		46,000	10,543	-	35,457		35,457
50112 Hydro Admin	52608 Fed/St/Co Fees		1,025,015	192,427	-	832,588		832,588
50112 Hydro Admin	52609 Temporary Labor		5,000	-	-	5,000		5,000
50112 Hydro Admin	52704 Insurance		220,000	241	-	219,759		219,759
50112 Hydro Admin	52706 Dues, Publctns, Spnsrshp		45,500	23,396	-	22,104	(15,000)	7,104
50112 Hydro Admin	52710 Office Supplies		27,000	1,607	-	25,393		25,393
50112 Hydro Admin	52711 Education/Training/Meals		21,000	3,579	-	17,421		17,421
50112 Hydro Admin	52713 Utilities		169,500	27,060	-	142,440		142,440
50112 Hydro Admin	52901 Land/Easement Purchases		100,000	6,125	-	93,875	(60,000)	33,875
50112 Hydro Admin	52904 Equipment Purchases		60,000	-	20,315	39,685		39,685
50112 Hydro Admin	52915 Proj Bud Non-Programmatic	253,716	1,250,000	1,363	263,658	1,238,695	(500,000)	738,695
50112 Hydro Admin	52920 Proj Bud: Ph Improvements	81,433	1,865,000	49,165	243,431	1,653,838	(235,000)	1,418,838
50112 Hydro Admin	52921 Proj Bud: Res, Dam, Wtrwy	587,658	1,700,000	104,062	1,231,535	952,061	(250,000)	702,061
50112 Hydro Admin	54000 Transfer Out		10,940,000	2,734,998	-	8,205,002		8,205,002
	50112 Total	1,511,565	20,781,347	3,740,045	2,755,386	15,797,481	(1,115,000)	14,682,481
						% Change 50112	-5.4%	
50161 Hydro Operations	Salary		1,186,026	396,470	-	789,556		789,556
50161 Hydro Operations	Benefits		722,511	120,415	-	602,096		602,096
50161 Hydro Operations	52501 Chemicals		1,000	68	-	932		932
50161 Hydro Operations	52503 Equipment Maintenance		125,100	18,304	-	106,796	(25,000)	81,796
50161 Hydro Operations	52504 Materials		46,000	2,637	-	43,363		43,363
50161 Hydro Operations	52505 Safety Supplies		-	54	-	(54)		(54)
50161 Hydro Operations	52506 Small Tools		12,000	1,172	-	10,828		10,828
50161 Hydro Operations	52603 Consulting/Contractor Fee		70,000	33,635	7,560	28,805		28,805
50161 Hydro Operations	52609 Temporary Labor		40,000	-	-	40,000		40,000

Nevada Irrigation District
FY 2019 Hydroelectric Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
50161 Hydro Operations	52710 Office Supplies		3,000	-	-	3,000		3,000
50161 Hydro Operations	52711 Education/Training/Meals		60,000	9,007	-	50,993	(30,000)	20,993
50161 Hydro Operations	52902 Vehicle Purchases		120,000	-	-	120,000		120,000
50161 Hydro Operations	52904 Equipment Purchases		50,000	(0)	-	50,000		50,000
50161 Hydro Operations	54000 Transfer Out		10,000	2,499	-	7,501		7,501
	50161 Total	-	2,445,637	584,260	7,560	1,853,817	(55,000)	1,798,817
						% Change 50161	-2.2%	
50167 Hydro Maintenance	Salary		1,241,225	332,962	-	908,263	(20,000)	888,263
50167 Hydro Maintenance	Benefits		750,299	113,115	-	637,184		637,184
50167 Hydro Maintenance	52501 Chemicals		750	37	-	713		713
50167 Hydro Maintenance	52503 Equipment Maintenance		285,500	22,237	14,643	248,620	(30,000)	218,620
50167 Hydro Maintenance	52504 Materials		410,500	75,643	13,040	321,817	(45,000)	276,817
50167 Hydro Maintenance	52505 Safety Supplies		-	64	-	(64)		(64)
50167 Hydro Maintenance	52506 Small Tools		30,000	20,958	-	9,042		9,042
50167 Hydro Maintenance	52603 Consulting/Contractor Fee	2,938	552,500	93,915	110,612	350,911	(50,000)	300,911
50167 Hydro Maintenance	52609 Temporary Labor		81,900	9,414	-	72,486		72,486
50167 Hydro Maintenance	52710 Office Supplies		3,000	413	-	2,587		2,587
50167 Hydro Maintenance	52711 Education/Training/Meals		40,000	7,423	-	32,577	(25,000)	7,577
50167 Hydro Maintenance	52902 Vehicle Purchases	195,950	280,000	277,338	-	198,612		198,612
50167 Hydro Maintenance	52904 Equipment Purchases	26,330	165,000	757	26,330	164,243		164,243
50167 Hydro Maintenance	54000 Transfer Out		30,000	7,500	-	22,500		22,500
	50167 Total	225,218	3,870,674	961,776	164,624	2,969,492	(170,000)	2,799,492
						% Change 50167	-4.4%	
	Hydroelectric Total	1,736,783	27,097,658	5,286,081	2,927,571	20,620,790	(1,340,000)	19,280,790
						% Change Hydro	-4.9%	
Notes:								
Salary Temp Employee	Late hire of DSE support (50k)							
52603 Consulting/Contractor Fee	Helicopter expense (5k)							
52706 Dues, Publctns, Spnsrshp	CEATI (15k)							
52901 Land/Easement Purchase	Land (60k)							

Nevada Irrigation District

FY 2019 Hydroelectric Budget @ 4/30/2019

Department	Account	Rollover	Budget	YTD Expense	Encumbrances	Cur Balance	Adjustment	End Balance
52915 Proj Bud Non-Programm	SFPH BESS (250k), New Field Office (250k)							
52920 Proj Bud: Ph Improve	SFPH Exciter (50k), BPH Governor (50k), DFPH Fiber (85k), CSPH CAISO (50k)							
52921 Proj Bud: Res, Dam, Wtr	Lower Division Waterway Scope (250k)							
52503 Equipment Maintenance	Powerhouse logging software (15k), Hydrography equipment (10k)							
52711 Education/Training/Mea	Operator Training (30k)							
50167 Salary	Steve Wilson backfill delay (20k)							
52503 Equipment Maintenance	Rental bucket truck (30k)							
52504 Materials	Pre-license road repairs (20k), Security upgrades (25k)							
52603 Consulting/Contractor F	Electrical/Mechanical consulting (50k)							
52711 Education/Training/Mea	Tech/Machinist training (25k)							

ATTACHMENT C

- 2019 Budget Summary Including Deer Creek
- Deer Creek Section 851 CPUC Scoping Order Memorandum from District Council
- Assigned Commissioner's Scoping Memo and Ruling

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (Deer Creek Amendment)

			<u>Account Category</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Deer Creek</u>	<u>Budget after Adjustment</u>	
Revenue	Water	Operating	Water Sales	27,444,735		(2,465,653)		24,979,082	
			Interest Income	1,350,000		(150,000)		1,200,000	
			Grants - Operating	685,825				685,825	
			New Connect/Install	297,532				297,532	
			Reimb/Fees/Other	1,469,666				1,469,666	
			Rents & Leases	291,214				291,214	
			Standby	108,184				108,184	
			Transfer Ins: Hydro	9,290,000				9,290,000	
			Transfer Ins: Other	572,518				572,518	
		Nonoperating	Property Taxes	12,449,953					12,449,953
	Grants - Capital		300,000					300,000	
	Transfer Ins: Bonds		13,050,000					13,050,000	
	Transfer Ins: Hydro		1,775,000					1,775,000	
		Water Sum			69,084,627		(2,615,653)		66,468,974
	Recreation	Operating	Recreation Revenues	2,470,127				2,470,127	
			Nonoperating	Recreation Revenues	315,000				315,000
	Recreation Sum				2,785,127				2,785,127
	Hydroelectric	Operating	Hydro Revenues	20,124,690				20,124,690	
	Hydroelectric Sum			20,124,690				20,124,690	
Revenue Sum				91,994,444		(2,615,653)		89,378,791	

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments (Deer Creek Amendment)

			<u>Account Category</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Deer Creek</u>	<u>Budget after Adjustment</u>
Expense	Water	Operating	Salary & Benefits	23,933,965	17,814,976	(224,547)	67,889	17,658,318
			Consult, Legal, Temp	3,753,800	2,585,498	(614,619)	250,000	2,220,879
			Equipment Maint	1,073,822	866,939	(46,828)		820,111
			Fixed Assets	1,295,200	331,575	(114,678)	90,000	306,897
			Materials	2,135,500	1,775,076	(210,140)	20,000	1,584,936
			Oper & Main	9,424,600	5,920,035	(887,725)	15,000	5,047,310
		Nonoperating	Capital Projects	-	802,087		200,000	1,002,087
	Water Sum				41,616,887	30,096,187	(2,098,537)	642,889
	Recreation	Operating	Salary & Benefits	1,150,170	915,244	(112,998)		802,246
Consult, Legal, Temp			688,991	667,120			667,120	
Equipment Maint			72,000	55,325			55,325	
Materials			180,000	177,361	(10,000)		167,361	
Oper & Main			336,000	283,424	(2,000)		281,424	
			Nonoperating	Projects	315,000	188,489	(12,000)	
Recreation Sum				2,742,161	2,286,964	(136,998)		2,149,966
	Hydroelectric	Operating	Salary & Benefits	5,030,393	3,855,283	(70,000)	167,549	3,952,832
Consult, Legal, Temp			2,679,400	1,680,825	(55,000)	265,000	1,890,825	
Equipment Maint			466,600	404,184	(55,000)	85,000	434,184	
Fixed Assets			775,000	666,415	(60,000)	310,000	916,415	
Materials			481,500	388,212	(45,000)	30,000	373,212	
Oper & Main			12,849,765	9,781,276	(70,000)	99,750	9,811,026	
			Nonoperating	Projects	4,815,000	3,844,594	(985,000)	350,000
Hydroelectric Sum				27,097,658	20,620,790	(1,340,000)	1,307,299	20,588,089
Expense Sum				71,456,706	53,003,940	(3,575,535)	1,950,188	51,378,593

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments **(Deer Creek Amendment)**

Department Summary Schedule

<u>Departments</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Deer Creek</u>	<u>Budget after Adjustment</u>
10113 Directors	229,925	146,400	(4,438)		141,962
10114 Administration	7,184,520	4,058,380	(458,625)		3,599,755
10115 Management	2,123,723	1,518,013	(129,869)		1,388,144
10116 Watershed	1,149,673	703,585	(59,700)		643,885
10117 Human Resources	512,387	393,989	(26,400)		367,589
10118 Info Services	859,861	660,413	(43,320)		617,093
10131 Cashiering	209,540	155,527	(600)		154,927
10133 Customer Service	1,649,035	1,264,704	(83,519)		1,181,185
10135 Accounting	1,175,369	872,023	(54,290)		817,733
10151 Engineering	3,894,775	2,911,565	(195,000)	225,000	2,941,565
10171 Water Operations	9,882,405	7,318,259	(445,106)		6,873,153
10191 Maintenance	9,664,549	7,692,856	(357,000)	417,889	7,753,745
10192 Vegetation	1,251,494	1,039,869	(138,400)		901,469
10193 Purchasing	1,049,022	791,155	(55,470)		735,685
10195 Shop Operations	780,609	569,449	(46,800)		522,649
30250 General Recreation	2,236,968	1,828,512	(124,998)		1,703,514
30254 Jackson Meadow	505,193	458,452	(12,000)		446,452
50112 Hydro Admin	20,781,347	15,797,481	(1,115,000)	734,895	15,417,376
50161 Hydro Operations	2,445,637	1,853,817	(55,000)	332,404	2,131,221
50167 Hydro Maintenance	3,870,674	2,969,492	(170,000)	240,000	3,039,492
Grand Total	71,456,706	53,003,940	(3,575,535)	1,950,188	51,378,593

Nevada Irrigation District

2019 Budget with Revenue & Expense Amendments **(Deer Creek Amendment)**

Cash Reserves

		<u>Water</u>	<u>DS, CapFees</u>	<u>2016A Bond</u>	<u>Recreation</u>	<u>Electric</u>	<u>Total Cash</u>	
2018 Unaudited Cash		13,770,281	5,399,605	12,522,962	854,358	58,107,023	90,654,229	
2019 Budget		8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	
Recommended Adjustments								
Revenue Reduction		(2,615,653)					(2,615,653)	
Expense Reduction 5%		2,098,537			136,998	1,340,000	3,575,535	
Expense Addition DCPH & SYC		(642,889)				(1,307,299)	(1,950,188)	
2019 Budget with Adjustments		7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	
Cash Breakdown:								
Policy 3040	Restricted							Policy Amounts
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
Restricted Total		-	5,898,976	-	-	-	5,898,976	
Designated		.85			2.69	8.01		
3040.4.1	Operating	2,956,574			543,859	14,877,075	18,377,507	6 month policy
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,408	50% liability
Designated Total		6,042,982	-	-	928,401	45,010,572	51,981,955	
Working Capital								
Operating Cash		1,000,000			250,000	1,000,000	2,250,000	
2019 Cash		7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	

Nevada Irrigation District		
FY 2019 Maintenance & Engineering Budget		
Additional Expenses for Deer Creek Facilities		
Department	Account	Amount
10191 Maintenance	Salary	38,750
10191 Maintenance	Benefits	29,139
10191 Maintenance	52501 Chemicals	1,500
10191 Maintenance	52504 Materials	20,000
10191 Maintenance	52505 Safety Supplies	2,000
10191 Maintenance	52506 Small Tools	2,000
10191 Maintenance	52603 Consulting/Contractor Fee	25,000
10191 Maintenance	52608 Fed/St/Co Fees	5,000
10191 Maintenance	52711 Education/Training/Meals	4,000
10191 Maintenance	52713 Utilities	500
10191 Maintenance	52902 Vehicle Purchases	40,000
10191 Maintenance	52904 Equipment Purchases	50,000
10191 Maintenance	52915 Proj Bud: Non-Programatic	200,000
	10191 Total	417,889
	Maintenance Total	417,889
10151 Engineering	52603 Consulting/Contractor Fee	225,000

Nevada Irrigation District		
FY 2019 Hydroelectric		
Additional Expenses for Deer Creek Facilities		
Department	Account	Amount
50112 Hydro Admin	Salary	29,016
50112 Hydro Admin	Benefits	18,629
50112 Hydro Admin	52501 Chemicals	12,000
50112 Hydro Admin	52503 Equipment Maintenance	10,000
50112 Hydro Admin	52505 Safety Supplies	3,250
50112 Hydro Admin	52506 Small Tools	1,000
50112 Hydro Admin	52603 Consulting/Contractor Fee	210,000
50112 Hydro Admin	52608 Fed/St/Co Fees	43,500
50112 Hydro Admin	52710 Office Supplies	10,000
50112 Hydro Admin	52713 Utilities	7,500
50112 Hydro Admin	52902 Vehicle Purchases	40,000
50112 Hydro Admin	52920 Proj Bud: Ph Improvements	350,000
	50112 Total	734,895
50161 Hydro Operations	Salary	70,841
50161 Hydro Operations	Benefits	49,063
50161 Hydro Operations	52503 Equipment Maintenance	25,000
50161 Hydro Operations	52505 Safety Supplies	10,000
50161 Hydro Operations	52506 Small Tools	2,500
50161 Hydro Operations	52603 Consulting/Contractor Fee	15,000
50161 Hydro Operations	52902 Vehicle Purchases	110,000
50161 Hydro Operations	52904 Equipment Purchases	50,000
	50161 Total	332,405
50167 Hydro Maintenance	52503 Equipment Maintenance	50,000
50167 Hydro Maintenance	52504 Materials	30,000
50167 Hydro Maintenance	52506 Small Tools	10,000
50167 Hydro Maintenance	52603 Consulting/Contractor Fee	40,000
50167 Hydro Maintenance	52904 Equipment Purchases	110,000
	50167 Total	240,000
	Hydroelectric Total	1,307,300

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MEMORANDUM

**TO: Remleh Scherzinger
Nevada Irrigation District
1036 W Main Street
Grass Valley, CA 95945-5424
Scherzinger@nidwater.com**

FROM: Andrew McClure

DATE: June 19, 2019

RE: Deer Creek Section 851 CPUC Scoping Order

RECEIVED
JUN 24 2019
NEVADA IRRIGATION DISTRICT

On June 18 the Public Utilities Commission issued its Scoping Memorandum and Ruling in the Deer Creek Project Section 851 Proceeding (attached). I summarize the order below:

1. No Protests to CPUC Section 851 Approval Remain Outstanding

The Utility Reform Network (TURN) submitted the only protest to the transaction, relating to PG&E's proposed ratemaking treatment for its disposition of the asset. TURN and PG&E resolved the protest by written stipulation. The Parties entered the stipulation into the record at the March 28, 2019 Pre – Hearing conference. No pending protests remain.

2. The Commission Identified the Following Issues for Consideration

The Commission and Staff will consider and address the following issues in its Draft Order:

- a. Is the proposed sale in the public interest?
- b. Should the Commission approve PG&E's proposed ratemaking treatment?
- c. Review the proposed NID – PG&E Wheeling Agreement and determine whether the Agreement is subject to CPUC jurisdiction; and if so, whether to approve the Agreement.

- d. Review the proposed NID – PG&E Coordinated Operations Agreement and determine whether the Agreement is subject to CPUC jurisdiction; and if so, whether to approve the Agreement.
- e. Review the proposed Conservation Easement and determine whether it is consistent with Stewardship Council recommendations.

3. No Evidentiary Hearing Will be Required.

The Commission concluded there are no issues of material disputed fact. Therefore no evidentiary hearing will be required.

4. The CPUC Decision will be Independent of FERC and Bankruptcy Court Approval

The Commission recognizes that FERC must approve the transfer to NID, and that PG&E may be required to obtain certain Bankruptcy Court approvals to complete the transaction. The CPUC's decision will not affect any other required transfer approvals.

5. Schedule for CPUC to Issue its Draft Decision

The CPUC will issue its draft decision no later than Monday, September 16, 2019. Until that time, there will be no further proceedings in the case. The Parties will have an opportunity to submit comments on the Draft Decision when issued.

Conclusion

The CPUC will issue its draft decision on Section 851 approval for the Deer Creek transaction no later than September 16, 2019. The absence of any protests to the transaction bodes well for transfer approval, though no guarantees can be made at this time. Please advise of any further questions.



FILED

06/18/19
01:33 PM

BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of Pacific Gas and Electric Company (U39E) for Commission Approval Under Public Utilities Code Section 851 to Sell the Deer Creek Hydroelectric Project to Nevada Irrigation District

Application 19-01-009

ASSIGNED COMMISSIONER'S SCOPING MEMO AND RULING

This scoping memo and ruling sets forth the category, issues to be addressed, and schedule of the proceeding pursuant to Public Utilities Code Section 1701.1 and Article 7 of the Commission's Rules of Practice and Procedure.

1. Background

On January 22, 2019, Pacific Gas and Electric Company (PG&E) filed an application for Commission Approval Under Public Utilities Code Section 851, and Decision (D.) 99-04-015 requesting that the California Public Utilities Commission (CPUC) authorize the sale by PG&E of the Deer Creek Hydroelectric Project (Project) to the Nevada Irrigation District (NID) as set forth in the Purchase and Sale Agreement (PSA), dated November 30, 2018. The NID Board of Directors approved the acquisition of Deer Creek Project by Resolution dated November 14, 2018.

