

Staff Report

for the Regular Meeting of the Board of Directors of October 11, 2017

TO: Board of Directors

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

DATE: October 4, 2017

SUBJECT: 2018 Operating & Non-Operating Budget

FINANCE

RECOMMENDATION:

Adopt the District's 2018 Operating & Non-Operating Budget, as recommended by the Administrative Practices Committee.

BACKGROUND:

The Executive Summary page for this year's budget provides an overview of the document while highlighting significant components. Similar to other water providers, the District faces climate and legislative challenges, financial and operating efficiency issues. Sound reserve policies, necessary rate increases, human resource management and practical spending all contribute to the District's strong cash reserves.

The budget format presents a uniform Chart of Accounts (COA) and serves to present a clear revenue, expenditure and cash flow projection for the 2018 fiscal year. Funding is provided by current operating and non-operating revenues from all business lines with a significant contribution from reserves. Based on the adopted rate increase, the proposed plan will require an \$8 million reduction in reserves.

The Budget Development page outlines key assumptions used to establish the District's revenue, expenditure, reserve and ending cash levels. The plan presents a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization and certain unrealized gains and losses. All District

Committees, department heads and General Manager have performed a line item review of the plan supported by detailed department schedules.

The Water Division will receive portfolio investment earnings for administrative support to Hydroelectric, Recreation and Improvement Districts. Increases in appropriations funded by grant revenues are exempt from APC (Administrative Practices Committee) and Board approvals.

BUDGETARY IMPACT:

To be discussed.

/RS, MD

Attachments:

- 2018 Operating & Non-Operating Budget



Nevada Irrigation District

Fiscal Year 2018: Operating & Non Operating Budget
Proudly serving Nevada, Placer and Yuba Counties for over 95 Years.

Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget

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To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, PE
General Manager

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, I am pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2018 – December 31, 2018 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating to a new Enterprise Resource Planning (ERP) system and new Computerized Maintenance Management System (CMMS) in the coming year, continually improving our internal controls. These actions further demonstrate our ongoing commitment to improving the services provided to our community.

Water Revenues were slightly higher from 2016 to 2017 forecasted levels resulting from rate increases and demand. Consistent with board direction to increase capital spending and reduce reserves, the proposed FY 2018 budget estimates a negative \$8 million net income and staff projects \$5.5 million will liquidate in 2018. Long-term climate models and current legislative initiatives signal continual volatility and therefore we approach the 2018 budget cautiously. Our District's 2017 financial efficiency report indicates approximately \$6 million in grant support and \$1 million in labor savings demonstrating a strong organizational commitment to securing external funding while improving internal efficiencies, for the benefit of our rate payers and community.

The proposed plan's expenditures are driven by capital project spending and labor costs being funded by current operating and non-operating revenue from the three business lines requiring a significant contribution from reserves. The District's Hydroelectric operation is contributing \$4M to the Water Fund by repaying \$3M for interfund borrowing and \$1M for the initial year of subsidizing operating costs. In addition, Hydroelectric is contributing \$315K for Recreation capital projects and reserve building. This budget remains consistent with the 2013 financial plan and commitments of the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

The budget format, including department and account segregation, detailed cash forecast and reserve policy review is a reflection of the District's internal control framework. The transparency of this document yields a greater degree of clarity of the District's current cash position and emphasizes our ability to operate a lean and flexible organization.

Contributing Staff: Department Managers, Analysts, Supervisors

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

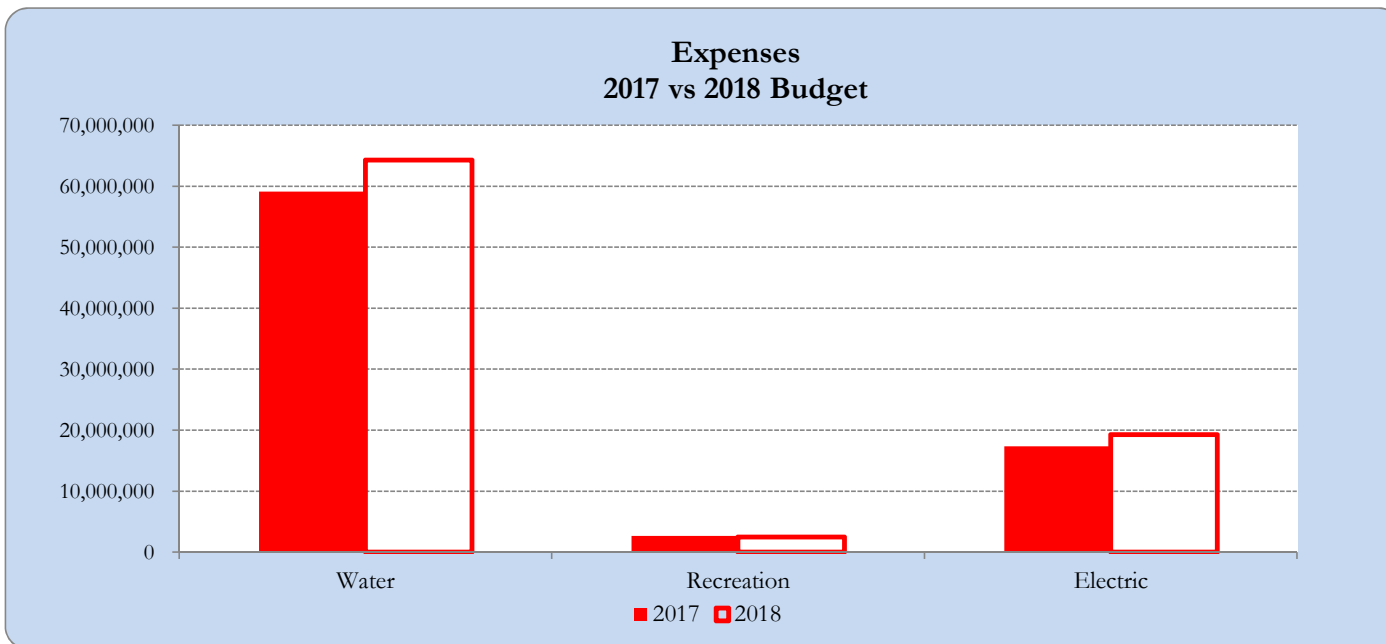
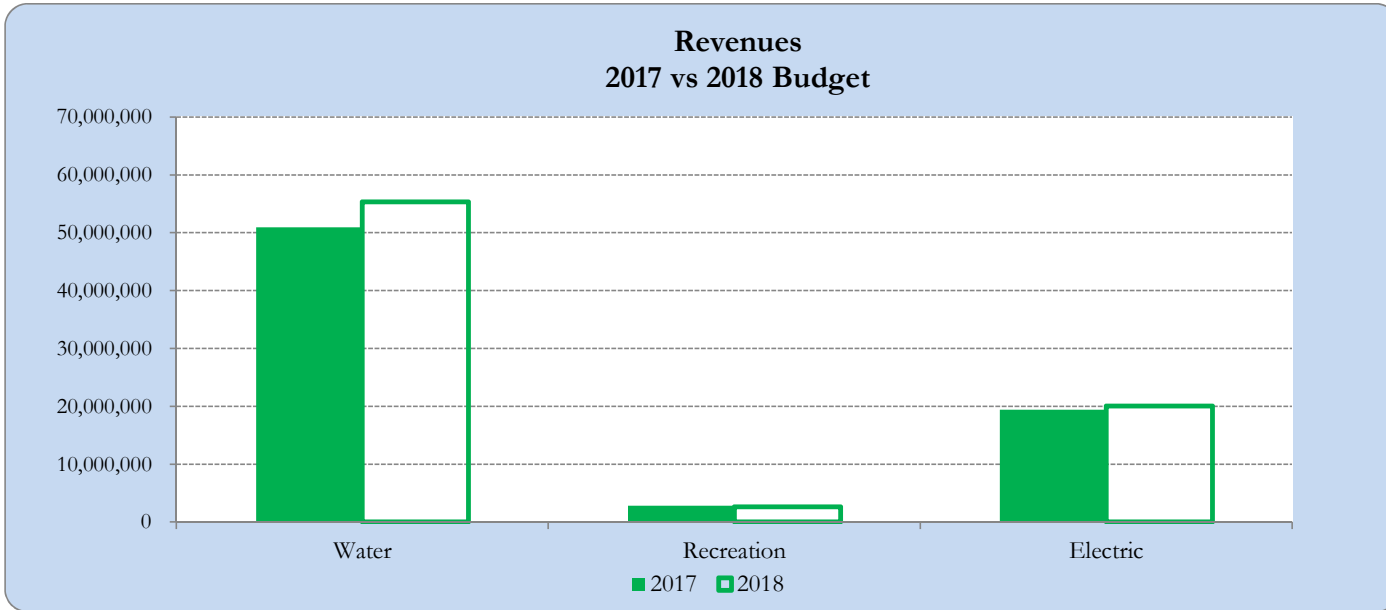
Budget Development (Objectives & Assumptions)

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.

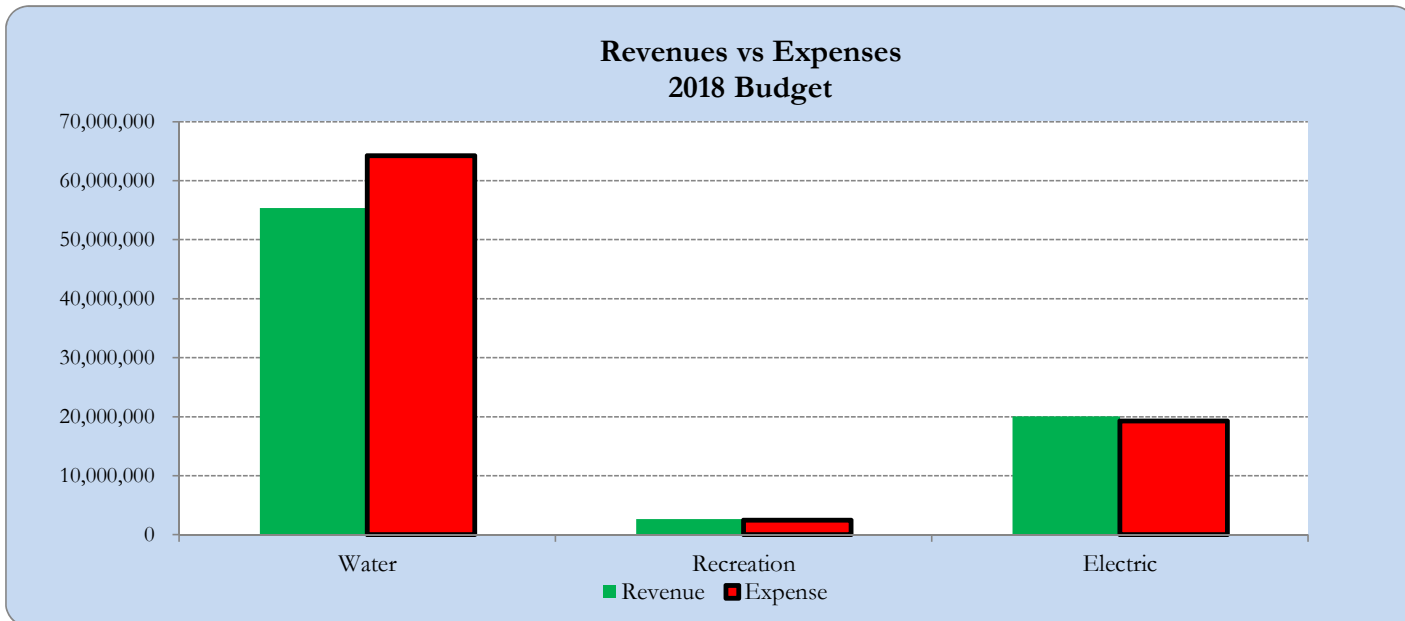
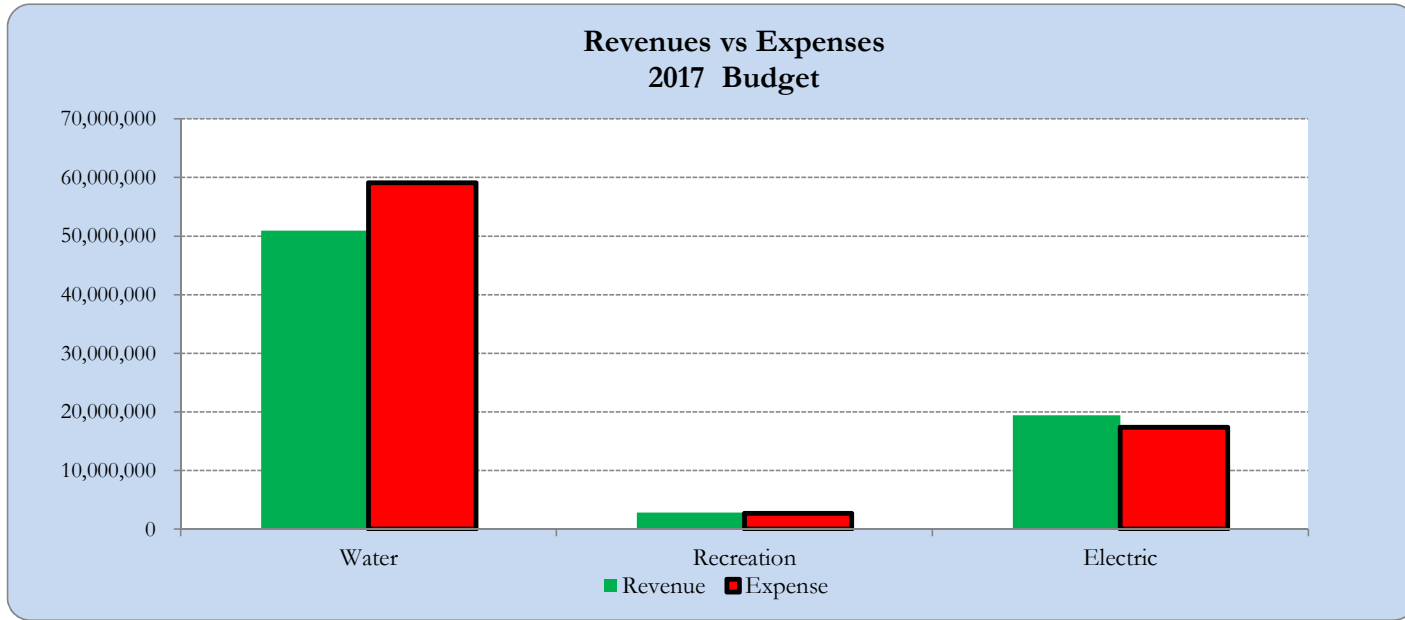
The objectives of the budget are to meet current customer service demands and adhere to all state and federal laws. The following assumptions were considered in the development of the budget, employing a conservative yet realistic approach.

