

NEVADA IRRIGATION DISTRICT

OPERATING & NON-
OPERATING BUDGET

FOR THE FISCAL YEAR 2022

1036 West Main Street
Grass Valley, California



Table of Contents

I. EXECUTIVE SUMMARY	1
FINANCIAL HIGHLIGHTS	1
LONG-TERM FINANCIAL PLANNING	2
BUDGET CALENDAR	2
BUDGET DEVELOPMENT	2
STRUCTURAL MODIFICATIONS	3
REVENUE BUDGET DEVELOPMENT	3
EXPENSE BUDGET DEVELOPMENT	4
STAFFING	6
CAPITAL BUDGET DEVELOPMENT	6
WATER FUND OPERATING NET INCOME	8
WATER FUND NON-OPERATING NET INCOME	9
RECREATION FUND NET INCOME	10
HYDROELECTRIC FUND NET INCOME	11
INTERNAL SERVICE FUND	11
FISCAL RESERVES	13
DEBT SERVICE COVERAGE (DSC) RATIO	16
ECONOMIC CHALLENGES AND REGULATORY OUTLOOK	17
PRIORITIES & ISSUES	17
II. ABOUT NEVADA IRRIGATION DISTRICT	18
III. BOARD OF DIRECTORS	18
IV. FINANCIAL MANAGEMENT	20
STRATEGIC BUSINESS PLAN	20
REPORTING STRUCTURE AND CONTROL	21
FINANCIAL POLICIES	21
FINANCIAL REPORTING	22
<i>Comprehensive Annual Financial Report (CAFR)</i>	22
<i>CAFR Calendar</i>	22
<i>Quarterly Budget vs Actual Report</i>	23
LONG-TERM PLANNING & COST OF SERVICE (COS) STUDIES	23
V. HISTORICAL PERFORMANCE	23
OPERATING RESULTS AND CASH RESERVES	24
<i>Water Fund Cash Reserves</i>	24
<i>Recreation Fund Cash Reserves</i>	24
<i>Hydroelectric Fund Cash Reserves</i>	25
EXPENSE TRENDING AND RATIOS	25
CAPITAL PROJECTS	27
BOND RATINGS	28
DEBT SERVICE COVERAGE (DSC) RATIO	28
SHORT-TERM CASH FORECAST	29
VI. DIVISION AND DEPARTMENT BUDGETS	30
ADMINISTRATION DIVISION	30
<i>Management</i>	31
<i>Watershed</i>	31
<i>Information Technology</i>	31
<i>Safety</i>	32
<i>Communications</i>	32
HUMAN RESOURCES DEPARTMENT	32
FINANCE DIVISION	33
<i>Accounting & Finance</i>	34
<i>Purchasing & Warehouse</i>	35
ENGINEERING DEPARTMENT	35

<i>Surveying, Drafting/GIS</i>	36
<i>Business Services</i>	36
<i>Right-of-Way/Encroachments</i>	36
<i>Construction Inspection</i>	37
WATER OPERATIONS DIVISION	37
<i>Customer Service & Cashiering</i>	38
<i>Treatment, Distribution, Resources</i>	38
<i>Electrical</i>	39
MAINTENANCE DIVISION	39
<i>Maintenance Crews</i>	40
<i>Vegetation Control</i>	41
<i>Fleet Management</i>	42
RECREATION DIVISION	42
HYDROELECTRIC DIVISION	44
<i>Administration, Dam Safety & Compliance</i>	45
<i>Hydro Operations</i>	45
<i>Hydro Maintenance</i>	45

Table of Figures

TABLE 1. NEVADA IRRIGATION DISTRICT (NID) NET INCOME.....	1
TABLE 2. NID REVENUES	4
TABLE 3. NID EXPENSES	5
TABLE 4. NID STAFFING.....	6
TABLE 5. NID CAPITAL PROJECTS.....	7
TABLE 6. WATER FUND OPERATING NET INCOME.....	8
TABLE 7. WATER FUND NON-OPERATING NET INCOME	9
TABLE 8. RECREATION FUND OPERATING NET INCOME	10
TABLE 9. HYDROELECTRIC FUND OPERATING NET INCOME.....	11
TABLE 10. INTERNAL SERVICE FUND.....	13
TABLE 11. NID RESERVE CHANGES	13
TABLE 12. NID RESERVE POLICY CONSIDERATIONS	15
TABLE 13. NID DEBT SERVICE COVERAGE	16
TABLE 14. WATER FUND CASH RESERVES.....	24
TABLE 15. RECREATION FUND CASH RESERVES	24
TABLE 16. HYDROELECTRIC FUND CASH RESERVES	25
TABLE 17. NID OPERATING EXPENSE TRENDS	25
TABLE 18. NID OPERATING EXPENSE RATIOS (EXCLUDES TRANSFER OUTS)	26
TABLE 19. NID HISTORICAL CAPITAL SPENDING	27
TABLE 20. NID BOND RATING	28
TABLE 21. NID HISTORICAL DEBT SERVICE COVERAGE	28
TABLE 22. SHORT-TERM CASH FORECAST	29
TABLE 23. ADMINISTRATION DIVISION.....	30
TABLE 24. HUMAN RESOURCES DEPARTMENT.....	32
TABLE 25. FINANCE DIVISION	33
TABLE 26. ENGINEERING DEPARTMENT.....	35
TABLE 27. WATER OPERATIONS DIVISION	38
TABLE 28. MAINTENANCE DIVISION	40
TABLE 29. FLEET DIVISION.....	42
TABLE 30. RECREATION DIVISION	43
TABLE 31. HYDROELECTRIC DIVISION	44
APPENDICES – ACCOUNTS (A,B), POSITIONS (C), CAPITAL PROJECTS (D), COST ALLOCATION PLAN (E).....	45

I. Executive Summary

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division Section 22225 – 22235 and District practice, we are pleased to submit the proposed, balanced budget for the Fiscal Year 2022 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Water, Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating its' financial management and asset management systems to new platforms over the coming years, continually improving our internal controls.

Financial Highlights

Table 2 indicates an increase in 2021 estimated water sales of \$2.2 million (8.1%) higher than 2020. Considering the Board adopted a 5.72% rate increase for fiscal year 2021, actual sales related to usage increase is approximately 2.41%. Presently, the District is not experiencing or anticipating substantive water sales losses due to the pandemic (COVID19). As of the 3rd quarter in fiscal year 2021, the Board implemented mandatory drought measures as well as drought rates. The Board does not anticipate a loss of revenue as drought rates are designed to recover comparable cost to normal rates. From fiscal year 2019 through 2021, water operations used a significant amount of Hydroelectric Funds' revenues (\$34.9 million). However, the current budget discontinues this trend.

The Board reviewed the 2020 COS Study that focused on the historical cost to provide water to its' treated and raw water customers at its' February 26, 2020 meeting. The historical analysis indicates, on average, treated operations consume 53.7% while raw operations consume 46.3% of the system's operating costs. This historical costs analysis remains to be developed into a completed Proposition 218 COS Report. The new General Manager, Jennifer Hanson begin her assignment in June 2021 and will bring the study to fruition in the upcoming year. Therefore, the FY 2022 budget is not recommending a rate increase. Based on the 2022 projected revenues and reduction in expenses, this year's budget will increase reserves by \$7.9 million. The District is focusing on building reserves anticipating large capital outlays in the near future. In addition, this year's budget has 16 fewer FTEs as employees have left and the District is not filling these positions in the upcoming budget.

This budget is consistent with the Board's current strategic plan. The objectives of the 2022 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 development of the plan is discussed throughout this document commencing with revenue and expense assumptions. The following table provides a summary of the District's net income comparisons.

Table 1. Nevada Irrigation District (NID) Net Income

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
Revenues	Operating	64,368,757	69,383,131	72,741,527	69,498,709	63,432,696	-12.8%
	Non Operating	19,751,426	24,245,288	15,544,514	14,453,778	14,982,200	-3.6%
Revenues Total		84,120,183	93,628,419	88,286,041	83,952,487	78,414,896	-11.2%
Budget							
Expenses	Operating	57,476,248	61,229,368	57,974,344	60,260,741	54,269,121	-9.9%
	Non Operating	16,325,992	22,141,846	27,902,907	20,629,700	16,186,000	-21.5%
Expenses Total		73,802,240	83,371,214	85,877,251	80,890,441	70,455,121	-12.9%
	Net Income	10,317,943	10,257,205	2,408,790	3,062,046	7,959,775	

Long-term Financial Planning

In order to ensure funds are available to meet both operating and capital needs, the District established a financial planning process with development of a capital improvement program containing planned and contingent projects for a five-year period. The District estimates current and future operating needs in conjunction with a rate consultant to develop a water rate study and long-term financial plan.

NBS prepared the existing rate study in February 2019 recommending five-year annual rate increases incorporating public input through the WRC. The District follows the Proposition 218 process for implementing rate increases. Commencing in 2014, the Board of Directors and staff implemented a variety of financial efficiencies, which resulted in cost-savings mitigating against larger rate increase. The 2015 drought significantly reduced water revenues, the major source of funding for water operations, so the District continues to monitor the financial impact on future operations.

Budget Calendar

The District's budgeting cycle spans from June to December, culminating in adoption of the Budget prior to January 1. Adoption of the budget grants staff authorization to spend District resources in the upcoming fiscal year. If the adopted Budget does not occur prior to January 1, the Board must adopt a resolution authorizing expenditures for the upcoming year. The District strives to maintain the following budget calendar:

- June – Staff develops detail revenue projection
- July – Finance and Human Resources develops detailed labor projection for Department Managers
- August – Department Managers develops line item non-labor projections
- August – Engineering drives detailed CIP projection and presents to Board
- August thru September – General Manager and staff edit preliminary budget
- September thru October – General and Finance Manager presents preliminary budget to Board
- November thru December – General and Finance Manager present final budget to Board

The Board of Directors adopts the annual budget considering forecasted reserve levels in accordance with reserve policy 3040.

Budget Development

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 document 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 and losses. This basis is consistent with the District's cash reserve policy, which do not consider liquidation of the District's long-term liabilities, such as Bonds, Net Pension Liability (NPL), Other Post Employment Benefit (OPEB) or Employee Compensation.

The Nevada Irrigation District strives to improve the efficiency of all aspects of its operations in its continuing efforts to increase the water quality and reliability of the Sierra Foothill's local water resources at the lowest possible cost. The FY 2022 budget reflects the wide range of programs necessary to accomplish the District's primary mission of proactively managing the groundwater basin. The following sections discuss structural modifications to the budget, assumptions, staffing and capital spending, individual Fund operating results, reserve impacts, economic outlook and key priorities for this year's budget.

Structural Modifications

Structurally, the District is establishing an Internal Service Fund (ISF) to support the Water, Hydroelectric and Recreation Operations. The goal for using an ISF is to accurately determine the cost to provide water, produce hydroelectric power and provide recreation services. Prior to creation of the ISF, the Water Fund (Fund 10) provided administrative support services to all three operations. For this support, the Hydroelectric Fund (Fund 50) and Recreation Fund (Fund 30) transferred their investment earnings into the Water Fund, in accordance with reserve policy 3040.1. Please see the Internal Service Fund section for additional information on this subject.

The District implemented a higher level of analytics to determine its' capital project budget. A capital project scoring matrix was utilized to determine project priorities and more detailed budget estimates are provided. Also, the District is moving from approval of a capital program to approval of individual project budgets. Please see the Capital Project section as well as appendix E for additional details. The District has eliminated its' Recreation upper division department which managed a portion of Jackson Meadows services and relocated its' IT department from Finance into the Administration Division. Last year, the District used property taxes to service debt and will continue this transfer in the amount of \$4 million to assist the Water Operating Fund. The decision was made to use property taxes rather than continually reduce the Hydroelectric Fund reserves.

Revenue Budget Development

Staff begins revenue projections for the upcoming fiscal year budget in June. The analysis includes three complete full years of historical data and current end of year forecast. Staff considers the Board's adopted rate adjustment for the new fiscal year to guide development of the forecast. Based on revenue trends, staff's input and other factors, this year's revenue budget contains the following assumptions:

- Considering accurate Fund balance projections and a new GM, the Board will not include a water rate increase in the budget. The Board requested a new Water COS study which is being developed.
- Growth/Demand refer to increases in connections to the system as well as existing customers demanding more resources. These increases are driven by commercial development, city and county general plans, District Financing Water Line Extension (DFWLE), backbone extensions, canal upgrades, climate change and statutory requirement. Given climate change, the District adopted mandatory conservation therefore no growth is anticipated.
- The District has Purchase Power Agreements (PPA) from PG&E and NCPA where it sells its power at a wholesale rate. The District is budgeting approximately 94% of the expected revenues under these contacts.
- The District is continuing to bring the Recreation Fund operating and capital project costs in line with revenues but continue to transfer in \$315,000 from the Hydroelectric Fund. The District requires a 5% increase in these fees. Jackson's Meadows receipts are reduced in proportion to service reductions.
- Other water revenues such as new connection/installs, reimbursements from projects using District labor, rents and leases, etc. assume a 3% annual increase. Upon analyzing historical levels and considering next year's challenges, staff believes this is a fair estimate.
- Interest Earnings decreased by 47% from FY 2020 over 2019. Primarily due to the pandemic, financial markets are extremely volatile and long-term interest rates are declining. Given this, staff estimates the portfolio will return 1.0% on reserves, \$860.925.

- The District has secured grants through the Water Conservation Board for English Meadow (\$700,000) and CalFire Program (\$217,000) and anticipated receiving about \$75,000 from FEMA for COVID.
- Property taxes have grown 4.7% over the prior 5 years and a 4% growth rate appears reasonable. The District is using \$4 million of these receipts to service debt and subsidize operating costs.
- Transfers-In of \$5.3 million consist of the following: Property taxes (\$4 million), the Assessment Districts (Cement Hill, Rodeo Flat) and capacity fee debt service for \$659,000, Loma Rica DFWLE capacity fees (\$347,000) and Hydroelectric transfer for Recreation (\$315,000).

Table 2. NID Revenues

		2019	2020	2021	2021	2022	% Change
		Actual	Actual	Forecast	Budget	Budget	Forecast
Revenues	Water Sales	24,350,455	26,786,812	28,963,593	26,841,787	28,963,593	0.0%
	Hydroelectric Fees	24,310,815	24,070,492	24,390,160	23,586,962	23,208,811	-4.8%
	Property Taxes	12,676,915	13,201,026	13,769,423	13,738,778	14,320,200	4.0%
	Transfer In	13,842,514	25,403,785	14,874,179	14,874,179	5,321,179	-64.2%
	Recreation Fees	2,219,845	1,531,216	2,761,075	2,330,838	2,829,041	2.5%
	Other Water Revenue	1,863,605	1,365,612	1,866,513	1,179,944	1,918,647	2.8%
	Grants	3,378,215	495,925	1,160,868	700,000	992,500	-14.5%
	Interest Income	1,477,819	773,551	500,230	700,000	860,925	72.1%
Revenues Total		84,120,183	93,628,419	88,286,041	83,952,487	78,414,896	-11.2%

Expense Budget Development

Labor budgets begin with a detailed salary and benefit expenditure forecast for District employees in July. The labor budget presents current employees, prorated step increases, considers MOU agreements, CALPERS actuarial changes, medical, dental, etc.

Department Managers are provided schedules containing the prior year actual expenses, current year forecast, adopted budget and applicable amendments in August to assist with development of their budgets. The schedules itemize purchases for applicable accounts and contain metrics to determine the percentage change (increase/decrease) from the prior budget for the Manager’s requested Salary, Benefit, Operating, and Capital Expense Categories.

Excluding Capital Projects and Transfer Outs, the District has reduced its’ operating 2021 budget by \$5.1 million, with \$3.2 million coming from the Water Fund. Under the Division and Department Section of the budget, managers comment on specific areas they have reduced to achieve this level of reductions.

Based on the above factors, this year’s expense budget contains the following assumptions:

- The budget assumes an annual Cost of Living Adjustments (COLA) of 2.0% compared to a 1.5% for the prior budget. The budget assumes a market adjustment to ensure employees are within 5% of their salary survey median wage. The budget assumes merit increases for employees stepping through salary schedules. Historically, merit increases average roughly 2.5% Districtwide.

- The non-retirement benefits (health, dental, vision, life etc.) have experienced 6.8% growth over the prior 5 years through FY 2021. The budget considers this percentage.
- The increase in CALPERS retirement spending over the 5-year period (\$2.9 million to \$5.6 million) represent a geometric average of 17% being driven by the increase in FTEs as well as CALPERS required contributions. The budget uses the percentage provided from the most recent CALPERS actuarial report for fiscal year 2022 which is 36.97% and assumes a 3.5% discount for lump sum payment. The CALPERS report uses a myriad of assumptions, of which the greatest impact is the discount or investment earnings rate. Given the changes assumed in this rate, the District's Net Pension Liability (NPL) as presented in its' 2020 CAFR is \$52.4 million, a \$2.9 million increase from the prior year.
- The District uses the most recent Other Post Employee Benefits (OPEB) actuarial report produced May 27, 2021 for this assumption. The District's OPEB trust does not require funding this year and should be fully funding in approximately 6 years.
- The 5-Year 2021 Consumer Price Index through August of 2021 representing the increase in costs associated with materials, chemicals, office products, equipment purchases, etc. for this region is approximately 3%. However, given the pandemic and other challenges facing the District, staff is reducing expenses from prior year's budget.
- The pandemic is resulting in extreme financial market volatility and favorable long-term borrowing. The District preformed refunding of its' 2011A series debt and reduced its' debt service commitment from 2020 by \$233,000 to \$3.9 million.
- The District is reducing its' current capital spending (capital projects, fixed assets) by \$931,000 and using \$4 million of its property taxes to service debt and assist with water operations. The Capital budget appendix provides details.

Table 3. NID Expenses

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>\$ Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Expenses	Salaries	17,099,451	17,821,739	17,905,564	19,017,566	19,077,831	60,265
	Benefits	11,812,404	11,960,599	12,865,919	13,823,310	12,491,554	(1,331,756)
	Other O&M	7,299,386	8,822,602	9,470,471	9,791,898	10,209,236	417,338
	Debt Service	4,189,549	4,199,586	3,945,435	3,945,435	3,966,855	21,420
	Consultant Fees	3,967,994	2,453,855	3,414,714	3,594,600	3,021,024	(573,576)
	Fed/St/Co Fees	1,306,375	1,158,067	1,700,732	1,770,732	1,665,900	(104,832)
	Contractor Fees	0	14,523	1,580,393	920,700	2,480,721	1,560,021
	Fixed Assets	1,825,587	1,792,996	1,649,808	1,443,700	1,429,000	(14,700)
	Temporary Labor	428,245	238,268	319,610	532,500	480,000	(52,500)
	Legal	344,167	358,398	388,672	470,000	470,000	-
	Capital Projects	14,549,080	20,406,082	18,820,934	11,765,000	10,848,000	(917,000)
	Transfer Outs	10,980,000	14,144,500	13,815,000	13,815,000	4,315,000	
	Expenses Total	73,802,240	83,371,214	85,877,251	80,890,441	70,455,121	
			Excl (Transfer Outs)	72,062,251	67,075,441	66,140,121	(935,321)

Staffing

Excluding Directors, the proposed budget contains 204 FTE's which are 16 under the prior budget. The District recognizes three bargaining units (MOUs) and is committed to maintaining and attracting quality staffing, therefore, wages must remain competitive.

Table 4. NID Staffing

	<u>2021 FTE</u>	<u>2022 FTE</u>
Administration	12	14.75
Engineering	19	17
Finance	15	12
Human Resources	3	3
Hydroelectric	35	30.25
Maintenance	69	63
Recreation	9	7
Water Operations	58	57
Total (excl Directors)	220	204

Capital Budget Development

Staff completes the District's Capital Improvement Plan (CIP) document beginning in August. The CIP forecasts capital expenditures for 5-Years to provide the Board with a strategic outlook. The document presents funding sources for each capital program. Currently, the District is choosing to fund the Water Division's capital projects from property taxes and applicable capacity fees.

The fiscal year budget incorporates the first year of the CIP into the recommended Budget, as the Board does not adopt a 5-Year CIP expenditure. Depending on external financial sources such as new debt, the Finance Manager updates the operating forecast. The District does not budget employee labor within its capital budget. However, in accordance with General Accepted Accounting Principles (GAAP), the District capitalizes all expenses necessary to bring a capital project into service.