The Project occupies approximately 782 acres of land, including approximately 765 acres owned in fee by PG&E (Real Property), and consists of 17.22 miles of water conveyance (canals & flumes), a 3.3 acre forebay reservoir

and approximately 13.2 acre-feet of water storage, penstock, a hydroelectric powerhouse with a single turbine-generator with a capacity of 5.7 megawatts (MWs) and an electric substation. The Book Cost is \$32,303,857 and the Original Cost is \$46,968,348 as of December 31, 2017.

PG&E further requests that the Commission approve the requested ratemaking treatment and acknowledge that the Conservation Easement (CE) conveyance to the Bear Yuba Land Trust (BYLT) proposed in association with the transaction in accordance with terms and conditions specified in PG&E's bankruptcy Settlement Agreement (Settlement) and related Stipulation Resolving Issues Regarding the Land Conservation Commitment (Stipulation), approved by the Commission in D.03-12-035.

PG&E and NID further request the Commission review two additional agreements executed in connection with the PSA: the Coordinated Operations Agreement (COA) and the Deer Creek Development Wheeling Agreement (WA).

In its Application, PG&E provides detailed reasons why both PG&E and NID benefit from the sale of the Project. The sale price of the Project is nominal one dollar (\$1) based on the appraised value of -\$7.5 million (negative seven and half million dollars) based on an appraisal by Bodington & Company.¹

The Utility Reform Network (TURN) filed a protest on February 25, 2019 and raised issues regarding ratemaking treatment. TURN states it does not have an issue with the proposed ratemaking approach assuming that the sale transaction takes place in 2019. PG&E proposed to reduce its 2019 based revenues to reflect the sale and have the amount of that adjustment presented and reviewed in test year 2020 General Rate Case. This is consistent with the

¹ Application at 15.

ratemaking approach the utility took regarding the sale of the Narrows Project, an approach that resolved some of TURN's issue in that project.

However, PG&E estimates that the transaction will result in a pre-tax loss on sale of \$32.3 million and proposes to assign that amount to ratepayers under the Commission's gain-on-sale policy. The utility would have this loss recorded as a one-time credit to the Utility Generation Balancing Account. TURN submits that a loss of this magnitude should be amortized over a three-year period to somewhat mitigate the impact on the authorized revenue requirement, and, by extension, rates. TURN conditionally protests PG&E's application on this point.

PG&E filed a reply to TURN's protest on March 7, 2019. It stated that a conference call took place on February 28, 2019 in which PG&E agreed to consider amortizing the pre-tax loss on the sale over three years and PG&E is confident that the parties can come to a mutually agreeable resolution. PG&E also agreed to provide some confidential workpapers underlying its net present value analysis of the alternative paths under a non-disclosure agreement with TURN.

By Ruling dated March 8, 2019, a prehearing conference (PHC) was set for March 28, 2019.

On March 28, 2019, a PHC was held to determine the parties, positions of the parties, issues, and other procedural matters. At the PHC, Public Advocates Office, Pioneer Community Energy, and NID were granted party status.

On March 29, 2019, in response to a verbal request made at the PHC, consistent with the Commission's Rule 11.6, the Assigned Administrative Law Judge (ALJ) granted an extension of time for parties to file a protest or response to PG&E's application by Thursday, April 11, 2019 and reply comments to any protests and responses by Thursday, April 18, 2019. No party filed a protest or

response. None of the parties seem likely to oppose or seek modifications to the proposed transaction.

2. Issues

The issues to be determined are:

1. Approval of PG&E's proposed Sale of the Project;
 - Is the proposed sale in the public interest (social, political, economic)?
2. Approval of PG&E's ratemaking treatment of the proposed sale;
3. Review the Wheeling Agreement [if within Commission's authority discussed in Section VIII(J) – or find that no such approval is necessary];
4. Review the Coordinated Operations Agreement (discussed in Section VIII(J)); and
5. Acknowledgement that the conveyance of the CE (Conservation Easements) is in accordance with terms and conditions specified in the Settlement and related Stipulation approved by the Commission in D.03-12-035.
 - Is the conveyance of the CE from PG&E to NID in line with Stewardship Council recommendations?

3. Relationship to Other Proceedings

As to the relationship of this proceeding to the concurrent Federal Energy Regulatory Commission (FERC) proceeding, PG&E states:

The Deer Creek Project is licensed as part of PG&E's Drum-Spaulling Project.² The Drum-Spaulling Project expired in April 2013 and has been administratively extended annually by FERC. PG&E's application for license renewal is pending. PG&E has applied to the FERC for a separation of Deer Creek Project from the Drum-Spaulling Project. If FERC

² FERC License No. 2310.

approves the separation, a new license would be created that applies to Deer Creek and its associated facilities alone.³

In this proceeding PG&E is seeking approval from the Commission of the sale of the Deer Creek Project, and the Commission will conduct its proceedings on the assumption that PG&E will obtain whatever FERC approval for the transaction may be required in its pending separate application/s for license renewal, separation of assets, and asset transfer. The FERC process involves a review of the qualifications of NID to hold the license and operate the project; it also ensures that PG&E consulted with relevant federal and state agencies, tribal governments, local governments, non-governmental agencies, and other interested parties.

Similarly, the Commission will conduct its proceedings on the assumption that PG&E will obtain whatever Bankruptcy Court approval for the transaction may be required in its pending chapter 11 case.

4. Need for Evidentiary Hearing

There are no issues of material disputed fact. Accordingly, I change the preliminary determination in Resolution ALJ 176-3431 and find that evidentiary hearing is not needed.

5. Exhibits

At the PHC, the following exhibits were marked for identification: (All the documents have the same title: "Pacific Gas & Electric Company. Section 851 Deer Creek Hydroelectric Property Sale.")⁴

³ Application at 9. CPUC and FERC approval processes occur simultaneously.

⁴ Transcript at 26-27.

1. Exhibit No. PG&E-01 "Prepared Testimony Public Version"
2. Exhibit No. PG&E-02-C "Prepared Testimony Confidential Version"
3. Exhibit No. PG&E-03 "Attachment-A to Application 19-01-009"
4. Exhibit No. PG&E-04 "Attachments B through J to Application 19-01-009"

6. Proceeding Schedule

At the PHC, parties agreed that the Commission has sufficient information (PG&E's Application, existing testimony (*see* marked exhibits listed above), and stipulation reached by PG&E and TURN⁵) for the Commission to issue an order in this proceeding. Therefore, based on the outcome of the PHC, and no further responses or protests filed by parties post-PHC, there will be no further activity in this proceeding until a draft decision is issued. Therefore, this matter is submitted. The proposed decision shall be filed no later than 90 days from today for public review and comment pursuant to Public Utilities Code Section 311(d) except that, if it grants the uncontested requested relief, public review and comment may be waived pursuant to Rule 14.6(c)(2).

7. Category of Proceeding/*Ex Parte* Restrictions

This ruling confirms the Commission's preliminary determination that this is a ratesetting proceeding. (Resolution ALJ 176-3431.) Accordingly, *ex parte* communications are restricted and must be prepared pursuant to Article 8 of the Commission's Rules of Practice and Procedure.

⁵ Transcript at 14-15.

8. Public Outreach

Pursuant to Public Utilities Code Section 1711(a), I hereby report that the Commission sought the participation of those likely to be affected by this matter by noticing it in the Commission's monthly newsletter that is served on communities and businesses that subscribe to it and posted on the Commission's website. Specifically, a summary and link to the application was published in February 2019 "Working for California" newsletter. The newsletter is distributed statewide to elected (mayors and county BOS) and appointed (city/county managers) officials statewide, most public works and county-level emergency services directors, as well as anyone else who requests a copy. Additionally, it is posted on the CPUC's outreach website at www.cpuc.ca.gov/newsletter/.

As PG&E states in its Application,⁶ it served its Application and its supporting testimony on the service list for A.08-04-020⁷ and additional parties identified by the Stewardship Council in accordance with Section 3.2 of the Settlement approved by D.03-12-035. On May 10, 2019, PG&E sent an e-mail to the assigned ALJ and service list indicating that it inadvertently failed to serve some parties identified by the Stewardship Council in accordance with the Settlement Agreement. In its e-mail, PG&E stated it cured this error by serving parties on May 9, 2019. PG&E requested that the Commission continue the schedule of the proceeding with the protest period close. In good faith, PG&E invited parties who were not previously served to work with PG&E if they have

⁶ Application at 16.

⁷ See Application of Pacific Gas and Electric Company for Approval under Public Utilities Code Section 851 for (1) a Streamlined Procedure to Convey/Encumber certain properties and (2) a Memorandum Account to Track Potential Environmental Remediation Costs and Recovery of Such Costs pursuant to the Bankruptcy Modified Settlement Agreement (U39M).

any concerns that would have otherwise been offered in protests. For this reason, we see no reason to extend the protest period again after the initial extension granted on March 29, 2019.

Additionally, as PG&E points out, Application, the Commission has directed PG&E to serve “any future Public Utilities Code Section 851 applications regarding land and/or hydroelectric facilities on local jurisdictions, such as cities, counties, special use districts, and federal and state resource agencies including the following.”⁸

- Nevada Irrigation District;
- Nevada County;
- California Public Utilities Commission Public Advocates Office;
- California Public Utilities Commission, Energy Division;
- California Independent System Operator;
- California Resources Agency;
- California Environmental Protection Agency;
- United States Department of the Interior;
- United States Department of Agriculture-Forest Service;
and
- Federal Energy Commission.

PG&E complied with this order by serving its Application and supporting testimony to multiple service lists including the above entities.

⁸ Application at 16 quoting D.99-04-015 at Ordering Paragraph 8, 1999 Cal. PUC LEXIS 238, 23-24; D.99-04-022 at Ordering Paragraph 7, 1999 Ca. PUC LEXIS 154, 27.

9. Intervenor Compensation

Pursuant to Public Utilities Code Section 1804(a)(1), a customer intending to seek an award of compensation for this proceeding, must have filed a notice of intent to claim compensation by April 29, 2019, thirty days after the PHC.

10. Public Advisor

Any person interested in participating in this proceeding who is unfamiliar with the Commission's procedures or has questions about the electronic filing procedures is encouraged to obtain more information at <http://consumers.cpuc.ca.gov/pao/> or contact the Commission's Public Advisor at 866-849-8390 or 415-703-2074 or 866-836-7825 (TTY), or send an e-mail to public.advisor@cpuc.ca.gov.

11. Service of Documents on Commissioners and Their Personal Advisors

Rule 1.10 requires only electronic service on any person on the official service list, other than the ALJ.

When serving documents on Commissioners or their personal advisors, whether or not they are on the official service list, parties must only provide electronic service. Parties must NOT send hard copies of documents to Commissioners or their personal advisors unless specifically instructed to do so.

12. Assignment of Proceeding

Michael J. Picker is the assigned Commissioner and Colette E. Kersten is the assigned ALJ for this proceeding.

IT IS RULED that:

1. The scope of this proceeding is described above.
2. The schedule of this proceeding is as set forth above.
3. Evidentiary hearings are not needed.

4. The category of this proceeding is ratesetting.

Dated June 18, 2019, at San Francisco, California.

/s/ MICHAEL PICKER

Michael Picker
Assigned Commissioner

ATTACHMENT D

Budget Amendments 2019-115, 2019-116



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No 2019-115

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: All Department Managers

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
Fund 10 Water	40106 Non-Commercial Inside	\$ (2,465,653)
	47610 Interest Income	\$ (150,000)
10113 Directors	52503 Equipment Maintenance	\$ (1,328)
	52603 Consulting/Contractor Fees	\$ (760)
	52710 Office Supplies	\$ (2,000)
	52711 Education, Training, Meals	\$ (350)
10114 Administration	52504 Materials	\$ (3,140)
	52603 Consulting/Contractor Fees	\$ (25,000)
	52608 Fed/St/Co Fees	\$ (30,000)
	52705 Disadvantaged Customer	\$ (350,000)
	52706 Dues & Publications	\$ (21,850)
	52709 Advertising/Legal Notices	\$ (18,935)
	52710 Office Supplies	\$ (6,200)
	52711 Education, Training, Meals	\$ (3,500)
10115 Management	52603 Consulting/Contractor Fees	\$ (104,869)
	52609 Temporary Labor	\$ (20,000)
	52710 Office Supplies	\$ (3,000)
	52711 Education, Training, Meals	\$ (2,000)
10116 Watershed	52603 Consulting/Contractor Fees	\$ (58,000)
	52711 Education, Training, Meals	\$ (1,700)
10117 Human Resources	52504 Materials	\$ (2,000)
	52603 Consulting/Contractor Fees	\$ (10,000)
	52604 Legal Fees	\$ (4,000)
	52706 Dues & Publications	\$ (500)
	52710 Office Supplies	\$ (6,900)
	52711 Education, Training, Meals	\$ (3,000)
10118 Info Technology	52609 Temporary Labor	\$ (20,000)
	52706 Dues & Publications	\$ (320)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No

2019-115

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: All Department Managers

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
	52710 Office Supplies	\$ (19,000)
	52711 Education, Training, Meals	\$ (4,000)
10131 Cashiering	52711 Education, Training, Meals	\$ (600)
10133 Customer Service	51101 Salary	\$ (7,091)
	52504 Materials	\$ (20,000)
	52603 Consulting/Contractor Fees	\$ (55,000)
	52902 Vehicle Purchases	\$ (1,428)
10135 Accounting	52603 Consulting/Contractor Fees	\$ (29,590)
	52609 Temporary Labor	\$ (20,000)
	52706 Dues & Publications	\$ (100)
	52710 Office Supplies	\$ (1,000)
	52711 Education, Training, Meals	\$ (3,600)
10151 Engineering	52503 Equipment Maintenance	\$ (20,000)
	52504 Materials	\$ (20,000)
	52603 Consulting/Contractor Fees	\$ (80,000)
	52609 Temporary Labor	\$ (15,000)
	52706 Dues & Publications	\$ (2,000)
	52710 Office Supplies	\$ (3,000)
	52711 Education, Training, Meals	\$ (5,000)
	52901 Land/Easement Purchase	\$ (15,000)
	52902 Vehicle Purchases	\$ (30,000)
	52904 Equipment Purchases	\$ (5,000)
10171 Water Operations	51101 Salary	\$ (27,356)
	52503 Equipment Maintenance	\$ (25,500)
	52505 Safety	\$ (5,000)
	52507 Water Purchase	\$ (300,000)
	52603 Consulting/Contractor Fees	\$ (10,000)
	52609 Temporary Labor	\$ (16,000)
	52706 Dues & Publications	\$ (2,000)
	52902 Vehicle Purchases	\$ (4,250)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No

2019-115

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: All Department Managers

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
	52904 Equipment Purchases	\$ (55,000)
10191 Maintenance	51101 Salary	\$ (100,000)
	51311 Pension Premiums	\$ (71,300)
	52504 Materials	\$ (100,000)
	52506 Small Tools	\$ (10,000)
	52603 Consulting/Contractor Fees	\$ (10,000)
	52604 Legal Fees	\$ (4,000)
	52609 Temporary Labor	\$ (45,000)
	52710 Office Supplies	\$ (4,500)
	52711 Education, Training, Meals	\$ (5,000)
	52713 Utilities	\$ (3,200)
	52902 Vehicle Purchases	\$ (4,000)
10192 Vegetation	52501 Chemicals	\$ (15,000)
	52504 Materials	\$ (40,000)
	52603 Consulting/Contractor Fees	\$ (67,400)
	52609 Temporary Labor	\$ (15,000)
	52710 Office Supplies	\$ (1,000)
10193 Purchasing	52506 Small Tools	\$ (35,000)
	52609 Temporary Labor	\$ (5,000)
	52706 Dues & Publications	\$ (470)
	52710 Office Supplies	\$ (10,000)
	52711 Education, Training, Meals	\$ (5,000)
10195 Shop Operations	51101 Salary	\$ (9,800)
	51311 Pension Premiums	\$ (9,000)
	52504 Materials	\$ (25,000)
	52710 Office Supplies	\$ (1,000)
	52711 Education, Training, Meals	\$ (2,000)
30250 Recreation General	51101 Salary	\$ (61,298)
	51311 Pension Premiums	\$ (51,700)
	52915 Proj Bud: Non-Programmatic	\$ (12,000)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No 2019-115

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: All Department Managers

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
30254 Recreation Upper Div	52501 Chemicals	\$ (2,000)
	52504 Materials	\$ (10,000)
50112 Hydro Administration	51201 Temporary Salary	\$ (50,000)
	52603 Consulting/Contractor Fees	\$ (5,000)
	52706 Dues & Publications	\$ (15,000)
	52901 Land/Easement Purchase	\$ (60,000)
	52915 Proj Bud: Non-Programmatic	\$ (500,000)
	52920 Proj Bud: Powerhouse Impr	\$ (235,000)
	52921 Proj Bud: Dam & Water Impr	\$ (250,000)
50161 Hydro Operations	52503 Equipment Maintenance	\$ (25,000)
	52711 Education, Training, Meals	\$ (30,000)
50167 Hydro Maintenance	51101 Salary	\$ (20,000)
	52503 Equipment Maintenance	\$ (30,000)
	52504 Materials	\$ (45,000)
	52603 Consulting/Contractor Fees	\$ (50,000)
	52711 Education, Training, Meals	\$ (25,000)
10115 Management	51201 Temporary Salary	\$ 30,000
10151 Engineering	51201 Temporary Salary	\$ 125,000
10171 Water Operations	51201 Temporary Salary	\$ 84,000
10191 Maintenance	51201 Temporary Salary	\$ 140,000
10192 Vegetation	51201 Temporary Salary	\$ 30,000
30250 Recreation General	51201 Temporary Salary	\$ 230,000
50167 Hydro Maintenance	51201 Temporary Salary	\$ 45,000
10115 Management	52609 Temporary Labor	\$ (30,000)
10151 Engineering	52609 Temporary Labor	\$ (125,000)
10171 Water Operations	52609 Temporary Labor	\$ (84,000)
10191 Maintenance	52609 Temporary Labor	\$ (140,000)
10192 Vegetation	52609 Temporary Labor	\$ (30,000)
30250 Recreation General	52609 Temporary Labor	\$ (230,000)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No 2019-115

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: All Department Managers

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
50167 Hydro Maintenance	52609 Temporary Labor	\$ (45,000)

Budget Increase: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)

Division Fund	Funding Account	Increase/(Decrease)

Explanation: Enter narrative explaining reason for amendment.

Reduce 2019 budgeted revenues by \$2,615,653 in accordance with rate adoption.
 Reduce 2019 budgeted expenses by \$3,575,535 in accordance with Board direction.
 Transferring temporary budgets 52609 to temporary employee accounts 51201.