<p>Operating Revenue:</p> <ul style="list-style-type: none"> • Water Sales 8% over 2017 forecast (6% rate study, 2% demand), Transfer In \$4.2M from Hydro, \$350K from CFD and AD • Recreation revenues 3% over forecast, excluding \$315K Transfer In from Hydro, necessary increase to build operating reserves • Hydroelectric Power Contracts projected at 85% of expected levels
<p>Capital Revenue:</p> <ul style="list-style-type: none"> • Property Taxes 3% over 2016 forecast, historical trend 2015 to 2017 is 3.83% • 2017 Bond Proceeds draw down estimated at \$10M. • Capacity Fees 3% over 2017 forecast • Grant activity of \$2.4M driven by Combie mercury removal project
<p>Operating & Maintenance Expenditure:</p> <ul style="list-style-type: none"> • Labor: 2 FTEs over 2017 budget, 3% COLA at Jan 2018, 5% for normal step increases, Medical 10%, PERS rate at 29.97% • O&M: Water \$102K under 2017 forecast & \$716K over 2017 budget, Hydro \$2M over 2017 forecast & \$1.8M over 2017 budget • Excluding Transfers, District \$1.3M (2.6%) over forecast and \$2M (4%) over 2017 budget
<p>Capital Expenditure:</p> <ul style="list-style-type: none"> • Water \$4.5M over 2017 budget, drawing down \$10M from bond proceeds • Rec \$288K down from 2017 budget • Hydro \$325K down from 2017 budget

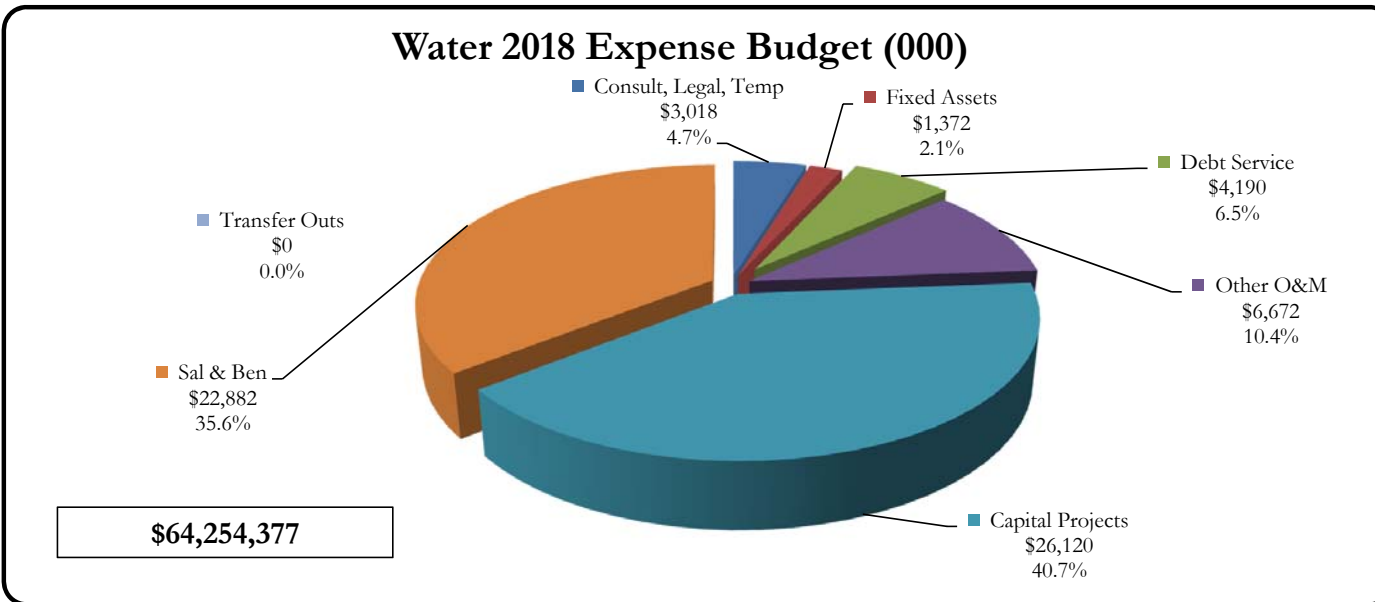
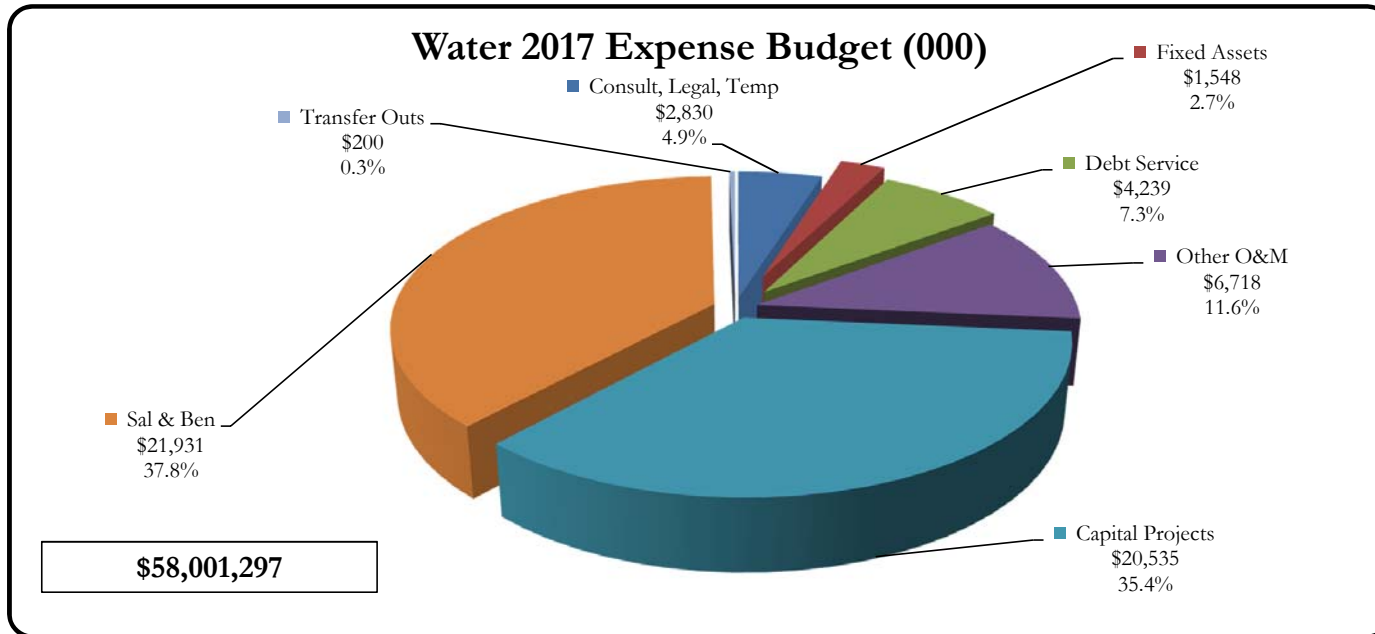
Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget



Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget

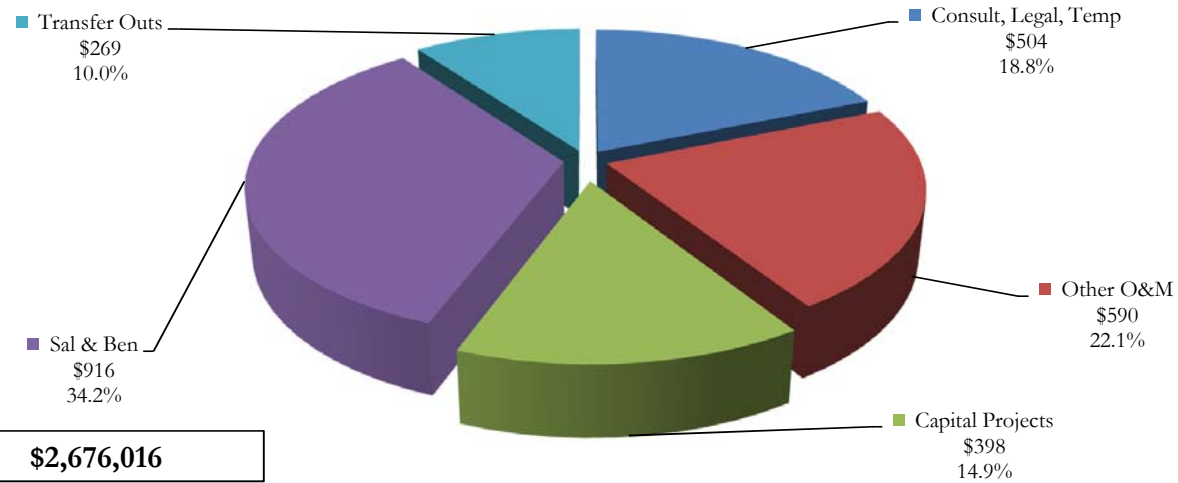


Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

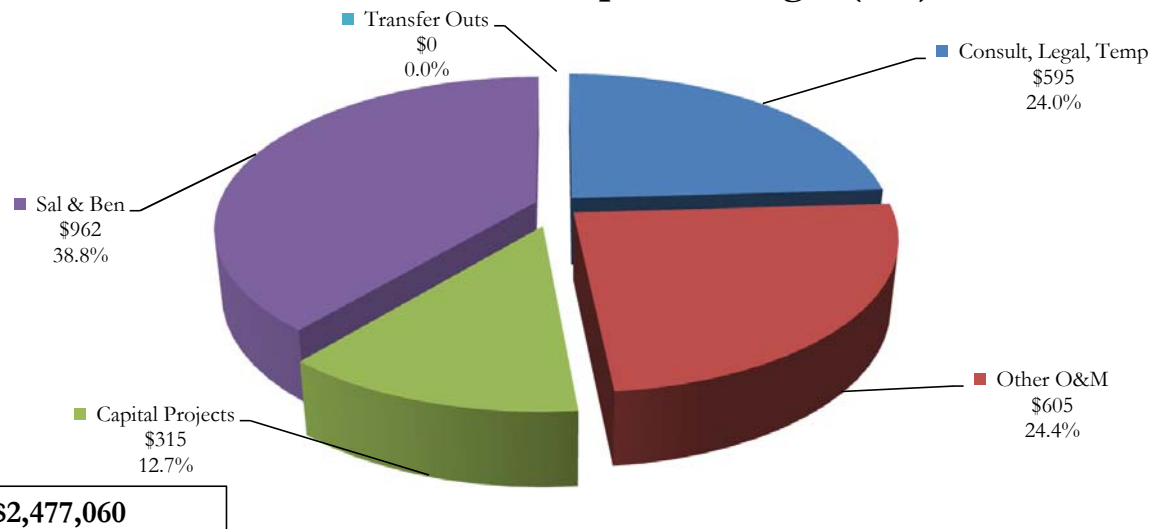


Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

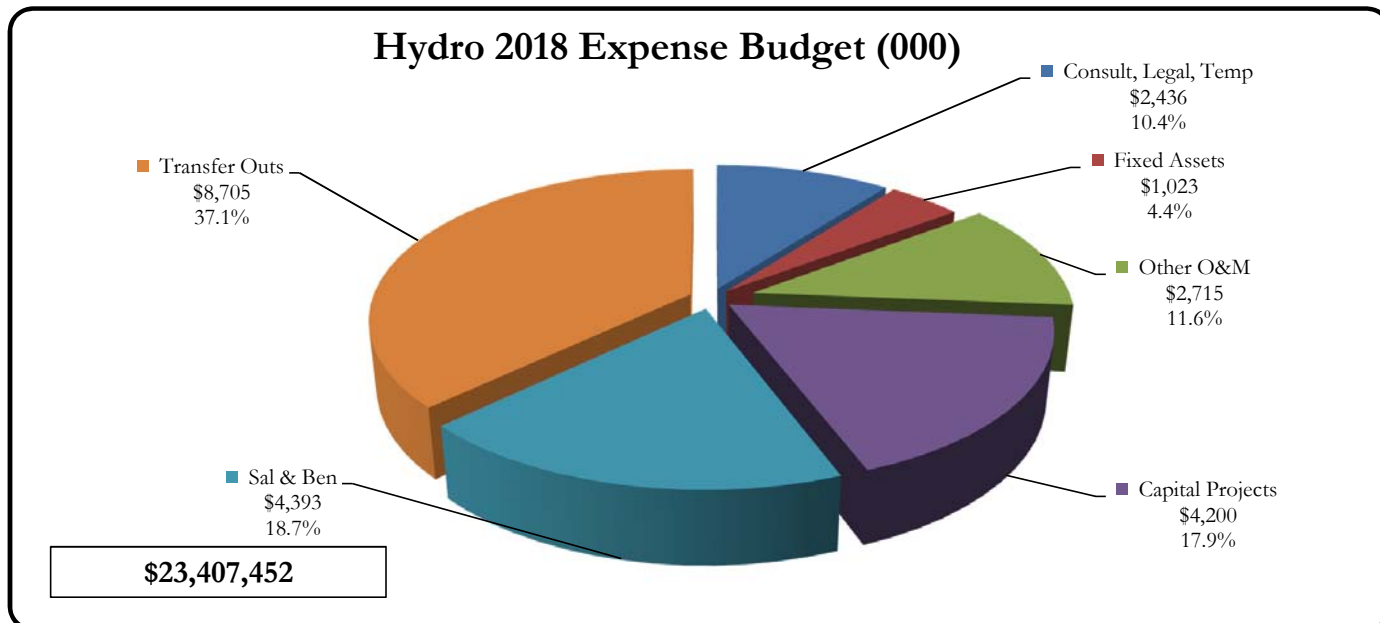
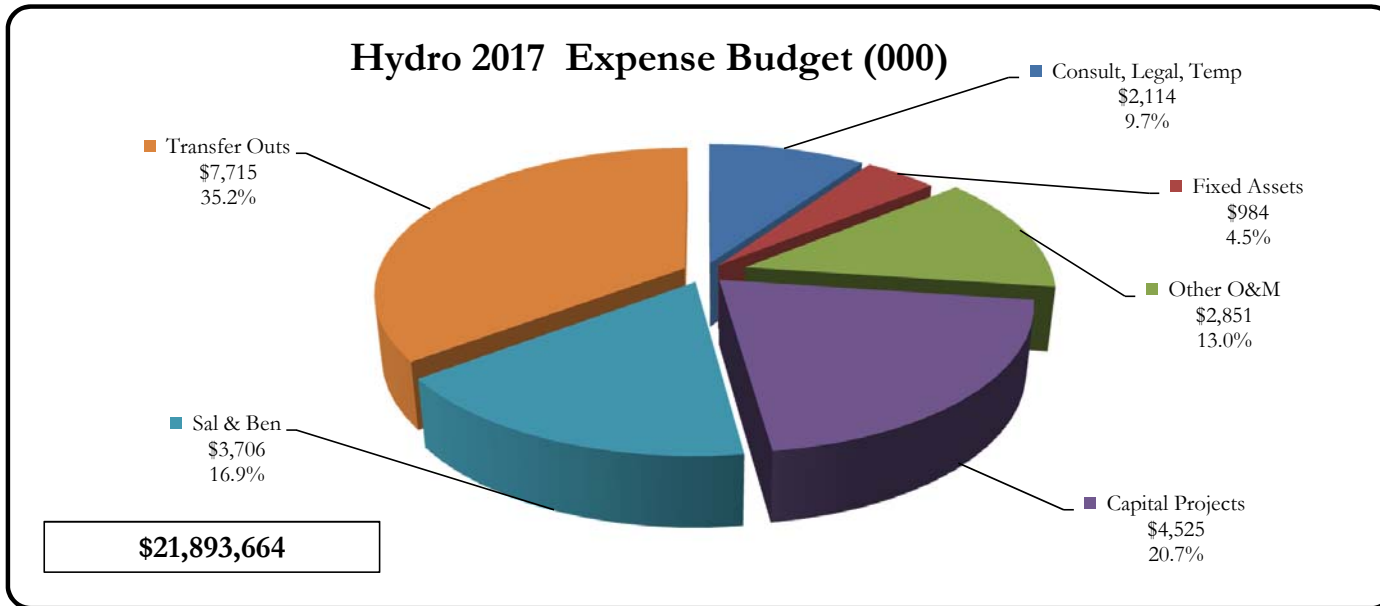
Recreation 2017 Expense Budget (000)