The following table provides a summary of the proposed capital budget, current year estimates in comparison to prior years. The District is including its' fixed asset purchases within the capital budget. A small amount of fixed assets occur within the ISF which are excluded from the table. The Engineering Construction Cost Index (ENI) provides historical increased in construction costs and staff considers this when providing estimated project costs. In an effort to better control capital spending, the District is no longer approving capital program budgets but rather individual project budgets.

Staff analyzed individual projects based on the following criteria using a scoring matrix designed to prioritize projects. In addition, each project is provided a more detailed description, purpose and costs estimate under the Capital Project Appendix D.

- Health and Safety: Risk to public health and safety (0-10)
- Critical Infrastructure and Service Disruption: Risk to service should project be deferred (0-5)
- Improves level of Service: Additional benefit to existing and future customers (0-10)

- District Increased Water Revenue: Increases in customer base and potential revenue (0-10)
- Regional or Hydro Generation Impact: Customer impact and hydro impact (0-10)
- Long-term Capital Cost: Project reduces future capital cost (0-10)
- Annual Operation and Maintenance Cost: Project impacts on annual operating cost (0-10)
- Environmental: Project impacts to environment (0-10)
- Board Strategic Plan: Project alignment to the Board’s priority or approved strategic plan (0-10)
- Project Funding: Impact to current and future reserves given funding mechanism (0-5)

This year’s budget contains funding for capital projects in the amount of \$10.8 million. Department managers provide additional information on the District’s capital program within their sections and project specifics are provided in Appendix D.

Table 5. NID Capital Projects

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Capital Projects	Water	8,808,871	17,221,276	14,421,668	6,010,000	6,203,000	3.2%
	Hydroelectric	2,362,032	2,088,889	4,299,266	5,435,000	4,495,000	-17.3%
	Recreation	295,445	217,779	100,000	300,000	150,000	-50.0%
Capital Projects Sum		11,466,348	19,527,943	18,820,934	11,745,000	10,848,000	-7.6%
Fixed Assets	Water	992,932	1,179,756	870,473	653,200	853,000	30.6%
	Hydroelectric	783,979	556,009	711,500	711,500	485,000	-31.8%
	Recreation	-	-	-	-	-	
Fixed Assets Sum		1,776,911	1,735,764	1,581,973	1,364,700	1,338,000	-2.0%

Water Fund Operating Net Income

The Water Fund's fiscal plan projects a net operating income of \$1.9 million in comparison to the prior plan of \$3.8 million. This year's plan has 7 Full-Time Equivalents (FTEs) less than the prior one. Under the new cost allocation approach, the Fund will not receive a \$6 million transfer in from Hydroelectric and is responsible for its share of administrative support from the ISF. However, the Water Fund removed approximately \$14.9 million in administrative costs from its structure. Considering no water rate increase, staff is presenting a recommended budget that contributes \$1.9 million to the Fund's reserves. The following table provides a summary of the Water Fund's proposed operating net income.

Table 6. Water Fund Operating Net Income

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
Revenues	Treated Water	16,702,900	18,308,722	19,867,518	18,380,826	19,867,518	0.0%
	Raw Water	7,647,555	8,478,090	9,096,075	8,460,961	9,096,075	0.0%
	Reim/Fees/Other	1,401,090	952,679	1,333,435	770,564	1,373,438	3.0%
	Grants - Operating	283,700	495,925	100,777	700,000	992,500	884.8%
	New Connect/Install	224,602	225,231	257,470	159,236	265,194	3.0%
	Rents & Leases	106,372	113,733	146,894	99,972	151,301	3.0%
	Standby	131,541	73,969	128,714	150,171	128,714	0.0%
	Interest Income	1,477,819	773,551	500,230	700,000	317,880	-36.5%
	Transfer In - Property Taxes	-	-	7,500,000	7,500,000	4,000,000	-46.7%
	Transfer In - AD, Capfees	659,179	659,179	659,179	659,179	659,179	0.0%
	Transfer In - Hydroelectric	9,203,339	13,700,344	6,000,000	6,000,000	-	-100.0%
Revenues Total		37,838,097	43,781,423	45,590,292	43,580,909	36,851,799	-19.2%
							<u>Budget</u>
Expenses	Salaries	13,452,345	13,979,571	13,589,145	14,343,198	9,548,379	-33.4%
	Benefits	9,640,865	9,574,102	10,195,826	10,938,473	6,077,942	-44.4%
	Other O&M	5,671,276	7,232,275	7,060,268	7,235,584	5,144,250	-28.9%
	Debt Service	4,189,549	4,199,586	3,945,435	3,945,435	3,966,855	0.5%
	Contractor Fees		-	962,145	346,700	230,250	-33.6%
	Consultant Fees	2,119,664	1,453,454	1,637,714	1,817,600	207,500	-88.6%
	Fed/St/Co Fees	464,939	398,387	516,800	586,800	453,400	-22.7%
	Fixed Assets	48,675	57,232	67,835	79,000		-100.0%
	Temporary Labor	61,119	26,010	104,610	100,000	-	-100.0%
	Legal	216,080	258,280	244,882	377,000	13,000	-96.6%
Transfer Outs					9,283,160	0.0%	
Expenses Total		35,864,513	37,178,896	38,324,659	39,769,790	34,924,736	-12.2%
	Net Operating Income	1,973,584	6,602,527	7,265,633	3,811,119	1,927,063	

Water Fund Non-operating Net Income

The Water Fund receives non-operating revenues (property taxes, capacity fee, grants and bond proceeds) which the Board determines are used to support capital projects. If these revenues exceed capital spending for any given year, reserve policy 3040 directs which reserve fund maintains these monies. The following table provides a summary of the Water Fund’s proposed non-operating net income. Previously mentioned, the Board is deciding to use \$4 million of property taxes to service debt and subsidize the Water Fund’s operating costs.

Table 7. Water Fund Non-operating Net Income

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
Revenues	Property Taxes	12,676,915	13,201,026	13,769,423	13,738,778	14,320,200	4.0%
	Grants - Non operating	3,094,515	-	1,060,091	-	-	
	Transfer In - Capital	1,374,996	129,500	400,000	400,000	347,000	-13.3%
	Transfer In - Bonds	2,290,000	10,599,762	-	-	-	
Revenues Total	19,436,426	23,930,288	15,229,514	14,138,778	14,667,200	-3.7%	
							<u>Budget</u>
Expenses	Fixed Assets	992,932	1,179,756	870,473	653,200	853,000	30.6%
	Transfer Outs	-	-	7,500,000	7,500,000	4,000,000	-46.7%
	Capital Projects	11,891,603	18,099,415	14,421,668	6,030,000	6,203,000	2.9%
Expenses Total	12,884,536	19,279,170	22,792,141	14,183,200	11,056,000	-22.0%	
	Net Non operating Income	6,551,890	4,651,118	(7,562,627)	(44,422)	3,611,200	

Recreation Fund Net Income

As revenues have rebounded after the pandemic (COVID19), the Recreation Fund's 2021 fiscal plan projects a net income of roughly \$598,000. Staff anticipates continual advances in the cure for COVID19 in 2022, therefore receipts should continue into 2022 coupled with a 5% fee increase. However, the Fund's 2022 net income is approximately \$50,000 in the red as it must support the ISF in the amount of roughly \$790,000. In addition, the Fund continues to receive a \$315,000 subsidy from Hydroelectric for capital projects. The following table provides a summary of the Recreation Fund's proposed operating net income.

Table 8. Recreation Fund Operating Net Income

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
Revenues	Scotts Flat	1,023,455	655,925	1,239,080	1,074,628	1,301,034	5.0%
	Long Ravine	514,373	382,598	618,143	540,092	649,050	5.0%
	Orchard Springs	330,916	219,262	416,733	347,461	437,570	5.0%
	Peninsula	185,234	36,728	228,961	194,496	240,409	5.0%
	Jackson Meadows	93,101	171,874	184,846	97,756	124,000	-32.9%
	Greenhorn	37,979	31,880	38,577	39,878	40,506	5.0%
	Combie	34,787	32,949	34,735	36,527	36,472	5.0%
	Interest Income					13,245	0.0%
	Transfer In - Capital	315,000	315,000	315,000	315,000	315,000	0.0%
Revenues Total		2,534,845	1,846,216	3,076,075	2,645,838	3,157,286	2.6%
							<u>Budget</u>
Expenses	Salaries	709,476	659,530	874,793	862,016	810,379	-6.0%
	Benefits	397,839	435,863	513,754	503,518	390,862	-22.4%
	Other O&M	526,510	493,127	573,645	563,040	523,800	-7.0%
	Contractor Fees		-	150,748	80,000	100,000	25.0%
	Consultant Fees	27,850	156,783		-	-	0.0%
	Fed/St/Co Fees	45,033	43,296	46,000	46,000	45,000	-2.2%
	Temporary Labor	367,126	212,258	215,000	432,500	383,000	-11.4%
	Legal	10,592	1,056	3,500	18,000	13,000	-27.8%
	Transfer Outs				-	790,761	0.0%
	Capital Projects	295,445	217,779	100,000	300,000	150,000	-50.0%
Expenses Total		2,379,872	2,219,691	2,477,440	2,805,073	3,206,802	14.3%
	Net Income	154,973	(373,475)	598,635	(159,235)	(49,516)	

Hydroelectric Fund Net Income

The Hydroelectric Fund's 2022 fiscal plan projects a net income of \$2.4 million as it discontinues the subsidy to the Water Fund's operations (\$6 million) and picks up its' portion of administrative support to the ISF (\$4.8 million). In addition, the Fund is receiving its' share of investment earnings estimated at \$529,000. This approach is positively impacting the hydroelectric operation as it continues to build reserves that are necessary for the Fund's long-term capital projects. Also, staff is proposing 4.75 less FTEs than the prior plan. Given the increase in budgeted receipts, which staff believes to be realistic, the Fund will contribute approximately \$2.4 million in reserves for this fiscal year. The following table provides a summary of the Hydroelectric Fund's proposed net income.

Table 9. Hydroelectric Fund Operating Net Income

		2019	2020	2021	2021	2022	% Change
		Actual	Actual	Forecast	Budget	Budget	Forecast
Revenues	Chicago Park	10,359,036	10,462,091	10,632,518	9,944,153	10,103,007	-5.0%
	Rollins	5,711,651	5,792,157	5,915,875	5,524,529	5,621,163	-5.0%
	Dutch Flat	5,703,018	5,792,341	5,871,682	5,524,529	5,583,034	-4.9%
	Bowman	1,080,210	1,119,501	1,157,977	1,104,906	1,111,063	-4.1%
	Combie South	733,576	304,938	200,000	290,544	290,544	45.3%
	Scotts Flat	407,529	312,471	377,056	250,000	250,000	-33.7%
	Combie North	180,676	147,256	100,000	150,000	150,000	50.0%
	Bowman TL	135,119	139,737	135,052	-	100,000	-26.0%
	Deer Creek	-	-	-	798,301	-	0.0%
	Interest Income					529,800	0.0%
Revenues Total		24,310,815	24,070,492	24,390,160	23,586,962	23,738,611	-2.7%
							Budget
Expenses	Salaries	2,937,629	3,182,639	3,441,626	3,812,353	3,548,270	-6.9%
	Benefits	1,773,700	1,950,634	2,156,339	2,381,319	2,009,827	-15.6%
	Other O&M	1,101,600	1,097,200	1,836,558	1,993,274	2,174,594	9.1%
	Contractor Fees		14,523	467,500	494,000	690,471	39.8%
	Consultant Fees	1,820,480	843,618	1,777,000	1,777,000	1,496,924	-15.8%
	Fed/St/Co Fees	796,403	716,384	1,137,932	1,137,932	1,050,500	-7.7%
	Fixed Assets	783,979	556,009	711,500	711,500	485,000	-31.8%
	Legal	117,495	99,062	140,290	75,000	175,000	133.3%
	Transfer Outs	10,980,000	14,144,500	6,315,000	6,315,000	5,141,920	-18.6%
Capital Projects	2,362,032	2,088,889	4,299,266	5,435,000	4,495,000	-17.3%	
Expenses Total		22,673,319	24,693,457	22,283,011	24,132,378	21,267,506	-11.9%
Net Income		1,637,496	(622,965)	2,107,149	(545,416)	2,471,105	

Internal Service Fund

The District established and ISF to improve costs associated with providing Water, Hydroelectric and Recreation services. The Governmental Accounting Standards Board (GASB) does not provide GAAP or accounting standards

in determining how to allocate shared resources within a single entity. However, there are consultants and industry best practices to assist in developing a uniform approach to allocating shared resources. Staff determined the below departments provide administrative support to other departments and are classified as Support Departments for purposes of the ISF. The cost allocation plan (CAP) assigns cost of that particular department based on an allocation base staff considers relevant. The determination of an allocation base is a matter of professional judgment which can always be revised. When deciding on allocation basis, a consideration is given on the effort to maintain and administer the necessary accounting. Also, the District is cognizant of the cost to bring the water down to its' lower level reservoirs. Cost absorbed by the Hydroelectric Delivery Departments are offset by not assessing a water generation charge to the Hydroelectric Fund. The Support Department and Delivery Department allocation basis are as follows:

<u>Support Department Budget</u>	<u>Delivery Department Allocation Base</u>
• 10113 Directors	Size of operating budgets
• 10115 Management	Size of operating budgets
• 10116 Watershed	Size of operating budgets
• 10120 Communications	Size of operating budgets
• 10117 Human Resources	Number of FTEs
• 10119 Safety	Number of FTEs
• 10118 Information Tech	Number of electronic devices
• 10135 Accounting	Number of check lines
• 10151 Engineering	Size of capital budgets
• 10193 Purchasing	Number of encumbrance lines
• 10195 Shop Operations	Number of vehicles

The following table demonstrates the Fund balance of the ISF which equates to zero. The diagram as well as detail figures to implement the CAP are presented in Appendix E. Staff is developing procedures to implement the CAP.

Table 10. Internal Service Fund

		2022 Budget
Revenues	Transfer In - Water CAP	9,283,160
	Transfer In - Hydroelectric CAP	4,826,920
	Transfer In - Recreation CAP	790,838
	Revenues Total	14,900,918
Expenses	Salaries	5,170,803
	Benefits	4,012,923
	Other O&M	2,366,592
	Contractor Fees	1,460,000
	Consultant Fees	1,316,600
	Fed/St/Co Fees	117,000
	Fixed Assets	91,000
	Temporary Labor	97,000
	Legal	269,000
Expenses Total	14,900,918	

Fiscal Reserves

Reserves are the District's total cash at a point in time. These reserves are categorized within District policy 3040 as restricted and unrestricted (designated and working capital). The Board is the highest authority on unrestricted reserve spending. The Board must consider external laws and covenants when spending restricted reserves. Cash reserve balance estimates are driven by the prior end of year estimates, revenue and expense assumptions, proposed spending of reserves, all consistent with Reserve Policy 3040. The Board adopted resolution 2019-23 suspending operating reserve six-month requirement (Policy 3040.4.1) until capital project reserves (Policy 3040.4.4) reach certain minimum levels in all Funds. In accordance with Government Code Section 53646 and Investment Policy 3035, the District invest its' reserves. The following table illustrates the District finished FY 2020 with audited reserves of \$95.1 million. Considering outstanding encumbrances and given the current operating conditions, staff is projecting the FY 2021 unaudited reserve balance at \$97.3 million. The difference is driven by increases in the Hydroelectric and Recreation reserves.

Table 11. NID Reserve Changes

	<u>Water</u>	<u>CapFees, DS</u>	<u>2016A Bond</u>	<u>Recreation</u>	<u>Hydro</u>	<u>Total Cash</u>		
2020 Audited Cash	\$ 30,031,658	\$ 8,488,077	\$ -	\$ 872,202	\$ 55,731,311	\$ 95,123,248		
FY 2021 Forecast								
Net operating income	7,265,633			598,635	2,107,149	9,971,417	Inc Encumb	
Net non operating income	(7,562,627)					(7,562,627)	Inc Encumb	
Restricted Cash: Cap Fees, Bonds		(218,579)	-			(218,579)		
2021 Unaudited Cash	29,734,663	8,269,498	-	1,470,837	57,838,460	97,313,459		
2021 Cash Breakdown:								
<u>Policy 3040</u>	Restricted						<u>Policy \$</u>	
3040.3.1	Capacity Fees	-	7,253,462	-	-	7,253,462	\$2M min	
3040.3.2	Debt Service	-	611,180	-	-	611,180	Covenant	
3040.3.3	Bond/Loan/Fiduciary	-	404,856	-	-	404,856	Covenant	
	Restricted Total	-	8,269,498	-	-	8,269,498		
	Unrestricted (Designated)							
3040.4.1	Operating	9,643,504	-	-	685,085	7,204,962	17,533,552	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M max
3040.4.4	Capital: W(\$22M), R(\$500K), H(\$15M)	15,000,000	-	-	500,000	20,000,000	35,500,000	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	27,000,000	27,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	2,500,000	-	-	-	2,500,000	5,000,000	\$5 - 10 min
3040.4.6	Watershed Stewardship	500,000	-	-	-	-	500,000	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability
	Designated Total	28,734,663	-	-	1,220,837	56,838,460	86,793,961	
	Unrestricted (Working Capital)							
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000	
	2021 Unaudited Cash	\$ 29,734,663	\$ 8,269,498	\$ -	\$ 1,470,837	\$ 57,838,460	\$ 97,313,459	

The recommended FY 2022 budget is forecasting total reserves at \$104.7 million. The difference is driven by an increases in all three Funds.

FY 2022 Budget	Water	DS, CapFees	2016A Bond	Recreation	Hydro	Total Cash
Net operating income	1,926,598			(49,516)	2,471,493	4,348,575
Net non operating income	3,611,200					3,611,200
Restricted Cash: Cap Fees, Bonds		(565,579)	-			(565,579)
2022 Unaudited Cash	\$ 35,272,462	\$ 7,703,919	\$ -	\$ 1,421,321	\$ 60,309,953	\$ 104,707,655

2022 Cash Breakdown:

Policy 3040	Restricted						Policy \$
3040.3.1	Capacity Fees	-	7,092,739	-	-	-	\$2M min
3040.3.2	Debt Service	-	611,180	-	-	-	Covenant
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	Covenant
	Restricted Total	-	7,703,919	-	-	-	7,703,919
	Unrestricted (Designated)						
3040.4.1	Operating	11,570,103	-	-	635,569	9,676,455	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	\$1.5M max
3040.4.4	Capital: W(\$22M), R(\$500K), H(\$15M)	18,611,200	-	-	500,000	20,000,000	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	27,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	2,500,000	-	-	-	2,500,000	\$5-10M min
3040.4.6	Watershed Stewardship	500,000	-	-	-	-	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	50% liability
	Designated Total	34,272,462	-	-	1,171,321	59,309,953	94,753,736
	Unrestricted (Working Capital)						
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000
	2022 Unaudited Cash	\$ 35,272,462	\$ 7,703,919	\$ -	\$ 1,421,321	\$ 60,309,953	\$ 104,707,655

Considering reserve policy 3040 guidance, the following table indicates an unrestricted reserve balance of \$110.7 million. The District's recommended 2022 unrestricted balance of \$97 million is approximately \$13.7 million short. Fitch, the District's 2011A bond rating agency has mentioned that an unrestricted balance less than \$50 million could engender a rating reduction. The District's unrestricted reserve balance far exceeds this recommendation.