APPROVALS:

	<u>Date</u>	<u>Signature</u>	<u>AGM/FM Initials</u>	<u>Approved/Denied</u>
Level I:				
Level II:				
Level III:				



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No 2019-116

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: Keane Sommers, Jacqueline Longshore, Gary King Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
10191 Maintenance	51101 Salary	\$ 38,750
	51311 Pension Premiums	\$ 29,139
	52501 Chemicals	\$ 1,500
	52504 Materials	\$ 20,000
	52505 Safety	\$ 2,000
	52506 Small Tools	\$ 2,000
	52603 Consulting/Contractor Fees	\$ 25,000
	52608 Fed/St/Co Fees	\$ 5,000
	52711 Education, Training, Meals	\$ 4,000
	52713 Utilities	\$ 500
	52902 Vehicle Purchases	\$ 40,000
	52904 Equipment Purchases	\$ 50,000
	52915 Proj Bud: Non-Programmatic	\$ 200,000
10151 Engineering	52603 Consulting/Contractor Fees	\$ 225,000
50112 Hydro Administration	51101 Salary	\$ 29,016
	51311 Pension Premiums	\$ 18,629
	52501 Chemicals	\$ 12,000
	52503 Equipment Maintenance	\$ 10,000
	52505 Safety	\$ 3,250
	52506 Small Tools	\$ 1,000
	52603 Consulting/Contractor Fees	\$ 210,000
	52608 Fed/St/Co Fees	\$ 43,500
	52710 Office Supplies	\$ 10,000
	52713 Utilities	\$ 7,500
	52902 Vehicle Purchases	\$ 40,000
52920 Proj Bud: Powerhouse Impr	\$ 350,000	
50161 Hydro Operations	51101 Salary	\$ 70,841
	51311 Pension Premiums	\$ 49,063
	52503 Equipment Maintenance	\$ 25,000
	52505 Safety	\$ 10,000
	52506 Small Tools	\$ 2,500
	52603 Consulting/Contractor Fees	\$ 15,000
	52902 Vehicle Purchases	\$ 110,000
52904 Equipment Purchases	\$ 50,000	



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No 2019-116

Date: 6/19/2019
 To: Remleh Scherzinger, General Manager
 From: Keane Sommers, Jacqueline Longshore, Gary King

Initial _____

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
50167 Hydro Maintenance	52503 Equipment Maintenance	\$ 50,000
	52504 Materials	\$ 30,000
	52506 Small Tools	\$ 10,000
	52603 Consulting/Contractor Fees	\$ 40,000
	52904 Equipment Purchases	\$ 110,000

Budget Increase: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)

Division Fund	Funding Account	Increase/(Decrease)
10 Water Fund	34011 Operating Reserve	\$ (642,889.00)
50 Electric Fund	34011 Operating Reserve	\$ (1,307,299.00)

Explanation: Enter narrative explaining reason for amendment.

Increase 2019 budget to operate the Deer Creek Facilities. These additional expenses are funded out of operating reserves.

APPROVALS:

	<u>Date</u>	<u>Signature</u>	<u>AGM/FM Initials</u>	<u>Approved/Denied</u>
Level I:				
Level II:				
Level III:				

ATTACHMENT E

District Policies and Water Rules and Regulations

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Contributions / Donations – Requests by Non-Profit / Community Organizations

POLICY NUMBER: 1070 **This policy is suspended until reserves are appropriately funded.**

The purpose of this policy is to provide direction to the General Manager, the Administrative Practices Committee and the Board of Directors for handling requests for contributions and/or donations to non-profit / community organizations. It is important for the District to be involved in the various communities it serves. The District may fulfill requests for contributions to non-profit / community organizations when the organization can show their direct relationship to watershed health, water quality, agriculture or natural resources.

- 1070.1** The General Manager shall have the discretion to approve requests for contributions up to \$500.
- 1070.2** The Administrative Practices Committee shall have the discretion to approve requests for contributions between \$501 and \$2,000.
- 1070.3** The Board of Directors shall have the discretion to approve requests for contributions of \$2,001 or more.
- 1070.4** Contributions and donations are not to exceed a maximum annual amount of \$7,500.

Adopted: October 13, 2010 via Resolution No. 2010-56

Revised: July 24, 2019 via Resolution No. 2019-24

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Education

POLICY NUMBER: 2174 **This policy is suspended until reserves are appropriately funded.**

The purpose of education sponsored by the District is to provide for the necessary education of its employees that is appropriate and advantageous to the mission of the District.

2174.1 The Human Resources Manager shall be responsible for staff leadership and coordination efforts. Final authorization will be the responsibility of the District. The following guidelines will provide each Department Manager with standards for recommendations:

2174.1.1 Only regular employees in good standing will be considered for educational coursework.

2174.1.2 All educational requests must outline in writing the following information:

- a) Cost
- b) Location
- c) Dates
- d) Course description

2174.1.3 College courses will be sponsored including continuing education oriented toward degrees of a general nature. The employee must have the approval of their Department Manager, the Human Resources Manager and the General Manager prior to enrollment. Courses directly related to the job will be paid at one hundred percent (100%) upon satisfactory completion; courses not directly related to the job will be paid at fifty percent (50%) upon satisfactory completion.

2174.1.4 The annual contribution for education will not exceed \$2,000 per employee.

2174.1.5 Should an employee terminate an authorized course prior to its completion without Department Manager approval, the total cost of the course, or a portion thereof, shall be the employee's responsibility.

Adopted: June 25, 2014 via Resolution No. 2014-40

Revised: July 24, 2019 via Resolution No. 2019-24

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Reserves
POLICY NUMBER: 3040

3040.1 The purpose of the Nevada Irrigation District's (District) Reserve Policy is to ensure that the District will, at all times, have sufficient funding available to meet its operating, capital and debt service cost obligations. Reserves will be managed in a manner that allows the District to fund ongoing operations and maintenance as well as costs consistent with the annually updated Capital Improvement Program and other long-term plans while avoiding significant rate fluctuations due to changes in cash flow requirements.

Adequate reserves and sound financial policies promote the District's bond ratings in the capital markets; provide financing flexibility; avoid potential restrictive debt covenants; and stabilize rates. The Reserve Policy covers all reserve funds of the District. Unless specifically required by external statute and loan covenants, interest earnings on Hydroelectric, Recreation and other pooled monies is credited to Water Working Capital cash reserve for administrative support provided by Water staff.

On a quarterly basis, reserves shall be reported and analyzed, along with the District's adopted budget, portfolio investment, short-term forecasting and budget vs actual reports in sufficient detail to understand balance movement.

3040.2 There are three major types of reserves: Legally Restricted Reserves, Unrestricted Designated Reserves and Unrestricted Undesignated Reserves. Legally Restricted Reserves have restrictions imposed by law, bond covenants, or other contractual obligations. Unrestricted Designated Reserves are set aside for a specific purpose as determined by the Board of Directors. Unrestricted Undesignated Reserves is the remaining cash balances and referred to as operating/working capital cash. Reserve balances are considered in each update to the fiscal plan, Capital Improvement Program and Long-Term Financial Forecast during the annual budget cycle consistent with the Board's rate setting goal.

3040.3 RESTRICTED RESERVES

3040.3.1 The Capacity Fee Reserve is established to provide funds for qualifying new projects and expansion of existing District facilities in compliance with Government Code Section 66013. All capacity fees received shall be deposited to this water reserve

together with all interest earned on this balance. A target balance of \$2,000,000 shall be maintained in this reserve for expansion related capital needs of the water system.

3040.3.2 The Debt Service Reserve is governed by debt covenants for the District's debt. These reserves are held by the trustee during the term of the debt and are to be used in the event that the District is unable to meet its required debt service obligation. These reserves will be used to make the final debt service payments in accordance with debt covenants. Accrued interest earnings on this reserve balance shall be calculated according to debt covenants.

3040.3.3 Bond/Loan/Fiduciary Proceeds Reserve shall be established when District acts as fiduciary holding proceeds for specific debt/loan or improvement district. These reserves will be used for specific project purposes in accordance with contractual obligations. Any interest earnings on this reserve balance shall be calculated according to contractual obligations.

3040.4 UNRESTRICTED DESIGNATED RESERVES

3040.4.1 Operating Reserve may be used to fund anticipated deficits in operations and maintenance and provide funding for unplanned and unforeseen expenditures.

The reserve strives to maintain a minimum level of six months of annual budgeted operating costs using a three-year running average, approximately 180 days of operating cash for an individual Division (Water, Hydroelectric, Recreation). **Waiver of this requirement is in effect until capital improvement/replacement reserve (3040.4.4) is achieved within individual Funds.**

3040.4.2 The Water Rate Stabilization Reserve may be used to provide rate stability to the District's Customers.

The Water Rate Stabilization Reserve will be funded when annual water revenues exceed water expenditures along with interest earned and will be used on an "as needed basis"; such as when an unanticipated project is expected to immediately increase rates. The Water Rate Stabilization Reserve will be used to meet these unforeseen increases in expenses or decreases in revenues so as to buffer the amount and timing of rate increases. This will be reviewed annually by the Board during the budget review and adoption process and adjusted accordingly.

3040.4.3. Community Investment Stabilization Reserve shall be used for Community Investment Program projects. The reserve shall be funded from the unused annual Community Investment Program budget up to a maximum of \$1,500,000. **Funding for this reserve is suspended until the District's individual Fund operating reserves (3040.4.1) reach minimum levels.**

3040.4.4 Capital Improvement / Replacement Reserve is established to accumulate sufficient reserve funds necessary to insure timely acquisition, replacement, and upgrade of the District's Infrastructure and capital assets. This reserve is

established for each Division (Water, Hydroelectric, Recreation). The District funds Water's capital reserves when non-operating income is positive. Hydroelectric and Recreation funding occurs when operating income is positive as these Divisions do not have non-operating income. ~~The minimum reserves for the three Funds are as follows: Water \$22,000,000, Hydroelectric \$15,000,000, Hydroelectric FERC: \$35,000,000 Recreation \$500,000.~~ The priority calculation of these reserves is in accordance with policy 3040.6.

- 3040.4.5** Insurance and Catastrophic Occurrence Reserve is established to help: a) pay for claims in excess of insurance coverage limits, and b) provide immediate funds in case of a catastrophic occurrence. This reserve should have a minimum reserve balance of \$5,000,000 and a maximum balance of \$10,000,000. ~~When the balance falls below \$7,500,000, each subsequent annual budget may contain an appropriation of up to \$500,000 until the \$7,500,000 balance is achieved.~~

The Water and Hydroelectric Divisions shall initially fund this reserve equally. Any events that require the use of reserve funds shall be replenished by the specific Division responsible for use of these funds.

- 3040.4.6** Watershed Stewardship Reserve shall be used for any expenditure incurred in the maintenance and improvement of the District's watershed. ~~This reserve will be funded from the sale of timber and biomass extraction (100%), aggregate and mineral mining revenues (100%), annual investments earnings (10%), contract bulk water (2%), and hydroelectric sales (.5%).~~ The Board will strive to maintain a minimum reserve balance of \$500,000.

- 3040.4.7** Accrued Leave Reserve estimates maximum annual payout for accrued vacation, sick leave and compensatory time on record as of the last day of each budget year. This reserve shall be funded by each division (Water, Hydroelectric, Recreation) in an amount equal to 50% of the liability associated with the employees in that division.

3040.5 UNRESTRICTED UNDESIGNATED RESERVES

- 3040.5.1** Operating/Working Capital Cash shall be the balance remaining in accordance with 3040.6. All receipts and expenditures shall be processed through operating/working capital cash accounts.

3040.6 ORDER OF RESERVE CALCULATION

The order used to calculate cash reserves is according to the following priority beginning with number 1) using unaudited quarterly operating results as follows:

- 1) The Finance Manager/Treasurer shall calculate the District's total cash for each division.
- 2) Restricted Cash Reserves shall be established in accordance with policy 3040.3
- 3) Accrued Leave Reserve levels shall be established in accordance with policy 3040.4.7
- 4) Operating Reserve levels shall be established in accordance with policy 3040.4.1
- 5) Capital Improvement/Replacement Reserve levels established in accordance with policy 3040.4.4
- 6) Community Investment Reserve levels shall be established in accordance with policy 3040.4.3

- 7) Watershed Stewardship Reserve levels shall be established in accordance with policy 3040.4.6
- 8) Insurance and Catastrophic Reserve levels shall be established in accordance with policy 3040.4.5
- 9) Operating/Working Capital Cash levels shall be established in accordance with policy 3040.5.1
- 10) Water Rate Stabilization Reserve levels established in accordance with policy 3040.4.2

Adopted: June 26, 2013 via Resolution No. 2013-24
Revised: March 11, 2015 via Resolution No. 2015-06
Revised: August 24, 2016 via Resolution No. 2016-31
Revised: November 9, 2016 via Resolution No. 2016-43
Revised: February 28, 2018 via Resolution No. 2018-06
Revised: July 24, 2019 via Resolution 2019-24

irrigation water delivered shall be charged on a pro-rated basis up to the date of cancellation and a service call fee, as shown on Schedule 7-A, shall be charged.

eff. 7/12/89; rev. 6/11/03

~~**5.02.04 Early Application Discount**~~

~~Applications for seasonal irrigation service received on or before April 1, together with full payment, shall have a 5% discount on their charges. This discount shall not apply to those types of entities referred to in Section 5.08.~~

eff. 3/10/93

5.02.05 Change in Seasonal Irrigation Service

During the irrigation season, charges for requested increases or decreases may be prorated with the addition of a service call charge as shown on Schedule 7-A.

eff. 12/11/94

5.03 WATER USE EXCLUSIONS

5.03.01 Integrated Raw Water Conduit

Applications for water service will not be accepted from a closed raw water integrated conduit system where said service is proposed to be used for annual deliveries.

5.03.02 Fish Cultivation

The District will not sell water to cultivate and/or sustain fish life.

5.03.03 Water Use for Residential Purposes

The Federal Safe Drinking Water Act definition of a Public Water System (PWS) includes the District's raw water delivery system. Guidelines implementing the definition of a PWS prohibit the District from providing raw water for human consumption. Therefore, use of raw water for

ATTACHMENT F
2019 Amended Budget Document



Nevada Irrigation District

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

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

Operating & Non Operating Budget

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To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, PE, General Manager

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

On December 12, 2018, the Board approved the District's 2019 budget. Subsequently, the Board elected to adopt less than the recommended Water COS study, thus requiring a revenue amendment. In an effort to offset reduced revenues, the Board directed the General Manager to reduce the operating budgets by 5%. Department schedules indicate the accounts impacted by this reduction. A reduction of 5% was not possible for some departments. However, Districtwide, we have achieved the goal. Considering this direction, staff presents the 2019 amended revenue and expense budgets, along with the reserve impact.

This 2019 amended budget contains a reduction of \$2,615,653 in water sales due to the above reason. As directed by the Board, staff achieved a reduction of \$3,575,535 in expenses. The District executed purchase of the Deer Creek Powerhouse in 2018 and will assume operation of these facilities in 2020. The 2019 estimated costs to operate these facilities is \$1,950,188. The cost includes prorated amounts for an additional 6 Full Time Equivalent (FTEs) in the Maintenance and Hydroelectric Departments. Considering these adjustments, the District's initial savings of \$959,882 is offset by Deer Creek's additional cost causing an overall reduction in reserves of slightly under \$1 million.

Strategically, the District is suspending certain benefits impacting internal as well as external stakeholders as everyone must assist while the District begins reserve building. In addition, the District is establishing minimum capital improvement/replacement reserve balances (Policy 3040.4.4) to ensure current and future infrastructure is maintained to continue delivering high quality water and services to our community.

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

Nevada Irrigation District
Fiscal Year 2019, Amended July 2019
Operating & Non Operating Budget

Budget Development (Objectives & Assumptions)

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

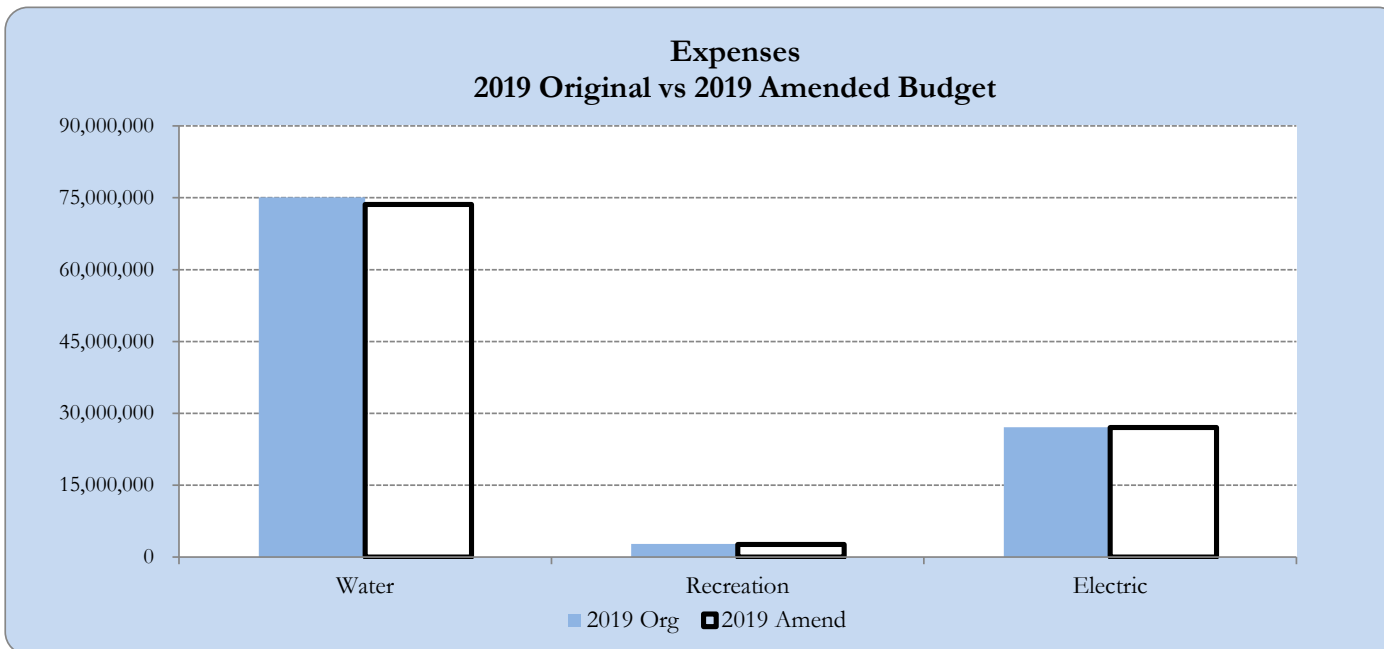
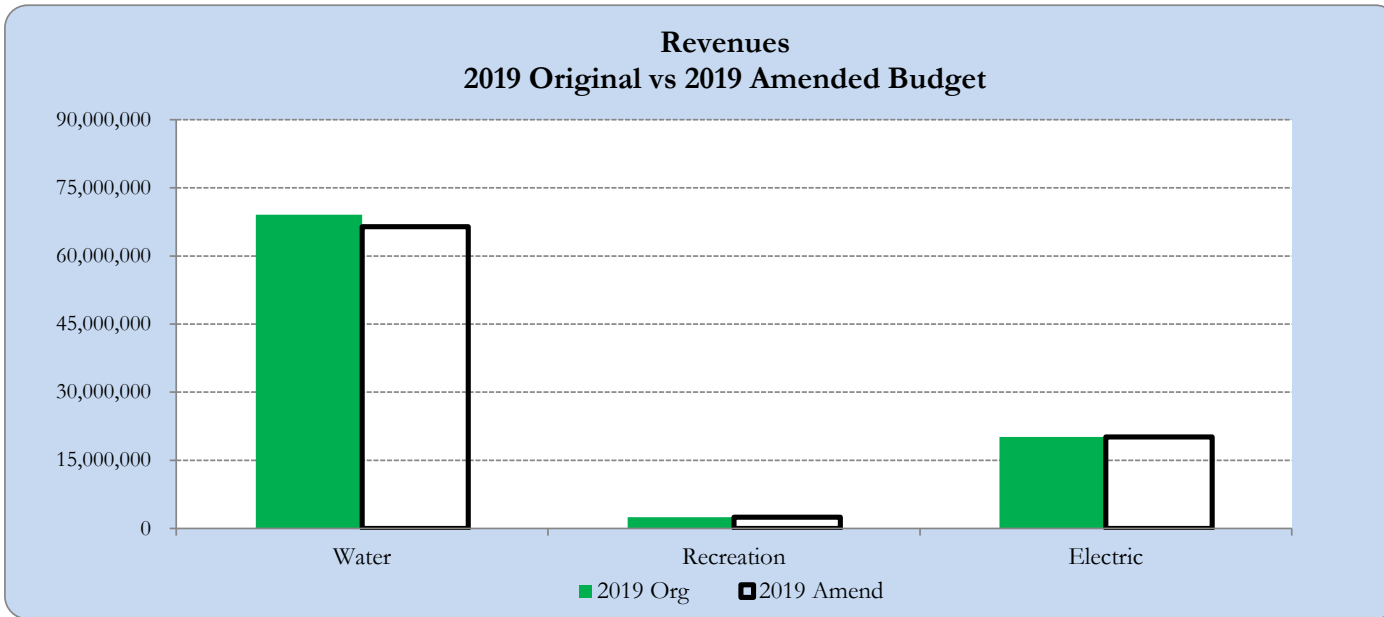
Revenue:

- Water Sales are reduced by \$2.5 million as 5.72% rate adopted for commodity and base rate
- Investment income reduced by \$150,000

Expenditure:

- Reduced by 5% (\$3.6 million) per Board Direction
- Deer Creek Facilities: Labor: 6 additional prorated FTEs (\$235K)
- Deer Creek Facilities: None Labor \$1.7 million

Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget



Nevada Irrigation District
 Fiscal Year 2019, Amended July 2019
 Operating & Non Operating Budget: **All Divisions by Fund**

			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>Initial 2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>									
Revenues	Operating	Water Division	27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
		Recreation Division	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Division	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
	Non Operating	Water Division	15,629,363	25,884,011	24,260,170	27,574,953			27,574,953
		Recreation Division	200,000	315,000	315,000	315,000			315,000
	Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)	
Expenses	Operating	Water Division	33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
		Recreation Division	1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162
		Electric Division	9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
	Non Operating	Water Division	16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000
		Recreation Division	343,876	844,019	315,000	315,000	(12,000)		303,000
		Electric Division	3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357
Net Income*			(7,126,191)	(7,976,926)	(12,897,260)	959,882	(1,950,188)	(13,887,566)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

Operating & Non Operating Budget: **All Divisions by Function**

<u>Operating & Non Operating Budgets:</u>			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>Initial 2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>DeerCr</u>	<u>Amended 2019 Bud</u>
Revenues	Operating	Water Sales	21,514,816	22,853,262	23,659,078	27,444,735	(2,465,653)		24,979,082
		Other Water Revenue	1,315,416	2,081,572	1,345,553	2,166,596			2,166,596
		Recreation Fees	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Power	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
		Interest Income	1,458,435	1,200,000	1,200,000	1,350,000	(150,000)		1,200,000
		Grants - Operating		150,000	380,000	685,825			685,825
		Transfer Ins - Operating	2,794,908	4,503,940	4,503,940	9,862,518			9,862,518
		Operating Total		52,863,397	56,851,440	53,451,793	64,104,492	(2,615,653)	
	Non Operating	Property Taxes	11,401,037	12,087,333	11,881,710	12,449,953			12,449,953
		Transfer Ins-Bonds	3,036,424	10,000,000	10,000,000	13,050,000			13,050,000
		Grants - Capital	495,361	2,316,720	2,000,000	300,000			300,000
		Transfer Ins - Capital	896,541	1,794,958	693,460	2,090,000			2,090,000
		Non Operating Total		15,829,363	26,199,011	24,575,170	27,889,953		
	Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)	
Expenses	Operating	Salaries	14,259,693	15,675,630	15,670,880	16,866,851	(275,545)	138,607	16,729,913
		Benefits	10,245,322	12,285,809	12,567,011	13,507,675	(132,000)	96,831	13,472,506
		Other O&M	7,051,215	8,147,514	8,523,430	9,808,204	(1,296,693)	201,250	8,712,761
		Consult, Legal, Temp	4,494,197	8,567,774	6,048,800	7,246,191	(669,619)	515,000	7,091,572
		Fed/St/Co Fees	870,217	1,524,675	1,468,175	1,612,215	(30,000)	48,500	1,630,715
		Debt Service	4,427,691	4,190,493	4,190,493	4,190,368			4,190,368
		Fixed Assets	1,388,880	3,048,611	2,395,100	2,070,200	(174,678)	400,000	2,295,522
		Transfer Outs	2,994,908	4,505,000	4,505,000	10,980,000			10,980,000
	Operating Total		45,732,123	57,945,505	55,368,889	66,281,704	(2,578,535)	1,400,188	65,103,357
	Non Operating	Capital Projects	20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000
Non Operating Total			20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
	Expenses	33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
Operating Income		(8,672,306)	(7,045,806)	(62,213)	(517,116)	(442,889)		(1,022,218)
Non Operating	Revenues	15,629,363	25,884,011	24,260,170	27,574,953			27,574,953
	Expenses	16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000
Non Operating Income		(242,649)	(1,859,830)	(5,905,047)	-	(200,000)		(6,105,047)
Net Income*		(8,914,955)	(8,905,637)	(5,967,260)	(517,116)	(642,889)		(7,127,265)

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
<u>Revenues</u>								
Operating	Treated Water	14,500,418	15,853,262	16,197,130	19,904,335	(2,465,653)		17,438,682
	Raw Water	7,014,398	7,000,000	7,461,948	7,540,400			7,540,400
	Interest Income	1,458,435	1,200,000	1,200,000	1,350,000	(150,000)		1,200,000
	New Connect/Install	276,237	286,088	199,370	297,532			297,532
	Rents & Leases	220,965	280,013	285,814	291,214			291,214
	Standby	128,572	102,331	128,740	108,184			108,184
	Reimb/Fees/Other	689,642	1,413,140	731,629	1,469,666			1,469,666
	Grants - Operating		150,000	380,000	685,825			685,825
	Transfer Ins - Operating	2,794,908	4,503,940	4,503,940	9,862,518			9,862,518
Operating Total		27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
Non Operating	Property Taxes	11,401,037	12,087,333	11,881,710	12,449,953			12,449,953
	Transfer Ins-Bonds	3,036,424	10,000,000	10,000,000	13,050,000			13,050,000
	Grants - Capital	495,361	2,316,720	2,000,000	300,000			300,000
	Transfer Ins - Capital	696,541	1,479,958	378,460	1,775,000			1,775,000
Non Operating Total		15,629,363	25,884,011	24,260,170	27,574,953			27,574,953

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Expenses	10113 Directors	181,587	341,800	237,140	229,925	(4,438)		225,487
	10114 Administration	8,360,809	6,561,818	6,891,753	7,184,520	(458,625)		6,725,895
	10115 Management	1,620,987	2,028,114	1,965,405	2,161,143	(129,869)		2,031,274
	10116 Watershed	333,764	641,800	560,986	1,149,673	(59,700)		1,089,973
	10117 Human Resources	375,760	470,956	468,106	512,387	(26,400)		485,987
	10118 Information Services	535,089	992,225	795,037	859,861	(43,320)		816,541
	10131 Cashiering	162,207	195,040	194,628	209,539	(600)		208,939
	10133 Customer Service	689,666	1,019,571	1,002,835	1,649,035	(83,519)		1,565,516
	10135 Accounting	1,003,875	1,108,401	1,092,928	1,137,948	(54,290)		1,083,658
	10151 Engineering	3,087,115	4,821,507	3,811,120	3,894,775	(195,000)	225,000	3,924,775
	10171 Water Operations	7,760,092	9,241,299	9,617,653	9,882,406	(445,106)		9,437,300
	10191 Maintenance	8,465,992	10,436,743	9,515,594	9,648,549	(357,000)	217,889	9,509,438
	10192 Vegetation				1,206,494	(138,400)		1,068,094
	10193 Purchasing	692,239	876,267	1,021,356	1,049,022	(55,470)		993,552
10195 Shop Operations	667,665	725,539	959,836	796,609	(46,800)		749,809	
Operating Expenses Total		33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
Expenses	10114 Administration	395,893	1,686,642	1,430,000	130,000			130,000
	10115 Management	20,732	2,317,537	2,000,000	-			-
	10118 Information Services	-	-	500,000	2,750,000			2,750,000
	10151 Engineering	16,178,788	21,200,207	20,830,000	29,445,000			29,445,000
	10171 Water Operations	145,513	372,274	310,000	310,000			310,000
	10191 Maintenance	126,657	550,000	1,050,000	845,000		200,000	1,045,000
Non Operating Expenses Total		16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10113 Directors	51101 Salary	74,400	74,257	74,257	74,257			74,257
	51307 Deferred Comp	594	600	600	600			600
	51308 EE Assistance Plan	124	130	130	130			130
	51310 Medicare	904	1,077	1,077	1,077			1,077
	51312 Health Insurance	78,891	106,673	106,673	119,186			119,186
	51313 Life Insurance	261	608	608	608			608
	51314 Dental Insurance	3,942	7,434	7,434	7,374			7,374
	51315 Vision Insurance	938	910	910	942			942
	51317 Workers Comp	71	297	297	297			297
	51319 FICA	3,867	4,604	4,604	4,604			4,604
	52503 Equipment Maintenance				5,000	(1,328)		3,672
	52603 Consulting/Contractor Fee	-	104,660	-	-	(760)		(760)
	52608 Fed/St/Co Fees	-	25,000	25,000	-			-
	52710 Office Supplies	11,732	3,350	3,350	3,350	(2,000)		1,350
	52711 Education/Training/Meals	4,767	10,500	10,500	10,500	(350)		10,150
52713 Utilities	1,094	1,700	1,700	2,000			2,000	
10113 Directors Total		181,587	341,800	237,140	229,925	(4,438)		225,487
10114 Administration	51311 Pension	1,346,286	-	-	-			-
	51312 Health Insurance	918	-	-	-			-
	51313 Life Insurance	15,192	21,000	21,000	21,000			21,000
	51321 Health Benefits Retirees	1,013,859	1,000,000	1,000,000	1,000,000			1,000,000
	51324 OPEB Net ARC	646,000	421,065	753,000	435,000			435,000
	52503 Equipment Maintenance	57,568	58,240	58,240	52,222			52,222
	52504 Materials	1,587	15,600	15,600	15,700	(3,140)		12,560
	52505 Safety	15,147	10,690	10,690	11,400			11,400
52603 Consulting/Contractor Fee	76,880	126,500	126,500	132,000	(25,000)		107,000	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10114 Administration	52604 Legal Fees	163,726	200,000	200,000	200,000			200,000
	52608 Fed/St/Co Fees	4,229	52,000	52,000	112,000	(30,000)		82,000
	52703 Debt Service	4,427,691	4,190,493	4,190,493	4,190,368			4,190,368
	52704 Insurance	193,036	250,000	250,000	260,000			260,000
	52705 Disadvantaged Customer			-	500,000	(350,000)		150,000
	52706 Dues, Publctns, Spnsrshp	64,009	72,750	72,750	71,850	(21,850)		50,000
	52709 Advertising/Legal Notices	3,181	5,000	3,000	44,500	(18,935)		25,565
	52710 Office Supplies	31,971	31,000	31,000	31,000	(6,200)		24,800
	52711 Education/Training/Meals	43	17,000	17,000	17,000	(3,500)		13,500
	52713 Utilities	99,484	90,480	90,480	90,480			90,480
	52904 Equipment Purchases	-	-	-	-			-
	54000 Transfer Out	200,000	-	-	-			-
10114 Administration Total		8,360,809	6,561,818	6,891,753	7,184,520	(458,625)		6,725,895
10115 Management	51101 Salary	858,802	814,244	814,244	948,406			948,406
	51105 Overtime	2,342	1,000	1,000	1,000			1,000
	51306 Short Term Disability		1,620		1,670			1,670
	51308 EE Assistance Plan	227	260	260	260			260
	51310 Medicare	12,720	11,807	11,807	13,752			13,752
	51311 Pension	148,063	244,053	244,053	292,175			292,175
	51312 Health Insurance	141,820	213,346	213,346	238,373			238,373
	51313 Life Insurance	5,643	6,664	6,664	7,472			7,472
	51314 Dental Insurance	8,569	14,868	14,868	14,748			14,748
	51315 Vision Insurance	1,594	1,819	1,819	1,884			1,884
	51316 Long-T Disability	1,541	3,664	3,664	4,109			4,109
	51317 Workers Comp	7,069	5,700	5,700	15,594			15,594
	51318 Unemployment	3,450	20,000	20,000	10,000			10,000
51319 FICA	2,146	1,200	1,200	1,200			1,200	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10115 Management	52500 Miscellaneous	3,200	-	-	-	-	-	-
	52501 Chemicals	1,305	700	-	-	-	-	-
	52503 Equipment Maintenance	468	25	-	-	-	-	-
	52504 Materials	-	850	-	-	-	-	-
	52505 Safety	-	3,500	360	-	-	-	-
	52603 Consulting/Contractor Fee	310,094	595,874	542,500	507,500	(104,869)	-	402,631
	52608 Fed/St/Co Fees	-	-	-	-	-	-	-
	52609 Temporary Labor	18,354	20,000	20,000	50,000	(20,000)	-	30,000
	52706 Dues, Publctns, Spnsrshp	165	3,000	-	-	-	-	-
	52709 Advertising/Legal Notices	-	-	-	-	-	-	-
	52710 Office Supplies	26,251	10,920	10,920	10,000	(3,000)	-	7,000
	52711 Education/Training/Meals	35,912	50,000	50,000	40,000	(2,000)	-	38,000
	52713 Utilities	1,892	3,000	3,000	3,000	-	-	3,000
	52902 Vehicle Purchases	29,361	-	-	-	-	-	-
52904 Equipment Purchases	-	-	-	-	-	-	-	
10115 Management Total		1,620,987	2,028,114	1,965,405	2,161,143	(129,869)		2,031,274
10116 Watershed	51101 Salary	85,987	94,573	94,573	105,265	-	-	105,265
	51105 Overtime	1,177	250	-	-	-	-	-
	51306 Short Term Disability	-	388	-	399	-	-	399
	51308 EE Assistance Plan	25	26	26	26	-	-	26
	51310 Medicare	1,220	1,371	1,371	1,526	-	-	1,526
	51311 Pension	16,791	28,346	28,346	33,685	-	-	33,685
	51312 Health Insurance	19,541	21,335	21,335	23,837	-	-	23,837
	51313 Life Insurance	815	774	774	861	-	-	861
	51314 Dental Insurance	1,475	1,487	1,487	1,475	-	-	1,475
	51315 Vision Insurance	188	182	182	188	-	-	188
	51316 Long-T Disability	212	426	426	474	-	-	474

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10116 Watershed	51317 Workers Comp	345	7,566	7,566	737			737
	52504 Materials	2,113	10,000	10,000	10,000			10,000
	52506 Small Tools	-	500	500	500			500
	52603 Consulting/Contractor Fee	203,654	457,976	382,800	943,900	(58,000)		885,900
	52608 Fed/St/Co Fees		5,000		10,000			10,000
	52609 Temporary Labor	-	10,000	10,000	15,000			15,000
	52710 Office Supplies	-	-	-	-			-
	52711 Education/Training/Meals	223	1,600	1,600	1,800	(1,700)		100
	52901 Land/Easement Purchases	-	-	-	-			-
10116 Watershed Total		333,764	641,800	560,986	1,149,673	(59,700)		1,089,973
10117 Human Resources	51101 Salary	165,921	217,637	217,637	238,136			238,136
	51105 Overtime	475	1,000	1,000	1,000			1,000
	51306 Short Term Disability		600		618			618
	51308 EE Assistance Plan	39	78	78	78			78
	51310 Medicare	1,851	3,156	3,156	3,453			3,453
	51311 Pension	30,224	65,232	65,232	76,203			76,203
	51312 Health Insurance	33,317	64,004	64,004	71,512			71,512
	51313 Life Insurance	1,346	1,781	1,781	1,949			1,949
	51314 Dental Insurance	2,826	4,460	4,460	4,424			4,424
	51315 Vision Insurance	422	546	546	565			565
	51316 Long-T Disability	420	979	979	1,072			1,072
	51317 Workers Comp	622	1,523	1,523	1,667			1,667
	52504 Materials	-	1,000	1,000	2,000	(2,000)		-
	52603 Consulting/Contractor Fee	31,116	73,000	73,000	33,500	(10,000)		23,500
	52604 Legal Fees	100,052	25,000	25,000	55,000	(4,000)		51,000
	52609 Temporary Labor	51	-	-	-			-
	52706 Dues, Publtcns, Spnsrshp	532	500	500	750	(500)		250

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10117 Human Resources	52709 Advertising/Legal Notices	1,748	1,500	1,250	2,000			2,000
	52710 Office Supplies	2,335	3,000	1,000	10,000	(6,900)		3,100
	52711 Education/Training/Meals	2,207	5,000	5,000	7,500	(3,000)		4,500
	52713 Utilities	254	960	960	960			960
10117 Human Resources Total		375,760	470,956	468,106	512,387	(26,400)		485,987
10118 Information Services	51101 Salary	257,029	274,589	274,589	300,337			300,337
	51105 Overtime	7,965	5,000	5,000	5,000			5,000
	51106 Double Time		1,000		-			-
	51308 EE Assistance Plan	74	78	78	78			78
	51310 Medicare	3,922	3,982	3,982	4,355			4,355
	51311 Pension	50,350	82,303	82,303	96,108			96,108
	51312 Health Insurance	39,261	64,004	64,004	71,512			71,512
	51313 Life Insurance	2,364	2,247	2,247	2,458			2,458
	51314 Dental Insurance	2,063	4,460	4,460	4,424			4,424
	51315 Vision Insurance	563	546	546	565			565
	51316 Long-T Disability	593	1,236	1,236	1,352			1,352
	51317 Workers Comp	1,027	1,922	1,922	2,102			2,102
	52501 Chemicals	341	250	-	200			200
	52503 Equipment Maintenance	85,754	157,100	157,100	143,300			143,300
	52504 Materials	-	-	-	-			-
	52506 Small Tools				500			500
	52603 Consulting/Contractor Fee	-	155,000	5,000	5,000			5,000
	52609 Temporary Labor	-	45,938	30,000	30,000	(20,000)		10,000
	52706 Dues, Publctns, Spnsrshp	160	320	320	320	(320)		-
	52710 Office Supplies	68,860	99,800	99,800	87,300	(19,000)		68,300
52711 Education/Training/Meals	657	4,500	4,500	4,500	(4,000)		500	
52713 Utilities	7,447	12,950	12,950	27,950			27,950	