Recreation 2018 Expense Budget (000)



Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget



Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget: All Divisions by Fund

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating Budgets:</u>						
Revenues	Water Division	27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
	Recreation Division	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Electric Division	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
Revenues Total		49,821,908	49,963,516	52,148,765	50,519,241	51,585,978
Expenses	Water Division	34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
	Recreation Division	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
	Electric Division	15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
Expenses Total		52,420,405	49,824,674	59,567,229	57,113,477	59,568,889
				Operating Income	(7,418,464)	(7,982,911)
<u>Non Operating Budget:</u>						
Revenues	Water Division	12,559,469	18,324,988	23,204,039	22,460,675	26,125,984
	Recreation Division		579,871	397,500	397,500	315,000
	Electric Division	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Revenues Total		16,078,211	21,513,608	30,039,121	27,383,175	30,640,984
Expenses	Water Division	8,325,874	20,256,068	25,976,061	21,635,000	26,120,000
	Recreation Division	-	38,419	602,500	397,500	315,000
	Electric Division	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Expenses Total		11,844,616	22,903,236	33,016,143	26,557,500	30,635,000
				Non Operating Income	(2,977,021)	5,984
				District Net Income*	(10,395,485)	(7,976,927)

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating Budgets:</u>						
Revenues	Water Sales	19,332,173	19,939,727	21,906,554	23,434,517	23,659,078
	Other Water Revenue	1,718,902	1,085,735	1,052,451	1,409,081	1,059,738
	Recreation Fees	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Electric Power	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
	Transfer Ins	6,035,199	4,207,699	3,615,290	3,615,290	4,503,940
Revenues Total		49,821,908	49,963,516	52,148,765	50,519,241	51,585,978
Expenses	Sal & Ben	23,057,620	23,174,144	27,372,618	26,552,861	28,237,891
	Other O&M	8,634,680	7,952,093	8,856,306	10,159,143	9,991,605
	Consult, Legal, Temp	3,980,925	6,353,871	6,719,432	5,447,450	6,048,800
	Debt Service	5,591,614	3,610,185	4,189,673	4,238,893	4,190,493
	Fixed Assets	1,601,625	2,173,187	2,444,023	2,531,330	2,395,100
	Transfer Outs	9,553,941	6,561,194	9,985,177	8,183,800	8,705,000
Expenses Total		52,420,405	49,824,674	59,567,229	57,113,477	59,568,889
<u>Non Operating Budget:</u>						
Revenues	Property Taxes	10,696,832	11,363,337	11,535,640	11,021,962	11,881,710
	Bond Proceeds	-	4,168,496	8,948,892	8,948,892	10,000,000
	Capacity Fees	414,305	575,281	367,437	831,531	378,460
	Grants	935,659	1,126,782	807,760	700,000	2,380,000
	Rents & Leases	101,064	134,797	280,210	199,749	285,814
	Interest Income	411,609	956,295	1,264,100	758,541	1,200,000
	Transfer Ins	3,518,742	3,188,620	6,835,082	4,922,500	4,515,000
Revenues Total		16,078,211	21,513,608	30,039,121	27,383,175	30,640,984
Expenses	Capital Projects	11,844,616	22,903,236	33,016,143	26,557,500	30,635,000
Expenses Total		11,844,616	22,903,236	33,016,143	26,557,500	30,635,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
	Expenses	34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
Operating Income				(11,606,818)	(8,911,621)	
Non Operating	Revenues	12,559,469	18,324,988	23,204,039	22,460,675	26,125,984
	Expenses	8,325,874	20,256,068	25,976,061	21,635,000	26,120,000
Non Operating Income				(2,772,021)	5,984	
Net Income*				(14,378,840)	(8,905,637)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
<u>Revenues</u>						
Operating	Treated Water	13,253,594	13,471,424	14,997,343	16,414,933	16,197,130
	Raw Water	6,078,579	6,468,303	6,909,211	7,019,584	7,461,948
	New Connect/Install	189,624	178,877	199,369	201,224	199,369
	Reimbursable Costs	873,775	344,846	188,603	457,573	188,603
	Standby	127,318	124,532	121,453	134,564	128,740
	Other Revenue/Fees	528,185	437,480	543,026	615,721	543,026
	Transfer In	6,035,199	4,207,699	3,615,290	3,615,290	4,503,940
Operating Total		27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
Non Operating	Property Taxes	10,696,832	11,363,337	11,535,640	11,021,962	11,881,710
	Bond Proceeds	-	4,168,496	8,948,892	8,948,892	10,000,000
	Capacity Fees	414,305	575,281	367,437	831,531	378,460
	Grants	935,659	1,126,782	807,760	700,000	2,380,000
	Interest Income	411,609	956,295	1,264,100	758,541	1,200,000
	Rents & Leases	101,064	134,797	280,210	199,749	285,814
Non Operating Total		12,559,469	18,324,988	23,204,039	22,460,675	26,125,984

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Expenses	10113 Directors	154,721	184,877	203,579	197,743	237,140
	10114 Administration	8,474,806	5,668,544	6,812,036	7,229,893	6,891,753
	10115 Management	1,989,461	2,409,638	2,539,433	1,973,397	1,965,405
	10116 Watershed	-	232,076	434,784	411,360	560,986
	10117 Human Resources	-	162,209	365,424	380,252	468,106
	10118 Information Services	472,689	625,546	806,520	773,585	795,037
	10131 Cashiering	165,319	165,235	191,155	180,467	194,628
	10133 Customer Service	657,025	658,640	752,100	727,980	1,002,835
	10135 Accounting	958,192	1,009,011	1,219,027	1,061,724	1,092,928
	10151 Engineering	3,041,925	3,785,969	3,885,705	3,830,097	3,811,120
	10171 Water Operations	7,165,999	8,280,180	9,421,073	9,239,906	9,617,653
	10191 Maintenance	8,744,611	8,675,636	9,808,801	9,181,723	9,515,594
	10193 Purchasing	1,768,949	1,233,904	782,186	1,063,050	1,021,356
	10195 Shop Operations	1,062,091	804,976	959,288	1,215,120	959,836
Operating Expenses Total		34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
Expenses	10114 Administration	-	49,928	635,731	630,000	1,430,000
	10115 Management	-	75,970	8,290	-	2,000,000
	10118 Information Services	-	2,918	100,000	300,000	500,000
	10151 Engineering	8,325,874	19,683,690	24,162,040	19,635,000	20,830,000
	10171 Water Operations	-	47,138	310,000	310,000	310,000
	10191 Maintenance	-	396,424	760,000	760,000	1,050,000
Non Operating Expenses Total		8,325,874	20,256,068	25,976,061	21,635,000	26,120,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10113 Directors	51101 Salary	65,699	74,400	74,257	74,257	74,257
	51310 Medicare	1,044	1,080	1,077	1,077	1,077
	51312 Health Insurance	70,498	76,913	96,976	96,976	106,673
	51313 Life Insurance	247	275	608	608	608
	51317 Workers Comp	145	90	297	297	297
	51319 FICA	4,467	4,608	4,604	4,604	4,604
	52710 Office Supplies	47	287	1,000	350	3,350
	52713 Utilities	-	-	5,186	-	1,700
	51307 Deferred Comp	643	600	600	600	600
	51308 EE Assistance Plan	146	124	130	130	130
	51314 Dental Insurance	3,741	3,948	7,434	7,434	7,434
	51315 Vision Insurance	859	936	910	910	910
	52603 Consulting/Contractor Fee	-	1,050	-	-	-
	52608 Fed/St/Co Fees	-	12,070	-	-	25,000
	52711 Education/Training/Meals	7,185	8,496	10,500	10,500	10,500
10113 Directors Total		154,721	184,877	203,579	197,743	237,140
10114 Administration	51101 Salary	157,471	-	-	-	-
	51313 Life Insurance	16,170	16,261	21,000	21,000	21,000
	51321 Health Benefits Retirees	892,688	1,182,684	892,023	1,200,000	1,000,000
	51324 OPEB Net ARC	1,013,000	-	646,000	646,000	753,000
	52503 Equipment Maintenance	40,312	44,668	76,581	56,000	58,240
	52504 Materials	-	91	5,000	15,000	15,600
	52505 Safety	177	-	21,425	10,300	10,690
	52604 Legal Fees	222,636	280,005	133,263	250,000	200,000
	52704 Insurance	197,742	254,817	240,000	240,000	250,000
	52709 Advertising/Legal Notices	8,453	4,789	3,000	3,000	3,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10114 Administration	52710 Office Supplies	45,640	58,224	22,241	31,000	31,000
	52713 Utilities	76,572	89,378	132,367	87,000	90,480
	52904 Equipment Purchases		21,872			-
	54000 Transfer Out	-	41,452	200,000	200,000	-
	52603 Consulting/Contractor Fee	20,802	62,345	117,262	116,000	126,500
	52608 Fed/St/Co Fees	241,529	1,735	52,000	52,000	52,000
	52711 Education/Training/Meals	-	38	3,500	7,000	17,000
	52703 Debt Service	5,541,614	3,610,185	4,189,673	4,238,893	4,190,493
	52706 Dues, Publctns, Spnsrshp	-	-	56,700	56,700	72,750
10114 Administration Total		8,474,806	5,668,544	6,812,036	7,229,893	6,891,753
10115 Management	51101 Salary	864,626	829,730	903,989	763,365	814,244
	51105 Overtime	-	1,020	2,093	1,000	1,000
	51310 Medicare	12,261	11,969	11,069	11,069	11,807
	51312 Health Insurance	151,249	125,988	174,556	174,556	213,346
	51313 Life Insurance	6,914	5,861	6,218	6,218	6,664
	51317 Workers Comp	11,570	8,064	11,155	11,155	5,700
	51318 Unemployment	31,361	16,435	20,000	20,000	20,000
	51319 FICA	-	-	1,200	1,200	1,200
	52503 Equipment Maintenance	100,922	6,406	-	-	-
	52504 Materials	18,828	2,012			
	52505 Safety	9,922	5,603	4,382	360	360
	52604 Legal Fees	7,776	-	-	-	-
	52609 Temporary Labor	196	31,702	20,000	20,000	20,000
	52704 Insurance	1,200	-	-	-	-
	52709 Advertising/Legal Notices	3,835	3,217			
	52710 Office Supplies	12,774	18,517	19,310	10,500	10,920

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10115 Management	52713 Utilities	1,062	998	1,915	3,000	3,000
	52902 Vehicle Purchases	-	29,428	29,360	30,000	-
	52904 Equipment Purchases	-	35,789		-	-
	51308 EE Assistance Plan	321	241	234	234	260
	51314 Dental Insurance	12,148	8,928	13,381	13,381	14,868
	51315 Vision Insurance	2,094	1,710	1,637	1,637	1,819
	52603 Consulting/Contractor Fee	428,309	937,236	1,030,712	617,500	542,500
	52608 Fed/St/Co Fees	1,018	1,405	-	-	-
	52711 Education/Training/Meals	19,977	29,742	56,000	56,000	50,000
	52706 Dues, Publctns, Spnsrshp	50,218	67,383	-	-	-
	51311 Pension	238,941	228,641	228,803	228,803	244,053
	51316 Long-T Disability	1,939	1,613	3,419	3,419	3,664
10115 Management Total		1,989,461	2,409,638	2,539,433	1,973,397	1,965,405
10116 Watershed	51101 Salary	-	38,620	95,046	87,574	94,573
	51105 Overtime	-	906	1,824	-	-
	51310 Medicare	-	573	1,270	1,270	1,371
	51312 Health Insurance	-	9,961	19,395	19,395	21,335
	51313 Life Insurance	-	597	713	713	774
	51317 Workers Comp	-	187	6,972	6,972	7,566
	52504 Materials	-	234	5,000	10,000	10,000
	52506 Small Tools	-	-	500	500	500
	52609 Temporary Labor	-	-	10,000	10,000	10,000
	52710 Office Supplies		247			-
	51308 EE Assistance Plan	-	12	27	27	26
	51314 Dental Insurance	-	615	1,487	1,487	1,487
	51315 Vision Insurance	-	80	182	182	182

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10116 Watershed	52603 Consulting/Contractor Fee	-	68,035	265,195	245,000	382,800
	52711 Education/Training/Meals	-	-	533	1,600	1,600
	51311 Pension	-	11,761	26,248	26,248	28,346
	51316 Long-T Disability	-	111	392	392	426
	52901 Land/Easement Purchases		100,137		-	-
10116 Watershed Total		-	232,076	434,784	411,360	560,986
10117 Human Resources	51101 Salary	-	77,054	174,668	156,027	217,637
	51105 Overtime	-	672	250	-	1,000
	51310 Medicare	-	1,108	2,262	2,262	3,156
	51312 Health Insurance	-	14,449	38,790	38,790	64,004
	51313 Life Insurance	-	636	1,271	1,271	1,781
	51317 Workers Comp	-	355	1,087	1,087	1,523
	52504 Materials	-	-	500	1,000	1,000
	52604 Legal Fees	-	15,294	-	35,000	25,000
	52609 Temporary Labor	-	-	10,000	10,000	-
	52709 Advertising/Legal Notices	-	1,500	4,000	4,000	1,250
	52710 Office Supplies	-	1,138	2,500	1,500	1,000
	52713 Utilities	-	51	214	960	960
	51308 EE Assistance Plan	-	27	52	52	78
	51314 Dental Insurance	-	1,230	2,974	2,974	4,460
	51315 Vision Insurance	-	155	364	364	546
	52603 Consulting/Contractor Fee	-	23,992	77,500	77,500	73,000
	52711 Education/Training/Meals		1,588	1,418	-	5,000
	52706 Dues, Publtns, Spnsrshp			109	-	500
	51311 Pension	-	22,733	46,766	46,766	65,232
	51316 Long-T Disability	-	227	699	699	979

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating & Non Operating Budgets:						
10117 Human Resources Total		-	162,209	365,424	380,252	468,106
10118 Information Services	51101 Salary	225,837	246,300	295,480	262,069	274,589
	51105 Overtime	-	2,292	8,813	3,000	5,000
	51310 Medicare	3,332	3,603	3,800	3,800	3,982
	51312 Health Insurance	34,106	34,416	58,185	58,185	64,004
	51313 Life Insurance	1,901	2,179	2,134	2,134	2,247
	51317 Workers Comp	1,208	1,195	1,826	1,826	1,922
	52503 Equipment Maintenance	88,875	149,775	146,513	146,513	157,100
	52504 Materials		659		-	-
	52609 Temporary Labor	1,048	-	30,000	30,000	30,000
	52710 Office Supplies	43,864	72,840	111,800	111,800	99,800
	52713 Utilities	2,290	4,723	9,161	11,950	12,950
	52904 Equipment Purchases	-	32,155	45,000	45,000	45,000
	51308 EE Assistance Plan	93	76	78	78	78
	51314 Dental Insurance	2,093	2,658	4,460	4,460	4,460
	51315 Vision Insurance	530	564	546	546	546
	52603 Consulting/Contractor Fee	2,950	-	5,000	5,000	5,000
	52711 Education/Training/Meals	1,246	299	3,000	6,500	4,500
	52706 Dues, Publcns, Spnsrshp	462	160	1,000	1,000	320
	51311 Pension	62,304	71,077	78,550	78,550	82,303
	51316 Long-T Disability	550	575	1,174	1,174	1,236
10118 Information Services Total		472,689	625,546	806,520	773,585	795,037
10131 Cashiering	51101 Salary	80,625	89,233	104,580	94,606	98,185
	51105 Overtime	-	259	100	500	500
	51310 Medicare	1,212	1,297	1,372	1,372	1,424