Table 12. NID Reserve Policy Considerations

Policy #	Policy minimums	Water	Recreation	Hydroelectric	Total Cash	
3040.4.1	6 Month Operating Reserves	19,984,800	1,349,567	10,138,922	31,473,289	Suspended
3040.4.4	Capital Improv/Rplc	22,000,000	500,000	50,000,000	72,500,000	
3040.4.5	Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	
3040.4.6	Watershed Stewardship	500,000	-	-	500,000	
3040.4.7	Accrued Leave	1,091,159	35,752	133,498	1,260,409	
Total		\$ 46,075,959	\$ 1,885,319	\$ 62,772,420	\$ 110,733,698	
Unrestricted reserves					Over/(Under)	
	Operating Reserves (Incl Oper Cash)	12,570,103	885,569	10,676,455	24,132,127	(7,341,162)
	Capital Improv/Rplc	18,611,200	500,000	47,000,000	66,111,200	(6,388,800)
	Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	-
	Watershed Stewardship	500,000	-	-	500,000	-
	Accrued Leave	1,091,159	35,752	133,498	1,260,409	-
Total		\$ 35,272,462	\$ 1,421,321	\$ 60,309,953	\$ 97,003,736	\$ (13,729,962)
Over/(Under) unrestricted		(10,803,498)	(463,997)	(2,462,467)	(13,729,962)	

Debt Service Coverage (DSC) Ratio

The District's bond covenants require a debt service coverage ratio of 1.25 times. The ratio indicates how many times Budgets can cover total District debt apart from reserves. The proposed 2022 Budget presents a coverage ratio of 7.06 times, which is 5.81 times greater than the requirement. The ratio is significant as weaker ratios may have a negative impact upon the District's bond rating and subsequent borrowing cost.

Table 13. NID Debt Service Coverage

	2021 Fcst	2022 Budget	
Revenues			
Water Revenues	\$ 60,819,806	\$ 51,518,999	
Hydroelectric Revenues	24,390,160	23,738,611	
Expenses			
Water Operating Budget	34,379,224	30,957,881	exclude debt service
Hydroelectric Operating Budget	17,272,245	16,287,506	exclude capital projects
Net Revenues Avail for DS	33,558,497	28,012,223	
Debt Service			
2020A Revenue Bonds	1,845,422	1,852,450	
2016A Series	1,501,225	1,503,225	
CDPH Loan, Other	611,180	611,180	
Total Debt Service	3,957,827	3,966,855	
Net Revenue after Debt Service	\$ 29,600,670	\$ 24,045,368	
Debt Service Coverage	8.48	7.06	

Notes: Excludes Recreation Fund, Bond Proceeds & Capacity Fees

Economic Challenges and Regulatory Outlook

The economic outlook for the next fiscal year or two is less than robust. Due to the pandemic, drought considerations and other factors, the District anticipates no increases in water sales for fiscal year 2022. The Federal Reserve has kept interest rate and reserve requirements for member banks at record lows in hopes of stimulating the economy. In addition, Congress continues to infuse the economy with stimulus money. The District has incurred approximately \$918,000 in COVID related expenses. At this juncture, staff anticipates recoveries approximately \$75,000 of these expenses under the Federal Emergency Management Agency (FEMA) in conjunction with California Offices of Emergency Services (OES).

The regulatory environment is plagued with droughts as the voluntary water agreement (VLA) weaves its way through legislation. The District is facing mandatory conservation efforts.

The budget format, including department and account segregation, detailed cash forecast and reserve policy review is a reflection of the District's internal control structure. 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 to the Board and public's commitment in assisting the District with the management of our precious resources.

Priorities & Issues

The District's priority is to continue to deliver safe and reliable water while remaining a good steward of the community's most precious resource. To perform this the below items are a priority for this budget cycle.

- Complete 2022 Water Cost of Service (COS) study aligning rates with study
- Complete 2022 Capacity Fee Study considering 5-Year Capital Improvement Plan
- Continue building reserves and determine additional bonding for FERC permanent license
- Develop long-range planning documents to ensure water delivery for another 100 years
- Continue migration of Enterprise Resource Planning and CMMS Financial Systems to improve efficiency
- Position Information Technology and other resources to ensure continuity of operations
- Ensure recommended safety guidelines by CDC and Public Health Officials are observed
- Continue efficient and effective operations and maintenance of our systems
- Deliver FY 2021 CAFR and FY 2023 Budget in a timely manner
- Fill Management team vacancies

Jennifer Hanson
General Manager



Marvin V. Davis, MBA, CPA
Finance Manager/Treasurer

II. About Nevada Irrigation District

NID celebrated its 100th year! Formed in 1921, The Nevada Irrigation District (NID) headquarters in Grass Valley, California, a picturesque and historic California Gold Rush town in the foothills of the Sierra Nevada, 60 miles northeast of Sacramento. NID is a special district operating under the California Water Code and is located at 1036 W. Main Street, Grass Valley, CA, 95945. The District is delivering high quality drinking water to our customers in Nevada, Placer and Yuba counties. What began as an old reservoir and canal system serving gold mines has been transformed into a modern public water system.

NID's water supply is collected from snow melt and surface water on over 70,000 acres of high mountain watershed at the headwaters of the Yuba River, Canyon Creek, Bear River, and Deer Creek watersheds. NID owns and operates an extensive reservoir and canal system and network of water treatment plants. NID's water storage extends from the crest of the Sierra Nevada mountain range to the Central Valley and consists of a network of 10 major and 17 minor reservoirs, more than 475 miles of canal, and more than 400 miles of pipeline. The District's water flows through hundreds of miles of canal and pipe ultimately serving 25,000 homes, farms and businesses. The annual result is 3 billion gallons of high quality drinking water from our customers and 30,000 acres of irrigated agricultural land. Many of NID's water rights predate 1914 providing preemptive rights above most water purveyors.

NID manages 27 reservoirs in the foothills and Sierra Mountains that offer recreational opportunities such as hiking, camping, boating, fishing and swimming. At Rollins and Scotts Flat reservoirs, NID provides public parks, trails, campgrounds and beaches for the communities' enjoyment. Higher up in the mountains, NID maintains and operates campgrounds in the Jackson Meadows and Bowman Lake areas. NID is a leader among Northern California water agencies in the production of clean renewable hydropower. Our dedicated hydroelectric team operates 7 hydroelectric plants and 12 miles of overhead power lines delivering 83 Megawatts of clean, renewable energy to the power-grid. Every year, revenue and staff expenses from hydroelectric offset water rates for the District's 30,000 customers.

Governed by an elected Board of Directors representing five divisions, The District covers approximately 287,000 acres. The District provides treated water to approximately 19,700 customers and raw water to approximately 6,500 customers in Nevada, Placer and Yuba Counties. NID owns and operates six hydroelectric power plants with all power produced sold to Pacific Gas & Electric. The District and United States Forest Services operate Recreation facilities at four of the District's ten storage reservoirs. The District's 2022 annual operating and capital budgets are approximately \$70.4 million. The Board of Directors appoints the General Manager who reports directly to them.

The District maintains seven separate funds: water, community facility and assessment district, recreation, hydroelectric, and recreation funds. Under the Governmental Accounting Standards Board (GASB) financial reporting model (Statement 34), the District follows Enterprise Fund Accounting. The three major sources of revenue are water sales, property taxes and electric power revenue. As a state agency, NID operates under rules and regulations adopted under authority conferred by the California Water Code. NID board conducts public meetings and records are open to public inspection during normal business hours. NID headquarters are at an 18-acre site located on 1036 West Main Street in Grass Valley. The District also operates a maintenance yard on Gold Hill Road near Lincoln and a Hydroelectric Field Office off Interstate 80 near Colfax. NID staff and Board are committed to demonstrate our ongoing investment in process improvements enhancing the services provided to our community.

III. Board of Directors

NID is governed by a five-member Board of Directors, elected to four-year terms by district voters. The board is the district's policy-making body and policy is carried out by approximately 204 full time equivalent (FTEs). Members of the board are elected from within and represent five geographical divisions within the district. Directors are compensated per guidelines set in the California Water Code (Section 21165).



Chris Bierwagen **Laura L. Peters** **Ricki Heck** **Karen Hull** **Rich Johansen**

Chris Bierwagen, President

Director, Division II (Current Term of Office 12/2018 – 12/2022) division2@nidwater.com

Chris Bierwagen is a lifelong, 4th generation farmer, growing on the same property that his great grandfather purchased in 1902. He has served as a member of the Ag Advisory Committee to the Nevada County Board of Supervisors, the Nevada County Resources Conservation District Board, the USDA Farm Service Agency Nevada County Committee, and was a volunteer fireman, fire chief, and Fire District Board Director. He was also President and Board member for the Nevada County Growers Market, and President of the Nevada County Farm Bureau, completing its year-long training.

Laura L. Peters, Vice President

Director, Division IV (Current Term of Office 12/2018 – 12/2022) division4@nidwater.com

Laura Peters has lived in rural Placer County since 1999. Ms. Peters is a registered Civil Engineer with 26 years of practice in water resources. Her experience includes municipal water and wastewater planning, design, and construction inspection in private industry; and water supply planning, operations, and maintenance engineering at the County level. Most recently she has worked for the State of CA in the capacity of program manager and program engineer.

Ricki Heck

Director, Division I (Current Term of Office 12/2018 – 12/2022) division1@nidwater.com

Ricki Heck has lived in Nevada County for 38 years. In her career Ricki has been a consultant to the California Legislature, and an Executive Director of a local non-profit agency; and most recently, in the private sector she oversaw more than \$750 million dollars in investment real estate funds throughout the Southern United States. Ricki chose to bring her knowledge and experience in business to NID with the intent of serving our community. She is a mother of five children and is the grandmother of a brand new set of twins!

Karen Hull

Director, Division III (Current Term of Office 12/2020 – 12/2024) division3@nidwater.com

Karen Hull is a 4th generation Californian with an MBA from CSU Sacramento. She spent a large part of her career at UC Davis where she served as Associate Vice Chancellor. She has significant experience overseeing large, complex operations and a strong background in leadership, financial management, strategic planning and collaborative problem solving. Her experience includes leading large scale change across the Davis campus. She is also a local flower framer growing a variety of spring flowers for the commercial market.

Rich Johansen

Director, Division V (Current Term of Office 12/2020 – 12/2024) division5@nidwater.com

Rich Johansen is a 4th generation farmer and a long-time resident of Nevada County. His connection to the county dates back to his great-grandfather, Patrick Foley, who arrived here in 1854. He has extensive background in agriculture as a certified organic farmer and over eighteen years of service in local government and community organizations, including the Nevada County Agricultural Commission for 16 years, Vice Chair of the Nevada County Planning Commission, and President of the Land Trust for two years.

IV. Financial Management

The elements of financial management commences with a clearly defined strategic plan that articulates the organization's mission and goals. The long-term financial plan develops figures for the strategic plan helping the Board determine if the strategic plan is financially feasible. The strategic plan is implemented through the Board's defined financial policies driving staff's development of processes and procedures. As economic conditions can change substantially over any plan's horizon, which typically covers 3, 5, or 7 years, the fiscal plan (budget) can deviate from the strategic plan. Ultimately, to determine if the plan is successful, staff follows a uniform reporting structure contrasting plans (budgets) against actuals on a monthly, quarterly and annual basis. The Board employs a combination of current year receipts (rate increases, taxes, fees, etc.), reduction in expenses, prior accumulated reserves or external bond financing when necessary.

Strategic Business Plan

The District recognizes that we must from time to time review our processes and the overall direction of the District as a whole. That review is intended to facilitate an introspective look into past practices and to develop a vision for the future of the District. This is done in an effort to support our community and to maintain and enhance the resources in our care. We recognize that the decisions that are made by the District can make a greater impact on our region than just the collection and delivery of water, generation of electricity and the providing of recreational opportunities. We must continually seek highly efficient and cost effective methods to conduct our activities, all in an effort to enhance our services and to reduce the financial impacts for our customers. Further, we believe in sustainably managing, protecting, and enhancing our environmental resources to provide for future generations.

Mission Statement

The District will provide a dependable, quality water supply; continue to be good stewards of the watersheds, while conserving the available resources in our care

Goal #1

The continued health of the District is dependent upon the proactive management of our physical, financial, and human resources. The three core assets of the District are: our staff, our equipment and our capital/financial assets. We believe that the development of a forward thinking decision framework is necessary to maintain a proactive approach to managing our internal resources. Through prudent and forward thinking management, we can ensure resilient and sustainable operation of our systems to the benefit of our customers, our community, and the environment. These benefits are experienced locally, regionally and statewide if done properly and with great care.

Goal #2

Stewardship of District resources requires a collaborative and responsive relationship with our Local and Regional community. The continued efficient function of the District requires it to be responsive to its customers and the community as a whole. Our role is to provide service to our community and that is incumbent on a continuous stream of communication with our customers and the various stakeholder groups that chose to be involved with our business lines. We must establish and maintain a leadership role in supporting the community as it relates to our three business lines (Water, Hydroelectric, and Recreation). These business lines must work to integrate their functions into the fabric of the communities they serve for them to be relied upon and trusted.

Goal #3

Developing and managing our resources in a self-determining manner protects and provides for local control of our community's most valuable assets – a fairly priced and available water supply. The last three years have demonstrated that there are regulatory entities and organizational partnerships that will directly affect our ability to deliver service. These threats to our community's capacity to be self-determinate pose a very real and apparently

expanding operational concern. We recognize the fact that we own our facilities in total which provides a considerable amount of flexibility as we continue to address the environmental and regulatory impacts within our current operational environment. We are in the unique position of being able to singularly decide on the best course of action for the District and our community. This flexibility has allowed us to manage our resources to our collective advantage and thus meet the covenants of the District's formation directives.

Goal #4

We believe the integration of proven practices and technologies enhances efficiency and reliability throughout the District. We must work to provide the highest level of service at the lowest possible cost without impacting the quality of our service. For the District to continue to operate in a lean and athletic fashion it must continue to look for processes and technologies that will allow us to do more with less.

Reporting Structure and Control

The District segregates transactions by Accounting Entities (Water Fund 10, Recreation Fund 30, Hydroelectric Fund 50, Internal Service Fund 15 and Fiduciary Funds 11, 20, 21, 22, 80) with the Water Fund further segregating operating and non-operating transactions. Operating revenues sustain operations, whereas non-operating revenues primarily cover capital expenditures.

The Accounting Funds, except Fiduciary report expenditures at the Fund, Department, and Object (account) code levels while sharing a Uniform Chart of Accounts (UCOA) and project list. In addition, the District can report expenditures for Facilities and Projects, while some projects are not budgetary items. Control for a specific Facility Warrant, etc. is within one or more department and account line items. Monthly reporting on these types of expenditures are significant, as it provides the Board with an understanding of the level of activity occurring within the District.

Fiscal year management of revenues, expenses, reserves, and cash flows occurs within the quarterly budget vs actual report. The significance of a UCOA, accurate and timely transaction reporting, encumbrance accounting and proper fund segregation reaches fruition in the executive summary of this report. Staff monitors revenues, expenses, encumbrances and cash flows on a monthly basis looking for budget anomalies. The executive summary informs the Board on the District's financial position including impacts to reserves.

Procurement policy 3080 and budget amendment policy 3100 control procurement methods and designate individual spending levels. Oversight of the adopted budget and subsequent amendment procurements occur through Policy 3080.6 at various expenditure levels requiring more scrutiny for higher dollar purchases.

Financial Policies

The purpose for implementing financial policies is to provide guidance on fiscal planning, debt management, investment management, internal controls and financial reporting while ensuring compliance with applicable laws as the District implements its mission. Absent violation of applicable laws or Generally Accepted Accounting Principles (GAAP) rules, the financial policies shall serve as parameters to ensure the long-term financial solvency of the District. Any recommended deviation from these policies shall be clearly identified in appropriate written documentation. If conflict exist among, GAAP rules, applicable laws and this policy, GAAP rules and applicable laws prevail. The primary goals and objectives of the policy is the following:

- Improve business decisions enhancing the management of District resources
- Protect District resources through and effective system of internal controls
- Promote sound financial decisions through accurate and timely information

- Ensure compliance with applicable laws and accounting rules
- Manage and evaluate available use of debt to enhance District's credit rating
- Maintain District's investment portfolio in accordance with prudent investment rule

The Board develops financial policies considering the District's Long-term planning documents and understanding of legislative environment. The financial policies must be consistent with the District's 5-Year Strategic Plan, Raw Water Master Plan, Water Cost of Service (COS) Studies, Capacity Fee Report, Capital Improvement Program (CIP), Debt Management and Investment Policies. The Board has adopted the below financial policies:

- Policy 3035: Investments
- Policy 3040: Reserves
- Policy 3040: Debt Management
- Policy 3080: Procurement
- Policy 3085: Expense Reimbursement
- Policy 3100: Budget Amendment Authority Levels

Financial Reporting

The Governmental Accounting Standards Board (GASB) has authority under the Security Exchange Commission (SEC) to establish accounting standards for State and Local Governments. GASB issues statements and implementation guidelines establishing GAAP for the District. Providing accurate, transparent and reliable accounting of the District's financial performance is important to the public, investors and other District stakeholders. Furthermore, the timely disclosure of the District's financial performance helps those stakeholders better assess the District's financial condition. These policies will provide management guidance it needs to produce and disseminate timely financial statements that meet those needs.

Comprehensive Annual Financial Report (CAFR)

Although GASB only requires an Annual Financial Report (AFR), the District shall produce a Comprehensive Annual Financial Report (CAFR) in accordance with GASB statement 34 and submit the report under the Government Finance Officers Association (GFOA) review program for award of the "Certificate of Achievement for Excellence in Financial Reporting." The CAFR shall contain the following sections:

- Introductory – Includes the transmittal letter, list of officials, organizational chart
- Financial – Includes the independent auditor's report, management discussion & analysis, basic financial statements, notes
- Required Supplemental Information – Includes pension and other postemployment benefits
- Supplemental – Includes agency fund statements, capacity fee report
- Statistical – Includes unaudited general financial and operational historical information

CAFR Calendar

The District's fiscal year ends on December 31. The preparation cycle for the CAFR spans from November to July, culminating in submission of the CAFR to the GFOA review program by July 31. The District strives to maintain the following CAFR preparation calendar:

- November – Finance circulates end of year instructions to staff
- December – Finance prepares system for end of year reporting and next fiscal year
- January thru March – Finance assures accounts are adjusted and reconciliations are sufficient to

commence preliminary audit fieldwork

- April thru June – Finance and auditors complete audit in accordance with GAAP
- July – Finance submits CAFR to GFOA program and presents to the Board

The Board of Directors receives the CAFR and post to the website.

Quarterly Budget vs Actual Report

The Finance Manager shall report on quarterly operations to advise the Board of anomalies and the progress on current year operations. The report shall be presented within 30 days after quarter end and contain the following sections:

- Executive Summary – Analyzing period end results against budget as well as prior period
- Summary Schedules – Revenue, expense, encumbrances, (operating & non-operating) cash balances, treated water consumption
- Division Schedules – Revenue, expense, encumbrances (operating & non-operating)
- Capital Project Schedules – Capital programs, projects, encumbrances
- Budget Amendments – Summary and detail amendments

Long-term Planning & Cost of Service (COS) Studies

Long-term planning ensures the District's goals remain consistent with its mission and aligns resources to implement the mission. Long-term planning results in development of a long-term financial forecast. Financial forecasting is the process of projecting revenues and expenditures over a long period, using assumptions about economic conditions, future spending scenarios and other important variables. Long-term financial planning is the process of aligning financial capacity with long-term service objectives. In conjunction with any update to the District's Water Cost of Service (COS) and Capacity Fee Studies, the District shall update its' Long-term financial forecast. Once prepared, the forecast, in conjunction with the COS study will be presented to the Board for adoption. The District shall maintain the current forecast on the District's website. At a minimum, the long-term forecast will be for at least 10 years and include the following:

- Forecast of operating and non-operating revenues considering most recent Water Cost of Service (COS) study, 3-Year account and treated water revenue growth, Capacity Fee Report, Approved rate adjustments
- Forecast of operating and non-operating expenses considers most recent MOU Agreement, CALPERS and OPEB actuary reports, 3-Year historical CPI index, debt amortization schedules, 5- Year Capital Improvement Plan (CIP) schedule
- Capital project funding considering ("pay as you go") and debt issuance
- Cash reserve forecast
- Forecast compliance with debt covenant ratios
- Schedule documenting assumptions

V. Historical Performance

The past financial performance of the District requires analyzing to understand whether the District has truly been a good steward of its' financial resources while delivering resources to its community. The following sections analyze cash reserve levels for the District three enterprise Funds (Water, Hydroelectric, and Recreation). In addition, expense trends and ratios are examined along with capital spending, bond ratings, debt service coverage (DSC) ratio and efforts to create financial efficiencies for the District.