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		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10118 Information Services	52904 Equipment Purchases	6,660	75,000	45,000	72,500			72,500
10118 Information Services Total		535,089	992,225	795,037	859,861	(43,320)		816,541
10131 Cashiering	51101 Salary	92,284	98,185	98,185	105,941			105,941
	51105 Overtime	101	500	500	-			-
	51306 Short Term Disability		410		422			422
	51308 EE Assistance Plan	50	52	52	52			52
	51310 Medicare	1,367	1,424	1,424	1,536			1,536
	51311 Pension	18,105	29,429	29,429	33,901			33,901
	51312 Health Insurance	39,045	42,669	42,669	47,675			47,675
	51313 Life Insurance	866	804	804	867			867
	51314 Dental Insurance	2,950	2,974	2,974	2,950			2,950
	51315 Vision Insurance	375	364	364	377			377
	51316 Long-T Disability	278	442	442	477			477
	51317 Workers Comp	367	687	687	742			742
	52503 Equipment Maintenance	3,549	9,000	9,000	9,000			9,000
	52710 Office Supplies	2,870	7,500	7,500	5,000			5,000
	52711 Education/Training/Meals	-	600	600	600	(600)		-
10131 Cashiering Total		162,207	195,040	194,628	209,539	(600)		208,939
10133 Customer Service	51101 Salary	344,784	391,466	391,466	617,864	(7,091)		610,773
	51105 Overtime	2,089	2,500	2,000	-			-
	51106 Double Time	-	1,000	1,000	-			-
	51306 Short Term Disability		760		1,043			1,043
	51308 EE Assistance Plan	168	182	182	260			260
	51310 Medicare	4,941	5,676	5,676	8,959			8,959
	51311 Pension	67,726	117,334	117,334	197,717			197,717
	51312 Health Insurance	122,389	149,342	149,342	238,373			238,373

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10133 Customer Service	51313 Life Insurance	3,197	3,204	3,204	5,057			5,057
	51314 Dental Insurance	9,386	10,408	10,408	14,748			14,748
	51315 Vision Insurance	1,250	1,273	1,273	1,884			1,884
	51316 Long-T Disability	999	1,762	1,762	2,780			2,780
	51317 Workers Comp	1,458	2,889	2,889	4,550			4,550
	52501 Chemicals	8,903	5,000	-	5,000			5,000
	52503 Equipment Maintenance	11,094	3,000	7,000	10,000			10,000
	52504 Materials	2,841	41,300	41,300	53,300	(20,000)		33,300
	52505 Safety	-	500	500	1,000			1,000
	52506 Small Tools	502	2,000	2,000	2,000			2,000
	52603 Consulting/Contractor Fee	-	133,500	133,500	192,500	(55,000)		137,500
	52609 Temporary Labor	17,322	475	-	-			-
	52710 Office Supplies	85,818	120,000	120,000	240,000			240,000
	52711 Education/Training/Meals	425	1,500	1,500	1,500			1,500
	52713 Utilities	343	500	500	500			500
	52804 Bank Fees	4,034	14,000	-	-			-
52902 Vehicle Purchases	-	-	-	40,000	(1,428)		38,572	
52904 Equipment Purchases	-	10,000	10,000	10,000			10,000	
10133 Customer Service Total		689,666	1,019,571	1,002,835	1,649,035	(83,519)		1,565,516
10135 Accounting	51101 Salary	479,950	510,107	540,607	595,459			595,459
	51105 Overtime	14,377	6,500	6,500	6,500			6,500
	51306 Short Term Disability		1,265		1,302			1,302
	51308 EE Assistance Plan	168	182	182	182			182
	51310 Medicare	7,880	7,839	7,839	8,634			8,634
	51311 Pension	87,810	152,936	162,036	190,547			190,547
	51312 Health Insurance	110,396	138,642	149,342	166,861			166,861
	51313 Life Insurance	4,179	4,424	4,424	4,873			4,873

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10135 Accounting	51314 Dental Insurance	6,052	10,408	10,408	10,324			10,324
	51315 Vision Insurance	1,109	1,273	1,273	1,319			1,319
	51316 Long-T Disability	1,083	2,433	2,433	2,680			2,680
	51317 Workers Comp	1,123	3,784	3,784	4,168			4,168
	52503 Equipment Maintenance	-	1,500	1,500	-			-
	52603 Consulting/Contractor Fee	66,291	154,751	110,000	75,000	(29,590)		45,410
	52608 Fed/St/Co Fees	-	-	-	-			-
	52609 Temporary Labor	163,337	39,757	20,000	20,000	(20,000)		-
	52706 Dues, Publctns, Spnsrshp	775	600	600	600	(100)		500
	52709 Advertising/Legal Notices	-	-	-	-			-
	52710 Office Supplies	3,986	4,000	4,000	1,500	(1,000)		500
	52711 Education/Training/Meals	13,746	8,000	8,000	8,000	(3,600)		4,400
	52804 Bank Fees	41,612	50,000	50,000	40,000			40,000
	52904 Equipment Purchases	-	10,000	10,000	-			-
10135 Accounting Total		1,003,875	1,108,401	1,092,928	1,137,948	(54,290)		1,083,658
10151 Engineering	51101 Salary	1,635,021	1,773,375	1,773,375	1,804,873			1,804,873
	51105 Overtime	21,854	15,000	10,000	10,000			10,000
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		1,647		1,800			1,800
	51308 EE Assistance Plan	455	494	494	468			468
	51310 Medicare	23,955	25,714	25,714	26,171			26,171
	51311 Pension	323,414	531,534	531,534	577,559			577,559
	51312 Health Insurance	317,090	405,358	405,358	429,071			429,071
	51313 Life Insurance	14,870	14,513	14,513	14,771			14,771
	51314 Dental Insurance	19,818	28,249	28,249	26,546			26,546
	51315 Vision Insurance	3,439	3,456	3,456	3,391			3,391
	51316 Long-T Disability	3,601	7,980	7,980	8,122			8,122

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		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10151 Engineering	51317 Workers Comp	41,265	97,647	97,647	79,203			79,203
	52501 Chemicals	11,007	5,000	-	5,000			5,000
	52503 Equipment Maintenance	7,951	40,000	60,000	60,000	(20,000)		40,000
	52504 Materials	46,839	150,000	150,000	120,000	(20,000)		100,000
	52505 Safety	10,025	3,000	3,000	2,500			2,500
	52506 Small Tools	1,291	1,100	1,000	2,500			2,500
	52603 Consulting/Contractor Fee	353,253	1,511,073	340,000	430,000	(80,000)	225,000	575,000
	52604 Legal Fees	-	-	-	-			-
	52608 Fed/St/Co Fees	2,731	-	-	-			-
	52609 Temporary Labor	54,305	46,046	200,000	150,000	(15,000)		135,000
	52706 Dues, Publctns, Spnsrshp	17,284	20,000	20,000	20,000	(2,000)		18,000
	52709 Advertising/Legal Notices	712	-	-	-			-
	52710 Office Supplies	25,684	18,000	18,000	22,000	(3,000)		19,000
	52711 Education/Training/Meals	13,220	20,000	20,000	20,000	(5,000)		15,000
	52713 Utilities	737	800	800	800			800
	52901 Land/Easement Purchases	34,165	40,000	40,000	40,000	(15,000)		25,000
52902 Vehicle Purchases	92,057	31,521	30,000	30,000	(30,000)		-	
52904 Equipment Purchases	11,073	30,000	30,000	10,000	(5,000)		5,000	
10151 Engineering Total		3,087,115	4,821,507	3,811,120	3,894,775	(195,000)	225,000	3,924,775
10171 Water Operations	51101 Salary	3,084,530	3,279,662	3,279,662	3,367,881	(27,356)		3,340,525
	51105 Overtime	47,415	90,000	90,000	50,000			50,000
	51106 Double Time	63,783	113,700	113,700	60,000			60,000
	51144 Standby	147,814	140,000	140,000	140,000			140,000
	51306 Short Term Disability		6,548		6,923			6,923
	51308 EE Assistance Plan	1,067	1,170	1,170	1,118			1,118
	51310 Medicare	48,348	47,555	47,555	48,834			48,834
	51311 Pension	599,756	983,013	983,013	1,077,722			1,077,722

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10171 Water Operations	51312 Health Insurance	781,427	960,058	960,058	1,025,003			1,025,003
	51313 Life Insurance	28,008	26,841	26,841	27,563			27,563
	51314 Dental Insurance	53,599	66,906	66,906	63,416			63,416
	51315 Vision Insurance	8,065	8,186	8,186	8,101			8,101
	51316 Long-T Disability	8,016	14,758	14,758	15,155			15,155
	51317 Workers Comp	128,526	221,203	221,203	239,489			239,489
	52501 Chemicals	297,498	400,000	300,000	325,000			325,000
	52503 Equipment Maintenance	258,500	200,000	454,500	504,500	(25,500)		479,000
	52504 Materials	347,613	347,000	347,000	331,500			331,500
	52505 Safety	19,991	23,000	23,000	38,000	(5,000)		33,000
	52506 Small Tools	14,942	31,800	31,800	29,500			29,500
	52507 Water Purchase	-	100,000	300,000	300,000	(300,000)		-
	52603 Consulting/Contractor Fee	197,428	198,420	197,500	179,500	(10,000)		169,500
	52608 Fed/St/Co Fees	203,413	357,700	357,700	399,200			399,200
	52609 Temporary Labor	57,605	47,679	100,000	100,000	(16,000)		84,000
	52706 Dues, Publctns, Spnsrshp	5,023	9,000	9,000	9,000	(2,000)		7,000
	52709 Advertising/Legal Notices	945	-	-	-			-
	52710 Office Supplies	4,518	8,000	8,000	8,000			8,000
	52711 Education/Training/Meals	14,375	35,000	35,000	35,000			35,000
52713 Utilities	941,106	976,000	976,000	1,016,000			1,016,000	
52902 Vehicle Purchases	182,819	178,100	178,100	193,000	(4,250)		188,750	
52904 Equipment Purchases	213,958	370,000	347,000	283,000	(55,000)		228,000	
10171 Water Operations Total		7,760,092	9,241,299	9,617,653	9,882,406	(445,106)		9,437,300
10191 Maintenance	51101 Salary	3,461,253	3,942,771	3,942,771	3,758,201	(100,000)	38,750	3,696,951
	51105 Overtime	46,803	30,000	30,000	30,000			30,000
	51106 Double Time	11,394	15,000	15,000	15,000			15,000
	51306 Short Term Disability		7,517		7,139			7,139

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		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10191 Maintenance	51308 EE Assistance Plan	1,528	1,716	1,716	1,534			1,534
	51310 Medicare	50,590	57,170	57,170	54,494			54,494
	51311 Pension	673,288	1,181,767	1,181,767	1,202,624	(71,300)	29,139	1,160,463
	51312 Health Insurance	1,007,545	1,408,086	1,408,086	1,406,400			1,406,400
	51313 Life Insurance	31,905	32,268	32,268	30,757			30,757
	51314 Dental Insurance	69,817	98,129	98,129	87,013			87,013
	51315 Vision Insurance	11,050	12,007	12,007	11,116			11,116
	51316 Long-T Disability	9,919	17,742	17,742	16,912			16,912
	51317 Workers Comp	167,541	321,008	321,008	292,459			292,459
	52501 Chemicals	524,781	200,000	-	200,000		1,500	201,500
	52503 Equipment Maintenance	73,627	250,000	87,800	85,600			85,600
	52504 Materials	1,100,588	1,108,000	1,108,000	1,375,000	(100,000)	20,000	1,295,000
	52505 Safety	29,894	33,300	33,300	28,300		2,000	30,300
	52506 Small Tools	36,300	50,000	80,830	55,500	(10,000)	2,000	47,500
	52603 Consulting/Contractor Fee	518,970	185,772	204,000	154,000	(10,000)	25,000	169,000
	52604 Legal Fees	-	5,000	5,000	4,000	(4,000)		-
	52608 Fed/St/Co Fees	20,130	9,000	7,500	20,000		5,000	25,000
	52609 Temporary Labor	191,401	200,000	200,000	185,000	(45,000)		140,000
	52706 Dues, Publictns, Spnsrshp	1,903	14,000	14,000	21,600			21,600
	52710 Office Supplies	3,724	12,500	12,500	11,500	(4,500)	-	7,000
52711 Education/Training/Meals	21,137	30,000	30,000	15,700	(5,000)	4,000	14,700	
52713 Utilities	14,351	35,000	35,000	28,000	(3,200)	500	25,300	
52902 Vehicle Purchases	167,896	808,990	210,000	209,000	(4,000)	40,000	245,000	
52904 Equipment Purchases	218,657	370,000	370,000	341,700		50,000	391,700	
10191 Maintenance Total		8,465,992	10,436,743	9,515,594	9,648,549	(357,000)	217,889	9,509,438
10192 Vegetation	51101 Salary				407,449			407,449
	51306 Short Term Disability				726			726

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		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10192 Vegetation	51308 EE Assistance Plan				156			156
	51310 Medicare				5,908			5,908
	51311 Pension				130,384			130,384
	51312 Health Insurance				143,024			143,024
	51313 Life Insurance				3,335			3,335
	51314 Dental Insurance				8,849			8,849
	51315 Vision Insurance				1,130			1,130
	51316 Long-T Disability				1,834			1,834
	51317 Workers Comp				44,819			44,819
	52501 Chemicals				270,000	(15,000)		255,000
	52503 Equipment Maintenance				2,200			2,200
	52504 Materials				-	(40,000)		(40,000)
	52505 Safety				2,700			2,700
	52603 Consulting/Contractor Fee				129,900	(67,400)		62,500
	52604 Legal Fees				1,000			1,000
	52609 Temporary Labor				45,000	(15,000)		30,000
	52706 Dues, Publcitns, Spnsrshp				2,780			2,780
	52710 Office Supplies				1,000	(1,000)		-
	52711 Education/Training/Meals				2,300			2,300
	52713 Utilities				2,000			2,000
52902 Vehicle Purchases				-			-	
10192 Vegetation Total					1,206,494	(138,400)		1,068,094
10193 Purchasing	51101 Salary	309,267	328,814	328,814	354,346			354,346
	51105 Overtime	638	1,000	1,000	1,000			1,000
	51306 Short Term Disability		816		840			840
	51308 EE Assistance Plan	124	130	130	130			130
	51310 Medicare	4,501	4,768	4,768	5,138			5,138

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		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10193 Purchasing	51311 Pension	60,391	98,555	98,555	113,391			113,391
	51312 Health Insurance	88,702	106,673	106,673	119,186			119,186
	51313 Life Insurance	2,876	2,691	2,691	2,900			2,900
	51314 Dental Insurance	5,658	7,434	7,434	7,374			7,374
	51315 Vision Insurance	938	910	910	942			942
	51316 Long-T Disability	924	1,480	1,480	1,595			1,595
	51317 Workers Comp	1,228	2,302	2,302	2,480			2,480
	52501 Chemicals	248	120	-	100			100
	52503 Equipment Maintenance	5,023	1,000	53,000	18,000			18,000
	52504 Materials	67,425	80,974	125,000	125,000			125,000
	52505 Safety	51,564	52,000	52,000	56,000			56,000
	52506 Small Tools	22,982	50,000	100,000	100,000	(35,000)		65,000
	52603 Consulting/Contractor Fee	23,702	60,000	60,000	60,000			60,000
	52609 Temporary Labor	-	5,000	5,000	5,000	(5,000)		-
	52706 Dues, Publctns, Spnsrshp	303	600	600	600	(470)		130
	52710 Office Supplies	39,257	63,000	63,000	68,500	(10,000)		58,500
	52711 Education/Training/Meals	586	6,000	6,000	5,000	(5,000)		-
	52713 Utilities	64	2,000	2,000	1,500			1,500
52904 Equipment Purchases	5,836	-	-	-			-	
10193 Purchasing Total		692,239	876,267	1,021,356	1,049,022	(55,470)		993,552
10195 Shop Operations	51101 Salary	177,070	192,673	192,673	230,882	(9,800)		221,082
	51105 Overtime	1,186	2,000	1,500	1,500			1,500
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		203		208			208
	51308 EE Assistance Plan	74	78	78	104			104
	51310 Medicare	2,648	2,794	2,794	3,348			3,348
	51311 Pension	34,652	57,750	57,750	73,882	(9,000)		64,882

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
10195 Shop Operations	51312 Health Insurance	59,960	64,004	64,004	95,349			95,349
	51313 Life Insurance	1,676	1,577	1,577	1,890			1,890
	51314 Dental Insurance	3,710	4,460	4,460	5,899			5,899
	51315 Vision Insurance	547	546	546	754			754
	51316 Long-T Disability	541	867	867	1,039			1,039
	51317 Workers Comp	7,488	13,487	13,487	16,162			16,162
	52501 Chemicals	13,742	25,000	225,000	25,000			25,000
	52503 Equipment Maintenance	266,862	175,000	175,000	185,000			185,000
	52504 Materials	24,335	15,000	57,000	58,000	(25,000)		33,000
	52505 Safety	2,046	1,300	1,300	1,400			1,400
	52506 Small Tools	3,230	3,000	3,000	3,000			3,000
	52603 Consulting/Contractor Fee				-			-
	52609 Temporary Labor	23,588	35,000	28,000	-			-
	52706 Dues, Publctns, Spnsrshp				1,892			1,892
	52710 Office Supplies	69	2,500	2,500	2,500	(1,000)		1,500
	52711 Education/Training/Meals	180	4,000	4,000	3,500	(2,000)		1,500
	52713 Utilities	24,177	22,300	22,300	19,300			19,300
	52902 Vehicle Purchases	-	75,000	75,000	-			-
52904 Equipment Purchases	19,884	27,000	27,000	66,000			66,000	
10195 Shop Operations Total		667,665	725,539	959,836	796,609	(46,800)		749,809
Operating Total		33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>									
10114 Administration	52915	Proj Bud: Non-Programmati	395,893	1,686,642	1,430,000	130,000			130,000
10114 Administration Total			395,893	1,686,642	1,430,000	130,000			130,000
10115 Management	52915	Proj Bud: Non-Programmati	20,732	2,317,537	2,000,000	-			-
10115 Management Total			20,732	2,317,537	2,000,000	-			-
10118 Information Services	52915	Proj Bud: Non-Programmati	-	-	500,000	2,750,000			2,750,000
10118 Information Services Total			-	-	500,000	2,750,000			2,750,000
10151 Engineering	52907	Proj Bud: Pipeline Rplc	880,358	975,000	1,350,000	1,100,000			1,100,000
	52908	Proj Bud: Prv Program	47,572	160,000	160,000	160,000			160,000
	52910	Proj Bud: Raw Water Rplc	1,690,761	1,033,776	1,100,000	1,200,000			1,200,000
	52911	Proj Bud: Backbone Ext	744,136	3,447,931	1,000,000	1,000,000			1,000,000
	52912	Proj Bud: Community Inves	2,074,858	712,723	800,000	600,000			600,000
	52913	Proj Bud: Extended Ceqa	121,504	222,000	200,000	200,000			200,000
	52914	Proj Bud: Sediment Removal	44,545	978,785	500,000	650,000			650,000
	52915	Proj Bud: Non-Programmati	10,575,055	13,669,992	15,720,000	24,535,000			24,535,000
10151 Engineering Total			16,178,788	21,200,207	20,830,000	29,445,000			29,445,000
10171 Water Operations	52915	Proj Bud: Non-Programmati	145,513	372,274	310,000	310,000			310,000
10171 Water Operations Total			145,513	372,274	310,000	310,000			310,000
10191 Maintenance	52915	Proj Bud: Non-Programmati	126,657	550,000	1,050,000	845,000		200,000	1,045,000
10191 Maintenance Total			126,657	550,000	1,050,000	845,000		200,000	1,045,000
Non Operating Total			16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
	Expenses	1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162
Operating Income		183,743	157,213	42,968	124,998	-		167,966
Non Operating	Revenues	200,000	315,000	315,000	315,000			315,000
	Expenses	343,876	844,019	315,000	315,000	(12,000)		303,000
Net Income with Project Spending *		(345,276)	157,213	42,968	136,998	-		179,966