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10131 Cashiering	51312 Health Insurance	31,911	35,750	38,790	38,790	42,669
	51313 Life Insurance	584	811	770	770	804
	51317 Workers Comp	436	429	659	659	687
	52503 Equipment Maintenance	4,739	5,078	8,414	7,000	9,000
	52609 Temporary Labor	20,388	-	1,000	1,000	-
	52710 Office Supplies	-	2,846	3,000	3,000	7,500
	52904 Equipment Purchases	-	-	-	-	-
	51308 EE Assistance Plan	53	43	52	52	52
	51314 Dental Insurance	2,602	2,952	2,974	2,974	2,974
	51315 Vision Insurance	312	372	364	364	364
	52711 Education/Training/Meals	-	-	300	600	600
	51311 Pension	22,213	25,880	28,356	28,356	29,429
	51316 Long-T Disability	244	285	424	424	442
10131 Cashiering Total		165,319	165,235	191,155	180,467	194,628
10133 Customer Service	51101 Salary	281,772	346,068	394,442	321,552	391,466
	51105 Overtime	205	1,383	500	2,000	2,000
	51106 Double Time	-	-	1,000	1,000	1,000
	51310 Medicare	4,289	4,567	4,663	4,663	5,676
	51312 Health Insurance	95,125	93,764	116,371	116,371	149,342
	51313 Life Insurance	2,647	2,158	2,619	2,619	3,204
	51317 Workers Comp	1,603	1,817	2,387	2,387	2,889
	52503 Equipment Maintenance	19,782	6,412	19,025	25,000	7,000
	52504 Materials	1,631	1,494	2,746	1,200	41,300
	52505 Safety	65	37	-	500	500
	52506 Small Tools	1,572	-	1,000	1,000	2,000
	52609 Temporary Labor	-	-	8,167	10,000	-

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10133 Customer Service	52710 Office Supplies	129,421	108,454	80,436	120,000	120,000
	52713 Utilities	363	402	257	500	500
	52902 Vehicle Purchases	28,786	-	-	-	-
	52904 Equipment Purchases	-	-	10,000	10,000	10,000
	51308 EE Assistance Plan	174	152	156	156	182
	51314 Dental Insurance	6,799	5,881	8,921	8,921	10,408
	51315 Vision Insurance	1,078	815	1,092	1,092	1,273
	52603 Consulting/Contractor Fee	-	14,953	-	-	133,500
	52711 Education/Training/Meals	-	-	500	1,200	1,500
	51311 Pension	80,939	69,548	96,379	96,379	117,334
51316 Long-T Disability	774	735	1,440	1,440	1,762	
10133 Customer Service Total		657,025	658,640	752,100	727,980	1,002,835
10135 Accounting	51101 Salary	478,454	489,882	545,890	531,848	540,607
	51105 Overtime	-	6,351	13,500	5,000	6,500
	51310 Medicare	7,204	7,239	7,712	7,712	7,839
	51312 Health Insurance	106,109	102,523	116,371	116,371	149,342
	51313 Life Insurance	3,530	4,499	4,332	4,332	4,424
	51317 Workers Comp	2,612	2,388	3,705	3,705	3,784
	52503 Equipment Maintenance	-	-	-	1,500	1,500
	52504 Materials	252	-	-	-	-
	52609 Temporary Labor	56,239	106,833	161,322	52,000	20,000
	52709 Advertising/Legal Notices	-	940	-	-	-
	52710 Office Supplies	4,962	5,430	4,000	4,000	4,000
	52713 Utilities	78	-	-	-	-
	52904 Equipment Purchases	-	-	-	-	10,000
	51308 EE Assistance Plan	199	166	182	182	182

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10135 Accounting	51314 Dental Insurance	6,209	6,218	10,408	10,408	10,408
	51315 Vision Insurance	1,117	1,419	1,273	1,273	1,273
	52603 Consulting/Contractor Fee	157,014	107,021	133,160	118,000	110,000
	52608 Fed/St/Co Fees		435	-	-	-
	52711 Education/Training/Meals	1,554	2,358	11,830	15,500	8,000
	52706 Dues, Publctns, Spnsrshp	688	882	700	700	600
	51311 Pension	130,887	139,983	159,411	159,411	162,036
	51316 Long-T Disability	1,084	1,091	2,382	2,382	2,433
	52804 Bank Fees	-	23,353	42,849	27,400	50,000
10135 Accounting Total		958,192	1,009,011	1,219,027	1,061,724	1,092,928
10151 Engineering	51101 Salary	1,593,631	1,976,498	1,875,764	1,923,261	1,773,375
	51105 Overtime	4,508	9,816	14,251	6,000	10,000
	51106 Double Time		473	-	-	-
	51310 Medicare	24,246	25,202	24,811	24,811	25,714
	51312 Health Insurance	304,095	282,042	368,507	368,507	405,358
	51313 Life Insurance	13,991	10,560	13,936	13,936	14,513
	51317 Workers Comp	53,066	25,659	93,602	93,602	97,647
	52503 Equipment Maintenance	44,075	4,453	4,344	75,000	60,000
	52504 Materials	68,879	49,696	70,409	135,000	150,000
	52505 Safety	1,195	943	8,019	2,000	3,000
	52506 Small Tools	563	2,134	1,000	1,000	1,000
	52604 Legal Fees		522	-	-	-
	52609 Temporary Labor	13,131	14,792	35,386	-	200,000
	52709 Advertising/Legal Notices			1,000	-	-
	52710 Office Supplies	17,689	16,105	12,000	12,000	18,000
	52713 Utilities	312	3,364	631	500	800

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10151 Engineering	52902 Vehicle Purchases	53,826	46,620	89,357	90,000	30,000
	52904 Equipment Purchases	155,281	70,563	11,076	10,000	30,000
	51308 EE Assistance Plan	564	530	494	494	494
	51314 Dental Insurance	21,340	13,907	28,249	28,249	28,249
	51315 Vision Insurance	3,517	2,464	3,456	3,456	3,456
	52603 Consulting/Contractor Fee	177,995	826,059	634,100	445,250	340,000
	52608 Fed/St/Co Fees	-	15,835	2,617	500	-
	52711 Education/Training/Meals	4,810	18,258	15,586	18,000	20,000
	52706 Dues, Publctns, Spnsrshp	7,618	17,863	16,579	18,000	20,000
	51311 Pension	450,177	346,063	512,868	512,868	531,534
	51316 Long-T Disability	3,210	2,539	7,663	7,663	7,980
	52901 Land/Easement Purchases	24,206	3,009	40,000	40,000	40,000
10151 Engineering Total		3,041,925	3,785,969	3,885,705	3,830,097	3,811,120
10171 Water Operations	51101 Salary	2,943,156	3,571,640	3,480,596	3,173,921	3,279,662
	51105 Overtime	27,760	28,566	48,396	90,000	90,000
	51106 Double Time	73,247	20,883	87,146	113,700	113,700
	51144 Standby	133,870	144,072	157,095	140,000	140,000
	51310 Medicare	51,406	47,509	46,022	46,022	47,555
	51312 Health Insurance	725,597	665,460	872,780	872,780	960,058
	51313 Life Insurance	26,202	19,542	25,975	25,975	26,841
	51317 Workers Comp	161,924	103,297	212,412	212,412	221,203
	52501 Chemicals	198,980	292,465	233,578	290,000	300,000
	52503 Equipment Maintenance	170,715	244,440	389,091	404,000	454,500
	52504 Materials	273,765	323,964	352,617	346,800	347,000
	52505 Safety	7,028	10,642	17,000	17,000	23,000
	52506 Small Tools	9,810	9,437	16,755	31,000	31,800

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10171 Water Operations	52507 Water Purchase	171,210	452,903	300,000	300,000	300,000
	52604 Legal Fees	2,580	-	-	-	-
	52609 Temporary Labor	89,546	59,980	76,402	150,000	100,000
	52709 Advertising/Legal Notices	-	-	1,500	-	-
	52710 Office Supplies	5,535	2,835	1,779	6,000	8,000
	52713 Utilities	769,681	711,841	946,956	936,000	976,000
	52902 Vehicle Purchases	168,511	222,842	182,093	151,230	178,100
	52904 Equipment Purchases	100,290	308,508	318,500	318,500	347,000
	51308 EE Assistance Plan	1,273	1,098	1,172	1,172	1,170
	51314 Dental Insurance	58,403	35,587	66,906	66,906	66,906
	51315 Vision Insurance	8,346	5,219	8,186	8,186	8,186
	52603 Consulting/Contractor Fee	42,016	121,507	306,000	246,000	197,500
	52608 Fed/St/Co Fees	97,878	248,790	282,700	282,700	357,700
	52711 Education/Training/Meals	1,651	10,581	14,813	35,000	35,000
	52706 Dues, Publtns, Spnsrshp	4,783	6,535	9,000	9,000	9,000
	51311 Pension	833,782	604,756	951,319	951,319	983,013
51316 Long-T Disability	7,054	5,281	14,283	14,283	14,758	
10171 Water Operations Total		7,165,999	8,280,180	9,421,073	9,239,906	9,617,653
10191 Maintenance	51101 Salary	3,231,899	4,059,970	3,833,480	3,745,317	3,942,771
	51105 Overtime	17,761	16,360	31,375	30,000	30,000
	51106 Double Time	9,828	3,810	8,695	15,000	15,000
	51310 Medicare	48,256	48,614	54,307	54,307	57,170
	51312 Health Insurance	963,300	853,142	1,260,683	1,260,683	1,408,086
	51313 Life Insurance	29,160	20,827	30,652	30,652	32,268
	51317 Workers Comp	211,242	115,634	303,069	303,069	321,008
	52501 Chemicals	-	105,428	243,050	-	-

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10191 Maintenance	52503 Equipment Maintenance	443,599	259,782	57,737	67,800	87,800
	52504 Materials	979,341	882,924	901,411	1,126,600	1,108,000
	52505 Safety	16,310	18,593	38,589	28,000	33,300
	52506 Small Tools	51,145	73,362	30,941	57,100	80,830
	52604 Legal Fees	-	-	-	5,000	5,000
	52609 Temporary Labor	185,247	232,921	252,849	180,000	200,000
	52710 Office Supplies	10,528	5,568	2,429	16,500	12,500
	52713 Utilities	40,802	25,101	7,473	33,000	35,000
	52902 Vehicle Purchases	94,650	468,535	310,000	310,000	210,000
	52904 Equipment Purchases	912,752	388,393	500,600	500,600	370,000
	51308 EE Assistance Plan	1,858	1,491	1,690	1,690	1,716
	51314 Dental Insurance	72,320	40,429	96,642	96,642	98,129
	51315 Vision Insurance	10,910	6,762	11,825	11,825	12,007
	52603 Consulting/Contractor Fee	441,135	340,239	650,247	117,000	204,000
	52608 Fed/St/Co Fees	6,337	25,542	21,639	7,500	7,500
	52711 Education/Training/Meals	37,744	26,707	17,481	30,000	30,000
	52706 Dues, Publctns, Spnsrshp	2,860	1,748	2,500	14,000	14,000
51311 Pension	917,094	647,223	1,122,584	1,122,584	1,181,767	
51316 Long-T Disability	8,533	6,531	16,854	16,854	17,742	
10191 Maintenance Total		8,744,611	8,675,636	9,808,801	9,181,723	9,515,594
10193 Purchasing	51101 Salary	281,397	333,326	348,188	312,111	328,814
	51105 Overtime	1,123	977	1,000	1,000	1,000
	51310 Medicare	4,141	4,833	4,526	4,526	4,768
	51312 Health Insurance	73,600	79,422	96,976	96,976	106,673
	51313 Life Insurance	2,249	2,633	2,542	2,542	2,691
	51317 Workers Comp	1,498	1,608	2,174	2,174	2,302

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10193 Purchasing	52501 Chemicals	248,688	96,762	-	-	-
	52503 Equipment Maintenance	15,074	7,047	7,500	73,000	53,000
	52504 Materials	801,943	481,562	76,678	60,000	125,000
	52505 Safety	76,336	70,254	29,451	52,000	52,000
	52506 Small Tools	14,455	12,602	26,220	200,000	100,000
	52507 Water Purchase	84,392	-	-	-	-
	52609 Temporary Labor	15,597	-	5,000	10,000	5,000
	52710 Office Supplies	2,837	3,699	35,854	64,200	63,000
	52713 Utilities	4,520	1,070	154	2,000	2,000
	52902 Vehicle Purchases	29,913	-	-	-	-
	52904 Equipment Purchases	21,903	-	17,500	17,500	-
	51308 EE Assistance Plan	150	138	130	130	130
	51314 Dental Insurance	4,241	5,304	7,434	7,434	7,434
	51315 Vision Insurance	812	936	910	910	910
	52603 Consulting/Contractor Fee	2,535	38,562	23,398	55,000	60,000
	52711 Education/Training/Meals	2,822	2,033	1,003	6,000	6,000
	52706 Dues, Publctns, Spnsrshp	390	347	600	600	600
	51311 Pension	77,548	89,872	93,549	93,549	98,555
51316 Long-T Disability	785	917	1,398	1,398	1,480	
10193 Purchasing Total		1,768,949	1,233,904	782,186	1,063,050	1,021,356
10195 Shop Operations	51101 Salary	177,542	156,220	197,524	204,285	192,673
	51105 Overtime	1,332	6,163	1,500	1,500	1,500
	51106 Double Time		220	-	-	-

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10195 Shop Operations	51310 Medicare	2,726	2,311	2,962	2,962	2,794
	51312 Health Insurance	53,292	44,999	58,185	58,185	64,004
	51313 Life Insurance	1,682	1,415	1,666	1,666	1,577
	51317 Workers Comp	10,967	8,972	14,252	14,252	13,487
	52501 Chemicals	-	162,943	250,000	550,000	225,000
	52503 Equipment Maintenance	695,241	262,934	269,714	175,000	175,000
	52504 Materials	6,565	18,163	21,192	57,000	57,000
	52505 Safety	1,002	413	943	1,240	1,300
	52506 Small Tools	1,485	8,806	1,853	3,000	3,000
	52609 Temporary Labor	16,175	36,023	29,520	25,000	28,000
	52710 Office Supplies	424	373	500	5,000	2,500
	52713 Utilities	24,519	32,421	16,815	21,300	22,300
	52902 Vehicle Purchases	-	-	-	-	75,000
	52904 Equipment Purchases	11,507	8,396	25,000	25,000	27,000
	51308 EE Assistance Plan	86	71	78	78	78
	51314 Dental Insurance	3,302	2,992	4,460	4,460	4,460
	51315 Vision Insurance	563	514	546	546	546
	52711 Education/Training/Meals	720	265	432	2,500	4,000
51311 Pension	52,443	49,875	61,230	61,230	57,750	
51316 Long-T Disability	518	487	916	916	867	
10195 Shop Operations Total		1,062,091	804,976	959,288	1,215,120	959,836
Operating Total		34,655,788	33,896,441	38,181,113	37,466,297	38,134,377