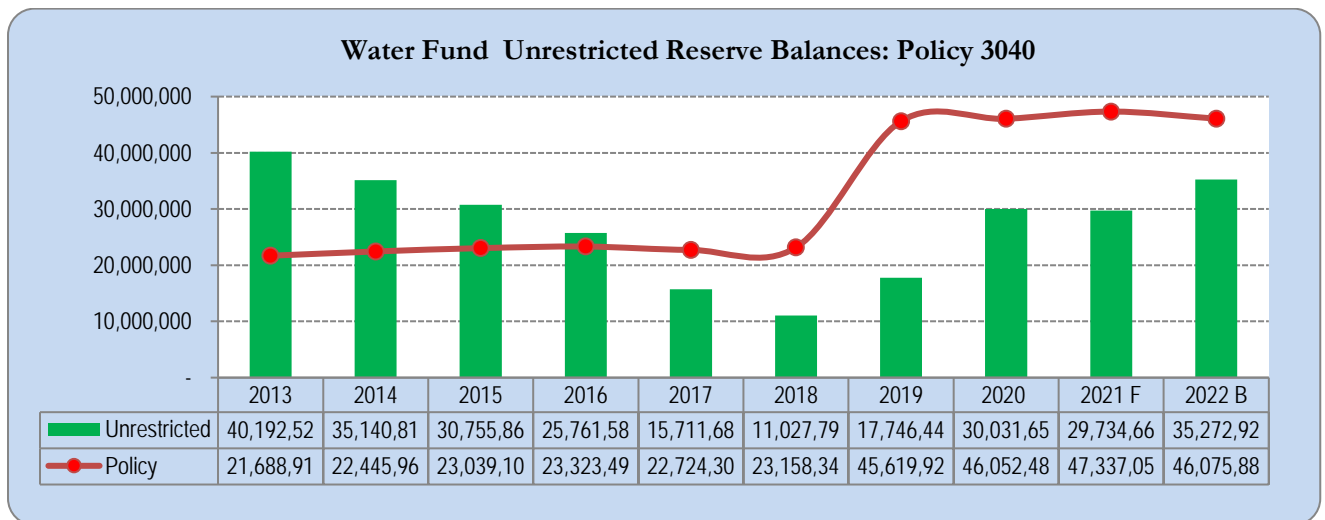
Operating Results and Cash Reserves

The Board adopted resolution 2013-24, establishing the reserve policy. Staff provides the historical balances for the three Fund's unrestricted reserves from 2013 to 2022. The below analysis excludes restricted reserves as these monies cannot be used to operate the Water System. As the Board manages a Fund's unrestricted reserves, the 5 Year CIP, incorporated into the 5-Year forecast and Water COS studies are key considerations.

Water Fund Cash Reserves

The following table illustrates the Water Fund's unrestricted reserve balance. These amounts are used to operate the system and was at \$40.2 million in 2013 and estimated at \$35.2 million for the fiscal year 2022. Although the \$32.5 million is designated among reserve types (Operating, Capital, Watershed, etc.), the total amount can be used to operate the system.

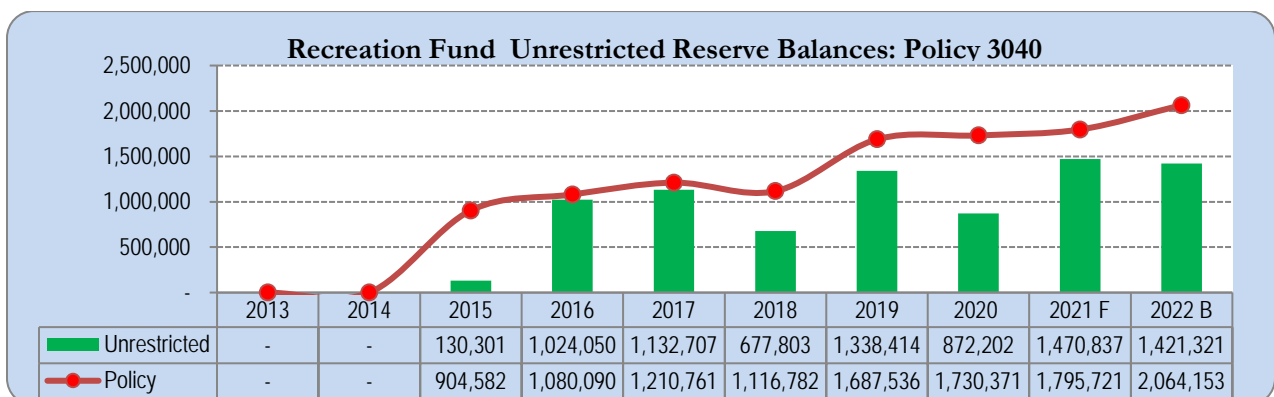
Table 14. Water Fund Cash Reserves



Recreation Fund Cash Reserves

The following table illustrates the Recreation Fund's unrestricted reserve balance. Over the analysis the Fund's reserve balance is the highest at approximately \$1.4 million for fiscal year 2022. Similar to many recreational activities, the Fund's reserves were severely impacted by COVID19.

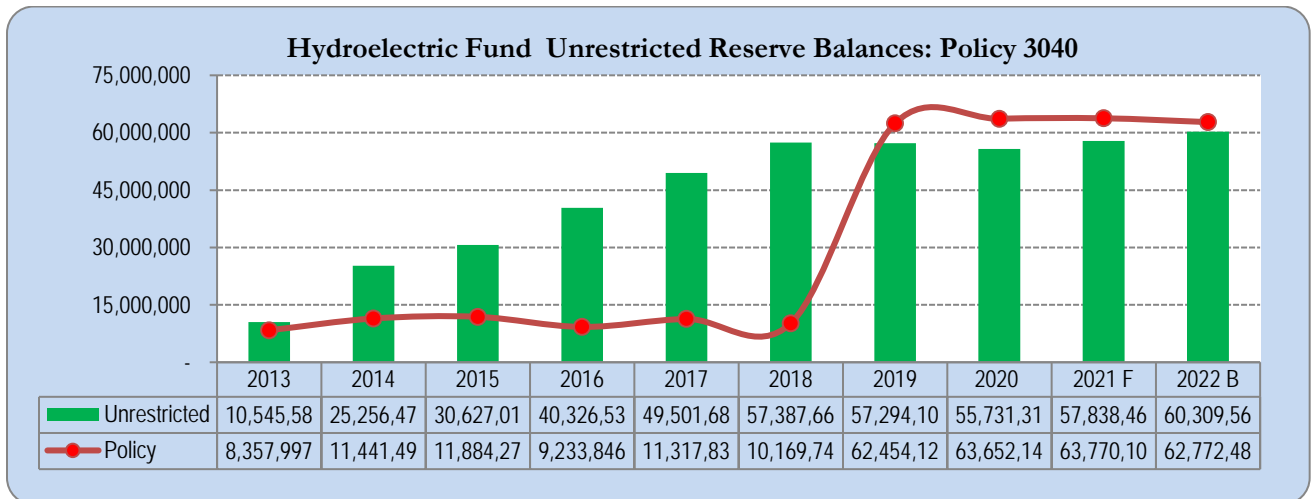
Table 15. Recreation Fund Cash Reserves



Hydroelectric Fund Cash Reserves

The following table illustrates the Hydroelectric Fund's unrestricted reserve balance. Over the analysis the Fund's reserve balance is the highest at approximately \$60.3 million for fiscal year 2022. The Fund anticipates significant capital spending in the future and must maintain adequate reserves. The Fund has strong reserves as annual operating budgets are approximately \$10 million.

Table 16. Hydroelectric Fund Cash Reserves



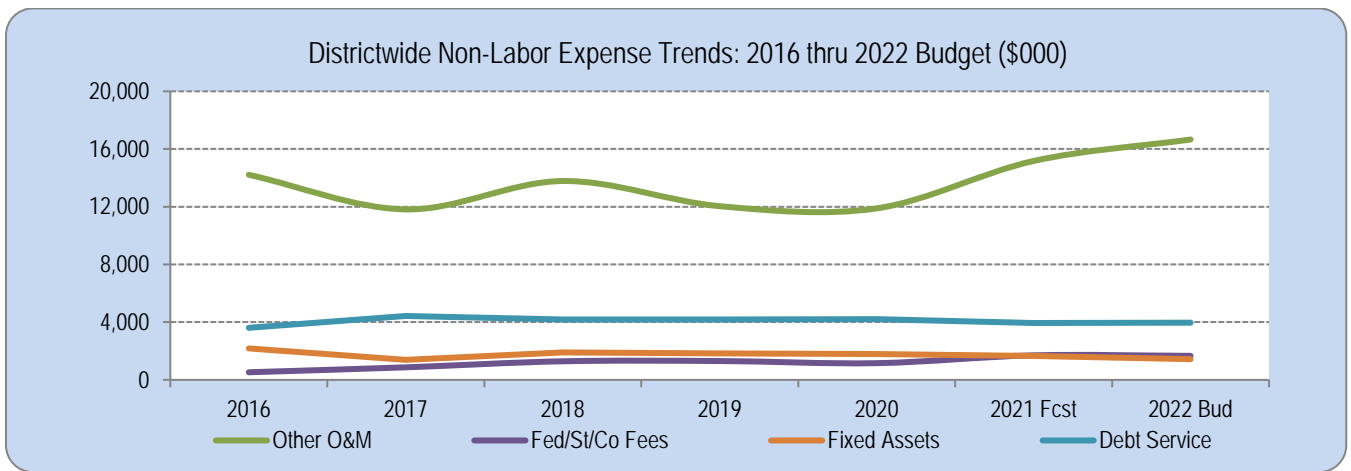
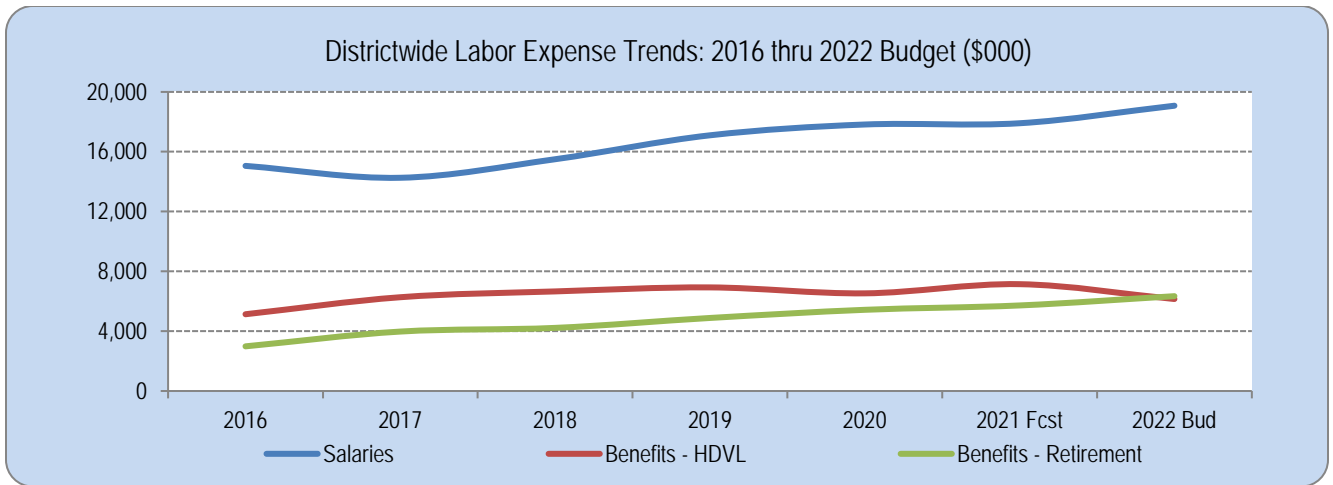
In summary, the Board may use unrestricted cash reserves without external authority. It is important to note that the District's Rating Agencies primarily focus on these reserves. These reserves are used to calculate the District's Days Cash on Hand (DCOH) metric and are a measure of the District's liquidity. Staff is not including a 5-Year Forecast with this budgeting cycle due to the implementation of the CAP. After recording the ISF administrative costs within the three Funds (Water, Hydroelectric, Recreation) for a fiscal year, staff can better forecast long-term Fund balances.

Expense Trending and Ratios

It is important to understand historical expense trends to improve future forecasting. Economic forecasts are significant, but history is arguably the best predictor of the future. The following tables calculate percentage changes for expense categories from 2016 to 2022 employing the geometric average formula rather than the arithmetic approach. The arithmetic average tends to over or understate when the periods decrease and subsequently increase. In addition to the below percentages, the following factors occurred over the period:

- Actual Full-Time Employees (FTEs) increased from 197 to 204, 2022 budget level is 209
- Natural attrition retiring higher paid with lower-paid employees
- COLAs and normal step increases
- Regulatory impacts
- Climate and recent COVID
- Addition of South Yuba and Deer Creek Facilities

Table 17. NID Operating Expense Trends



	2016	2017	2018	2019	2020	2021 Fcst	2022 Bud	% Change
Salaries	15,055	14,259	15,499	17,099	17,822	17,906	19,078	4.0%
Benefits - HDVL	5,133	6,271	6,660	6,928	6,531	7,144	6,150	3.1%
Benefits - Retirement	2,986	3,975	4,221	4,884	5,430	5,722	6,341	13.4%
Other O&M	14,215	11,818	13,784	12,040	11,888	15,174	16,661	2.7%
Fed/St/Co Fees	527	870	1,288	1,306	1,158	1,701	1,666	21.1%
Debt Service	3,610	4,428	4,190	4,190	4,200	3,945	3,967	1.6%
Fixed Assets	2,181	1,389	1,913	1,826	1,793	1,650	1,429	-6.8%
Total	43,707	43,009	47,556	48,273	48,821	53,241	55,292	4.0%

Ratio analysis is useful to determine if one category of expenses are consuming consistent amounts of the overall budget. The following table provides historical ratios from 2016 to 2022.

Table 18. NID Operating Expense Ratios (Excludes Transfer outs)

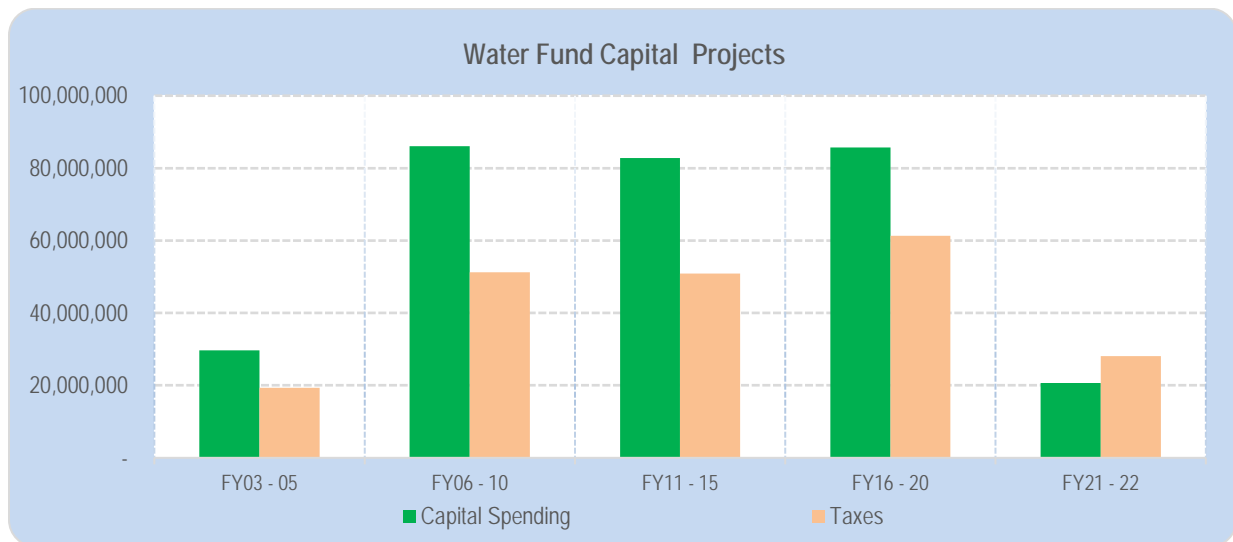
	2016	2017	2018	2019	2020	2021 Fcst	2022 Bud
Salaries	34.4%	33.2%	32.6%	35.4%	36.5%	33.6%	34.5%
Benefits - HDVL	11.7%	14.6%	14.0%	14.4%	13.4%	13.4%	11.1%
Benefits - Retirement	6.8%	9.2%	8.9%	10.1%	11.1%	10.7%	11.5%
Other O&M	32.5%	27.5%	29.0%	24.9%	24.3%	28.5%	30.1%
Fed/St/Co Fees	1.2%	2.0%	2.7%	2.7%	2.4%	3.2%	3.0%
Debt Service	8.3%	10.3%	8.8%	8.7%	8.6%	7.4%	7.2%
Fixed Assets	5.0%	3.2%	4.0%	3.8%	3.7%	3.1%	2.6%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Capital Projects

Staff did not present a 5-Year Capital Improvement Plan (CIP) this budgeting cycle. However, staff considers the appropriate level of capital spending considering use of property taxes to service debt. The capital spending schedule (Appendix D) includes a ranking column reflecting the number assigned to the project. The higher the number indicates the importance of the project. Previously mentioned, the District no longer approves a capital program budget but rather individual capital project budgets.

Including budgeted amounts, the District has accomplished approximately \$304.8 million in capital projects through its Water Fund from FY 2003 – 2022. It is important to note that historical financing of the Fund’s capital projects is not from rate revenues. The 5-Year spending levels on capital projects are at a consistent level. The following table displays historical spending and funding for the District’s Water Fund.

Table 19. NID Historical Capital Spending



Project Funding	FY 2001 - 2022	
	\$ Amount	% Funded
Tax Receipts	210,814,117	69.2%
Bonds	73,407,862	24.1%
Capacity Fees	17,948,851	5.9%
Total Projects	304,816,620	99.1%

Bond Ratings

When an organization raises money by issuing debt in the financial markets, the offerings' official statement (OS) contains a bond rating or credit score against that debt. The organization contracts with a national rating agency (Fitch, Standard & Poor's or Moody's) to rate their debt. Rating agencies rely on a number of factors to determine the rating or score assigned to an organization's debt. Once outstanding, Fitch certifies the District's debt every two years and Standard & Poor's every three.

Subsequent ratings, whether up or down, impact the value of the outstanding debt in the market place. Fitch uses a series of questions, along with interviews from senior management and Board Policy, to form an opinion regarding the District's historical and future financial stability. The District's historical and forecasted unrestricted reserves, DSC, and Days Cash on Hand (DCOH) are key metrics rating agencies use to support their opinion. The District's most recent rating on its 2020A series bonds issued by Standard & Poor's is AA+ with a stable outlook. The forecast provided to Standard & Poor's lists all available revenues to service the debt less expenses necessary to operate the system. Capital project spending is excluded as many of these expenses can be delayed and the system will continue to produce. The Water and Hydroelectric Fund is aggregated because all these cash flows are available to service debt. The following table list the District's bonds ratings from 2011 to the present.