* See Cash Schedule for Reserve Impact

Revenues

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

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
30250 Recreation General	51101 Salary	486,045	448,613	448,613	517,153	(61,298)		455,855
	51105 Overtime	5,514	5,000	5,000	5,000			5,000
	51306 Short Term Disability		397		406			406
	51308 EE Assistance Plan	195	182	182	182			182
	51310 Medicare	7,288	6,505	6,505	7,499			7,499
	51311 Pension	90,637	134,463	134,463	156,171	(51,700)		104,471
	51312 Health Insurance	110,012	149,342	149,342	166,861			166,861
	51313 Life Insurance	4,412	3,671	3,671	3,994			3,994
	51314 Dental Insurance	5,120	10,408	10,408	10,324			10,324
	51315 Vision Insurance	1,360	1,273	1,273	1,319			1,319
	51316 Long-T Disability	1,269	2,019	2,019	2,196			2,196
	51317 Workers Comp	26,171	35,343	35,343	41,372			41,372
	51321 Health Benefits Retirees	7,433	-	-	-			-
	51324 OPEB Net ARC	-	7,689	24,000	8,000			8,000
	52501 Chemicals	40,520	15,000	20,000	15,000			15,000
	52503 Equipment Maintenance	97,066	61,275	61,275	62,000			62,000
	52504 Materials	156,378	191,200	191,200	160,000			160,000
	52505 Safety	5,859	3,000	3,000	3,000			3,000
	52506 Small Tools	3,750	3,500	3,500	3,500			3,500
	52603 Consulting/Contractor Fee	14,272	32,043	30,000	30,000			30,000
	52604 Legal Fees	20,095	5,000	5,000	5,000			5,000
	52608 Fed/St/Co Fees	32,614	40,000	40,000	40,000			40,000
	52609 Temporary Labor	602,191	362,000	362,000	455,991			455,991
	52704 Insurance	14,637	6,000	6,000	16,000			16,000
	52709 Advertising/Legal Notices	7,627	10,000	10,000	10,000			10,000
	52710 Office Supplies	4,365	12,500	12,500	12,500			12,500
	52711 Education/Training/Meals	531	300	300	300			300
	52713 Utilities	147,381	127,200	127,200	127,200			127,200
	52795 Rec-Customer Refunds	16,484	14,395	14,395	16,000			16,000
	52804 Bank Fees	38,809	45,000	45,000	45,000			45,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
30250 Recreation General	52904 Equipment Purchases	-	-	-	-			-
	54000 Transfer Out	-	-	-	-			-
30250 Recreation General Sum		1,948,036	1,733,318	1,752,189	1,921,967	(112,998)		1,808,969
30254 Jackson Meadows Division	51101 Salary	-	77,099	77,099	128,766			128,766
	51105 Overtime	-	1,000	1,000	3,000			3,000
	51308 EE Assistance Plan	-	39	39	52			52
	51310 Medicare	-	838	838	1,867			1,867
	51311 Pension	-	23,109	23,109	33,384			33,384
	51312 Health Insurance	-	32,002	32,002	47,675			47,675
	51313 Life Insurance	-	473	473	854			854
	51314 Dental Insurance	-	2,230	2,230	2,950			2,950
	51315 Vision Insurance	-	273	273	377			377
	51316 Long-T Disability	-	260	260	467			467
	51317 Workers Comp	-	4,048	4,048	10,301			10,301
	52501 Chemicals			250		5,000	(2,000)	3,000
	52503 Equipment Maintenance	-	27,570	10,000	10,000			10,000
	52504 Materials	-	20,000	20,000	20,000	(10,000)		10,000
	52505 Safety	-	2,000	2,000	2,000			2,000
	52506 Small Tools			7,000		2,000		2,000
	52603 Consulting/Contractor Fee	-	45,000	45,000	45,000			45,000
	52604 Legal Fees	-	15,000	15,000	15,000			15,000
	52608 Fed/St/Co Fees	-	6,000	6,000	6,000			6,000
	52609 Temporary Labor	-	138,000	138,000	138,000			138,000
52710 Office Supplies	-	2,500	2,500	2,500			2,500	
52713 Utilities	-	30,000	30,000	30,000			30,000	
52795 Rec-Customer Refunds			750		-		-	
30254 Jackson Meadows Division Sum		-	435,441	409,871	505,192	(12,000)		493,192
Operating Total		1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
<hr/>								
30250 Recreation General	52915 Proj Bud: Non-Programmat	343,876	844,019	315,000	315,000	(12,000)		303,000
30250 Recreation General Total		343,876	844,019	315,000	315,000	(12,000)		303,000
Non Operating Total		343,876	844,019	315,000	315,000	(12,000)		303,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
Operating	Revenues	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
	Expenses	9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
Operating Income		7,394,498	4,971,497	(2,157,968)	355,000	(957,299)	(2,760,267)	
Non Operating	Expenses	3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Net Income with Project Spending *		2,134,040	771,497	(6,972,968)	1,340,000	(1,307,299)	(6,940,267)	

* See Cash Schedule for Reserve Impact

Revenues

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

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50112 Hydro Admin	51101 Salary	459,349	497,192	497,192	552,784	(50,000)	29,016	531,800
	51105 Overtime	586	2,000	2,000	2,000			2,000
	51106 Double Time	-	-	-	-			-
	51306 Short Term Disability		840		865			865
	51308 EE Assistance Plan	101	104	104	130			130
	51310 Medicare	6,540	7,209	7,209	8,015			8,015
	51311 Pension	88,500	138,425	138,425	176,891		18,629	195,520
	51312 Health Insurance	79,149	85,339	85,339	119,186			119,186
	51313 Life Insurance	6,426	3,780	3,780	4,524			4,524
	51314 Dental Insurance	4,636	5,947	5,947	7,374			7,374
	51315 Vision Insurance	763	728	728	942			942
	51316 Long-T Disability	811	2,078	2,078	2,488			2,488
	51317 Workers Comp	6,499	15,804	15,804	17,133			17,133
	51321 Health Benefits Retirees	146,565	160,000	160,000	-			-
	51324 OPEB Net ARC	-	61,246	-	63,000			63,000
	52501 Chemicals	63,562	75,000	75,000	75,000		12,000	87,000
	52503 Equipment Maintenance	12,545	21,000	21,000	56,000		10,000	66,000
	52504 Materials	9,342	25,000	25,000	25,000			25,000
	52505 Safety	47,633	85,760	85,760	86,000		3,250	89,250
	52506 Small Tools	1,714	5,000	5,000	5,000		1,000	6,000
	52603 Consulting/Contractor Fee	959,025	2,666,023	1,582,500	2,055,000	(5,000)	210,000	2,260,000
	52604 Legal Fees	25,352	50,000	50,000	50,000			50,000
	52607 Franchise Fees	38,505	46,000	46,000	46,000			46,000
	52608 Fed/St/Co Fees	607,099	979,975	979,975	1,025,015		43,500	1,068,515
52609 Temporary Labor	-	60,000	60,000	5,000			5,000	
52704 Insurance	220,768	200,000	200,000	220,000			220,000	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50112 Hydro Admin	52706 Dues, Publctns, Spnsrshp	23,034	30,500	30,500	45,500	(15,000)		30,500
	52709 Advertising/Legal Notices	-	-	-	-			-
	52710 Office Supplies	10,674	32,500	32,500	27,000		10,000	37,000
	52711 Education/Training/Meals	15,864	19,000	19,000	21,000			21,000
	52713 Utilities	122,451	202,000	202,000	169,500		7,500	177,000
	52901 Land/Easement Purchases	-	150,000	150,000	100,000	(60,000)		40,000
	52902 Vehicle Purchases	41,037	-	-	-		40,000	40,000
	52904 Equipment Purchases	-	50,000	50,000	60,000			60,000
	54000 Transfer Out	2,794,908	4,465,000	4,465,000	10,940,000			10,940,000
50112 Hydro Admin Total		5,793,436	10,143,450	8,997,841	15,966,348	(130,000)	384,895	16,221,243
50161 Hydro Operations	51101 Salary	829,688	1,012,391	1,012,391	1,071,026		70,841	1,141,867
	51105 Overtime	66,345	75,000	75,000	75,000			75,000
	51106 Double Time	7,534	5,000	-	8,000			8,000
	51144 Standby	30,985	20,000	-	32,000			32,000
	51306 Short Term Disability		997		1,117			1,117
	51308 EE Assistance Plan	246	286	286	312			312
	51310 Medicare	13,597	14,680	14,680	15,530			15,530
	51311 Pension	162,822	303,444	303,444	342,728		49,063	391,791
	51312 Health Insurance	177,058	234,681	234,681	286,047			286,047
	51313 Life Insurance	7,954	8,285	8,285	8,765			8,765
	51314 Dental Insurance	12,200	16,355	16,355	17,698			17,698
	51315 Vision Insurance	1,839	2,001	2,001	2,261			2,261
	51316 Long-T Disability	2,164	4,556	4,556	4,820			4,820
	51317 Workers Comp	19,174	40,738	40,738	43,233			43,233
	52501 Chemicals				1,000			1,000

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50161 Hydro Operations	52503 Equipment Maintenance	51,427	124,500	124,500	125,100	(25,000)	25,000	125,100
	52504 Materials	21,009	46,000	46,000	46,000			46,000
	52505 Safety	-	20	-	-		10,000	10,000
	52506 Small Tools	9,296	10,000	10,000	12,000		2,500	14,500
	52603 Consulting/Contractor Fee	79,644	70,000	70,000	70,000		15,000	85,000
	52608 Fed/St/Co Fees	-	50,000	-	-			-
	52609 Temporary Labor	1,649	40,000	40,000	40,000			40,000
	52710 Office Supplies				3,000			3,000
	52711 Education/Training/Meals	29,346	80,000	80,000	60,000	(30,000)		30,000
	52713 Utilities	68	-	-	-			-
	52902 Vehicle Purchases	102,298	80,000	80,000	120,000		110,000	230,000
	52904 Equipment Purchases	53,240	68,000	68,000	50,000		50,000	100,000
54000 Transfer Out	-	10,000	10,000	10,000			10,000	
50161 Hydro Operations Total		1,679,582	2,316,934	2,240,917	2,445,637	(55,000)	332,404	2,723,041
50167 Hydro Maintenance	51101 Salary	879,941	1,035,932	1,035,932	1,158,225	(20,000)		1,138,225
	51105 Overtime	88,752	75,000	75,000	75,000			75,000
	51106 Double Time	8,649	3,000	-	8,000			8,000
	51306 Short Term Disability		1,587		1,789			1,789
	51308 EE Assistance Plan	254	313	313	312			312
	51310 Medicare	14,325	15,021	15,021	16,794			16,794
	51311 Pension	175,917	310,500	310,500	370,632			370,632
	51312 Health Insurance	164,907	250,682	250,682	286,047			286,047
	51313 Life Insurance	7,950	8,478	8,478	9,479			9,479
	51314 Dental Insurance	11,777	17,842	17,842	17,698			17,698
51315 Vision Insurance	1,884	2,183	2,183	2,261			2,261	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

		<u>2017 Act</u>	<u>2018 Fcst</u>	<u>2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>								
50167 Hydro Maintenance	51316 Long-T Disability	2,225	4,662	4,662	5,212			5,212
	51317 Workers Comp	19,893	41,581	41,581	40,075			40,075
	52501 Chemicals	679	700	-	750			750
	52503 Equipment Maintenance	134,547	252,500	252,500	285,500	(30,000)	50,000	305,500
	52504 Materials	376,914	410,500	410,500	410,500	(45,000)	30,000	395,500
	52505 Safety	-	1,500	-	-			-
	52506 Small Tools	32,853	30,000	30,000	30,000		10,000	40,000
	52603 Consulting/Contractor Fee	217,551	567,287	552,500	552,500	(50,000)	40,000	542,500
	52609 Temporary Labor	3,288	81,000	81,000	81,900			81,900
	52704 Insurance	-	-	-	-			-
	52710 Office Supplies	2,897	15	-	3,000			3,000
	52711 Education/Training/Meals	19,080	40,000	40,000	40,000	(25,000)		15,000
	52901 Land/Easement Purchases	-	-	-	-			-
	52902 Vehicle Purchases	143,747	400,000	400,000	280,000			280,000
	52904 Equipment Purchases	66,193	275,000	275,000	165,000		110,000	275,000
54000 Transfer Out	-	30,000	30,000	30,000			30,000	
50167 Hydro Maintenance Total		2,374,222	3,855,283	3,833,694	3,870,674	(170,000)	240,000	3,940,674
Operating Total		9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	612,669	1,693,308	1,300,000	1,250,000	(500,000)	350,000	1,100,000
	52920 Proj Bud: Ph Improvements	1,326,047	1,463,078	1,350,000	1,865,000	(235,000)		1,630,000
	52921 Proj Bud: Reserv, Dam, Wa	1,835,485	2,104,072	1,550,000	1,700,000	(250,000)		1,450,000
50112 Hydro Admin Total		3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Non Operating Total		3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10114 Administration</u>						
52915 Proj Bud: Non-Programmati			130,000			130,000
	2113	Main Office Bldg Expansion Phase 2 and 3	-			
	6913	Bowman Land Acquisition	-			
	7032	Hemphill Fish Diversion	100,000			
		Security Upgrades/Active Shooter/ ADA	10,000			
		Safety Fall Protection/ Confined Space Facility	20,000			
<u>10115 Management</u>						
52915 Proj Bud: Non-Programmati			-			-
		Combie Reservoir Sediment Removal	-			
<u>10118 Information Tech</u>						
52915 Proj Bud: Non-Programmati			2,750,000			2,750,000
		Financial System Upgrade	2,000,000			
		CMMS Upgrade	750,000			
<u>10151 Engineering</u>						
52907 Proj Bud: Pipeline Rplc (Merged Minor System Program)			1,100,000			1,100,000
	1037	Penn Valley Pipeline Phase 1-3				
	2071	Lidster Avenue/Country Club Terrace				
	2070	Boreham/Gayle Lane				
	2001	Auburn to Hidden Valley Road				
	2072	Alta Sierra - Miscellaneous				
	1005	Hughes Road				
	2184	Nevada City Highway & Narrow Gage				
	2182	North Day Pipeline				
	6962	Hwy 49 @Christian Life				
	6966	Osborne Hill Inlet Pipe				
	6930	EG: Ridge Rd/Sierra College Dr				
	8348	Loma Rica: Cedar Ridge				
	2069	LOP Hydraulic Work				

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
52908 Proj Bud: PRV Program			160,000			160,000
	2101	Brewer 2				
	1010	Silver Way				
	1011	Star Motel				
		Smith Road				
		Echo Ridge				
		Slate Creek				
		East Ridge				
		McPhersons				
		Glenwood				
52910 Proj Bud: Raw Water Rplc			1,200,000			1,200,000
		<u>Nevada County</u>				
	7809	Maben Phase 2 and 3				
	8273	Fruitvale Canal				
		Kyler Canal-Rplc and enlarge				
		Riffle Box				
	2075	Chicago Park-Lower Section				
	2074	Magnolia 3 Canal-Easement				
	2073	Tunnel Canal, Deer Creek diversion				
	6784	Personeni Pipe Drop- Newtown Canal				
	8312	Lake Vera Pipeline Replacement				
		<u>Placer County</u>				
	1098	Santini 1&2-bottleneck & overtopping				
	1031	Doty North Siphon				
	1093	Vernon Canal Siphon				
		Renken Canal Siphon				
	1092	Haight #1 & #6				
	2056	Lester Canal				
		<u>Yuba County</u>				
		Smartsville replace raw water system				

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
<u>52911 Proj Bud: Backbone Ext</u>			1,000,000			1,000,000
	1089	Rattlesnake Road				
	2114	E. Hacienda/Magnolia Pipeline PRV Station				
	2019	Idaho Maryland Rd				
	6996	E. George to LWW Pipeline				
<u>52912 Proj Bud: Community Inves</u>			600,000			600,000
	2115	Iron Horse DFWLE				
	2180	Table Meadows DFWLE				
	2181	Loma Rica Drive DFWLE				
<u>52914 Proj Bud: Sediment Removal</u>			650,000			650,000
	6877	Steephollow Sediment Removal				
	8301	Combie Sediment Removal				
	8515	Greenhorn Sediment Removal				
	6963	Orr Creek Reservior Sediment Removal				
	6958	Newtown Reservior Sediment Removal				
	2090	Loma Rica Reservoir Sediment Removal				
		Union Reservoir Sediment Removal				
		Rex Reservior Sediment Removal				
		Dutch Flat Afterbay				
<u>52913 Proj Bud: Extended CEQA</u>			200,000			200,000
	8371	Newtown Canal (NC)				
	6593-2	Cascade Canal				
	6898-02	Rock Creek				
	7809	Maben Phase 2 and 3				

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>10151 Engineering</u>						
52915 Proj Bud: Non-Programmati			24,535,000			24,535,000
	1071	Meade Canal Encasement	300,000			
	6746	Combie Phase I ByPass	19,960,000			
	6971	Alta Sierra Tank Replacement	2,000,000			
	7013	Centennial Reservoir	1,775,000			
	8464	Deer Creek/So Yuba Canal				
		Orr Creek Repair	500,000			
10151 Engineering Total			29,445,000			29,445,000
<u>10171 Water</u>						
52915 Proj Bud: Non-Programmati			310,000			310,000
		WTP Security	25,000			
		Misc. Projects	80,000			
		Chemical Tanks & Pads	100,000			
		Clarifier Repairs	30,000			
		Lime System Removal	75,000			
<u>10191 Maintenance</u>						
52915 Proj Bud: Non-Programmati			845,000		200,000	1,045,000
		Storage Tank Recoating	240,000			
		Asphalt sealing (WTP & Pump Stations)	150,000			
		Patch Paving throughout Nevada and Placer County	60,000			
		Building replacement (Carpenter & Welding Shop)	155,000			
		Pipeline Rehabilitation - Epoxy Lining	240,000			
		<u>South Yuba</u>				
		Steel Building (50' x 100')				
		Concrete Foundation				
		House Remodel				
Water Total			33,480,000		200,000	33,680,000

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>30250 Recreation</u>						
52915 Proj Bud: Non-Programmati			315,000	(12,000)		303,000
	2023	Orchard Springs Store				
	2091	Boat Slips/Docks	190,000			
		Miscellaneous Waterway Item	2,000			
		Water System Replacements	50,000			
		Sewer System Replacements	30,000			
		Roadway Restoration	10,000			
		Fences, Gates, Entry Signs	10,000			
		Scotts Flat Office & Generator	10,000			
		Entry sign replacements				
		Roofing Upgrades	8,000			
		Picnic areas replacements	5,000			
		Ditch Tender House Upgrade				
Recreation Total			315,000	(12,000)		303,000