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating & Non Operating Budgets:						
10114 Administration	52915 Proj Bud: Non-Programmati	-	49,928	635,731	630,000	1,430,000
10114 Administration Total		-	49,928	635,731	630,000	1,430,000
10115 Management	52915 Proj Bud: Non-Programmati	-	75,970	8,290	-	2,000,000
10115 Management Total		-	75,970	8,290	-	2,000,000
10118 Information Services	52915 Proj Bud: Non-Programmati	-	2,918	100,000	300,000	500,000
10118 Information Services Total		-	2,918	100,000	300,000	500,000
10151 Engineering	52915 Proj Bud: Non-Programmati	6,008,899	14,954,022	16,784,022	13,850,000	15,720,000
	52907 Proj Bud: Pipeline Rplc	186,722	477,244	750,000	750,000	750,000
	52908 Proj Bud: Prv Program	-	13,116	160,000	160,000	160,000
	52909 Proj Bud: Minor System	768	-	600,000	600,000	600,000
	52910 Proj Bud: Raw Water Rplc	325,285	2,384,092	1,217,738	900,000	1,100,000
	52911 Proj Bud: Backbone Ext	1,780,228	1,788,214	1,360,663	1,000,000	1,000,000
	52912 Proj Bud: Community Inves	17,862	51,915	3,131,342	2,325,000	800,000
	52913 Proj Bud: Extended Ceqa	6,110	15,087	158,275	50,000	200,000
	52914 Proj Bud: Sediment Removal	-	-	-	-	500,000
10151 Engineering Total		8,325,874	19,683,690	24,162,040	19,635,000	20,830,000
10171 Water Operations	52915 Proj Bud: Non-Programmati	-	47,138	310,000	310,000	310,000
10171 Water Operations Total		-	47,138	310,000	310,000	310,000
10191 Maintenance	52915 Proj Bud: Non-Programmati	-	396,424	760,000	760,000	1,050,000
10191 Maintenance Total		-	396,424	760,000	760,000	1,050,000
Non Operating Total		8,325,874	20,256,068	25,976,061	21,635,000	26,120,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Expenses	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
				Net Income	(91,275)	157,213
Non Operating	Revenues		579,871	397,500	397,500	315,000
	Expenses	-	38,419	602,500	397,500	315,000
				Non Operating Income	(205,000)	-
				Net Income*	(296,275)	157,213

* See Cash Schedule for Reserve Impact

Revenues

Operating	Scotts Flat	665,175	784,521	878,124	924,948	904,468
	Long Ravine	531,935	525,027	532,267	675,077	548,235
	Orchard Springs	295,063	295,306	307,383	336,488	316,605
	Peninsula	190,077	219,647	235,416	317,643	242,479
	Jackson Meadow		230,026	180,475	299,852	220,001
	Cascade Shores Gate	3,848	9,631	13,225	9,593	13,622
	Combie	26,000	26,500	33,030	31,926	34,021
	Greenhorn	31,765	37,613	38,684	38,683	39,844
Operating Total		1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
Non Operating	Transfer In Operations		38,419	197,500	197,500	-
	Transfer In Electric		500,000	-	-	315,000
	Transfer In Water		41,452	200,000	200,000	-
Non Operating Total			579,871	397,500	397,500	315,000

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Recreation Division**

	2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
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Operating & Non Operating Budgets:

30250 Recreation General	51101 Salary	647,467	439,577	599,632	544,576	448,613
	51105 Overtime		1,873	-	-	5,000
	51308 EE Assistance Plan	177	188	208	208	182
	51310 Medicare	5,690	6,355	7,243	7,243	6,505
	51311 Pension	114,011	123,400	149,722	149,722	134,463
	51312 Health Insurance	91,165	106,654	155,161	155,161	149,342
	51313 Life Insurance	3,337	3,602	4,070	4,070	3,671
	51314 Dental Insurance	5,929	5,926	11,894	11,894	10,408
	51315 Vision Insurance	1,126	1,278	1,455	1,455	1,273
	51316 Long-T Disability	1,023	1,174	2,238	2,238	2,019
	51317 Workers Comp	28,092	28,189	39,279	39,279	35,343
	51324 OPEB Net ARC	23,000	-	-	-	24,000
	52501 Chemicals	-	2,788	49,797	20,000	20,000
	52503 Equipment Maintenance	31,205	57,058	107,906	68,000	61,275
	52504 Materials	225,186	187,886	160,130	229,200	191,200
	52505 Safety	536	823	5,938	720	3,000
	52506 Small Tools	-	-	2,500	2,500	3,500
	52603 Consulting/Contractor Fee	65,927	27,036	48,210	-	30,000
	52604 Legal Fees	5,126	18,461	32,162	3,700	5,000
	52608 Fed/St/Co Fees	32,477	37,989	19,586	46,250	40,000
	52609 Temporary Labor	467,409	488,604	500,000	500,000	362,000
	52703 Debt Service	50,000	-	-	-	-
	52704 Insurance	4,961	5,133	8,000	8,000	6,000
	52709 Advertising/Legal Notices	4,748	5,578	7,932	17,500	10,000
	52710 Office Supplies	28,825	15,405	5,642	28,000	12,500
	52711 Education/Training/Meals	508	330	150	300	300
	52713 Utilities	93,610	128,871	131,457	157,200	127,200

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
30250 Recreation General	52795 Rec-Customer Refunds			14,395	-	14,395
	52804 Bank Fees	-	10,550	47,580	12,500	45,000
	52904 Equipment Purchases		7,534		-	-
	54000 Transfer Out Water	138	12,869	95	71,300	-
	55000 Transfer Out to Non Oper	-	38,419	197,500	197,500	-
30250 Recreation General Sum		1,931,673	1,763,550	2,309,880	2,278,516	1,752,189
30251 Recreation Upper Division	51101 Salary	-	-	-	-	77,099
	51105 Overtime	-	-	-	-	1,000
	51308 EE Assistance Plan	-	-	-	-	39
	51310 Medicare	-	-	-	-	838
	51311 Pension	-	-	-	-	23,109
	51312 Health Insurance	-	-	-	-	32,002
	51313 Life Insurance	-	-	-	-	473
	51314 Dental Insurance	-	-	-	-	2,230
	51315 Vision Insurance	-	-	-	-	273
	51316 Long-T Disability	-	-	-	-	260
	51317 Workers Comp	-	-	-	-	4,048
	52503 Equipment Maintenance	-	-	-	-	10,000
	52504 Materials	-	-	-	-	20,000
	52505 Safety	-	-	-	-	2,000
	52603 Consulting/Contractor Fee	-	-	-	-	45,000
	52604 Legal Fees	-	-	-	-	15,000
	52608 Fed/St/Co Fees	-	-	-	-	6,000
	52609 Temporary Labor	-	-	-	-	138,000
52710 Office Supplies	-	-	-	-	2,500	
52713 Utilities	-	-	-	-	30,000	
30251 Recreation Upper Division Sum		-	-	-	-	409,871

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Recreation Division**

	2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>					
Operating Total	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
30250 Recreation General 52915 Proj Bud: Non-Programmati	-	38,419	602,500	397,500	315,000
30250 Recreation General Total	-	38,419	602,500	397,500	315,000
Non Operating Total	-	38,419	602,500	397,500	315,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
	Expenses	15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
Operating Income				4,279,630		771,497
Non Operating	Revenues	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
	Expenses	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Income				-		-
Net Income*				4,279,630		771,497

* See Cash Schedule for Reserve Impact

Revenues

Operating	Chicago Park	9,688,910	9,856,454	9,905,200	8,501,353	8,668,778
	Dutch Flat	5,417,285	5,573,524	5,327,965	4,700,071	4,815,987
	Rollins	5,100,484	5,159,473	5,411,801	4,740,081	4,815,987
	Scotts Flat	209,302	357,684	541,132	225,040	300,000
	Bowman	255,517	722,338	1,217,311	860,099	963,197
	Bowman TL	53,129	42,566	36,507	109,423	100,000
	Combie South	141,890	694,311	717,682	150,067	200,000
	Combie North	125,255	195,735	198,269	140,008	180,000
Operating Total		20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
Non Operating	Transfer In from Operating	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	51101 Salary	646,706	467,370	509,296	458,108	497,192
	51105 Overtime	-	95,811	600	-	2,000
	51106 Double Time		5,659	-	-	-
	51308 EE Assistance Plan	574	116	104	104	104
	51310 Medicare	9,662	7,003	6,537	6,537	7,209
	51311 Pension	163,864	130,029	135,127	135,127	138,425
	51312 Health Insurance	139,085	109,568	77,580	77,580	85,339
	51313 Life Insurance	-	6,839	3,672	3,672	3,780
	51314 Dental Insurance	9,314	5,631	5,947	5,947	5,947
	51315 Vision Insurance	1,294	875	728	728	728
	51316 Long-T Disability	1,424	1,234	2,019	2,019	2,078
	51317 Workers Comp	15,143	9,788	15,286	15,286	15,804
	51321 Health Benefits Retirees	120,252	144,721	131,222	2,020	160,000
	51324 OPEB Net ARC	127,000	-	-	-	-
	52501 Chemicals	69,510	53,831	60,627	100,000	75,000
	52503 Equipment Maintenance	-	29,741	14,966	71,000	21,000
	52504 Materials	-	32,930	10,634	50,000	25,000
	52505 Safety	-	27,336	50,062	80,000	85,760
	52506 Small Tools	-	1,447	802	5,000	5,000
	52603 Consulting/Contractor Fee	1,483,751	1,432,994	1,700,610	1,355,000	1,582,500
	52604 Legal Fees	-	33,587	35,181	50,000	50,000
	52607 Franchise Fees	-	17,571	41,909	46,000	46,000
	52608 Fed/St/Co Fees	-	183,364	969,500	969,500	979,975
	52609 Temporary Labor	-	23,697	25,000	50,000	60,000
	52704 Insurance	221,129	192,270	216,894	230,000	200,000
	52706 Dues, Publctns, Spnsrshp	21,150	20,919	30,500	30,500	30,500

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	52709 Advertising/Legal Notices	-	1,344	-	-	-
	52710 Office Supplies	44,354	29,358	10,697	50,000	32,500
	52711 Education/Training/Meals	8,662	16,626	19,000	19,000	19,000
	52713 Utilities	-	127,112	105,593	202,000	202,000
	52901 Land/Easement Purchases	-	-	75,000	150,000	150,000
	52902 Vehicle Purchases	-	79,499	41,037	42,000	-
	52904 Equipment Purchases	-	239,526	100,000	100,000	50,000
	54000 Transfer Out Rec	-	500,000	-	-	315,000
	54000 Transfer Out Water	6,035,061	3,344,669	3,150,000	3,150,000	4,150,000
	55000 Transfer Out Non Oper	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
50112 Hydro Admin Total		12,636,677	9,981,217	13,983,712	11,982,128	13,197,841
50161 Hydro Operations	51101 Salary	582,387	680,483	925,584	890,063	1,012,391
	51105 Overtime	-	-	74,057	-	75,000
	51106 Double Time	-	-	8,539	-	-
	51144 Standby	-	15,167	31,053	-	-
	51308 EE Assistance Plan	516	201	235	235	286
	51310 Medicare	8,691	11,283	12,906	12,906	14,680
	51311 Pension	147,393	193,051	266,779	266,779	303,444
	51312 Health Insurance	125,105	130,206	193,951	193,951	234,681
	51313 Life Insurance	-	6,797	7,252	7,252	8,285
	51314 Dental Insurance	8,378	9,650	14,868	14,868	16,355
	51315 Vision Insurance	1,164	1,406	1,819	1,819	2,001
	51316 Long-T Disability	1,280	1,571	3,987	3,987	4,556
	51317 Workers Comp	13,621	17,779	36,185	36,185	40,738
	52503 Equipment Maintenance	-	55,761	42,442	64,500	124,500

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50161 Hydro Operations	52504 Materials	-	16,240	19,476	86,000	46,000
	52505 Safety	31,107	2,600	-	-	-
	52506 Small Tools	-	2,391	10,764	14,500	10,000
	52603 Consulting/Contractor Fee	50,442	13,500	70,000	70,000	70,000
	52608 Fed/St/Co Fees	-	70	-	-	-
	52609 Temporary Labor	-	-	40,000	80,000	40,000
	52711 Education/Training/Meals	-	826	14,575	60,000	80,000
	52713 Utilities	151,093	949	-	-	-
	52902 Vehicle Purchases	-	-	105,000	105,000	80,000
	52904 Equipment Purchases	-	-	40,000	82,000	68,000
	54000 Transfer Out Water	-	-	-	10,000	10,000
50161 Hydro Operations Total		1,121,177	1,159,930	1,919,472	2,000,045	2,240,917
50167 Hydro Maintenance	51101 Salary	635,802	815,410	1,000,138	979,154	1,035,932
	51105 Overtime	-	-	67,354	-	75,000
	51106 Double Time	-	-	12,631	-	-
	51308 EE Assistance Plan	563	243	293	293	313
	51310 Medicare	9,488	13,274	14,198	14,198	15,021
	51311 Pension	160,911	232,395	293,482	293,482	310,500
	51312 Health Insurance	136,580	139,700	213,346	213,346	250,682
	51313 Life Insurance	-	7,755	7,978	7,978	8,478
	51314 Dental Insurance	9,146	11,428	16,355	16,355	17,842
	51315 Vision Insurance	1,271	1,767	2,001	2,001	2,183
	51316 Long-T Disability	1,398	2,075	4,387	4,387	4,662
	51317 Workers Comp	14,870	20,902	39,297	39,297	41,581
	52501 Chemicals	-	1,379	-	-	-