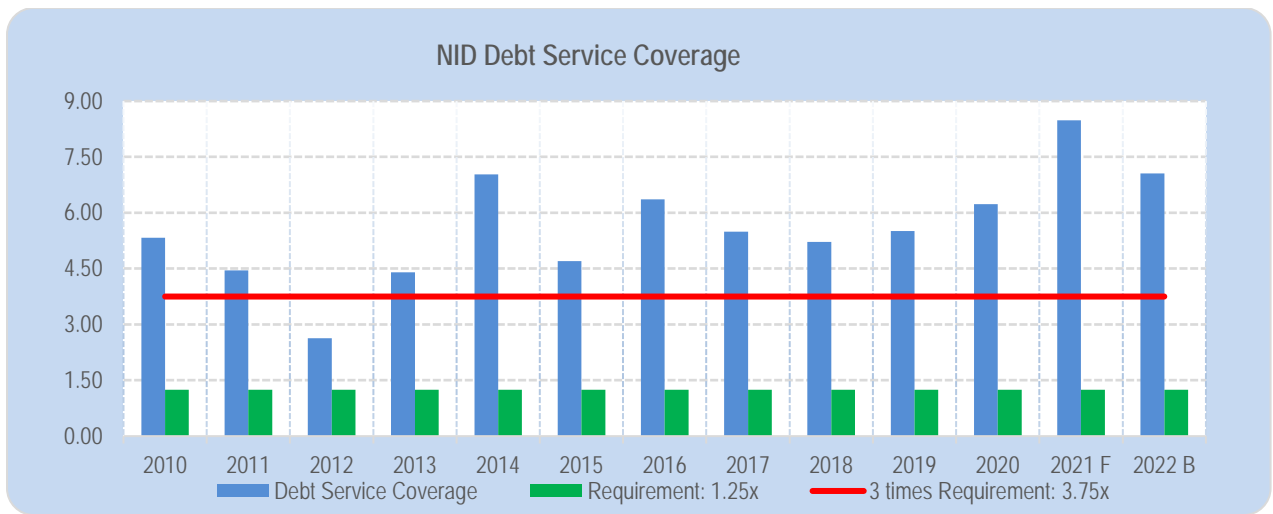
Table 20. NID Bond Rating

Bonds: 2005 COPS Agency: Standard & Poors		Bonds: 2016A Bonds Agency: Standard & Poors		Bonds: 2020A Bonds Agency: Standard & Poors		
Year	Rating	Year	Rating	Year	Rating	
2005	AAA	2016	AA+	2020	AA+	
Bonds: 2011A Bonds Agency: Fitch						
Year	2011	2013	2015	2017	2019	2020
	AA	AA	AA	AA	AA-	AA-

Debt Service Coverage (DSC) Ratio

The District's bond covenants require a debt serve coverage ratio of 1.25 times. The ratio indicates how many times Budgets can cover total District debt apart from reserves. The proposed 2022 Budget presents a coverage ratio of 7.06 times, which is 5.81 times greater than the requirement. The ratio is significant as weaker ratios may have a negative impact upon the District's bond rating and subsequent borrowing cost. Excluding 2012, throughout the period of 2010 through 2022, the District's audited DSC ratio has ranged 3 times stronger than the covenant's requirement. The following chart provides the historical ratio for the District.

Table 21. NID Historical Debt Service Coverage



Short-term Cash Forecast

Driven by statute, Policy 3035 and detailed cash forecasting models, staff reports investment activity to the Board on a quarterly basis. Management of the short and long-term investments as well as fiscal year spending requires continuous monitoring while adhering to the prudent investment rule of safety, liquidity and yield priorities. As with any liquid forecast, the model considers the timing of receipts and disbursements affecting short-term cash. The Local Agency Investment Fund (LAIF) is cash as balances are available within 48 hours. In accordance with Reserve Policy 3040, the model demonstrates sufficient liquidity over the forecasted period. Absent material budget amendments, and based on the following factors, staff estimates the 2022 liquid balance around \$14.4 million.

Table 22. Short-term Cash Forecast

	Forecast					Reconcile Budget	
	December 31, 2021	Q1 2022	Q2 2022	Q3 2022	Q4 2022		
BOTW Checking	2,034,257					Receipts	\$ 72,232,792
BOTW Savings	1,032					Disbursements	(51,239,203)
Union Bank Money Mkt	100,000					Budget Rec - Disb	20,993,589
LAIF Unrestricted	11,083,147					Transfer Ins & Outs	(13,894,739)
Short-T Cash	\$ 13,218,436					Interest Income	860,925
						FY 2022 Budget NI	7,959,775
						Change in S-Term	1,254,514
						Change in L-Term	20,600,000
						Transfer Ins & Outs	(13,894,739)
						Total Change	7,959,775
Bank of the West Checking							
Budget Receipts		23,285,843	16,810,593	18,991,893	13,144,463		
Budget Disbursements		(13,092,782)	(11,959,830)	(14,309,929)	(11,876,663)		
US Bank Ins/(Outs)		(9,700,000)	(4,900,000)	(4,700,000)	(1,300,000)		
Ending Balance		2,527,318	2,478,082	2,460,045	2,427,846		
Bank of the West Savings							
Ending Balance		1,032	1,032	1,032	1,032		
US Bank Money Mkt Balance		100,000	100,000	100,000	100,000		
LAIF Unrestricted							
Transfer Ins/(Outs) USB Investments		215,231	215,231	215,231	215,231		
Ending Balance		11,298,379	11,513,610	11,728,841	11,944,072		
Total Short-Term Cash		\$ 13,926,729	\$ 14,092,723	\$ 14,289,919	\$ 14,472,951	Dec 31 Estimate	
US Bank Long-Term Investments		\$ 9,700,000	\$ 4,900,000	\$ 4,700,000	\$ 1,300,000		

VI. Division and Department Budgets

The District carries out the Board’s strategic plan through a Division and Department budgetary control structure. Each Division is managed by an executive management member. Under the executive management team are departments managed by middle management and lower level technical staff.

Each Division describes its role in supporting the Strategic Plan through the services delivered. In addition, executive managers indicate proposed changes in the proposed 2022 budget from the prior adopted budget.

Administration Division

The Administration Division consist of 6 departments for a total of 19.75 Full-Time Equivalent (FTE) employees. The IT Department is included within this Division. The Director department is excluded from the FTE chart but included in the actual expenses. The Directors are the governing body of the District and function as a full board or through committees responsible for providing direction and setting policy. Each department delivers services supporting the strategic plan and priorities outlined in the Executive Summary. The Division is closely aligned with Goals 1, 2, and 3 which involves the proactive management of our physical and financial resources, stewardship of District resources, collaborative and responsible relationship with our local and regional community, and managing our resources ensuring a fairly priced and available water supply. The proposed 2022 expenditure levels represents a 20.5% reduction from the 2021 adopted budget. Changes to the following expense categories are summarized:

- Labor – IT staff is included, COLAs, Market Adjustments and associated benefits
- Other O&M – The IT department includes software maintenance
- Debt Service – Due to the CAP, transferred to the Water Division
- Fed/State/Co Fees – Election year, LAFCO fees and annexations
- Fixed Assets – Includes system upgrades
- Temporary Labor – Watershed maintenance help
- Capital Projects – Delay safety and ADA upgrades

Table 23. Administration Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	1,104,546	1,273,951	1,160,813	1,268,591	1,708,889	34.7%
	Benefits	2,037,508	1,637,654	1,731,631	2,099,117	1,925,588	-8.3%
	Other O&M	767,446	1,371,465	837,219	774,409	1,705,622	120.2%
	Debt Service	4,189,549	4,199,586	3,945,435	3,945,435	-	-100.0%
	Contractor Fees		-	615,445	-	1,350,000	0.0%
	Consultant Fees	1,095,199	731,149	856,805	1,357,500	655,500	-51.7%
	Fed/St/Co Fees	69,617	63,882	40,450	40,450	117,000	189.2%
	Fixed Assets	-	37,984	-	-	75,000	0.0%
	Temporary Labor	52,646	-	5,000	10,000	25,000	150.0%
	Legal	175,229	201,764	206,098	315,000	255,000	-19.0%
Operating Sum		9,491,741	9,517,436	9,398,896	9,810,502	7,817,599	-20.3%
Non Operating	Capital Projects	2,755,502	-		20,000	-	-100.0%
Non Operating Sum		2,755,502	-	-	20,000	-	-100.0%
Total		12,247,243	9,517,436	9,398,896	9,830,502	7,817,599	-20.5%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10113 Directors	5	5
10115 Management	7	6.75
10116 Watershed	2	2
10118 Info Technology	0	3
10119 Safety	2	2
10120 Communications	1	1
Total	17	19.75

Management

The Management Department consists of 6.75 FTEs dedicated to Districtwide functions such as administration of Board and Committee meetings, maintenance of Board policy and resolutions, administration of the District's risk management and claims procedures, management of Public Records Act (PRA) request, representative of the Board during labor negotiations, appropriate water rights and legal administration, long-term resource planning, coordination with Human Resources regarding personnel matters and coordination of external public agency activities.

Watershed

The Watershed Department consists of 2 FTEs responsible for developing and implementing healthy watershed projects and community education programs that promote the ongoing stewardship of the District's natural resources.



Information Technology

The Information Technology (IT) Department consist of 3 FTEs. The department provides standardized, strategic, secure, and state-of-the-art information technology to advance the efficiency and delivery of NID services aligning with the District's strategic plan. This involves a partnership with leadership to improve the effective use of technology by collaborating with users from all departments to implement efficient and practical solutions allowing other departments to meet their goals. The department offers typical support:

- Desktop, Laptop, Mobile devices
- Servers, Data Storage, Network systems, Cyber security
- Phone systems across District sites
- Email, Database, Web, and Mobile systems
- Access Control and Security systems
- Project Management

The IT Department also supports various strategic applications, including Financial and Customer Information

system, Geographic Information System (GIS), Asset and Computerized Maintenance Management System (CMMS), and other department-specific applications.

Safety

The Safety Department consist of 2 FTEs which support the continued health of the District and is highly dependent upon the proactive and reactive management of our physical and human resources.



Communications

The Communications Department was established in 2021 to increase the public’s understanding and knowledge of NID operations, services, programs and projects. Currently the Department has 1 FTE and a consultant budget.



Human Resources Department

The Human Resources Department consist of a single department and a total of 3 FTEs. Currently, the department is without its Human Resources manager, however the position remains in the FY 2022 budget. The proposed 2022 expenditure levels represents a 6.3% reduction from the 2021 adopted budget. Changes to the following expense categories are summarized:

- Labor – COLAs, Market Adjustments and associated benefits
- Other O&M – Reductions in the area of supplies, training, dues, etc.
- Consultant – Reduction in safety and training consulting
- Legal – Sharing of employer outside counsel with Management department

Table 24. Human Resources Department

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	229,988	246,155	217,069	267,651	276,173	3.2%
	Benefits	145,823	149,933	149,263	167,206	169,716	1.5%
	Other O&M	11,693	13,528	19,370	19,370	17,570	-9.3%
	Consultant Fees	12,362	14,243	17,500	17,500	15,500	-11.4%
	Temporary Labor	249	-	-	-	-	0.0%
	Legal	27,011	34,516	25,000	51,000	11,000	-78.4%
Operating Sum		427,126	458,375	428,201	522,727	489,959	-6.3%
Total		427,126	458,375	428,201	522,727	489,959	-6.3%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10117 Human Resources	3	3
Total	3	3



Finance Division

The Finance Division consist of 2 departments and a total of 12 FTEs. The Division is requesting no additional FTEs for this fiscal year. Each department is managed by a mid-level manager who reports directly to the Finance Manager. Each department delivers services supporting the strategic plan considering the priorities outlined in the Executive Summary Section. The Finance Division is closely aligned with Goal 1 which involves timely reporting of the District's management of its' financial resources. In addition, the District is currently migrating over to a new Enterprise Resources Planning and CMMS Financial Systems in line with Goal 4 as well as priorities for this plan. The proposed 2022 expenditure levels represents a 32.9% reduction from the 2021 adopted budget. Changes to the following expense categories are summarized:

- Labor – IT staff is excluded, COLAs, Market Adjustments and associated benefits
- Other O&M – IT excluded, reductions in materials, safety supplies
- Consultant – OPEB valuation, increased financial audit fees
- Temporary Labor – Assist in purchasing department down 1 FTE

Table 25. Finance Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	1,285,289	1,293,585	1,298,684	1,323,917	1,065,658	-19.5%
	Benefits	690,710	697,231	796,487	801,640	633,768	-20.9%
	Other O&M	342,474	545,070	808,938	788,460	151,000	-80.8%
	Contractor Fees		-	110,000	110,000	110,000	0.0%
	Consultant Fees	191,696	217,567	365,970	66,600	85,600	28.5%
	Fed/St/Co Fees	-	-	-	-	-	0.0%
	Fixed Assets	-	19,248	67,835	54,000	-	-100.0%
	Temporary Labor	-	26,010	74,610	10,000	72,000	620.0%
	Legal		384			-	0.0%
Operating Sum		2,510,168	2,799,096	3,522,524	3,154,617	2,118,026	-32.9%
Non Operating	Capital Projects	327,231	878,139		-	-	
Non Operating Sum		327,231	878,139		-	-	
Total		2,837,399	3,677,235	3,522,524	3,154,617	2,118,026	-32.9%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10118 Info Technology	3	0
10135 Accounting	7	8
10193 Purchasing	5	4
Total	15	12

Accounting & Finance

The Accounting team of the department manages the day-to-day invoice, payroll and receipt processing with a total of 7 FTEs. The department is requesting 1 additional FTE. In addition, project creation and the UCOA must be maintained consistent with the adopted budget. On a monthly basis, the team is responsible for Board reports and accuracy of the accounts contained with the financial budget vs actual reports. Annually, the team produces the Comprehensive Annual Financial Report in coordination with the District's auditors.

The Finance team within the department produces and assist management of the annual operating and capital budgets. On a monthly basis, the team produces staff reports and analysis for the Administrative Committee and Board. The team is responsible for the final monthly budget vs actual analysis and distribution of the report. The team manages the District's debt issuance and investment functions. These functions are supported by the District's short-term and long-term financial models. The team coordinates with rating agencies and consultants to maintain the District's bond rating and continuing disclosure requirements. The team drives the water rate setting process (Proposition 218) to ensure the District is recovering the appropriate level of costs to maintain healthy reserve levels.

Purchasing & Warehouse

The Purchasing department will consist of 4 FTEs down 1 from the prior budget. The Purchasing and Warehouse team works in tandem to purchase, receive and deliver day-to-day items that are requested by District Departments via purchase requisitions. The team is responsible for procuring day-to-day small tools and safety items used by District employees. Staff also procures materials and supplies for projects as well as items for inventory purpose. These items are maintained in the warehouse. The team conducts physical counts on all inventory items. Physical counts are monthly, with each item being counted once yearly.

As part of the procurement process, Purchasing prepares specifications and request bids/quotes for vehicle and equipment purchases. Additionally, Purchasing coordinates the ordering and deliveries of chemicals for the District's Water Treatment Plants, on behalf of the Operation's Department. Purchasing provides support to Finance in respects to preparing invoices for payment and following up with vendors as necessary. Purchasing utilizes State Contracts and Request for Quotes to obtain the best possible pricing in order to minimize cost.



Engineering Department

The Engineering Department consists of 6 functional units and a total of 17 FTEs, down 2 from the prior budget. The Department provides technical, engineering, surveying, right of way and hands on support on capital improvement projects ranging from concept development through engineering design, project management, right-of-way and construction inspections. The Department supports the Operations, Maintenance, Hydroelectric and Recreation Divisions to ensure their project needs are met. The work involves performing studies designed to modify and/or expand treated, raw water and hydroelectric facilities. In addition, system specifications, cost and quantity estimates are determined as well as construction and inspection management. The Department coordinates directly with agencies and the public on various projects. Senior Engineers provide direct supervision over technical personnel with the Department.

In an effort to maintain a fiscally responsible budget, the proposed 2022 expenditures no additional increase from the 2021 budget. Changes to the following expense categories are summarized:

- Labor – COLAs, Market adjustment and benefit increases offset 2 FTE reductions
- Other O&M – Reduction in materials for culvert replacements
- Consultant – Plan for water modeling, additional help due to less FTEs
- Fixed Assets – Reduction in easement activity
- Capital Projects – Reduction in projects to transfer property taxes into operating fund

Table 26. Engineering Department

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	1,845,176	1,840,078	1,704,904	1,889,336	1,865,872	-1.2%
	Benefits	1,005,453	1,030,054	1,101,313	1,169,846	1,101,067	-5.9%
	Other O&M	93,822	83,486	85,750	105,750	94,550	-10.6%
	Consultant Fees	488,959	172,634	140,000	140,000	560,000	300.0%
	Fed/St/Co Fees	186	44	-	-	-	0.0%
	Temporary Labor	4,853	-	-	-	-	0.0%
	Legal	10,288	14,816	2,784	-	3,000	0.0%
Operating Sum		3,448,736	3,141,111	3,034,751	3,304,933	3,624,489	9.7%
Non Operating	Fixed Assets	44,227	69,405	30,000	30,000	20,000	-33.3%
	Capital Projects	8,808,871	17,221,276	14,421,668	6,010,000	5,720,000	-4.8%
Non Operating Sum		8,853,098	17,290,681	14,451,668	6,040,000	5,720,000	-5.3%
Total		12,301,834	20,431,792	17,486,419	9,344,933	9,344,489	0.0%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10151 Engineering	19	17
Total	19	17

Surveying, Drafting/GIS

Survey staff perform field work necessary to collect various data for engineering designs and projects. Survey also performs staking of easements, property boundary and project limits. Survey develops topographic maps, exhibits, right of way plats and legal descriptions.

Drafting staff develop project design drawings under the supervision of an engineer, creates as-built record drawings for completed drawings, maintain related plans, maps, exhibits and other administrative task related to these drawings. GIS staff create, maintain and utilize the District's Geographic Information System (GIS) for office, field and project purposes in coordinate with other staff.

Business Services

Business Services staff is an interface between the public and the District are a variety of items including water demand, water availability, fire demand and variances. Confers/coordinates with engineers, developers, property owners, utilities, governmental agencies and contractors on technical matters. Works with the public regarding water service, mainline extensions and variances, temporary service locations and private fire services. In charge of DFWLE projects from beginning through construction and also involved with annexations.

Right-of-Way/Encroachments

Right of way staff engage in activities related to the acquisition and disposition of right-of-way, easements and real property for District projects. Prepare or review appraisals to determine fair market value and just compensation, negotiates and interacts with property owners and public agencies regarding property transactions. Encroachment

staff are responsible for issuing new encroachment permits and inspect the installation of the new encroachment to ensure compliance to District standards. Work closely with operations, maintenance and recreation staff regarding unauthorized/failing encroachments and with property owners to ensure the unauthorized/failing encroachment is brought up to standards.

Construction Inspection

Construction Inspectors perform field inspections of contractor constructed and District constructed projects ensuring plans, specifications, District standards and safety regulations are adhered to. Inspectors prepare and maintain a variety of documentation and records related to the projects inspected. Inspectors witness the flushing and system sanitization of completed treated water systems and collection water samples for testing. Inspectors work daily with staff, contractors and the general public.



Water Operations Division

The Water Operations Division consist of 3 departments and a total of 54 FTEs, down 1 from the prior budget. Within the Water Operations Department, there are 4 business units responsible for implementing the Department's functions. Within each Department, a mid-level manager reports directly to the Water Operations Manager who manages the Division. Each department plays an integral role in accomplishing the District's Strategic Plan of providing a dependable, quality water supply to our customers. The Division is responsible for all aspects of water supply, delivery, treatment, billing, conservation, and customer service. Due to restructuring and creation of the ISF to allocate administrative expenses, the Division contains debt service payments as well as the ISF administrative expense. Therefore, the proposed 2022 expenditures represent a 133.7% increase from the 2021 adopted budget. However, when considering the removal of the ISF expenses, the Water Fund's net income is positive. Changes to the following expense categories are summarized:

- Labor – COLAs, Market adjustment and benefit increases offset 1 FTE reduction, PERS temps
- Other O&M – Water purchase, catchup on delayed equipment maintenance
- Debt Service – Due to the CAP, transferred from the Administration Division
- Contractor – Catchup on delayed jobs
- Temporary Labor – Moved under labor due to PERS rules
- Transfer Outs – CAP administrative support through ISF
- Fixed Assets – Cascade screen, bulk filing station, catchup on delayed jobs

Table 27. Water Operations Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	4,448,124	4,604,017	4,549,952	4,520,180	4,938,695	9.3%
	Benefits	2,663,718	2,841,515	2,926,108	2,934,360	2,954,276	0.7%
	Other O&M	2,251,518	2,325,661	2,678,963	2,285,250	2,978,450	30.3%
	Debt Service					3,966,855	0.0%
	Contractor Fees		-	139,500	139,500	165,250	18.5%
	Consultant Fees	184,686	214,672	177,439	156,000	152,500	-2.2%
	Fed/St/Co Fees	375,796	318,623	449,700	519,700	430,400	-17.2%
	Temporary Labor	-	-	25,000	80,000	-	-100.0%
	Legal	3,488	6,512	8,000	8,000	10,000	25.0%
	Transfer Outs				-	9,283,160	0.0%
Operating Sum		9,927,329	10,310,999	10,954,661	10,642,989	24,879,586	133.8%
Non Operating	Fixed Assets	402,308	293,700	112,054	135,200	263,000	94.5%
	Capital Projects					48,000	
Non Operating Sum		402,308	293,700	112,054	135,200	311,000	130.0%
Total		10,329,637	10,604,699	11,066,715	10,778,189	25,190,586	133.7%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10131 Cashiering	2	2
10133 Customer Service	9	8
10171 Water Operations	43	43
Total	54	53

Customer Service & Cashiering

Customer Service and Cashiering are integral in providing support and guidance to the District’s customers through mailings, phone and in person communications. The departments are responsible for billing, collection, meter reading, conservation, and dispatching. The team routinely responds to over 130 calls a day. They manage more than 20,000 billing invoices monthly, and track and monitor customer payments. In addition, the departments are responsible for the District’s conservation outreach and implementation of the District’s drought contingency plan. The departments have 10 FTEs, down 1 from the prior budget.