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

<u>Dept/Account</u>	<u>Project</u>	<u>Project Title</u>	<u>Budget 2019</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended Budget 2019</u>
<u>50112 Hydro Admin</u>						
52915 Proj Bud: Non-Programmati			1,250,000	(500,000)	350,000	1,100,000
		Scotts Flat Storage (BESS)	250,000			
	6947	Loma Rica Powerhouse	500,000			
	2084	Hydro Maintenance Shop/Office	500,000			
52920 Proj Bud: PH Improvements			1,865,000	(235,000)		1,630,000
	2168	CSPH Instrument/Control/Protection Upgrade	500,000			
	2164	Fire Suppression System Upgrades	300,000			
		Communications/SCADA Upgrades	250,000			
		SFPH Instrument/Control Upgrade	250,000			
		CSPH - Replace Switchgear/ISO Meter	150,000			
		Bowman Digital Governor Upgrade	150,000			
		SFPH Replace Exciter	130,000			
		Fiber Optic Between DFPH and DF Forebay	85,000			
	6943	Combie South Access Road	50,000			
52921 Proj Bud: Reserv, Dam, Wa			1,700,000	(250,000)		1,450,000
	2094	SF Spillway Upgrade Design and Construction	500,000			
		Lower Division Waterway Repair Program	450,000			
		Upper Division Waterway Repair Program	450,000			
	201402	Combie Dam Stabilization & Scour Protection	300,000			
Electric Total			4,815,000	(985,000)	350,000	4,180,000
District Total			38,610,000	(997,000)	550,000	38,163,000

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

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

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

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

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

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

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

<u>Department</u>	<u>Position Budget</u>	<u>2018 FTE</u>	<u>2019 FTE</u>	<u>Amended 2019 FTE</u>
	Welder I	1	1	1
	Total Maintenance	66	59	61
10192 Vegetation	Asst Maint Supt-Veg Cntrl		1	1
	Sr Veg Control Wrkr		1	1
	Veg Cntrl Wrkr		4	4
	Total Vegetation	0	6	6
10193 Purchasing	Buyer	1	1	1
	Purchasing Supv	1	1	1
	Sr Storekeeper	1	1	1
	Storekeeper	2	2	2
	Total Purchasing	5	5	5
10195 Shop Operations	Equip Mechanic Supv	1	1	1
	Equip Service Worker		1	1
	Equipment Mech	2	2	2
	Total Shop Operations	3	4	4
	Total Water Division	172	171	173
30250 Recreation General	Facility Ranger	1	1	1
	Recreation Asst II	1	1	1
	Recreation Manager	1	1	1
	Senior Park Ranger	3	4	4
	Park Ranger	1		
	Total Recreation General	7	7	7
30254 Jackson Meadows Division	Facility Ranger	2	1	1
	Senior Park Ranger		1	1
	Total Recreation Upper Division	2	2	2
	Total Recreation Division	9	9	9

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

<u>Department</u>	<u>Position Budget</u>	<u>2018 FTE</u>	<u>2019 FTE</u>	<u>Amended 2019 FTE</u>
50112 Hydro Admin	Hydro Compliance Admin	1	1	1
	Hydroelectric Manager	1	1	1
	Management Asst	1	1	1
	Hydro Compliance Tech		1	1
	Sr Engineer Dam Safety	1	1	1
	Project Manager			1
	Hydro Temporary	1		
	Total Hydro Admin		5	5
50161 Hydro Ops	Hydro Gen Supt	1	1	1
	Hydro Plant Oper I/II	4	6	9
	Sr Hydrographer	1		
	Hydrographer II	1	2	2
	Res Hydro Plant Oper I/II	2		
	Sr Hydro Plant Op	2	2	2
	Total Hydro Ops		11	11
50167 Hydro Maint	Hydro Elec Machinist I/II	3	2	2
	Sr Hydro Elec Sys Tech	1	2	2
	Sr Hyd Elec Machinist	1	1	1
	Hydro Maint Supt	1	1	1
	Hydro Elec Sys Tech I/II	2	1	1
	Hydro Com Tech I/II	1	2	2
	Hydro Maint Tech I/II	3	3	3
	Total Hydroelectric		12	12
Total Hydroelectric Division		28	28	32
District FTEs (excl Dir)		209	208	214

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408
Original Budget						
2019 Revenues Budget	69,084,627			2,470,127	20,124,690	91,679,445
2019 Expenses Budget	75,051,887			2,427,160	27,097,658	104,576,704
2019 Operating Income	(62,213)			42,968	(6,972,968)	(6,992,213)
2019 Non operating income	(5,905,047)					(5,905,047)
Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)
2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237

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Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	1.19		2.01	7.99			
3040.4.1	Operating	4,116,579			406,860	14,844,373	19,367,813	6 mon minimum
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,409	50% liability
	Designated Total	7,202,987	-	-	791,403	44,977,871	52,972,261	
	Working Capital							
	Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
	2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
Amended Budget						
2019 Revenues Budget	66,468,974			2,785,127	20,124,690	89,378,792
2019 Expenses Budget	73,596,239			2,605,162	27,064,957	103,266,357
2019 Operating Income	(1,022,218)			179,966	(6,940,267)	(7,782,519)
2019 Non operating income	(6,105,047)					(6,105,047)
Restricted Cash: Cap Fees, Bonds		7,089	(14,050,000)			(14,042,911)
2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931

Considers Encumbr

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees		5,287,796				5,287,796	\$2M minimum
3040.3.2	Debt Service		611,180				611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary						-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	.85			2.69	8.01		
3040.4.1	Operating	2,956,574			543,858	14,877,074	18,377,507	6 mon minimum
3040.4.2	Water Rate Stabilization						-	\$0 minimum
3040.4.3	Community Investment Stabilization						-	\$1.5M
3040.4.4	Capital Improvement/Replacement				348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License					10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence					5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249					1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159			35,752	133,498	1,260,409	50% liability
	Designated Total	6,042,982	-	-	928,401	45,010,572	51,981,955	
	Working Capital							
	Operating Cash	1,000,000			250,000	1,000,000	2,250,000	
	2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	

Nevada Irrigation District

Fiscal Year 2019, Amended July 2019

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

	2018 Fcst	2019 Budget	Amended 2019 Budget	
<u>Revenues</u>				
Water Sales	\$ 22,853,262	\$ 27,444,735	\$ 24,979,082	
Hydro Receipts	23,710,164	20,124,690	20,124,690	
Property Taxes	12,087,333	12,449,953	12,449,953	
New Connect/Install	286,088	297,532	297,532	
Rents & Leases	280,013	291,214	291,214	
Standby	102,331	108,184	108,184	
Interest Income	1,200,000	1,350,000	1,200,000	
Reimb/Fees/Other	1,413,140	1,469,666	1,469,666	
Grants - Operating	150,000	685,825	685,825	
Transfer Ins - Operating	4,503,940	9,862,518	9,862,518	
Total Revenues	66,586,271	74,084,317	71,468,664	
Water Operating Budget	35,270,587	37,381,519	35,725,871	exclude debt service
Electric Operating Budget	16,315,666	22,282,658	22,884,957	
Total O&M Budget	51,586,253	59,664,177	58,610,828	
Net Revenues Avail for DS	15,000,019	14,420,141	12,857,837	
Debt Service				
2011A Revenue Bonds	1,503,850	1,501,225	1,501,225	
2016A Series	2,074,643	2,077,143	2,077,143	
CDPH Loan, Other	612,000	612,000	612,000	
Total Debt Service	4,190,493	4,190,368	4,190,368	
Net Revenue after Debt Service	\$ 10,809,526	\$ 10,229,773	\$ 8,667,469	
Debt Service Coverage	3.58	3.44	3.07	

Nevada Irrigation District: 2019 Expense Account Help Guide

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

Account	Account Title	Type of Expenditure
52501	Chemicals	Chemicals not for resale, fuel, oils, etc. Recreation resale is under 52504
52503	Equipment Maintenance	Maintenance/Lease/Rental of Equipment
52504	Materials	Consumable and resale items, except small tool & office supplies
52505	Safety	Equipment, material, supplies related to safety
52506	Small Tools	None safety related and less than \$5K
52507	Water Purchase	Purchase of external water
52603	Consulting/Contractor fees	Exclude Attorney & Staffing firms
52604	Legal Fees	Attorney fees
52607	Franchise Fees	Hydro specific 3rd Party fees
52608	Fed/St/Co Fees	Paid to governmental entity for rights, permits, licensure, etc.
52609	Temporary Labor	3rd party payments to Staffing firms
52704	Insurance	Insurance premiums, claim payments except Worker's Compensation
52705	Disadvantaged Customer	Financial rate assistance program
52706	Dues, Publications, Sponsors	Districtwide memberships, association fees, sponsorships
52709	Outreach/Advertise/Notices	Job Vacancy, Newspaper, etc.
52710	Office Supplies	Includes computers/accessories/furniture and others (not under Materials 52504)
52711	Education, Training, Meals	Licenses, certs, degrees, etc. employee training, includes education reimbursement benefit
52713	Utilities	Telephone/Internet/Data/T1 lines, Gas, Electric, Sewer, Trash, Propane
52795	Customer Refunds	Recreation Department customer refunds
52804	Bank Fees	Bank, Trustee, Assessment District Admin Fees
52901	Land/Easements	Direct payments for cost of Land/Easement, not consultant fees
52902	Vehicle Purchases	Requiring DMV registration
52904	Equipment Purchases	Purchase of Equipment, except safety greater than or equal \$5K

Non Operating Accounts

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



Nevada Irrigation District

July 24, 2019

Adopted Rate & 5% Expense Reduction
Deer Creek Impact
2019 Amended Budget



5% Reduction - Expenses



Expense	Account Category	Account Category	Adopted	Remaining	Recommended	Budget after	% Adopted
			Budget	Budget	Adjustment	Adjustment	Budget
Water	Operating	Salary & Benefits	23,933,965	17,814,976	(224,547)	17,590,429	-0.94%
		Consult, Legal, Temp	3,753,800	2,585,498	(614,619)	1,970,879	-16.37%
		Equipment Maint	1,073,822	866,939	(46,828)	820,111	-4.36%
		Fixed Assets	1,295,200	331,575	(114,678)	216,897	-8.85%
		Materials	2,135,500	1,775,076	(210,140)	1,564,936	-9.84%
		Oper & Main	9,424,600	5,920,035	(887,725)	5,032,310	-9.42%
	Water Sum			41,616,887	29,294,100	(2,098,537)	27,195,563
Recreation	Operating	Salary & Benefits	1,150,170	915,244	(112,998)	802,246	-9.82%
		Consult, Legal, Temp	688,991	667,120		667,120	
		Equipment Maint	72,000	55,325		55,325	
		Materials	180,000	177,361	(10,000)	167,361	-5.56%
		Oper & Main	336,000	283,424	(2,000)	281,424	-0.60%
	Nonoperating	Projects	315,000	188,489	(12,000)	176,489	-3.81%
Recreation Sum			2,742,161	2,286,964	(136,998)	2,149,966	-5.00%
Hydroelectric	Operating	Salary & Benefits	5,030,393	3,855,283	(70,000)	3,785,283	-1.39%
		Consult, Legal, Temp	2,679,400	1,680,825	(55,000)	1,625,825	-2.05%
		Equipment Maint	466,600	404,184	(55,000)	349,184	-11.79%
		Fixed Assets	775,000	666,415	(60,000)	606,415	-7.74%
		Materials	481,500	388,212	(45,000)	343,212	-9.35%
		Oper & Main	12,849,765	9,781,276	(70,000)	9,711,276	-0.54%
	Nonoperating	Projects	4,815,000	3,844,594	(985,000)	2,859,594	-20.46%
Hydroelectric Sum			27,097,658	20,620,790	(1,340,000)	19,280,790	-4.95%
Expense Sum			71,456,706	52,201,853	(3,575,535)	48,626,318	-5.00%



5% Reduction - Departments



Departments	Adopted Budget	Remaining Budget	5% Reduction Adjustment	Budget after Adjustment	% Adopted Budget
10113 Directors	229,925	146,400	(4,438)	141,962	-1.93%
10114 Administration	7,184,520	4,058,380	(458,625)	3,599,755	-6.38%
10115 Management	2,123,723	1,518,013	(129,869)	1,388,144	-6.12%
10116 Watershed	1,149,673	703,585	(59,700)	643,885	-5.19%
10117 Human Resources	512,387	393,989	(26,400)	367,589	-5.15%
10118 Info Services	859,861	660,413	(43,320)	617,093	-5.04%
10131 Cashiering	209,540	155,527	(600)	154,927	-0.29%
10133 Customer Service	1,649,035	1,264,704	(83,519)	1,181,185	-5.06%
10135 Accounting	1,175,369	872,023	(54,290)	817,733	-4.62%
10151 Engineering	3,894,775	2,911,565	(195,000)	2,716,565	-5.01%
10171 Water Operations	9,882,405	7,318,259	(445,106)	6,873,153	-4.50%
10191 Maintenance	9,664,549	6,890,769	(357,000)	6,533,769	-3.69%
10192 Vegetation	1,251,494	1,039,869	(138,400)	901,469	-11.06%
10193 Purchasing	1,049,022	791,155	(55,470)	735,685	-5.29%
10195 Shop Operations	780,609	569,449	(46,800)	522,649	-6.00%
30250 General Recreation	2,236,968	1,828,512	(124,998)	1,703,514	-5.59%
30254 Jackson Meadow	505,193	458,452	(12,000)	446,452	-2.38%
50112 Hydro Admin	20,781,347	15,797,481	(1,115,000)	14,682,481	-5.37%
50161 Hydro Operations	2,445,637	1,853,817	(55,000)	1,798,817	-2.25%
50167 Hydro Maintenance	3,870,674	2,969,492	(170,000)	2,799,492	-4.39%
Grand Total	71,456,706	52,201,853	(3,575,535)	48,626,318	-5.00%



5% Reduction - Accounts



<u>Account</u>	<u>Adopted Budget</u>	<u>Recommended Adjustment</u>	<u>% Adopted Budget</u>
52507 Water Purchase	300,000	(300,000)	-100.00%
52705 Disadvantaged Customer	500,000	(350,000)	-70.00%
52901 Land/Easement Purchases	140,000	(75,000)	-53.57%
52709 Outreach/Advertise/Notice	56,500	(18,935)	-33.51%
52915 Proj Bud Non-Programmatic	1,565,000	(512,000)	-32.72%
52711 Education/Training/Meals	294,200	(90,750)	-30.85%
51201 Salary Temp Employee	175,000	(50,000)	-28.57%
52706 Dues, Publctns, Spnsrshp	174,892	(42,240)	-24.15%
52506 Small Tools	246,000	(45,000)	-18.29%
52921 Proj Bud: Res, Dam, Wtrwy	1,700,000	(250,000)	-14.71%
52920 Proj Bud: Ph Improvements	1,865,000	(235,000)	-12.60%
52609 Temporary Labor	1,320,891	(156,000)	-11.81%
52710 Office Supplies	499,650	(57,600)	-11.53%
52504 Materials	2,797,000	(265,140)	-9.48%
52603 Consulting/Contractor Fee	5,471,300	(505,619)	-9.24%
52503 Equipment Maintenance	1,612,422	(101,828)	-6.32%
52904 Equipment Purchases	1,042,200	(60,000)	-5.76%
52902 Vehicle Purchases	888,000	(39,678)	-4.47%
51311 Benefits	3,707,407	(132,000)	-3.56%
52604 Legal Fees	330,000	(8,000)	-2.42%
51101 Salary	10,034,706	(225,545)	-2.25%
52505 Safety Supplies	232,300	(5,000)	-2.15%
52608 Fed/St/Co Fees	1,612,215	(30,000)	-1.86%
52501 Chemicals	927,050	(17,000)	-1.83%
52713 Utilities	1,519,190	(3,200)	-0.21%
Grand Total	71,456,706	(3,575,535)	-5.00%



Rate Impact & 5% Reduction - Reserves



	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	13,770,281	5,399,605	12,522,962	854,358	58,107,023	90,654,229
2019 Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237
Recommended Adjustments						
Revenue Reduction	(2,615,653)	-	-	-	-	(2,615,653)
Expense Reduction	2,098,537	-	-	136,998	1,340,000	3,575,535
2019 Budget with Adjustments	7,685,871	5,898,976	-	1,178,401	47,317,871	62,081,119

Cash Breakdown:

Policy 3040

Restricted

Policy Amounts

3040.3.1	Capacity Fees	-	5,287,796	-	-	-	5,287,796	\$2M minimum
3040.3.2	Debt Service	-	611,180	-	-	-	611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	

Designated

1.04

2.69

8.72

3040.4.1	Operating	3,599,463	-	-	543,859	16,184,374	20,327,695	6 month policy
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M
3040.4.4	Capital Improvement/Replacement	-	-	-	348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License	-	-	-	-	10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249	-	-	-	-	1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,408	50% liability
	Designated Total	6,685,871	-	-	928,401	46,317,871	53,932,143	

Working Capital

Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000
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2019 Cash	7,685,871	5,898,976	-	1,178,401	47,317,871	62,081,119
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Nevada Irrigation District

Deer Creek Amendment



Deer Creek Amendment - Expenses



			<u>Account Category</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Deer Creek</u>	<u>Budget after Adjustment</u>
Expense	Water	Operating	Salary & Benefits	23,933,965	17,814,976	(224,547)	67,889	17,658,318
			Consult, Legal, Temp	3,753,800	2,585,498	(614,619)	250,000	2,220,879
			Equipment Maint	1,073,822	866,939	(46,828)		820,111
			Fixed Assets	1,295,200	331,575	(114,678)	90,000	306,897
			Materials	2,135,500	1,775,076	(210,140)	20,000	1,584,936
			Oper & Main	9,424,600	5,920,035	(887,725)	15,000	5,047,310
		Nonoperating	Projects	-	802,087		200,000	1,002,087
	Water Sum			41,616,887	30,096,187	(2,098,537)	642,889	28,640,539
	Recreation	Operating	Salary & Benefits	1,150,170	915,244	(112,998)		802,246
			Consult, Legal, Temp	688,991	667,120			667,120
			Equipment Maint	72,000	55,325			55,325
			Materials	180,000	177,361	(10,000)		167,361
			Oper & Main	336,000	283,424	(2,000)		281,424
		Nonoperating	Projects	315,000	188,489	(12,000)		176,489
	Recreation Sum			2,742,161	2,286,964	(136,998)		2,149,966
	Hydroelectric	Operating	Salary & Benefits	5,030,393	3,855,283	(70,000)	167,549	3,952,832
			Consult, Legal, Temp	2,679,400	1,680,825	(55,000)	265,000	1,890,825
			Equipment Maint	466,600	404,184	(55,000)	85,000	434,184
			Fixed Assets	775,000	666,415	(60,000)	310,000	916,415
			Materials	481,500	388,212	(45,000)	30,000	373,212
			Oper & Main	12,849,765	9,781,276	(70,000)	99,750	9,811,026
Nonoperating		Projects	4,815,000	3,844,594	(985,000)	350,000	3,209,594	
Hydroelectric Sum			27,097,658	20,620,790	(1,340,000)	1,307,299	20,588,089	
Expense Sum			71,456,706	53,003,940	(3,575,535)	1,950,188	51,378,593	