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50167 Hydro Maintenance	52503 Equipment Maintenance	253,584	291,697	201,482	282,500	252,500
	52504 Materials	846,522	287,485	469,063	370,500	410,500
	52505 Safety	-	17,937	-	-	-
	52506 Small Tools	-	24,125	44,174	40,000	30,000
	52603 Consulting/Contractor Fee	4,955	960,193	227,786	427,500	552,500
	52609 Temporary Labor	-	36,728	25,000	81,000	81,000
	52704 Insurance	-	9,410	-	-	-
	52710 Office Supplies	-	2,712	3,000	-	-
	52711 Education/Training/Meals	-	13,970	26,589	80,000	40,000
	52901 Land/Easement Purchases	-	2,950	-	-	-
	52902 Vehicle Purchases	-	102,097	180,000	180,000	400,000
	52904 Equipment Purchases	-	12,867	324,500	324,500	275,000
	54000 Transfer Out Water	-	15,036	-	30,000	30,000
50167 Hydro Maintenance Total		2,075,090	3,023,536	3,173,053	3,386,491	3,833,694
Operating Total		15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	293,160	724,447	2,230,665	1,325,000	1,300,000
	52920 Proj Bud: Ph Improvements	3,150,058	1,478,392	1,949,065	1,000,000	1,350,000
	52921 Proj Bud: Reserv, Dam, Wa	75,524	405,910	2,257,852	2,200,000	1,550,000
50112 Hydro Admin Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10114 Administration</u>					
52915 Proj Bud: Non-Programmati			630,000	1,430,000	
	2113	Main Office Bldg Expansion	400,000	1,000,000	
	6913	Bowman Land Acquisition		20,000	
	7032	Hemphill Fish Diversion	100,000	400,000	Grant \$177K
		Safety Training Tower	120,000		
		ADA compliance for all facilities	10,000	10,000	
<u>10115 Management</u>					
52915 Proj Bud: Non-Programmati			-	2,000,000	
		Combie Reservoir Sediment Removal		2,000,000	Grant
<u>10118 Information Tech</u>					
52915 Proj Bud: Non-Programmati			300,000	500,000	
		Financial System Upgrade	300,000	500,000	
<u>10151 Engineering</u>					
52907 Proj Bud: Pipeline Rplc			750,000	750,000	
	1037	Penn Valley Pipeline Phase 1-4			
	1005	Hughes Road			
	6962	Hwy 49 @ Christian Life Way			
	2001	Auburn to Hidden Valley Road			
	2070	Boreham/Gayle Lane			
	2071	Lidster Avenue/Country Club Terrace			
	2072	Alta Sierra - Miscellaneous			
52908 Proj Bud: Prv Program			160,000	160,000	
	1008	Park Ave and Park Ave Popoff			
	1022	Carey Drive Replacement			
	2101	Brewer 2			

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10151 Engineering</u>	1009	Brunswick at Hwy 174			
	1010	Silver Way			
	1011	Star Motel			
		Smith Road			
52909 Proj Bud: Minor System			600,000	600,000	
	6966	Osborne Hill Inlet Pipe			
	6930	EG: Ridge Rd/Sierra College Dr			
	8348	Loma Rica: Cedar Ridge			
		Loma Rica: Alta Sierra 12", 16"			
		LOP Hydraulic Work			
52910 Proj Bud: Raw Water Rplc			900,000	1,100,000	
	1031	Doty North Canal (PC)			
	1098	Santini Siphon I			
	2074	Magnolia 3 Canal Easement			
		<u>Nevada County</u>			
		Lake Vera-Rplc Lake Pipe			
		Kyler Canal-Rplc and enlarge			
		Riffle Box			
		Chicago Park-Lower Section			
		Magnolia 3 Canal-Easement			
		Tunnel Canal, Deer Creek diversion			
		<u>Placer County</u>			
		Santini 1&2-bottleneck & overtopping			
		Doty North Siphon			
		Vernon Canal Siphon			
		Renken Canal Siphon			
		Haight #1 & #6			
		<u>Yuba County</u>			

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10151 Engineering</u>		Smartsville			
52911 Proj Bud: Backbone Ext			1,000,000	1,000,000	
	1080	Lodestar/Conestoga Pipe			
	1089	Rattlesnake Road			
		Alta Sierra/ LOP Minor Mod/clean up			
		E. George to LWW Pipeline			
		Idaho Maryland Rd			
52912 Proj Bud: Community Inves			2,325,000	800,000	
	2011	Loadstar/Victora Drive			
	2024	Armstrong Waterline Extension			
	2018	Montclair Court			
52914 Proj Bud: Sediment Removal			-	500,000	
	6877	Steephollow Sediment Removal			
	8301	Combie Sediment Removal			
	8515	Greenhorn Sediment Removal			
	6963	Orr Creek Reservoir Sediment Removal			
	6958	Newtown Reservoir Cleaning			
	2090	Loma Rica Reservoir Cleaning			
52913 Proj Bud: Extended CEQA			50,000	200,000	
	8371	Newtown Canal (NC)			
	6593-2	Cascade Canal			
52915 Proj Bud: Non-Programmati			13,850,000	15,720,000	
	1020	Shale Ridge Tank 24" Pipeline	1,400,000		

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
10151 Engineering					
	1071	Meade Canal Encasement	300,000		
	6746	Combie Phase I ByPass	8,000,000	10,000,000	Series 2016A Proceeds
	6774	Lincoln Trt Plant Planning	100,000		
	6971	Alta Sierra Tank Replacement	50,000	1,700,000	
	7013	Centennial Reservoir	3,500,000	4,000,000	
	7033	Willow Creek Pipeline	500,000		
	8464	Deer Creek/So Yuba Canal Acquisition	-	20,000	

10151 Engineering Total	19,635,000	20,830,000
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10171 Water
 52915 Proj Bud: Non-Programmati

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
10171 Water					
52915 Proj Bud: Non-Programmati			310,000	310,000	
		WTP Security	25,000	25,000	
		Misc. Projects	80,000	80,000	
		Chemical Tanks & Pads	100,000	100,000	
		North Auburn Clarifier Repairs	30,000	30,000	
		Lime System Removal	75,000	75,000	

10191 Maintenance
 52915 Proj Bud: Non-Programmati

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
10191 Maintenance					
52915 Proj Bud: Non-Programmati			760,000	1,050,000	
		Green Tank in Chicago Park & LWW	300,000	350,000	
		Asphalt sealing (WTP & Pump Stations)	50,000	190,000	
		Hansen Site Building	40,000		
		Placer Yard Bldg Replacement	140,000		
		Purchasing Bldg New Roof	100,000		
		Patch Paving throughout Counties		60,000	
		Building replacement (Carpenter Shop)		120,000	
		<u>South Yuba</u>			
		Steel Building (50' x 100')		250,000	

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10191 Maintenance</u>		Concrete Foundation		50,000	
		House Remodel	40,000	30,000	
		Site Grading	40,000		
		Timber removal	30,000		
		Fencing	20,000		

Water Total	21,635,000	26,120,000
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Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>30250 Recreation</u>					
52915 Proj Bud: Non-Programmati			397,500	315,000	
	2023	Orchard Springs Store	-	50,000	
	2091	Boat Slips	250,000	100,000	
	2102	Ditch Tender House Power	25,000		
		Road/Spur replacement or repair	15,000		
		Water Line - Replace Section	30,000	40,000	
		Sewer Line - Replace Section	25,000	15,000	
		Mountain Division Store	12,500		
		Water Tank Systems Upgrade	10,000	10,000	
		Outside Restroom at Dichtenders House	20,000		
		Shade Structures at Orchard Springs	5,000		
<u>30250 Recreation</u>		Fences & Gates	5,000	5,000	
		Scotts Flat Office Replacement		15,000	
		Scott Flat Generator		25,000	
		Entry sign replacements		5000	
		Roofing Upgrades		15000	
		Picnic areas new - Orchard Springs		5,000	
		Ditch Tender House Upgrade		30,000	

Recreation Total	397,500	315,000
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Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
50112 Hydro Admin					
52915 Proj Bud: Non-Programmati			1,325,000	1,300,000	
	2083	Rollins No 2 Powerhouse	-	750,000	
	6947	Loma Rica System	1,200,000	500,000	
		Other	125,000	50,000	
52920 Proj Bud: Ph Improvements					
			1,000,000	1,350,000	
	2006	Chicago Park PH Protection Upgrade	350,000		
		Combie South Trash Rack Replacement		250,000	
		Combie South Access Road Improvements		100,000	
		Combie South Electrical Upgrades		100,000	
		Chicago Park Powerhouse Fire Suppression		100,000	
		Chicago Park Rough Zone		250,000	
		Chicago Park Powerhouse BOP PLC		250,000	
	2079	Dutch Flat PH Voltage Regulator	200,000		
		Powerhouse Upgrades	150,000		
	201502	SCADA Upgrade	250,000	250,000	
		Other	50,000	50,000	
52921 Proj Bud: Reserv, Dam, Wa					
			2,200,000	1,550,000	
	2007	Construct French Lake Gaging Station	500,000	250,000	
	2053	Dutch Flat Afterbay Low Level	500,000		
	2076	Rollins Low Level Outlet	700,000	300,000	
	2094	Scotts Flat Spillway Repair	-	500,000	
		Canal Lining Repair	450,000	450,000	
		Other	50,000	50,000	
Electric Total			4,525,000	4,200,000	
District Total			26,557,500	30,635,000	

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10113 Directors	Director	5	Director	5
	Total Directors	5		5
10115 Management	Asst. General Mgr	1	Asst. General Mgr	1
	Board Secretary	1	Board Secretary	1
	General Manager	1	General Manager	1
	Management Asst	2	Management Asst	2
	Office Assistant	3	Office Assistant	3
	Safety Analyst	1	Safety Analyst	1
	Communication Specialist I/II		Communication Specialist I/II	1
	Total Management	9		10
10116 Watershed	Watershed Planner	1	Watershed Planner	1
	Total Watershed	1		1
10117 Human Resources	Human Resource Tech	1	Human Resource Tech	2
	Human Resources Manager	1	Human Resources Manager	1
	Total Human Resources	2		3
10118 Info Tech	I T Technician	1	I T Technician	1
	Info Tech Analyst	2	Info Tech Analyst	2
	Total Info Tech	3		3
10131 Cashiering	Cashier	2	Cashier	2
	Total Cashiering	2		2
10133 Cust Service	Customer Acct Admin	1	Customer Service Admin	1
	Finance Asst I	2	Finance Asst I/II	2
			Dispatcher I	1
			Water Efficiency Tech I	1
	Meter Reader I	3	Meter Reader I	2
	Total Customer Service	6		7

Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10135 Accounting	Accountant	1	Accountant	1
	Acctng Admin	1	Controller	1
	Finance Analyst	1	Finance Analyst	1
	Finance Assistant	2	Finance Assistant	2
	Finance Manager	1	Finance Manager	1
	Sr Finance Assistant	1	Sr Finance Assistant	1
	Total Accounting		7	
10151 Engineering	Associate Eng	2	Associate Eng	2
	Const Inspector	2	Const Inspector	2
	Engineer Manager	1	Engineer Manager	1
	Engineer Tech	4	Engineer Tech	4
	Land Surveyor	1	Land Surveyor	1
	Management Asst	1	Management Asst	1
	Right Of Way Agt	1	Right Of Way Agt	1
	Senior Engineer	2	Senior Engineer	2
	Sr Engineer Tech	4	Sr Engineer Tech	4
	Sr Right Of Way Agt	1	Sr Right Of Way Agt	1
	Part-Time	4		
	Total Engineering		23	
10171 Water Operations	Asst. Water Supt.	1	Asst. Water Supt.	1
	Bus Service Tec II	1	Bus Service Tec II	1
	Chief Wtr Trmt Op	2	Chief Wtr Trmt Op	2
	Elect Sys Tech	3	Elect Sys Tech	3
	Electrical Systems Supt	1	Electrical Systems Supt	1
	Hydraulic Technician I	2	Hydraulic Technician I	2
	Management Asst	1	Management Asst	1
	Operations Tech	2	Operations Tech II	1
	Sr Operations Tech	2	Sr Operations Tech	3
	Sr Wtr Dist Oper	3	Sr Wtr Dist Oper	3
	Treated Water Supt	1	Treated Water Supt	1
	Water Dist Oper	12	Water Dist Oper	12

Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10171 Water Operations	Water Eff. Tech - Vacant	1		
	Water Resources Supt	1	Water Resources Supt	1
	Water Superintendent	1	Water Superintendent	1
	Wtr Dist Supervisor	3	Wtr Dist Supervisor	3
	Wtr Operations Mgr	1	Wtr Operations Mgr	1
	Wtr Trmt Oper	7	Wtr Trmt Oper	7
	Wtr Trmt Supervisor		Wtr Trmt Supervisor	1
	Total Water Operations		45	
10191 Maintenance	Equipment Operator	13	Equipment Operator	13
	Maint Supervisor	6	Maint Supervisor	5
	Maintenance Manager	1	Maintenance Manager	1
	Maintenance Supt.	2	Maintenance Supt.	2
	Management Asst	1	Management Asst	1
	Office Assistant I	1	Office Assistant I	1
	Senior Welder	1	Senior Welder	1
	Sr Utility Worker	6	Sr Utility Worker	6
	Utility Worker	27	Utility Worker	29
	Asst Maint Supt-Veg Cntrl	1	Asst Maint Supt-Veg Cntrl	1
	Sr Veg Control Wrkr	1	Sr Veg Control Wrkr	1
	Veg Cntrl Wrkr	4	Veg Cntrl Wrkr	4
	Welder I	1	Welder I	1
	Total Maintenance		65	
10193 Purchasing	Buyer	1	Buyer	1
	Purchasing Supv	1	Purchasing Supv	1
10193 Purchasing	Sr Storekeeper	1	Sr Storekeeper	1
	Storekeeper	2	Storekeeper	2
Total Purchasing		5		5
10195 Shop Operations	Equip Mechanic Supv	1	Equip Mechanic Supv	1
	Equipment Mech	2	Equipment Mech	2
	Total Shop Operations		3	

Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
30250 Recreation General	Facility Ranger	3	Facility Ranger	1
	Recreation Asst I	1	Recreation Asst II	1
	Recreation Manager	1	Recreation Manager	1
	Senior Park Ranger	3	Senior Park Ranger	3
	Park Ranger	1	Park Ranger	1
	Total Recreation General		9	
30250 Recreation Upper Division	Facility Ranger	0	Facility Ranger	2
	Total Recreation Upper Division		0	2
50112 Hydro Admin	Hyd Prog Analyst	1	Hyd Prog Analyst	1
	Hydroelectric Manager	1	Hydroelectric Manager	1
	Management Asst	1	Management Asst	1
	Sr Engineer Dam Safety	1	Sr Engineer Dam Safety	1
	Hydro Temporary	1	Hydro Temporary	1
50161 Hydro Ops	Hydro Gen Supv	1	Hydro Gen Supv	1
	Hydro Plant Oper	4	Hydro Plant Oper	4
	Sr Hydrographer	1	Sr Hydrographer	1
	Hydrographer II	1	Hydrographer II	1
	Res Hydro Plant Oper	2	Res Hydro Plant Oper	2
	Sr Hydro Plant Op	1	Sr Hydro Plant Op	2
50167 Hydro Maint	Hydro Elec Machinist	3	Hydro Elec Machinist	3
	Hydro Maint Supv - Civil	1	Hydro Maint Supv - Civil	1
	Hydro Elec Sys Tech II	1	Hydro Elec Sys Tech II	1
	Hydro Sys Tech	2	Hydro Sys Tech	2
	Hydro Utility Wrk	2	Hydro Utility Wrk	3
	Sr Hyd Elec Machinist/Tech	2	Sr Hyd Elec Machinist/Tech	2
Total Hydroelectric		26		28
District FTEs (excl Dir)		<u>206</u>		<u>208</u>

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Cash Reserves**

	Water	Recreation	Electric	Total Cash
2016 Audited Cash	\$ 52,648,014	\$ 1,024,050	\$ 40,326,536	\$ 93,998,600
2017 Revenues	49,778,334	2,616,105	29,793,449	82,187,887
2017 Expenses @ August	31,658,648	1,657,273	6,224,811	39,540,732
Current Encumbrances	12,929,031	65,393	3,279,466	16,273,890
Additional EOY Spending	19,569,494	1,189,714	16,009,542	36,768,750
Net Income 2017	(14,378,840)	(296,275)	4,279,630	(10,395,485)
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115