Treatment, Distribution, Resources

Treatment

The Treated Water Division includes a staff of 12 that operate and maintain six drinking water treatment plants and six campground water systems. The treatment plants are conventional drinking water facilities that are monitored 24 hours a day 7 days a week to ensure a safe aesthetically pleasing supply of drinking water. The campground systems utilize groundwater supplies that are sampled on a regular basis to ensure a safe supply to the District’s recreational users. The Treatment Division performs water quality testing at the Districts state certified water quality laboratory. Treatment is also responsible for the automated oversight of the treated water distribution system including pump stations, storage tanks, and pressure regulation.

Distribution

The Water Distribution Division includes a team of 21 employees who manage conveyance of water to the District's 25,000 customers. They oversee a network of 500 miles of raw water canals, along with 400 miles of piped treated water facilities. Crews respond to water delivery concerns and emergencies during business hours as well as through a 24-hour emergency response program. The Division is responsible for maintaining CA State Water Resources Control Board Compliance through its Cross Connection and Control and Flushing programs.

Water Resources

Water Resources consists of a team of three FTE's that manage the daily flows, hydrology, and reservoir elevations of the District's waters. They utilize real-time and historical data to protect and conserve District water supplies. The management of the system is essential in providing reliable water service from the high sierra watershed to the valley floor. In addition, the Division tracks and records water use to maintain compliance with state diversion and water right regulations.

Electrical

The Electrical Division includes four full time employees who work with all NID departments and divisions. The Division is a technical resource focused on electrical power distribution and utilization at District facilities. They design, build, install and maintain equipment, and utilize machinist functions related to motors and motor driven loads. Electrical System Technicians install and calibrate instrumentation ranging from communication devices to water quality equipment. The Division oversees the networks that provide supervisory control and data acquisition for the District's automated facilities. The Division provides emergency response that is critical to keeping District facilities operational year round.



Maintenance Division

The Maintenance Division consist of 2 Departments and 9 crews for a total of 63 FTEs, down 6 from the prior budget. The departments are overseen by superintendents and administratively supported by a Management Assistant and Office Assistant that report directly to the Maintenance Manager. Each department plays a vital role in fulfilling the District mission to deliver reliable quality water, serve as good stewards of the watershed and conserve resources under its charge.

The division is responsible for performing preventative and emergency water system, facility and fleet maintenance throughout the District water operations service area. Fleet maintenance costs are allocated to the District's three operations based on the CAP.

In an effort to continually reduce costs, the proposed 2022 expenditures represent a 7.4% reduction from the 2021

adopted budget. Changes to the following expense categories are summarized:

- Labor – COLAs, Market adjustment and benefit increases offset 6 FTE reductions
- O&M – Tank, road, pipeline and canal restoration expenses moved to capital section of budget
- Contractor – Eliminate CEQA for small projects, SYC vegetation control
- Consultant – Eliminate copper from IVM
- Fixed Assets – Increase in heavy equipment and vehicles
- Capital Projects – Tank, road, pipeline restoration, etc. from operating section of budget

Table 28. Maintenance Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	4,311,111	4,467,737	4,423,019	4,809,088	4,609,684	-4.1%
	Benefits	2,928,386	3,027,927	3,307,057	3,560,415	3,123,666	-12.3%
	Other O&M	1,827,407	2,504,571	2,364,438	2,874,850	2,165,800	-24.7%
	Contractor Fees		-	97,200	97,200	65,000	-33.1%
	Consultant Fees	146,761	103,188	80,000	80,000	55,000	-31.3%
	Fed/St/Co Fees	19,340	15,838	26,650	26,650	23,000	-13.7%
	Temporary Labor	3,372	-		-	-	0.0%
	Legal	64	288	3,000	3,000	3,000	0.0%
Operating Sum		9,236,442	10,119,550	10,301,364	11,451,203	10,045,150	-12.3%
Non Operating	Fixed Assets	546,398	816,650	728,419	488,000	570,000	16.8%
	Capital Projects					435,000	0.0%
Non Operating Sum		546,398	816,650	728,419	488,000	1,005,000	105.9%
Total		9,782,840	10,936,199	11,029,783	11,939,203	11,050,150	-7.4%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10191 Maintenance	63	57
10192 Vegetation	6	6
Total	69	63

Maintenance Crews

South Yuba Canal

The South Yuba and Chalk Bluff canals serve as major conduits for transfer of over 80% of District water from upper elevation reservoirs to District customers, local fire stations, fire hydrants, Grass Valley Air Attack Base, schools and medical facilities. The canals are a combined 18.2 miles long and comprised of flume, open ditch, pipe and tunnels. Although currently owned, operated and maintained by Pacific Gas and Electric Company (PG&E), negotiations for ownership transfer to NID are complete. Upon regulatory authorization, NID will own, operate and maintain the canals. A South Yuba Canal Crew has been proactively established to prepare for the transfer. The team is currently comprised of two employees and is focused on developing the Bear Valley site as a lay-down yard; gathering and documenting PG&E institutional knowledge of the operation and maintenance of the canals; and beginning development of the a maintenance plan and schedule in collaboration with the District Hydroelectric and Water

Operations Divisions.

Canal

The Canal Maintenance Crew is comprised of 13 employees and is responsible for performing maintenance of the portion of the 500-mile long network of District raw water canals within Nevada and Yuba counties. The Crew performs routine maintenance, storm event preparation and repairs, and replacement construction of District raw water infrastructure. Crewmembers also respond to raw water system emergencies.

Facilities

The Facilities Maintenance Crew is comprised of 5 employees and is responsible for performing general inspections, maintenance, and repairs to more than 60 District facilities including treatment plants, pump stations, water storage tank sites, Grass Valley Administrative Headquarters and the Placer Yard and Administrative Office. Crewmembers also perform storm event preparation and repairs as well as respond to treated water system emergencies.

Construction

The Construction Crew is comprised of 11 employees and is responsible for new and replacement construction of treated water infrastructure including those of pipeline replacement projects, reduce pressure and treated water plant structures. Crewmembers also perform storm event preparation and repairs as well as respond to treated water system emergencies requiring immediate repair.

Service

The Service Crew is comprised of 9 employees and is responsible for maintenance, repair, replacement and installation of customer service lines, meters and fire hydrants. The Crew is also responsible for fulfilling the Underground Service Alert utility locating requests. Crewmembers also perform storm event preparation and repairs as well as respond to treated water system emergencies requiring immediate repair.

Placer

The Placer Crew is comprised of 14 employees and is responsible for performing maintenance of the portion of the 500-mile long network of District raw water canals within Placer County. In addition, the Crew performs treated water service line, meter and fire hydrant maintenance, repair and replacement in the Placer County. Crewmembers also perform storm event preparation and repairs as well as respond to raw and treated water system emergencies.

Vegetation Control

The Vegetation Management Crew is comprised of 6 employees and is responsible for implementing integrated vegetation management to control terrestrial and aquatic weeds and algae along the 500-mile long network of District raw water canals within Nevada, Placer and Yuba County. The Crew incorporates a variety of control practices including education, prevention, mechanical, physical, herbicide and biological control methods. Crewmembers also perform storm event preparation and repair work.



Fleet Management

The Fleet Management Crew includes 4 FTEs and is responsible for maintenance, repair and outfitting of the entire District fleet which includes those vehicles and equipment units assigned to the Water Operations, Hydroelectric, Recreation, Engineering, Administration and Maintenance Divisions. The District fleet is comprised of over 200 light and medium duty vehicles, 25 heavy duty vehicles, mobile backup and fixed generators, and small motorized equipment. Again, under the CAP these costs are allocated through the ISF.

Table 29. Fleet Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	228,112	254,048	234,704	264,435	254,211	-3.9%
	Benefits	169,267	189,788	183,967	205,889	182,784	-11.2%
	Other O&M	376,916	388,494	265,591	387,495	397,850	2.7%
	Consultant Fees	-	-	-	-	-	0.0%
	Fixed Assets	48,675	-	-	25,000	16,000	-36.0%
	Temporary Labor	-	-	-	-	-	0.0%
Operating Sum		822,971	832,331	684,262	882,819	850,845	-3.6%
Total		822,971	832,331	684,262	882,819	850,845	-3.6%

	<u>2021 FTE</u>	<u>2022 FTE</u>
10195 Shop Operations	4	4
Total	4	4

Recreation Division

The Recreation Division is moving to 1 department consisting of 7 FTEs, down from 9 in the prior budget. The campgrounds consist of Scotts Flat, Orchard Springs, Long Ravine, Peninsula and Greenhorn. The District provides camping and water activities on its reservoirs at these sites. The District is eliminating the Jackson Meadow department covering the upper division. Sr. Park Rangers are assigned to a specific campground, the Facility Superintendent manages water systems and staff report to the Recreation Manager. During camping season, the Division hires approximately 55 temporary employees to work in the campgrounds. The Recreation Division is closely aligned with Goal 2 which involves stewardship of the District's physical resources. The Division recognizes the priorities of this year's budget and is well positioned to ensure observance of safety recommendations from the CDC as well as Public Health Officials at the District's recreational facilities. Due to the new CAP, the proposed 2022 expenditure levels represents an overall 14.3% increase in expenses. However, the Fund's net income remains positive. Changes to the following expense categories are summarized:

- Labor – COLAs, Market adjustment and benefit increases offset 2 FTE reductions
- O&M – Tank, road, pipeline and canal restoration expenses moved to capital section of budget
- Contractor – Additional tree removal
- Transfer Outs – CAP administrative support through ISF
- Capital Projects – Elimination of sewer projects, Scotts flat office and Ditch tender house

Table 30. Recreation Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	709,476	659,530	874,793	862,016	810,379	-6.0%
	Benefits	397,839	435,863	513,754	503,518	390,862	-22.4%
	Other O&M	526,510	493,127	573,645	563,040	523,800	-7.0%
	Contractor Fees			150,748	80,000	100,000	25.0%
	Consultant Fees	27,850	156,783		-	-	0.0%
	Fed/St/Co Fees	45,033	43,296	46,000	46,000	45,000	-2.2%
	Legal	10,592	1,056	3,500	18,000	13,000	-27.8%
	Transfer Outs				-	790,838	0.0%
Operating Sum		2,084,427	2,001,912	2,377,440	2,505,073	3,056,879	22.0%
Non Operating	Fixed Assets	-	-	-	-	-	
	Capital Projects	295,445	217,779	100,000	300,000	150,000	-50.0%
Non Operating Sum		295,445	217,779	100,000	300,000	150,000	-50.0%
Total		2,379,872	2,219,691	2,477,440	2,805,073	3,206,879	14.3%

	<u>2021 FTE</u>	<u>2022 FTE</u>
30250 Recreation General	7	7
30254 Jackson Meadows	2	0
Total	9	7



Hydroelectric Division

The Hydroelectric Division consists of three departments and a total of 30 FTEs, down 5 from the prior budget. The Hydro Operations and Maintenance Departments are overseen by superintendents that report directly to the Hydroelectric Department Manager. Each department delivers services supporting the strategic plan considering the priorities outlined in the Executive Summary Section. The Division is responsible for collecting water in the District's Upper Division and transporting it to the Lower Division for distribution to customers as well as operating and maintain the District's Yuba-Bear, Combie, and Scotts Flat Hydroelectric Projects. In an effort to maintain a fiscally responsible budget, the proposed 2022 expenditures represent an 11.9% reduction from the 2021 adopted budget. Changes to the following expense categories are summarized:

- Labor – COLAs, Market adjustment and benefit increases offset 5 FTE reductions
- Other O&M – Increases in insurance and equipment maintenance
- Debt Service – Due to the CAP, transferred from the Administration Division
- Contractor – Outside contractors, vegetation management, SCADA install
- Consultant – Largest reduction for FERC Study, Milton seismic study
- Transfer Outs – CAP administrative support through ISF
- Fixed Assets – Largest reduction in vehicle purchases
- Capital Projects – Largest reduction in Reservoirs, Dams, Waterways

Table 31. Hydroelectric Division

		<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021</u>	<u>2022</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating	Salaries	2,937,629	3,182,639	3,441,626	3,812,353	3,548,270	-6.9%
	Benefits	1,773,700	1,950,634	2,156,339	2,381,319	2,009,827	-15.6%
	Other O&M	1,101,600	1,097,200	1,836,558	1,993,274	2,174,594	9.1%
	Contractor Fees		14,523	467,500	494,000	690,471	39.8%
	Consultant Fees	1,820,480	843,618	1,777,000	1,777,000	1,496,924	-15.8%
	Fed/St/Co Fees	796,403	716,384	1,137,932	1,137,932	1,050,500	-7.7%
	Legal	117,495	99,062	140,290	75,000	175,000	133.3%
	Transfer Outs	10,980,000	14,144,500	6,315,000	6,315,000	5,141,920	-18.6%
Operating Sum		19,527,308	22,048,559	17,272,245	17,985,878	16,287,506	-9.4%
Non Operating	Fixed Assets	783,979	556,009	711,500	711,500	485,000	-31.8%
	Capital Projects	2,362,032	2,088,889	4,299,266	5,435,000	4,495,000	-17.3%
Non Operating Sum		3,146,011	2,644,897	5,010,766	6,146,500	4,980,000	-19.0%
Total		22,673,319	24,693,457	22,283,011	24,132,378	21,267,506	-11.9%

	<u>2021 FTE</u>	<u>2022 FTE</u>
50112 Hydro Administration	7	7
50161 Hydro Operations	14	10
50167 Hydro Maintenance	14	13
Total	35	30

Administration, Dam Safety & Compliance

The Administration, Dam Safety, and Compliance Department includes a team of 7 employees who manage operations of the Division, ensure compliance with federal, state, and local regulations, and oversee dam safety throughout the District. The Department coordinates with numerous agencies including the North American Electric Reliability Corporation, the United States Geological Survey, the United States Forest Service, California Department of Fish and Wildlife, the Western Electricity Coordinating Council, Federal Communications Commission, and California Department of Water Resources among others. The Department manages power purchase agreements with Pacific Gas & Electric Company and the Northern California Power Agency and reviews energy usage throughout District facilities.

Hydro Operations

The Hydro Operations Department includes a team of 14 employees who manage and oversee 7 powerhouses with a total capacity of 82.2 Megawatts; 9.0 miles of 60,000 volt electrical transmission line; 13 FERC jurisdictional dams; and 15.6 miles of high elevation, large diameter, pipes, flumes, tunnels, and open ditches. Facilities are operated and monitored 24 hours a day, 7 days a week, 365 days a year.

Hydro Maintenance

The Hydro Maintenance Department includes a team of 14 employees who are responsible for preventative and routine maintenance in addition to emergency repair of the facilities operated by the Division. Work responsibility and technical expertise is broken into two general categories: Civil/Mechanical and Electrical. The Civil/Mechanical group is responsible for completing work ranging from access road or flume repairs to turbine and pump repairs. The Electrical group is responsible for maintenance and repair of basic electrical systems, substation electrical apparatus, powerhouse protection/control systems, and communication equipment.



Appendices – Accounts (A,B), Positions (C), Capital Projects (D), Cost Allocation Plan (E)

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Water Operations	10131 Cashiering	Salaries	51101 Salary	95,618	104,549	107,288	106,983	112,697	
			51105 Overtime	363	20	500	500	500	
		Salaries Sum			95,981	104,569	107,788	107,483	113,197
		Benefits	51306 Short Term Disability	256	429	422	422	224	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	1,336	1,493	1,551	1,551	1,634	
			51311 Pension	24,502	34,673	37,225	37,476	40,206	
			51312 Health Insurance	47,629	46,293	39,097	39,097	39,097	
			51313 Life Insurance	845	955	876	876	922	
			51314 Dental Insurance	2,719	2,304	3,096	3,096	2,229	
	51315 Vision Insurance		359	375	389	389	389		
	51316 Long-T Disability		240	272	481	481	507		
	51317 Workers Comp	386	437	749	749	394			
	Benefits Sum			78,274	87,231	83,886	84,137	85,602	
	Other O&M	52503 Equipment Maintenance	3,608	5,027	7,000	7,000	6,500		
		52710 Supplies	2,718	3,646	969	-	-		
		52711 Education/Training/Meals	-	-	-	-	-		
		52713 Utilities	-	180	-	-	-		
	Other O&M Sum			6,326	8,853	7,969	7,000	6,500	
	10131 Cashiering Sum				180,580	200,653	199,644	198,620	205,299
	10133 Customer Service	Salaries	51101 Salary	610,941	655,654	582,937	571,837	556,436	
			51105 Overtime	5,734	5,526	6,000	6,000	6,000	
			51106 Double Time	542	96	2,000	2,000	1,000	
			51144 Standby	1,293	859	5,000	5,000	2,500	
			Salaries Sum			618,510	662,134	595,937	584,837
		Benefits	51306 Short Term Disability	1,356	1,701	882	882	896	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	8,956	9,615	8,292	8,292	8,068	
			51311 Pension	187,993	215,905	202,104	200,314	198,515	
			51312 Health Insurance	175,957	194,634	166,816	166,816	147,947	
			51313 Life Insurance	5,303	5,957	4,680	4,680	4,554	
			51314 Dental Insurance	12,326	12,653	13,932	13,932	10,116	
			51315 Vision Insurance	1,704	1,843	1,750	1,750	1,555	
			51316 Long-T Disability	1,297	1,442	2,573	2,573	2,504	
			51317 Workers Comp	2,621	2,903	4,237	4,237	2,044	
			51318 Unemployment	-	8,550	-	-	-	
		51319 FICA	40	-	-	-	-		
Benefits Sum			397,552	455,202	405,265	403,476	376,199		
Consultant Fees		52603 Consultant Fees	64,410	124,554	29,000	29,000	7,000		
Consultant Fees Sum			64,410	124,554	29,000	29,000	7,000		
Contractor Fees		52615 Contractor Fees	-	-	123,000	123,000	140,000		
Contractor Fees Sum			-	-	123,000	123,000	140,000		
Fed/St/Co Fees		52608 Fed/St/Co Fees	-	-	10,000	10,000	-		
Fed/St/Co Fees Sum			-	-	10,000	10,000	-		
Fixed Assets		52902 Vehicle Purchases	39,103	34,178	-	-	-		
		52904 Equipment Purchases	9,936	-	-	5,000	-		
Fixed Assets Sum			49,039	34,178	-	5,000	-		
Legal		52604 Legal Fees	-	624	-	-	-		
Legal Sum			-	624	-	-	-		
Other O&M		52501 Chemicals	7,119	6,166	10,000	10,000	8,000		
		52503 Equipment Maintenance	1,341	1,268	10,000	10,000	5,000		
		52504 Materials	23,029	5,687	43,800	43,800	96,500		
		52505 Safety	79	-	1,000	1,000	500		
		52506 Small Tools	-	824	2,000	2,000	1,000		
		52710 Supplies	134,795	155,915	282,500	282,500	222,500		
		52711 Education/Training/Meals	-	681	2,400	2,400	2,000		
		52713 Utilities	403	281	500	500	500		
	52804 Bank Fees	19,548	2,769	2,173	8,000	5,000			
	Other O&M Sum			186,314	173,591	354,373	360,200	341,000	