Deer Creek Amendment - Departments



<u>Departments</u>	<u>Adopted Budget</u>	<u>Remaining Budget</u>	<u>5% Reduction Adjustment</u>	<u>Deer Creek</u>	<u>Budget after Adjustment</u>
10113 Directors	229,925	146,400	(4,438)		141,962
10114 Administration	7,184,520	4,058,380	(458,625)		3,599,755
10115 Management	2,123,723	1,518,013	(129,869)		1,388,144
10116 Watershed	1,149,673	703,585	(59,700)		643,885
10117 Human Resources	512,387	393,989	(26,400)		367,589
10118 Info Services	859,861	660,413	(43,320)		617,093
10131 Cashiering	209,540	155,527	(600)		154,927
10133 Customer Service	1,649,035	1,264,704	(83,519)		1,181,185
10135 Accounting	1,175,369	872,023	(54,290)		817,733
10151 Engineering	3,894,775	2,911,565	(195,000)	225,000	2,941,565
10171 Water Operations	9,882,405	7,318,259	(445,106)		6,873,153
10191 Maintenance	9,664,549	7,692,856	(357,000)	417,889	7,753,745
10192 Vegetation	1,251,494	1,039,869	(138,400)		901,469
10193 Purchasing	1,049,022	791,155	(55,470)		735,685
10195 Shop Operations	780,609	569,449	(46,800)		522,649
30250 General Recreation	2,236,968	1,828,512	(124,998)		1,703,514
30254 Jackson Meadow	505,193	458,452	(12,000)		446,452
50112 Hydro Admin	20,781,347	15,797,481	(1,115,000)	734,895	15,417,376
50161 Hydro Operations	2,445,637	1,853,817	(55,000)	332,404	2,131,221
50167 Hydro Maintenance	3,870,674	2,969,492	(170,000)	240,000	3,039,492
Grand Total	71,456,706	53,003,940	(3,575,535)	1,950,188	51,378,593



Deer Creek Amendment - Reserves



	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
2018 Unaudited Cash	13,770,281	5,399,605	12,522,962	854,358	58,107,023	90,654,229
2019 Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237
Recommended Adjustments						
Revenue Reduction	(2,615,653)	-	-	-	-	(2,615,653)
Expense Reduction 5%	2,098,537	-	-	136,998	1,340,000	3,575,535
Expense Addition DCPH & SYC	(642,889)	-	-	-	(1,307,299)	(1,950,188)
2019 Budget with Adjustments	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees	-	5,287,796	-	-	5,287,796	\$2M minimum	
3040.3.2	Debt Service	-	611,180	-	-	611,180	Covenant Driven	
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	Covenant Driven	
	Restricted Total	-	5,898,976	-	-	5,898,976		
	Designated	.85		2.69	8.01			
3040.4.1	Operating	2,956,574	-	-	543,859	14,877,075	18,377,507	6 month policy
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M
3040.4.4	Capital Improvement/Replacement	-	-	-	348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License	-	-	-	-	10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249	-	-	-	-	1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,408	50% liability
	Designated Total	6,042,982	-	-	928,401	45,010,572	51,981,955	
	Working Capital							
	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000	
	2019 Cash	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	



Nevada Irrigation District

2019 Amended Budget



2019 Amended Budget



Revenue:

- Water Sales are reduced by \$2.5 million as 5.72% rate adopted for commodity and base rate
- Investment income reduced by \$150,000

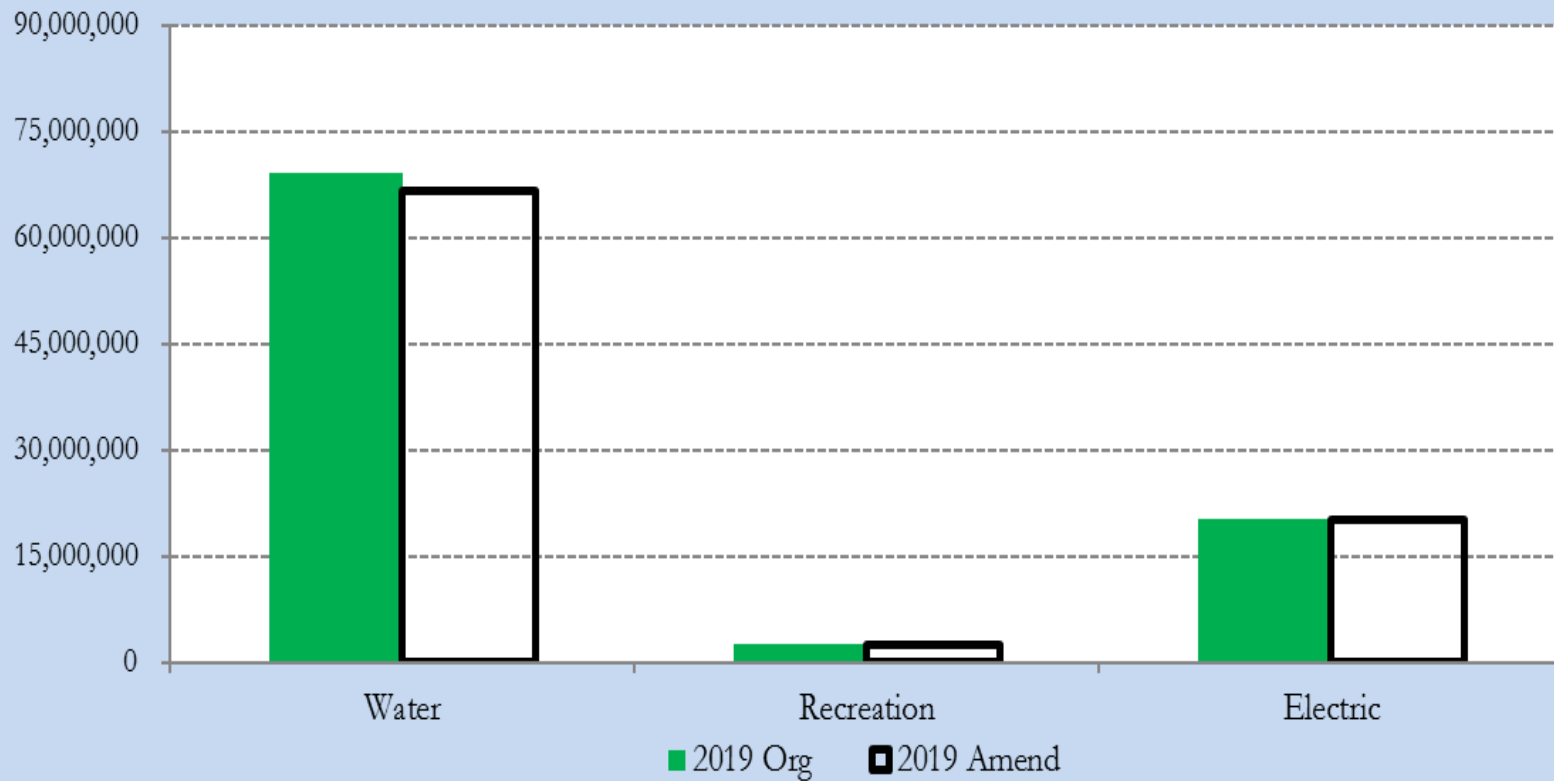
Expenditure:

- Reduced by 5% (\$3.6 million) per Board Direction
- Deer Creek Facilities: Labor: 6 additional prorated FTEs (\$235K)
- Deer Creek Facilities: None Labor \$1.7 million



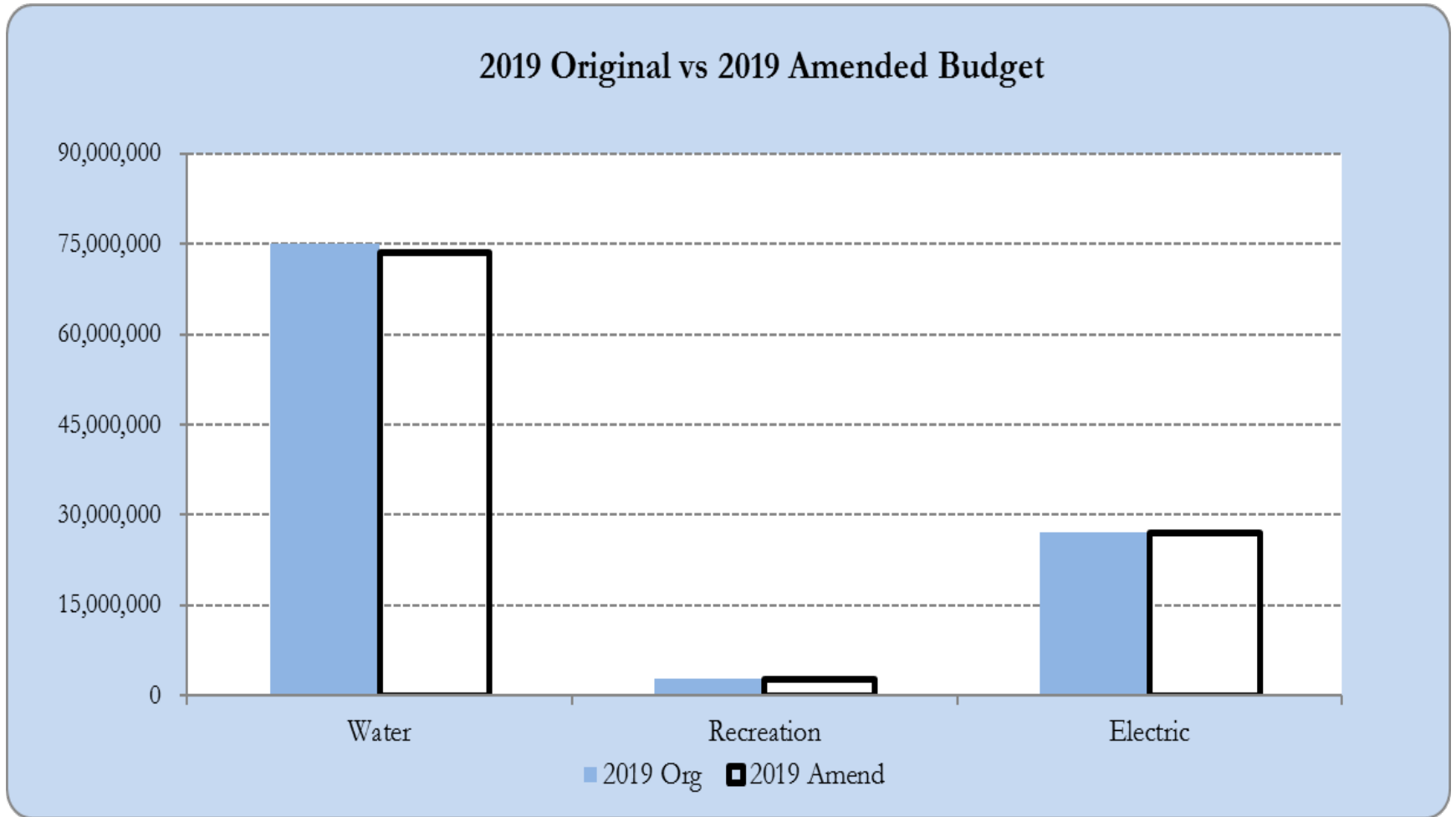
2019 Amended Budget: Revenues

2019 Original vs 2019 Amended Budget





2019 Amended Budget: Expenses





2019 Amended Budget: All Divisions



			<u>2017 Act</u>	<u>2018 Fcst</u>	<u>Initial 2018 Bud</u>	<u>2019 Bud</u>	<u>5% Red</u>	<u>Deer Creek</u>	<u>Amended 2019 Bud</u>
<u>Operating & Non Operating Budgets:</u>									
Revenues	Operating	Water Division	27,083,575	30,788,774	31,088,571	41,509,674	(2,615,653)		38,894,021
		Recreation Division	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Division	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
	Non Operating	Water Division	15,629,363	25,884,011	24,260,170	27,574,953			27,574,953
		Recreation Division	200,000	315,000	315,000	315,000			315,000
Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)		89,378,792
Expenses	Operating	Water Division	33,936,846	39,461,080	38,134,377	41,571,887	(2,098,537)	442,889	39,916,239
		Recreation Division	1,948,036	2,168,759	2,162,060	2,427,160	(124,998)		2,302,162
		Electric Division	9,847,241	16,315,666	15,072,452	22,282,658	(355,000)	957,299	22,884,957
	Non Operating	Water Division	16,867,583	26,126,660	26,120,000	33,480,000		200,000	33,680,000
		Recreation Division	343,876	844,019	315,000	315,000	(12,000)		303,000
		Electric Division	3,774,201	5,260,458	4,200,000	4,815,000	(985,000)	350,000	4,180,000
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357
Net Income*			(7,126,191)	(7,976,926)	(12,897,260)	959,882	(1,950,188)	(13,887,566)	

* See Cash Schedule for Reserve Impact



2019 Amended Budget: All Divisions



			2017 Act	2018 Fcst	Initial 2018 Bud	2019 Bud	5% Red	DeerCr	Amended 2019 Bud
Revenues	Operating	Water Sales	21,514,816	22,853,262	23,659,078	27,444,735	(2,465,653)		24,979,082
		Other Water Revenue	1,315,416	2,081,572	1,345,553	2,166,596			2,166,596
		Recreation Fees	2,261,743	2,352,502	2,319,273	2,470,127			2,470,127
		Electric Power	23,518,078	23,710,164	20,043,949	20,124,690			20,124,690
		Interest Income	1,458,435	1,200,000	1,200,000	1,350,000	(150,000)		1,200,000
		Grants - Operating		150,000	380,000	685,825			685,825
		Transfer Ins - Operating	2,794,908	4,503,940	4,503,940	9,862,518			9,862,518
		Operating Total		52,863,397	56,851,440	53,451,793	64,104,492	(2,615,653)	
	Non Operating	Property Taxes	11,401,037	12,087,333	11,881,710	12,449,953			12,449,953
		Transfer Ins-Bonds	3,036,424	10,000,000	10,000,000	13,050,000			13,050,000
		Grants - Capital	495,361	2,316,720	2,000,000	300,000			300,000
		Transfer Ins - Capital	896,541	1,794,958	693,460	2,090,000			2,090,000
	Non Operating Total		15,829,363	26,199,011	24,575,170	27,889,953			27,889,953
Revenues Total			68,692,759	83,050,451	78,026,963	91,994,445	(2,615,653)		89,378,792
Expenses	Operating	Salaries	14,259,693	15,675,630	15,670,880	16,866,851	(275,545)	138,607	16,729,913
		Benefits	10,245,322	12,285,809	12,567,011	13,507,675	(132,000)	96,831	13,472,506
		Other O&M	7,051,215	8,147,514	8,523,430	9,808,204	(1,296,693)	201,250	8,712,761
		Consult, Legal, Temp	4,494,197	8,567,774	6,048,800	7,246,191	(669,619)	515,000	7,091,572
		Fed/St/Co Fees	870,217	1,524,675	1,468,175	1,612,215	(30,000)	48,500	1,630,715
		Debt Service	4,427,691	4,190,493	4,190,493	4,190,368			4,190,368
		Fixed Assets	1,388,880	3,048,611	2,395,100	2,070,200	(174,678)	400,000	2,295,522
		Transfer Outs	2,994,908	4,505,000	4,505,000	10,980,000			10,980,000
		Operating Total		45,732,123	57,945,505	55,368,889	66,281,704	(2,578,535)	1,400,188
	Non Operating	Capital Projects	20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000
Non Operating Total		20,985,660	32,231,137	30,635,000	38,610,000	(997,000)	550,000	38,163,000	
Expenses Total			66,717,782	90,176,642	86,003,889	104,891,704	(3,575,535)	1,950,188	103,266,357



2019 Amended Budget: Staffing



	<u>2019</u> <u>Adopted</u>	<u>2019</u> <u>Amended</u>	<u>Deer Creek</u> <u>Additions</u>
10115 Management	10	10	
10116 Watershed	1	1	
10117 Human Resources	3	3	
10118 Information Technology	3	3	
10131 Cashiering	2	2	
10133 Customer Service	10	10	
10135 Accounting	7	7	
10151 Engineering	18	18	
10171 Water Operations	43	43	
10191 Maintenance	59	61	2
10192 Vegetation	6	6	
10193 Purchasing	5	5	
10195 Shop Operations	4	4	
30250 Recreation General	7	7	
30254 Recreation Jackson Meadows	2	2	
50112 Hydroelectric Administration	5	6	1
50161 Hydroelectric Operations	11	14	3
50167 Hydroelectric Maintenance	12	12	
District FTEs (excl Dir)	208	214	6



2019 Budget: Adopted



	<u>Water</u>	<u>DS, CapFees</u>	<u>2016A Bond</u>	<u>Recreation</u>	<u>Electric</u>	<u>Total Cash</u>
2018 Unaudited Cash	14,170,247	5,891,887	14,050,000	998,435	52,950,839	88,061,408
Original Budget						
2019 Revenues Budget	69,084,627	-	-	2,470,127	20,124,690	91,679,445
2019 Expenses Budget	75,051,887	-	-	2,427,160	27,097,658	104,576,704
2019 Operating Income	(62,213)	-	-	42,968	(6,972,968)	(6,992,213)
2019 Non operating income	(5,905,047)	-	-	-	-	(5,905,047)
Restricted Cash: Cap Fees, Bonds	-	7,089	(14,050,000)	-	-	(14,042,911)
2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237

Considers Encumbr

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees	-	5,287,796	-	-	-	5,287,796	\$2M minimum
3040.3.2	Debt Service	-	611,180	-	-	-	611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	1.19		2.01		7.99		
3040.4.1	Operating	4,116,579	-	-	406,860	14,844,373	19,367,813	6 mon minimum
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M
3040.4.4	Capital Improvement/Replacement	-	-	-	348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License	-	-	-	-	10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249	-	-	-	-	1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability
	Designated Total	7,202,987	-	-	791,403	44,977,871	52,972,261	
	Working Capital							
	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000	
	2019 Original Budget	8,202,987	5,898,976	-	1,041,403	45,977,871	61,121,237	



2019 Budget: Amended



	Water	DS, CapFees	2016A Bond	Recreation	Electric	Total Cash
Amended Budget						
2019 Revenues Budget	66,468,974	-	-	2,785,127	20,124,690	89,378,792
2019 Expenses Budget	73,596,239	-	-	2,605,162	27,064,957	103,266,357
2019 Operating Income	(1,022,218)	-	-	179,966	(6,940,267)	(7,782,519)
2019 Non operating income	(6,105,047)	-	-	-	-	(6,105,047)
Restricted Cash: Cap Fees, Bonds	-	7,089	(14,050,000)	-	-	(14,042,911)
2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931

Considers Encumbr

Cash Breakdown:

Policy 3040	Restricted						Policy Amounts	
3040.3.1	Capacity Fees	-	5,287,796	-	-	-	5,287,796	\$2M minimum
3040.3.2	Debt Service	-	611,180	-	-	-	611,180	Covenant Driven
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	-	Covenant Driven
	Restricted Total	-	5,898,976	-	-	-	5,898,976	
	Designated	.85			2.69	8.01		
3040.4.1	Operating	2,956,574	-	-	543,858	14,877,074	18,377,507	6 mon minimum
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 minimum
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M
3040.4.4	Capital Improvement/Replacement	-	-	-	348,791	15,000,000	15,348,791	\$0 minimum
3040.4.4	Capital Improvement: FERC License	-	-	-	-	10,000,000	10,000,000	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	5,000,000	5,000,000	\$5 - 10M
3040.4.6	Watershed Stewardship	1,995,249	-	-	-	-	1,995,249	\$500K minimum
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability
	Designated Total	6,042,982	-	-	928,401	45,010,572	51,981,955	
	Working Capital							
	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000	
	2019 Amended Budget	7,042,982	5,898,976	-	1,178,401	46,010,572	60,130,931	



2019 Amended Budget: Debt Service Coverage



	<u>2019 Adopted</u>	<u>2019 Amended</u>
Net Water Revenues	16,578,108	15,618,103
Net Hydro Revenues	<u>(2,157,968)</u>	<u>(2,760,267)</u>
Net Revenues Available for DS	14,420,141	12,857,837
Total Debt Service	4,190,368	4,190,368
Debt Service Coverage	3.44	3.07

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



Thank You and Questions