Cash Breakdown:

Reserve Policy

Working Capital

Operating Cash	3,975,071	619,136	2,479,017	7,073,224
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Designated

Accrued Leave	2,182,317	71,503	266,995	2,520,815	Equal to liability
Operating Reserve	10,154,327	-	15,000,000	25,154,327	5.08 mons vs 6 mons
Capital Improvement	-	37,136	25,860,154	25,897,290	\$0 minimum
Community Investment Program	1,500,000	-	-	1,500,000	\$1.5M
Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	\$5 - 10M
Watershed Stewardship	1,995,249	-	-	1,995,249	\$500K minimum
Total	18,331,893	108,639	43,627,149	62,067,681	

Restricted

Debt Service	623,240	-	-	623,240	Loan Covenants
Capacity Fees	5,715,219	-	-	5,715,219	Capacity Fees
2016A Bond Proceeds	13,623,751	-	-	13,623,751	Project specific
Total	19,962,210	-	-	19,962,210	

2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115
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Nevada Irrigation District

Fiscal Year 2018

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

	Water	Recreation	Electric	Total Cash	
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115	
Net Income 2018	(8,905,637)	157,213	771,497	(7,976,927)	
2016A Bond Proceeds Drawdown	(10,000,000)	-	-	(10,000,000)	
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000	
2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188	
Cash Breakdown:					
<u>Working Capital</u>					
Operating Cash	3,619,434	776,349	3,250,514	7,646,297	
<u>Designated</u>					
Accrued Leave	2,182,317	71,503	266,995	2,520,815	Equal to liability
Operating Reserve	5,604,327	-	15,000,000	20,604,327	4.14 mons vs 6 mons
Capital Improvement	2,500,000	37,136	24,860,154	27,397,290	\$0 minimum
Community Investment Program	1,500,000	-	-	1,500,000	\$1.5M
Insurance and Catastrophic	-	-	5,000,000	5,000,000	\$5 - 10M
Watershed Stewardship	1,995,249	-	-	1,995,249	\$500K minimum
Total	13,781,893	108,639	45,127,149	59,017,681	
<u>Restricted</u>					
Debt Service	623,240	-	-	623,240	Loan covenants
Capacity Fees	5,715,219	-	-	5,715,219	Capacity fees
2016A Bond Proceeds	3,623,751	-	-	3,623,751	Project specific
Total	9,962,210	-	-	9,962,210	
2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188	

Reserve Policy

Nevada Irrigation District

Fiscal Year 2018

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

	2017 Fcst	2018 Budget	
<u>Revenues</u>			
Water Sales	\$ 21,906,554	\$ 23,659,078	
Hydro Receipts	23,355,867	20,043,949	
Property Taxes	11,535,640	11,881,710	
New Connect/Install	199,369	199,369	
Rents & Leases	280,210	285,814	
Standby	121,453	128,740	
Interest Income	1,264,100	1,200,000	
Reimburse/Fees	731,629	731,629	
Transfer Ins	3,615,290	4,503,940	
Total Revenues	63,010,111	62,634,228	
Water Operating Budget	33,991,440	33,943,884	exclude debt service
Electric Operating Budget	12,638,655	15,072,452	exclude transfer out for projects
Total O&M Budget	46,630,094	49,016,336	
Net Revenues Avail for DS	16,380,017	13,617,892	
Debt Service			
2011A Revenue Bonds	1,503,850	1,502,165	
2016A Series	2,074,644	2,077,144	
CDPH Loan, Other	611,179	611,179	
Total Debt Service	4,189,673	4,190,488	
Net Revenue after Debt Service	\$ 12,190,344	\$ 9,427,404	
Debt Service Coverage	3.91	3.25	

Notes: Excludes Recreation Fees, Bond Proceeds, Capacity Fees & includes Transfer Ins from CFD & AD



Nevada Irrigation District

2018 Operating & Non Operating Budget

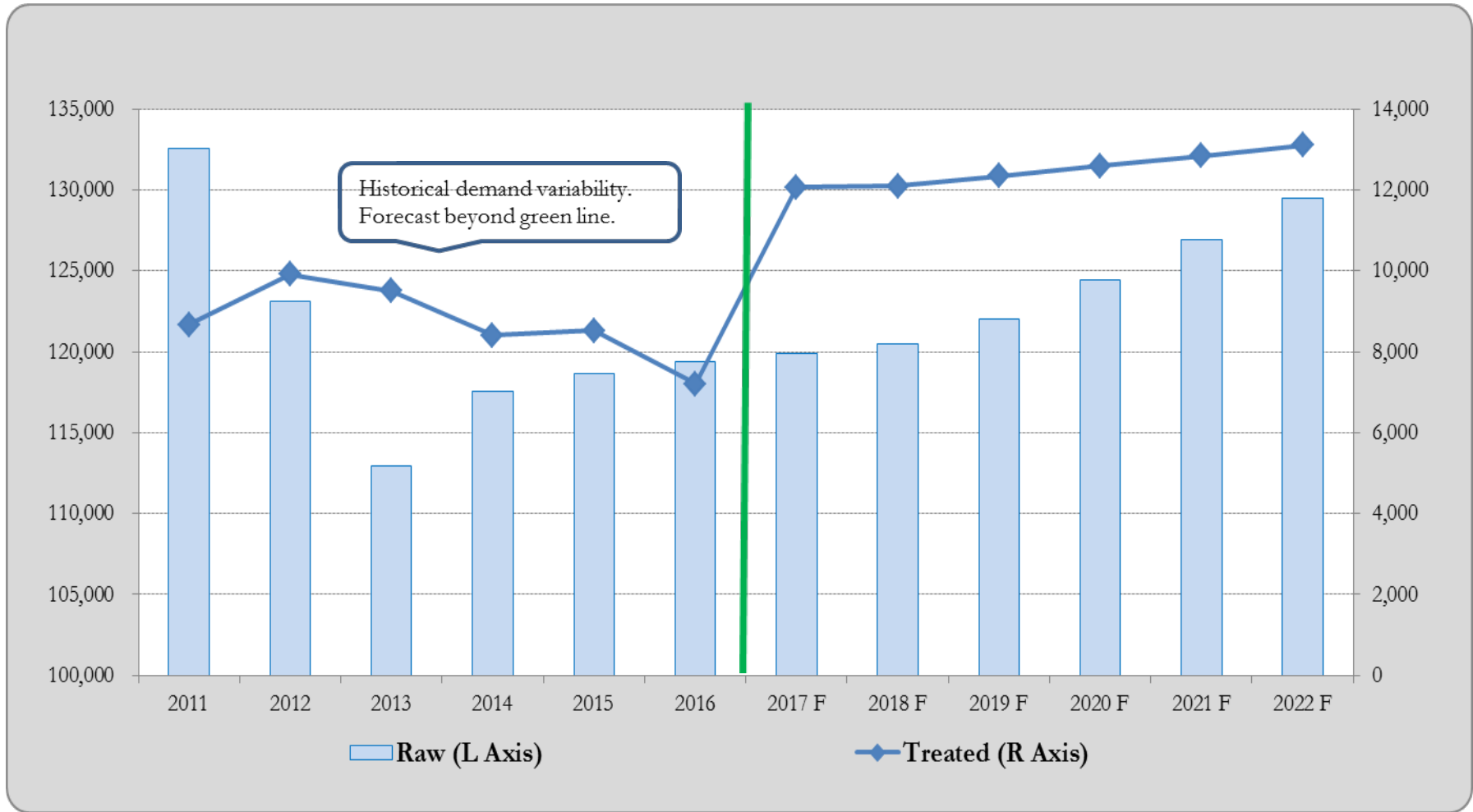


Executive Summary

- Water Conservation Impact
- Internal Controls Progress
- Financial Reporting & Cash Management
- 2017 Operating & Non Operating Budget
- Short & Long-term Cash Forecasting



Consumption Analysis (AF)





Internal Control Progress

2016 Audit Findings (no new findings)

Finding 2014-1: Year-End Closing Procedures:

Staff implemented a Finance Task Journal to assist with monthly and fiscal year closing. Staff is bringing on a qualified Accountant to improve financial accounting.

Finding 2014-5: Recreation Division Cash Handling

Staff is implementing a cash receipt review process requiring supervisor approval for voids and daily cash totals.

Finding 2014-7: Accounts Payable Trial Balance

Staff will continue to refine the end of year payables recording process but does record these liabilities in accordance with GAAP.



Financial Reporting & Cash Management

- Weekly department snapshot report
- Monthly budget vs actual by 15th of month
- Quarterly investment and cash reserves reporting
- Short-term cash forecasting improving investment earnings
- Long-term cash forecasting for rating agencies & strategy
- Annual assessment district compliance reporting
- Continuing bond disclosure compliance reporting
- Comprehensive annual financial report (CAFR)
- Annual fiscal plan/budget, Budget amendment procedure
- Procurement policy & procedures
- Adhoc analytic modeling



2018 Budget: Development



- Revenue Assumptions
 - Water Sales: 8% over 2017 forecast (6% rate, 2% demand)
 - Recreation: 3% over forecast to build reserves
 - Electric: 85% of expected levels
 - Property taxes: 3% over forecast
 - 2017 Bond Proceeds: \$10M draw down

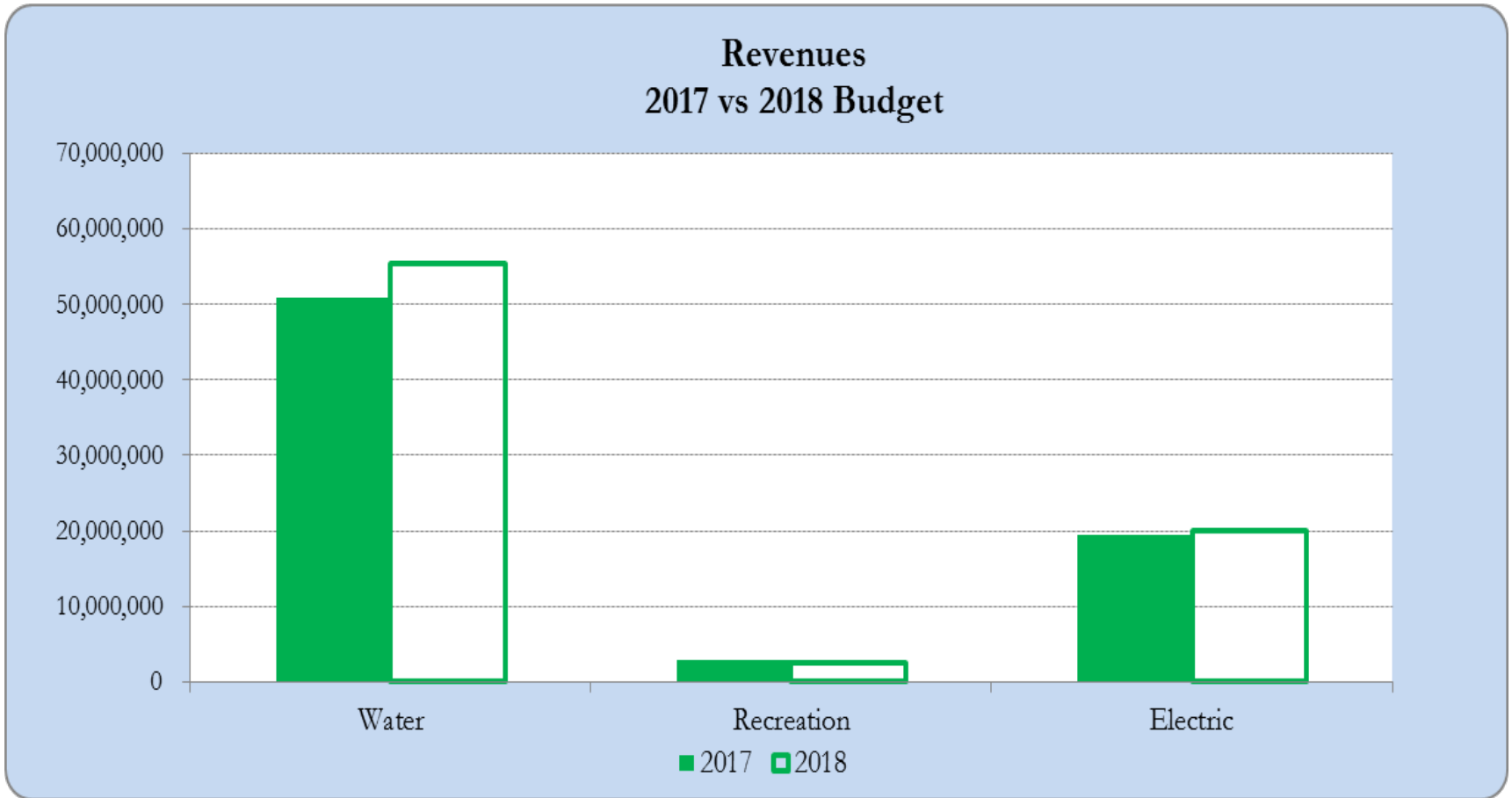
- Labor Costs Assumptions
 - 2 FTE increase, 3% Cola, 5% for normal step increase
 - 29.97% PERS (includes unfunded payment), \$777K OPEB

- O&M and Capital Costs
 - 2.6% over 2017 Budget (excludes Transfers), \$4.2M in Debt Reduction
 - Water: \$26.1M, Recreation: \$315K, Electric: \$4.2M, NID: \$2.4M < 2017 fcst

- Cash Flow Assumptions
 - 2017: \$4.9M contribution from reserves (see Division breakdown)
 - 2018: \$7.9M contribution from reserves