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Water Operations	10133 Customer Service	Temporary Labor	52609 Temporary Labor	-	-	-	-	-	
		Temporary Labor Sum		-	-	-	-	-	
	10133 Customer Service Sum		1,315,825	1,450,284	1,517,576	1,515,513	1,430,135		
	10171 Water Operations	Salaries	51101 Salary		3,396,006	3,501,700	3,504,666	3,486,300	3,852,642
			51105 Overtime		55,293	59,969	50,000	50,000	65,000
			51106 Double Time		46,055	65,653	60,000	60,000	70,000
			51144 Standby		164,405	166,983	165,000	165,000	170,000
			51201 Temporary Salary		71,874	43,008	66,560	66,560	101,920
			Salaries Sum		3,733,633	3,837,313	3,846,226	3,827,860	4,259,562
		Benefits	51306 Short Term Disability		6,604	7,467	6,923	6,923	4,816
			51308 EE Assistance Plan		-	-	-	-	-
			51310 Medicare		54,817	57,534	50,551	50,551	55,863
			51311 Pension		1,029,926	1,118,039	1,208,003	1,221,251	1,374,470
			51312 Health Insurance		848,182	849,106	813,223	813,223	815,261
			51313 Life Insurance		29,547	29,670	28,532	28,532	31,530
			51314 Dental Insurance		52,074	51,933	66,564	66,564	53,000
			51315 Vision Insurance		7,788	7,668	8,359	8,359	8,359
			51316 Long-T Disability		6,424	6,279	15,688	15,688	17,337
			51317 Workers Comp		148,079	153,996	231,655	231,655	127,839
			51318 Unemployment		-	14,820	3,458	-	-
			51319 FICA		4,453	2,571	4,000	4,000	4,000
	Benefits Sum		2,187,893	2,299,082	2,436,956	2,446,747	2,492,475		
	Capital Projects	52915 Projects: Non-Programmatic		-	-	-	-	-	
		52930 Program: Chemicals Tanks & Pads		-	-	-	-	48,000	
		52931 Program: Clarifiers		-	-	-	-	-	
	Capital Projects Sum							48,000	
	Consultant Fees	52603 Consultant Fees		120,276	90,117	148,439	127,000	145,500	
		Consultant Fees Sum		120,276	90,117	148,439	127,000	145,500	
	Contractor Fees	52615 Contractor Fees		-	-	16,500	16,500	25,250	
		Contractor Fees Sum				16,500	16,500	25,250	
	Debt Service	52703 Debt Service		-	-	-	-	3,966,855	
		Debt Service Sum						3,966,855	
	Fed/St/Co Fees	52608 Fed/St/Co Fees		375,796	318,623	439,700	509,700	430,400	
		Fed/St/Co Fees Sum		375,796	318,623	439,700	509,700	430,400	
	Fixed Assets	52902 Vehicle Purchases		195,779	168,205	43,954	37,200	-	
		52904 Equipment Purchases		157,489	91,317	68,100	93,000	263,000	
		Fixed Assets Sum		353,269	259,522	112,054	130,200	263,000	
	Legal	52604 Legal Fees		3,488	5,888	8,000	8,000	10,000	
		Legal Sum		3,488	5,888	8,000	8,000	10,000	
	Other O&M	52501 Chemicals		358,994	382,519	443,000	443,000	430,000	
		52503 Equipment Maintenance		273,242	229,341	120,296	295,000	307,000	
		52504 Materials		321,729	232,520	226,262	270,250	265,750	
		52505 Safety		9,845	12,028	28,600	28,600	26,600	
		52506 Small Tools		18,947	30,830	16,900	16,900	13,200	
		52507 Water Purchase		-	-	700,000	80,000	890,000	
		52706 Dues, Pubctns, Spnsrshp		4,097	4,599	6,700	6,700	7,200	
		52709 Advertising/Legal Notices		-	-	600	-	-	
		52710 Supplies		28,654	3,732	11,100	11,100	1,700	
		52711 Education/Training/Meals		23,442	11,329	24,500	24,500	27,500	
		52713 Utilities		848,275	1,110,081	644,000	644,000	662,000	
		52915 Projects: Non-Programmatic		171,651	98,051	50,000	50,000	-	
		52930 Program: Chemicals Tanks & Pads		-	28,188	44,663	48,000	-	
		52931 Program: Clarifiers		-	-	-	-	-	
	Other O&M Sum		2,058,878	2,143,217	2,316,621	1,918,050	2,630,950		
	Temporary Labor	52609 Temporary Labor		-	-	25,000	80,000	-	
		Temporary Labor Sum				25,000	80,000		
	Transfer Outs	54002 Transfer Out - CAP		-	-	-	-	9,283,625	
		Transfer Outs Sum						9,283,625	

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Water Operations	10171 Water Operations								
	10171 Water Operations Sum			8,833,232	8,953,763	9,349,496	9,064,057	23,555,617	
Water Operations Sum				10,329,637	10,604,699	11,066,715	10,778,189	25,191,051	
Transfer Outs - Debt	Transfer Outs - Debt Service		54001 Transfer Out - DS	-	-	7,500,000	7,500,000	4,000,000	
	Transfer Outs Sum			-	-	7,500,000	7,500,000	4,000,000	
	Transfer Outs - Debt Service Sum			-	-	7,500,000	7,500,000	4,000,000	
Transfer Outs - Debt Service Sum				-	-	7,500,000	7,500,000	4,000,000	
Recreation	30250 Recreation General Salaries		51101 Salary	528,141	519,071	621,273	608,496	567,179	
			51105 Overtime	3,448	2,778	6,000	6,000	4,000	
			51201 Temporary Salary	177,887	137,680	247,520	247,520	239,200	
			Salaries Sum	709,476	659,530	874,793	862,016	810,379	
			Benefits						
			51306 Short Term Disability	382	232	522	522	784	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	10,339	9,548	8,823	8,823	8,224	
			51311 Pension	170,762	177,041	217,913	213,156	207,912	
			51312 Health Insurance	124,993	115,025	175,936	175,936	128,398	
			51313 Life Insurance	4,975	4,939	4,980	4,980	4,642	
			51314 Dental Insurance	4,546	5,027	13,932	13,932	7,802	
			51315 Vision Insurance	1,501	1,375	1,750	1,750	1,361	
			51316 Long-T Disability	1,196	1,116	2,738	2,738	2,552	
			51317 Workers Comp	32,356	36,946	48,680	48,680	22,687	
			51318 Unemployment	-	40,791	19,290	-	-	
			51319 FICA	9,864	7,745	7,000	7,000	6,500	
			51321 Health Benefits Retirees	10,926	10,078	12,189	-	-	
			51324 OPEB Net ARC	26,000	26,000	-	26,000	-	
			Benefits Sum	397,839	435,863	513,754	503,518	390,862	
			Capital Projects	52915 Projects: Non-Programmatic	295,445	217,779	100,000	300,000	150,000
			Capital Projects Sum		295,445	217,779	100,000	300,000	150,000
			Consultant Fees	52603 Consultant Fees	27,850	156,783	-	-	-
			Consultant Fees Sum		27,850	156,783	-	-	-
			Contractor Fees	52615 Contractor Fees	-	-	150,748	80,000	100,000
			Contractor Fees Sum		-	-	150,748	80,000	100,000
			Fed/St/Co Fees	52608 Fed/St/Co Fees	45,033	43,296	46,000	46,000	45,000
		Fed/St/Co Fees Sum		45,033	43,296	46,000	46,000	45,000	
		Fixed Assets	52904 Equipment Purchases	-	-	-	-	-	
		Fixed Assets Sum		-	-	-	-	-	
		Legal	52604 Legal Fees	10,592	1,056	3,500	18,000	13,000	
		Legal Sum		10,592	1,056	3,500	18,000	13,000	
		Other O&M							
		52501 Chemicals		6,005	8,088	20,000	20,000	17,000	
		52503 Equipment Maintenance		69,601	62,449	97,000	97,000	82,000	
		52504 Materials		181,028	137,942	127,522	200,000	185,000	
		52505 Safety		1,464	2,337	4,000	4,000	3,500	
		52506 Small Tools		3,199	5,769	9,000	9,000	7,000	
		52704 Insurance		17,110	10,099	22,740	22,740	3,500	
		52709 Advertising/Legal Notices		4,562	6,099	7,000	7,000	7,500	
		52710 Supplies		11,269	39,316	8,000	8,000	5,000	
		52711 Education/Training/Meals		40	-	300	300	300	
		52713 Utilities		184,578	179,122	190,000	190,000	170,000	
		52795 Rec-Customer Refunds		-	-	-	-	-	
		52804 Bank Fees		47,655	41,905	88,082	5,000	43,000	
		Other O&M Sum		526,510	493,127	573,645	563,040	523,800	
		Temporary Labor	52609 Temporary Labor	367,126	212,258	215,000	432,500	383,000	
		Temporary Labor Sum		367,126	212,258	215,000	432,500	383,000	
		Transfer Outs	54002 Transfer Out - CAP	-	-	-	-	790,761	
		Transfer Outs Sum		-	-	-	-	790,761	

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Recreation	30250	Recreation General Sum		2,379,872	2,219,691	2,477,440	2,805,073	3,206,802	
Recreation Sum				2,379,872	2,219,691	2,477,440	2,805,073	3,206,802	
Maintenance	10191	Maintenance	Salaries	51101 Salary	3,665,635	3,757,329	3,815,556	4,152,454	3,909,161
				51105 Overtime	48,272	49,726	30,000	30,000	50,000
				51106 Double Time	14,196	13,139	15,000	15,000	15,000
				51201 Temporary Salary	143,778	192,012	167,000	167,000	187,200
			Salaries Sum	3,871,881	4,012,206	4,027,556	4,364,454	4,161,361	
			Benefits	51306 Short Term Disability	6,582	5,973	7,623	7,623	6,384
				51308 EE Assistance Plan	-	-	-	-	-
				51310 Medicare	62,015	64,763	60,211	60,211	56,683
				51311 Pension	1,136,151	1,242,044	1,270,762	1,507,853	1,394,634
				51312 Health Insurance	1,124,160	1,076,901	1,158,590	1,158,590	1,072,057
				51313 Life Insurance	32,915	33,190	33,984	33,984	31,993
				51314 Dental Insurance	68,390	65,946	97,524	97,524	63,530
				51315 Vision Insurance	10,781	10,824	12,247	12,247	11,081
				51316 Long-T Disability	8,265	8,256	18,686	18,686	17,591
				51317 Workers Comp	180,898	196,278	324,224	324,224	149,594
				51318 Unemployment	6,956	6,956	2,219	2,219	2,500
				51319 FICA	8,831	10,661	10,000	10,000	10,000
			Benefits Sum	2,638,987	2,721,792	2,996,069	3,230,942	2,816,047	
			Capital Projects	52915 Projects: Non-Programmatic	-	-	-	-	-
				52916 Program: Diversion, Holding Structures	-	-	-	-	-
				52940 Program: Tank Restoration	-	-	-	-	400,000
				52941 Program: Road Restoration	-	-	-	-	35,000
				52942 Program: Pipeline Restoration	-	-	-	-	-
				52943 Program: Canal Restoration	-	-	-	-	-
			Capital Projects Sum	-	-	-	-	-	435,000
			Consultant Fees	52603 Consultant Fees	96,641	74,774	50,000	50,000	50,000
			Consultant Fees Sum	96,641	74,774	50,000	50,000	50,000	
			Contractor Fees	52615 Contractor Fees	-	-	80,000	80,000	60,000
			Contractor Fees Sum	-	-	80,000	80,000	60,000	
			Fed/St/Co Fees	52608 Fed/St/Co Fees	18,002	13,147	25,000	25,000	20,000
			Fed/St/Co Fees Sum	18,002	13,147	25,000	25,000	20,000	
			Fixed Assets	52902 Vehicle Purchases	151,568	411,336	687,081	442,000	320,000
				52904 Equipment Purchases	393,149	364,320	18,933	23,000	250,000
			Fixed Assets Sum	544,717	775,656	706,014	465,000	570,000	
			Legal	52604 Legal Fees	64	288	2,000	2,000	2,000
			Legal Sum	64	288	2,000	2,000	2,000	
			Other O&M	52501 Chemicals	197,147	200,139	225,000	225,000	200,000
				52503 Equipment Maintenance	44,008	50,884	104,000	104,000	100,000
				52504 Materials	1,077,445	1,274,780	1,024,790	1,153,000	1,326,000
				52505 Safety	20,735	19,696	28,300	28,300	16,000
				52506 Small Tools	43,480	49,765	37,700	37,700	28,000
				52706 Dues, Publcns, Spnrsrshp	7,773	15,100	19,500	19,500	28,000
				52710 Supplies	7,123	9,407	31,200	31,200	30,500
				52711 Education/Training/Meals	13,469	13,304	15,700	15,700	23,000
				52713 Utilities	99,551	114,184	84,500	84,500	105,000
				52915 Projects: Non-Programmatic	85,432	347,583	178,177	231,000	-
				52916 Program: Diversion, Holding Structur	-	-	-	75,000	-
				52940 Program: Tank Restoration	-	-	183,601	400,000	-
				52941 Program: Road Restoration	-	21,031	25,000	50,000	-
				52942 Program: Pipeline Restoration	-	-	50,000	75,000	-
				52943 Program: Canal Restoration	-	108,790	87,020	75,000	-
			Other O&M Sum	1,596,163	2,224,664	2,094,488	2,604,900	1,856,500	
			Temporary Labor	52609 Temporary Labor	3,372	-	-	-	-
			Temporary Labor Sum	3,372	-	-	-	-	
			10191 Maintenance Sum	8,769,828	9,822,527	9,981,128	10,822,296	9,970,908	
	10192	Vegetation	Salaries	51101 Salary	405,727	422,328	359,463	408,634	410,083

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Maintenance	10192 Vegetation	Salaries	51105 Overtime	1,503	355	-	-	800	
			51201 Temporary Salary	32,000	32,848	36,000	36,000	37,440	
		Salaries Sum			439,229	455,531	395,463	444,634	448,323
		Benefits	51306 Short Term Disability	2,045	1,481	726	726	672	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	483	476	5,925	5,925	5,946	
			51311 Pension	126,107	134,159	124,659	143,144	146,301	
			51312 Health Insurance	120,282	126,075	117,291	117,291	117,291	
			51313 Life Insurance	3,669	3,670	3,344	3,344	3,356	
			51314 Dental Insurance	6,487	6,487	9,288	9,288	6,687	
			51315 Vision Insurance	1,125	1,125	1,166	1,166	1,166	
			51316 Long-T Disability	923	915	1,839	1,839	1,845	
			51317 Workers Comp	26,215	29,708	44,950	44,950	22,555	
			51319 FICA	2,063	2,037	1,800	1,800	1,800	
			Benefits Sum			289,399	306,134	310,988	329,474
		Consultant Fees	52603 Consultant Fees	50,120	28,415	30,000	30,000	5,000	
			Consultant Fees Sum			50,120	28,415	30,000	30,000
		Contractor Fees	52615 Contractor Fees	-	-	17,200	17,200	5,000	
			Contractor Fees Sum			-	-	17,200	17,200
		Fed/St/Co Fees	52608 Fed/St/Co Fees	1,338	2,692	1,650	1,650	3,000	
			Fed/St/Co Fees Sum			1,338	2,692	1,650	1,650
		Fixed Assets	52902 Vehicle Purchases	1,681	40,994	22,405	23,000	-	
			Fixed Assets Sum			1,681	40,994	22,405	23,000
		Legal	52604 Legal Fees	-	-	1,000	1,000	1,000	
			Legal Sum			-	-	1,000	1,000
		Other O&M	52501 Chemicals	226,819	273,233	245,000	245,000	290,000	
			52503 Equipment Maintenance	34	486	1,400	1,400	1,000	
52504 Materials	2,901		1,565	16,850	16,850	11,000			
52505 Safety	103		453	2,700	2,700	1,500			
52506 Small Tools	-		1,867	-	-	2,000			
52706 Dues, Publctns, Spnsrshp	385		1,025	1,675	1,675	1,700			
52710 Supplies	90		234	325	325	300			
52711 Education/Training/Meals	913		1,045	1,300	1,300	1,100			
52713 Utilities	-		-	700	700	700			
Other O&M Sum			231,245	279,907	269,950	269,950	309,300		
Temporary Labor	52609 Temporary Labor	-	-	-	-	-			
	Temporary Labor Sum			-	-	-	-	-	
10192 Vegetation Sum				1,013,012	1,113,673	1,048,655	1,116,907	1,079,242	
Maintenance Sum				9,782,840	10,936,199	11,029,783	11,939,203	11,050,150	
Hydroelectric	50112 Hydro Admin	Salaries	51101 Salary	523,901	660,323	718,297	759,997	781,821	
			51105 Overtime	1,100	930	2,000	2,000	2,000	
			51106 Double Time	195	-	500	500	500	
			51201 Temporary Salary	47,328	81,777	25,520	25,520	25,520	
		Salaries Sum			572,524	743,030	746,317	788,017	809,841
		Benefits	51306 Short Term Disability	814	1,031	1,211	1,211	896	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	8,425	10,790	11,020	11,020	11,336	
			51311 Pension	171,930	244,762	247,698	274,027	278,923	
			51312 Health Insurance	104,433	118,511	136,839	136,839	156,388	
			51313 Life Insurance	6,949	8,223	6,220	6,220	6,398	
			51314 Dental Insurance	6,232	8,161	10,836	10,836	8,916	
			51315 Vision Insurance	957	1,293	1,361	1,361	1,555	
			51316 Long-T Disability	767	1,040	3,420	3,420	3,518	
			51317 Workers Comp	8,777	11,795	19,460	19,460	10,219	
			51318 Unemployment	-	203	-	-	-	
			51319 FICA	235	116	-	-	-	
51321 Health Benefits Retirees	129,847		80,150	117,630	117,630	88,165			
51324 OPEB Net ARC	99,000	99,000	-	99,000	-				
Benefits Sum			538,365	585,074	555,695	681,024	566,314		

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget
Hydroelectric	50112 Hydro Admin	Capital Projects	52915 Projects: Non-Programmatic	23,835	371,028	277,676	250,000	250,000
			52920 Program: PH Improvements	489,290	939,888	2,036,753	1,925,000	1,650,000
			52921 Program: Reserv, Dam, Wa	1,848,907	734,710	1,549,640	2,660,000	1,295,000
			52922 Program: Lower Division Wa	-	8,343	-	100,000	-
			52923 Program: Upper Division Wa	-	1,300	343,821	300,000	950,000
			52924 Program: SCADA Com Upgrade	-	33,620	91,376	200,000	350,000
			Capital Projects Sum	2,362,032	2,088,889	4,299,266	5,435,000	4,495,000
		Consultant Fees	52603 Consultant Fees	1,397,700	581,886	1,581,000	1,581,000	1,270,000
			Consultant Fees Sum	1,397,700	581,886	1,581,000	1,581,000	1,270,000
		Contractor Fees	52615 Contractor Fees	-	-	-	26,500	52,336
			Contractor Fees Sum	-	-	-	26,500	52,336
		Fed/St/Co Fees	52608 Fed/St/Co Fees	796,403	716,332	1,137,932	1,137,932	1,050,500
			Fed/St/Co Fees Sum	796,403	716,332	1,137,932	1,137,932	1,050,500
		Fixed Assets	52901 Land/Easement Purchases	6,438	512	50,000	50,000	40,000
			52902 Vehicle Purchases	-	-	40,000	40,000	-
			52904 Equipment Purchases	23,291	11,149	25,000	25,000	52,000
			Fixed Assets Sum	29,728	11,661	115,000	115,000	92,000
		Legal	52604 Legal Fees	117,495	99,062	140,290	75,000	175,000
			Legal Sum	117,495	99,062	140,290	75,000	175,000
		Other O&M	52501 Chemicals	90,124	80,555	85,000	85,000	95,000
			52503 Equipment Maintenance	10,776	8,405	36,000	36,000	36,000
			52504 Materials	3,669	6,172	10,000	10,000	10,000
			52505 Safety	16,219	9,225	8,500	8,500	6,000
			52506 Small Tools	67	3,879	5,000	5,000	5,000
			52607 Franchise Fees	42,170	42,170	81,024	81,024	81,024
			52704 Insurance	248,521	125,147	550,000	550,000	807,500
			52706 Dues, Publctns, Spnrsrshp	23,525	24,835	27,500	27,500	29,500
52709 Advertising/Legal Notices	-		-	-	-	-		
52710 Supplies	12,390		11,903	26,000	26,000	17,000		
52711 Education/Training/Meals	10,595		6,881	30,000	30,000	27,000		
52713 Utilities	129,028		150,303	161,500	161,500	157,500		
Other O&M Sum	587,084		469,475	1,020,524	1,020,524	1,271,524		
Temporary Labor	52609 Temporary Labor	-	-	-	-	-		
	Temporary Labor Sum	-	-	-	-	-		
Transfer Outs	54000 Transfer Out Water, Rec	10,940,000	14,144,500	6,315,000	6,315,000	315,000		
	54002 Transfer Out - CAP	-	-	-	-	4,826,532		
	Transfer Outs Sum	10,940,000	14,144,500	6,315,000	6,315,000	5,141,532		
50112 Hydro Admin Sum				17,341,331	19,439,908	15,911,024	17,174,997	14,924,047
50161 Hydro Operations	Salaries	51101 Salary	1,069,985	1,026,062	1,119,443	1,370,140	1,089,389	
		51105 Overtime	64,345	29,675	75,000	75,000	65,000	
		51106 Double Time	15,614	5,419	20,000	20,000	15,000	
		51144 Standby	33,198	34,240	32,000	32,000	35,000	
		51201 Temporary Salary	-	-	20,000	20,000	-	
		Salaries Sum	1,183,142	1,095,396	1,266,443	1,517,140	1,204,389	
	Benefits	51306 Short Term Disability	1,240	1,218	1,302	1,302	1,120	
		51308 EE Assistance Plan	-	-	-	-	-	
		51310 Medicare	17,110	16,069	19,867	19,867	15,796	
		51311 Pension	319,133	343,344	393,001	479,960	388,651	
		51312 Health Insurance	225,187	228,191	264,558	264,558	187,044	
		51313 Life Insurance	8,949	9,241	11,213	11,213	8,916	
		51314 Dental Insurance	13,156	13,646	21,672	21,672	11,146	
		51315 Vision Insurance	2,013	2,063	2,722	2,722	1,944	
		51316 Long-T Disability	1,662	1,716	6,166	6,166	4,902	
		51317 Workers Comp	23,108	23,852	47,407	47,407	18,846	
	Benefits Sum	611,558	639,340	767,908	854,867	638,365		
	Consultant Fees	52603 Consultant Fees	76,796	27,401	18,000	18,000	31,824	
		Consultant Fees Sum	76,796	27,401	18,000	18,000	31,824	