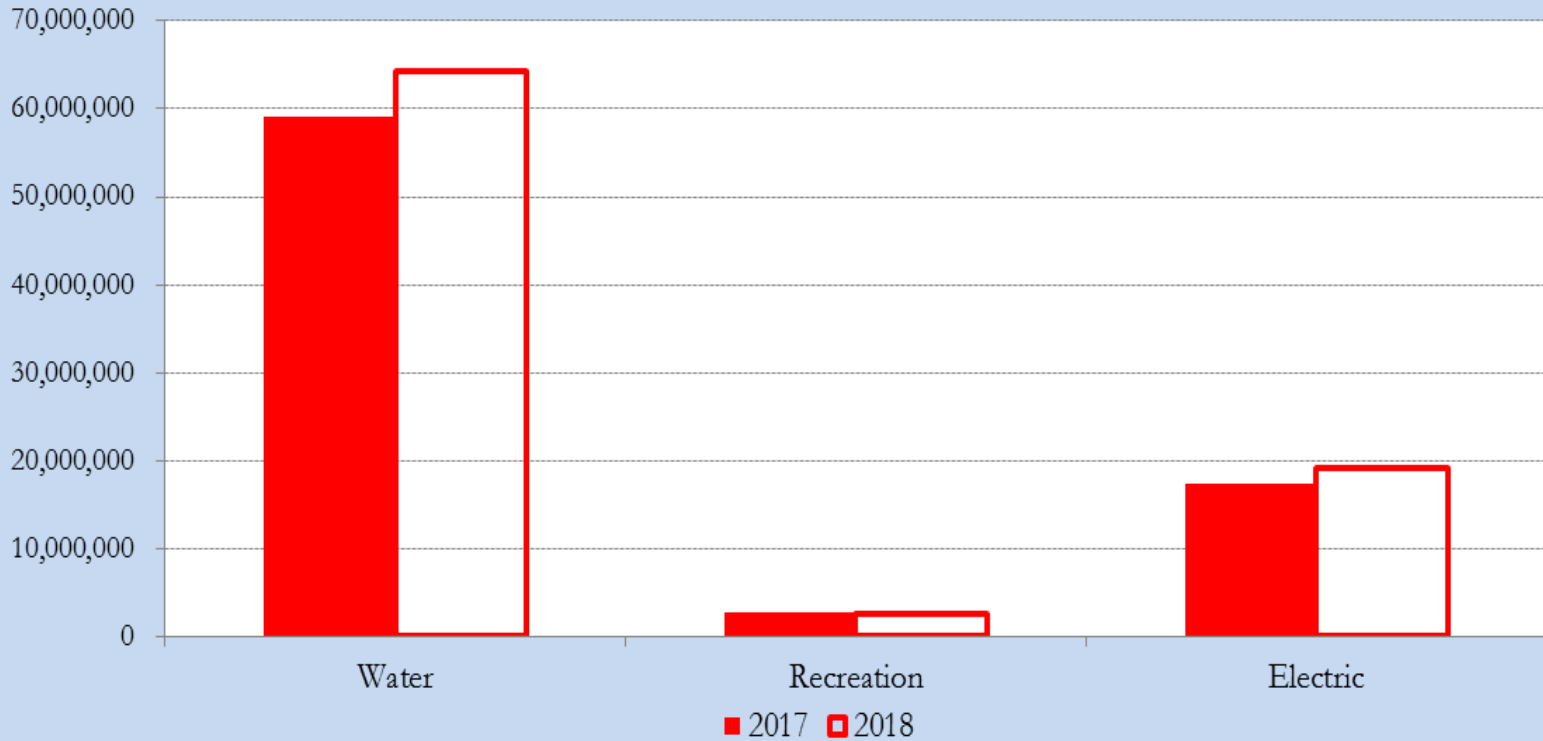
Budget Comparison: All Divisions





Budget Comparison: All Divisions

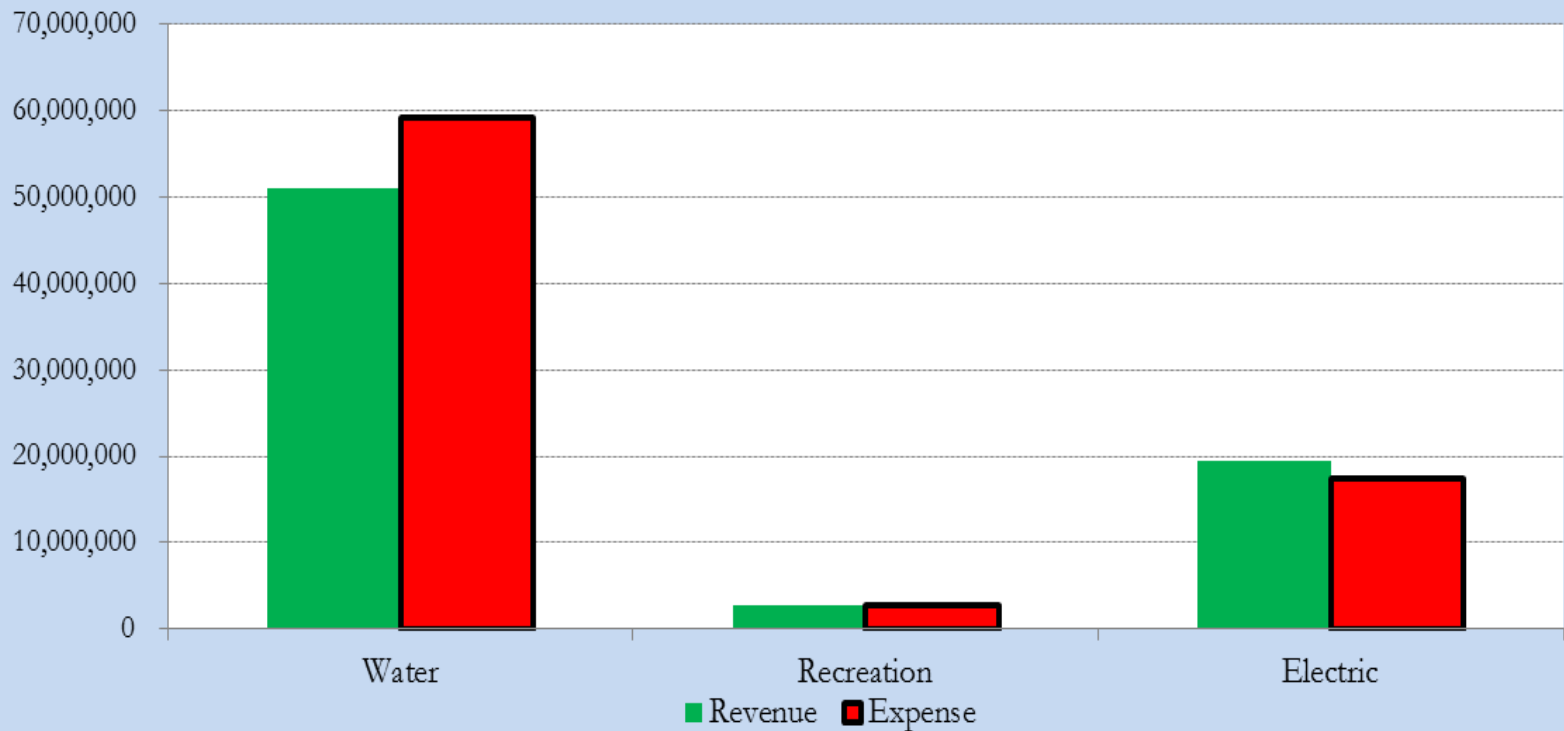
Expenses
2017 vs 2018 Budget





2017 Budget: All Divisions

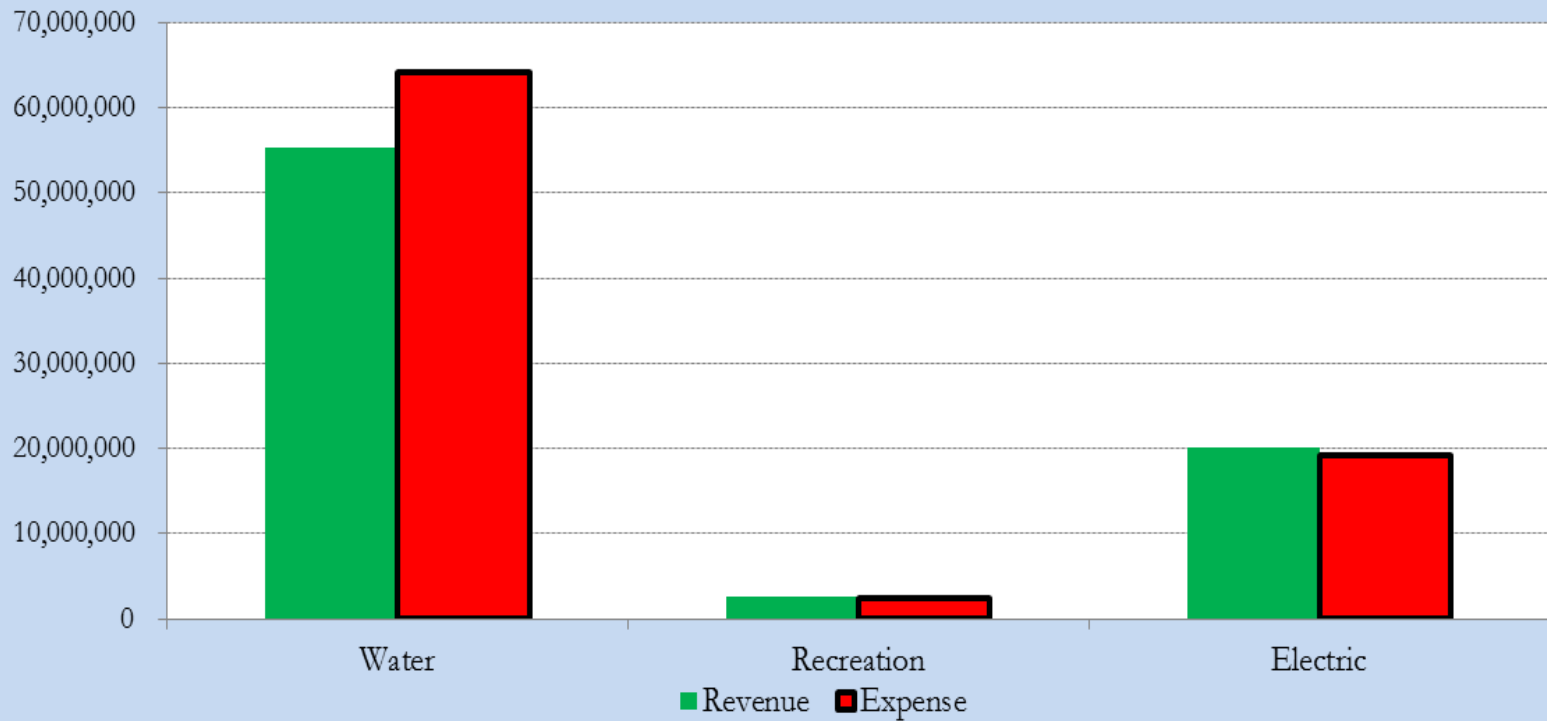
Revenues vs Expenses
2017 Budget





2018 Budget: All Divisions

Revenues vs Expenses
2018 Budget





2018 Budget: All Divisions

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating	Revenues	49,821,908	49,963,516	52,148,765	50,519,241	51,585,978
	Expenses	52,420,405	49,824,674	59,567,229	57,113,477	59,568,889
	Operating Income			(7,418,464)		(7,982,911)
Non Operating	Revenues	16,078,211	21,513,608	30,039,121	27,383,175	30,640,984
	Expenses	11,844,616	22,903,236	33,016,143	26,557,500	30,635,000
	Non Operating Income			(2,977,021)		5,984
	District Net Income*			(10,395,485)		(7,976,927)

* See Cash Schedule for Reserve Impact



2018 Budget: Water Division

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating	Revenues	27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
	Expenses	34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
	Operating Income			(11,606,818)		(8,911,621)
Non Operating	Revenues	12,559,469	18,324,988	23,204,039	22,460,675	26,125,984
	Expenses	8,325,874	20,256,068	25,976,061	21,635,000	26,120,000
	Non Operating Income			(2,772,021)		5,984
	Net Income*			(14,378,840)		(8,905,637)

* See Cash Schedule for Reserve Impact



2018 Budget: Recreation Division

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating	Revenues	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Expenses	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
			Net Income	(91,275)		157,213
Non Operating	Revenues		579,871	397,500	397,500	315,000
	Expenses	-	38,419	602,500	397,500	315,000
			Non Operating Income	(205,000)		-
			Net Income*	(296,275)		157,213

* See Cash Schedule for Reserve Impact



2018 Budget: Electric Division

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating	Revenues	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
	Expenses	15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
Operating Income				4,279,630		771,497
Non Operating	Revenues	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
	Expenses	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Income				-		-
Net Income*				4,279,630		771,497

* See Cash Schedule for Reserve Impact



2018 Budget: Staffing Comparison



Department	2017	2018
10115 Management	9	10
10116 Watershed	1	1
10117 Human Resources	2	3
10118 Information Technology	3	3
10131 Cashiering	2	2
10133 Customer Service	6	7
10135 Accounting	7	7
10151 Engineering	23	19
10171 Water Operations	45	45
10191 Maintenance	65	66
10193 Purchasing	5	5
10195 Shop Operations	3	3
30250 Recreation General	9	7
30251 Recreation Upper Division	0	2
50112 Electric Administration	5	5
50161 Electric Operations	10	11
50167 Electric Maintenance	11	12
District FTEs (excl Dir)	206	208



2018 Budget: 2017 Cash Balances



	Water	Recreation	Electric	Total Cash
2016 Audited Cash	\$ 52,648,014	\$ 1,024,050	\$ 40,326,536	\$ 93,998,600
2017 Revenues	49,778,334	2,616,105	29,793,449	82,187,887
2017 Expenses @ August	31,658,648	1,657,273	6,224,811	39,540,732
Current Encumbrances	12,929,031	65,393	3,279,466	16,273,890
Additional EOY Spending	19,569,494	1,189,714	16,009,542	36,768,750
Net Income 2017	(14,378,840)	(296,275)	4,279,630	(10,395,485)
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115

Cash Breakdown:

Working Capital

Operating Cash	3,975,071	619,136	2,479,017	7,073,224
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Designated

Accrued Leave	2,182,317	71,503	266,995	2,520,815
Operating Reserve	10,154,327	-	15,000,000	25,154,327
Capital Improvement	-	37,136	25,860,154	25,897,290
Community Investment Program	1,500,000	-	-	1,500,000
Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000
Watershed Stewardship	1,995,249	-	-	1,995,249
Total	18,331,893	108,639	43,627,149	62,067,681

Restricted

Debt Service	623,240	-	-	623,240
Capacity Fees	5,715,219	-	-	5,715,219
2016A Bond Proceeds	13,623,751	-	-	13,623,751
Total	19,962,210	-	-	19,962,210

2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115
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Reserve Policy

Equal to liability
 5.08 mons vs 6 mons
 \$0 minimum
 \$1.5M
 \$5 - 10M
 \$500K minimum

Loan Covenants
 Capacity Fees
 Project specific



2018 Budget: 2018 Cash Balances



	Water	Recreation	Electric	Total Cash
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115
Net Income 2018	(8,905,637)	157,213	771,497	(7,976,927)
2016A Bond Proceeds Drawdown	(10,000,000)	-	-	(10,000,000)
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000
2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188

Cash Breakdown:

Working Capital

Operating Cash	3,619,434	776,349	3,250,514	7,646,297
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Designated

Accrued Leave	2,182,317	71,503	266,995	2,520,815
Operating Reserve	5,604,327	-	15,000,000	20,604,327
Capital Improvement	2,500,000	37,136	24,860,154	27,397,290
Community Investment Program	1,500,000	-	-	1,500,000
Insurance and Catastrophic	-	-	5,000,000	5,000,000
Watershed Stewardship	1,995,249	-	-	1,995,249
Total	13,781,893	108,639	45,127,149	59,017,681

Restricted

Debt Service	623,240	-	-	623,240
Capacity Fees	5,715,219	-	-	5,715,219
2016A Bond Proceeds	3,623,751	-	-	3,623,751
Total	9,962,210	-	-	9,962,210

2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188
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Reserve Policy

Equal to liability
 4.14 mons vs 6 mons
 \$0 minimum
 \$1.5M
 \$5 - 10M
 \$500K minimum

Loan covenants
 Capacity fees
 Project specific



2018 Budget: Debt Service Coverage



	2017 Fcst	2018 Budget
Net Water Revenues	5,662,805	8,646,395
Net Hydro Revenues	10,717,212	4,971,497
Net Revenues Available for DS	16,380,017	13,617,892
Total Debt Service	4,189,673	4,190,488
Debt Service Coverage	3.91	3.25

Notes:

* Excludes Recreation Fees, Bond Proceeds, Capacity Fees & includes Transfer Ins from CFD & AD



Thank You and Questions