Nevada Irrigation District
Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Hydroelectric	50161 Hydro Operations	Contractor Fees	52615 Contractor Fees		-	115,000	115,000	148,947	
		Contractor Fees Sum			-	115,000	115,000	148,947	
		Fed/St/Co Fees	52608 Fed/St/Co Fees		-	52	-	-	
		Fed/St/Co Fees Sum			-	52	-	-	
		Fixed Assets	52902 Vehicle Purchases		97,209	-	40,000	40,000	45,000
			52904 Equipment Purchases		59,924	191,739	67,000	67,000	85,000
		Fixed Assets Sum			157,133	191,739	107,000	107,000	130,000
		Other O&M	52501 Chemicals		309	323	1,000	1,000	1,000
			52503 Equipment Maintenance		61,172	30,519	107,250	107,250	205,500
			52504 Materials		25,532	16,304	20,226	46,000	25,000
			52505 Safety		2,788	2,296	35,000	35,000	25,700
			52506 Small Tools		3,321	1,493	25,000	25,000	13,000
			52710 Supplies		-	764	10,000	10,000	10,000
		52711 Education/Training/Meals		11,322	3,524	40,000	40,000	40,000	
		52713 Utilities		304	-	6,000	6,000	6,000	
	Other O&M Sum			104,748	55,223	244,476	270,250	326,200	
	Temporary Labor	52609 Temporary Labor		-	-	-	-	-	
	Temporary Labor Sum			-	-	-	-	-	
	Transfer Outs	54000 Transfer Out Water, Rec		10,000	-	-	-	-	
	Transfer Outs Sum			10,000	-	-	-	-	
	50161 Hydro Operations Sum				2,143,377	2,009,151	2,518,827	2,882,257	2,479,725
	50167 Hydro Maintenance	Salaries	51101 Salary		1,086,117	1,239,263	1,276,246	1,354,575	1,386,420
			51105 Overtime		57,352	75,608	70,000	70,000	70,000
			51106 Double Time		6,902	5,095	15,000	15,000	10,000
			51201 Temporary Salary		31,592	24,247	67,620	67,620	67,620
			Salaries Sum		1,181,964	1,344,213	1,428,866	1,507,195	1,534,040
		Benefits	51306 Short Term Disability		2,167	2,963	2,086	2,086	1,456
			51308 EE Assistance Plan		-	-	-	-	-
			51310 Medicare		17,572	19,885	19,641	19,641	20,103
			51311 Pension		348,858	424,452	461,815	474,508	494,620
			51312 Health Insurance		204,371	215,861	255,438	255,438	228,806
			51313 Life Insurance		9,410	11,386	11,086	11,086	11,346
			51314 Dental Insurance		12,578	14,535	21,672	21,672	14,489
			51315 Vision Insurance		2,051	2,407	2,722	2,722	2,527
			51316 Long-T Disability		1,667	2,002	6,096	6,096	6,329
			51317 Workers Comp		23,855	31,275	52,181	52,181	25,472
			51319 FICA		1,249	1,454	-	-	-
		Benefits Sum		623,777	726,220	832,736	845,429	805,148	
		Consultant Fees	52603 Consultant Fees		345,984	234,330	178,000	178,000	195,100
		Consultant Fees Sum		345,984	234,330	178,000	178,000	195,100	
		Contractor Fees	52615 Contractor Fees			14,523	352,500	352,500	489,188
Contractor Fees Sum					14,523	352,500	352,500	489,188	
Fixed Assets		52901 Land/Easement Purchases		-	-	-	-	-	
		52902 Vehicle Purchases		469,019	155,724	335,000	335,000	-	
		52904 Equipment Purchases		128,098	196,884	154,500	154,500	263,000	
Fixed Assets Sum				597,117	352,609	489,500	489,500	263,000	
Other O&M		52501 Chemicals		37	87	7,500	7,500	7,500	
		52503 Equipment Maintenance		121,552	334,286	264,500	264,500	203,000	
		52504 Materials		243,062	200,757	189,559	320,500	270,000	
		52505 Safety		1,494	12,474	40,000	40,000	31,370	
		52506 Small Tools		33,022	8,718	30,000	30,000	25,000	
		52704 Insurance		-	635	-	-	-	
		52710 Supplies		538	8,011	5,000	5,000	5,000	
		52711 Education/Training/Meals		10,064	7,534	35,000	35,000	35,000	
Other O&M Sum			409,768	572,503	571,559	702,500	576,870		
Temporary Labor	52609 Temporary Labor		-	-	-	-	-		
Temporary Labor Sum			-	-	-	-	-		

Nevada Irrigation District
 Fiscal Year 2022 Delivery Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget
Hydroelectric	50167 Hydro Maintenance	Transfer Outs	54000 Transfer Out Water, Rec	30,000	-	-	-	-
		Transfer Outs Sum		30,000	-	-	-	-
	50167 Hydro Maintenance Sum		3,188,610	3,244,398	3,853,160	4,075,124	3,863,346	
Hydroelectric Sum				22,673,319	24,693,457	22,283,011	24,132,378	21,267,118
Engineering	10151 Engineering	Capital Projects	52907 Program: Pipeline Rplc	1,230,689	1,083,853	123,613	2,050,000	580,000
			52908 Program: PRV	34,104	4,266	364,724	480,000	-
			52910 Program: Raw Water Rplc	1,084,228	206,831	927,314	1,250,000	550,000
			52911 Program: Backbone Ext	990,137	6,186	383,929	-	-
			52912 Program: Community Inves	790,319	1,120,788	704,500	-	-
			52913 Program: Extended CEQA	368,915	13,332	39,538	30,000	-
			52914 Program: Sediment Removal	529,823	588,002	1,047,109	-	-
			52915 Projects: Non-Programmatic	3,780,656	14,198,018	10,830,941	2,200,000	4,590,000
	Capital Projects Sum		8,808,871	17,221,276	14,421,668	6,010,000	5,720,000	
	Fixed Assets	52901 Land/Easement Purchases	32,227	69,405	30,000	30,000	20,000	
		52902 Vehicle Purchases	-	-	-	-	-	
52904 Equipment Purchases		12,000	-	-	-	-		
Fixed Assets Sum		44,227	69,405	30,000	30,000	20,000		
10151 Engineering Sum		8,853,098	17,290,681	14,451,668	6,040,000	5,740,000		
Engineering Sum				8,853,098	17,290,681	14,451,668	6,040,000	5,740,000
Total				54,018,765	65,744,728	68,808,617	63,194,844	70,455,121
Support Departments Appendix B				19,783,475	17,626,486	17,068,634	17,695,598	
Financial Highlights Total				73,802,240	83,371,214	85,877,251	80,890,441	70,455,121

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Administration	10113 Directors	Salaries	51101 Salary	74,700	74,700	75,000	74,280	74,280	
		Salaries Sum		74,700	74,700	75,000	74,280	74,280	
		Benefits	51307 Deferred Comp	297	297	600	600	600	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	1,228	1,234	1,077	1,077	1,077	
			51312 Health Insurance	87,626	78,560	97,742	97,742	72,419	
			51313 Life Insurance	318	369	608	608	608	
			51314 Dental Insurance	3,020	3,297	7,740	7,740	5,573	
			51315 Vision Insurance	875	938	972	972	972	
			51317 Workers Comp	189	358	295	295	295	
		51318 Unemployment		2,092	-	-	-		
		51319 FICA	5,353	5,278	5,300	5,300	5,300		
		Benefits Sum		98,906	92,424	114,334	114,334	86,844	
		Consultant Fees	52603 Consultant Fees	990	100	750	-	-	
		Consultant Fees Sum		990	100	750	-	-	
		Fed/St/Co Fees	52608 Fed/St/Co Fees	-	50	-	-	48,000	
		Fed/St/Co Fees Sum		-	50	-	-	48,000	
		Legal	52604 Legal Fees	2,304	15,948	-	-	20,000	
		Legal Sum		2,304	15,948	-	-	20,000	
		Other O&M	52503 Equipment Maintenance	-	-	4,000	4,000	6,500	
			52710 Supplies	769	2,747	3,350	3,350	3,350	
			52711 Education/Training/Meals	11,330	5,725	12,000	12,000	14,500	
			52713 Utilities	1,711	1,627	1,785	1,785	1,500	
		Other O&M Sum		13,809	10,099	21,135	21,135	25,850	
		10113 Directors Sum		190,709	193,320	211,219	209,749	254,974	
		10115 Management	Salaries	51101 Salary	901,623	843,545	647,733	745,624	778,822
				51105 Overtime	4,451	1,023	1,000	1,000	1,000
				51201 Temporary Salary	7,668	46,645	-	-	-
			Salaries Sum		913,742	891,214	648,733	746,624	779,822
			Benefits	51306 Short Term Disability	1,686	1,188	1,169	1,169	784
				51308 EE Assistance Plan	-	-	-	-	-
				51310 Medicare	13,436	12,959	10,812	10,812	11,293
				51311 Pension	274,623	234,527	226,271	261,192	287,931
				51312 Health Insurance	189,276	127,314	136,839	136,839	128,398
				51313 Life Insurance	21,711	19,185	19,102	19,102	6,374
			51314 Dental Insurance	9,829	8,710	10,836	10,836	7,802	
			51315 Vision Insurance	1,716	1,380	1,361	1,361	1,361	
			51316 Long-T Disability	1,328	1,045	3,355	3,355	3,505	
			51317 Workers Comp	10,092	3,737	5,219	5,219	2,726	
			51318 Unemployment	-	627	10,000	10,000	5,000	
			51319 FICA	191	-	250	250	250	
			51321 Health Benefits Retirees	1,011,639	614,922	906,426	906,426	876,756	
			51324 OPEB Net ARC	342,000	335,000	-	342,000	-	
		Benefits Sum		1,877,528	1,360,594	1,331,641	1,708,562	1,332,180	
		Capital Projects	52915 Projects: Non-Programmatic	2,755,502	-	-	20,000	-	
		Capital Projects Sum		2,755,502	-	-	20,000	-	
		Consultant Fees	52603 Consultant Fees	317,147	67,388	361,055	262,500	222,500	
		Consultant Fees Sum		317,147	67,388	361,055	262,500	222,500	
		Contractor Fees	52615 Contractor Fees	-	-	15,445	-	-	
		Contractor Fees Sum		-	-	15,445	-	-	

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget		
Administration	10115 Management	Debt Service	52703 Debt Service	4,189,549	4,199,586	3,945,435	3,945,435	-		
		Debt Service Sum		4,189,549	4,199,586	3,945,435	3,945,435	-		
		Fed/St/Co Fees	52608 Fed/St/Co Fees	62,552	63,905	30,450	30,450	66,000		
		Fed/St/Co Fees Sum		62,552	63,905	30,450	30,450	66,000		
		Fixed Assets	52902 Vehicle Purchases	-	-	-	-	-		
			52904 Equipment Purchases	-	-	-	-	-		
		Fixed Assets Sum		-	-	-	-	-		
		Legal	52604 Legal Fees	172,925	185,368	206,098	315,000	235,000		
		Legal Sum		172,925	185,368	206,098	315,000	235,000		
		Other O&M	52500 Miscellaneous	-	-	-	-	-		
			52501 Chemicals	765	51	150	150	100		
			52503 Equipment Maintenance	38,460	34,396	55,094	55,094	28,650		
			52504 Materials	11,865	14,834	3,000	3,000	3,000		
			52505 Safety	21,486	49	-	-	-		
			52704 Insurance	425,290	980,400	423,000	423,000	827,500		
			52705 Disadvantaged Customer	-	-	-	5,000	-		
			52706 Dues, Publcns, Spnsrshp	89,112	53,474	38,368	33,130	73,100		
			52709 Advertising/Legal Notices	20,553	11,654	282	-	-		
			52710 Supplies	42,768	27,466	21,919	20,000	20,000		
			52711 Education/Training/Meals	42,777	4,491	29,000	29,000	20,500		
			52713 Utilities	57,959	29,745	92,300	92,300	92,300		
		Other O&M Sum		751,034	1,156,560	663,113	660,674	1,065,150		
		Temporary Labor	52609 Temporary Labor	11,246	-	-	-	-		
		Temporary Labor Sum		11,246	-	-	-	-		
		10115 Management Sum				11,051,224	7,924,615	7,201,970	7,689,245	3,700,652
		Administration	10116 Watershed	Salaries	51101 Salary	103,890	114,856	178,481	183,442	187,197
					51105 Overtime	-	-	-	-	-
					51201 Temporary Salary	12,215	40,346	-	-	-
				Salaries Sum		116,105	155,201	178,481	183,442	187,197
				Benefits	51306 Short Term Disability	432	466	798	798	224
					51308 EE Assistance Plan	-	-	-	-	-
					51310 Medicare	1,698	2,232	2,660	2,660	2,714
					51311 Pension	31,953	50,836	62,092	64,260	66,785
					51312 Health Insurance	22,962	24,298	39,097	39,097	39,097
					51313 Life Insurance	982	1,060	1,501	1,501	1,532
					51314 Dental Insurance	1,475	1,475	3,096	3,096	2,229
					51315 Vision Insurance	188	188	389	389	389
					51316 Long-T Disability	156	156	825	825	842
					51317 Workers Comp	471	649	1,284	1,284	2,960
					51319 FICA	757	195	400	400	200
				Benefits Sum		61,074	81,554	112,143	114,310	116,972
				Consultant Fees	52603 Consultant Fees	777,063	601,967	380,000	980,000	248,000
				Consultant Fees Sum		777,063	601,967	380,000	980,000	248,000
				Contractor Fees	52615 Contractor Fees	-	-	600,000	-	1,350,000
				Contractor Fees Sum		-	-	600,000	-	1,350,000
				Fed/St/Co Fees	52608 Fed/St/Co Fees	7,064	(73)	10,000	10,000	3,000
				Fed/St/Co Fees Sum		7,064	(73)	10,000	10,000	3,000
		Fixed Assets	52901 Land/Easement Purchases	-	-	-	-	-		

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget		
Administration	10116 Watershed	Fixed Assets Sum		-	-	-	-	-		
		Legal	52604 Legal Fees		448		-	-		
		Legal Sum			448		-	-		
		Other O&M	52504 Materials		1,942	2,897	3,000	3,000	2,000	
			52506 Small Tools		95	368	500	500	500	
			52710 Supplies		-	-	185	-	-	
			52711 Education/Training/Meals		567	-	1,000	1,000	1,000	
		Other O&M Sum			2,604	3,264	4,685	4,500	3,500	
		Temporary Labor	52609 Temporary Labor		41,400	-		-	25,000	
		Temporary Labor Sum			41,400	-		-	25,000	
	10116 Watershed Sum				1,005,309	842,362	1,285,308	1,292,252	1,933,669	
	10118 Information Services	Salaries	51101 Salary						347,047	
			51105 Overtime						15,000	
			51106 Double Time						-	
		Salaries Sum							362,047	
		Benefits	51306 Short Term Disability							336
			51308 EE Assistance Plan							-
			51310 Medicare							5,032
			51311 Pension							128,303
			51312 Health Insurance							58,645
			51313 Life Insurance							2,840
			51314 Dental Insurance							3,344
			51315 Vision Insurance							583
			51316 Long-T Disability							1,562
		51317 Workers Comp							1,215	
		Benefits Sum								201,860
		Consultant Fees	52603 Consultant Fees							85,000
		Consultant Fees Sum								85,000
		Fixed Assets	52904 Equipment Purchases							75,000
		Fixed Assets Sum								75,000
Other O&M		52501 Chemicals							225	
		52503 Equipment Maintenance							331,085	
		52504 Materials							-	
		52506 Small Tools							500	
		52706 Dues, Publictns, Spnrsrshp							260	
		52710 Supplies							136,500	
		52711 Education/Training/Meals							15,000	
52713 Utilities								84,252		
Other O&M Sum								567,822		
Temporary Labor	52609 Temporary Labor							-		
Temporary Labor Sum								-		
10118 Information Services Sum								1,291,729		
10119 Safety	Salaries	51101 Salary		-	152,836	154,194	155,045	166,563		
		Salaries Sum			-	152,836	154,194	155,045	166,563	
	Benefits	51306 Short Term Disability		-	750	334	334	224		
		51308 EE Assistance Plan		-	-	-	-	-		
		51310 Medicare		-	2,146	2,248	2,248	2,415		
51311 Pension		-	50,369	53,639	54,312	59,423				

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Administration	10119 Safety	Benefits	51312 Health Insurance	-	38,196	39,097	39,097	39,097	
			51313 Life Insurance	-	1,466	1,269	1,269	1,363	
			51314 Dental Insurance	-	1,781	3,096	3,096	2,229	
			51315 Vision Insurance	-	391	389	389	389	
			51316 Long-T Disability	-	323	698	698	750	
			51317 Workers Comp	-	7,660	12,404	12,404	6,663	
			Benefits Sum	-	103,082	113,173	113,846	112,553	
		Consultant Fees	52603 Consultant Fees	-	61,695	60,000	60,000	50,000	
			Consultant Fees Sum	-	61,695	60,000	60,000	50,000	
		Fixed Assets	52902 Vehicle Purchases	-	37,984	-	-	-	
			Fixed Assets Sum	-	37,984	-	-	-	
		Other O&M	52505 Safety	-	10,258	11,000	11,000	11,000	
			52506 Small Tools	-	-	-	-	-	
			52706 Dues, Publictns, Spnrsrshp	-	647	12,000	12,000	12,000	
			52710 Supplies	-	176,923	59,787	-	-	
	52711 Education/Training/Meals		-	11,301	2,800	2,800	2,300		
	52713 Utilities		-	2,412	2,300	2,300	1,000		
	Other O&M Sum		-	201,541	87,887	28,100	26,300		
	Temporary Labor	52609 Temporary Labor	-	-	5,000	10,000	-		
		Temporary Labor Sum	-	-	5,000	10,000	-		
	10119 Safety Sum				-	557,138	420,253	366,992	355,416
	10120 Communications	Salaries	51101 Salary	-	64,405	69,200	92,180		
			51201 Temporary Salary	-	40,000	40,000	46,800		
			Salaries Sum	-	104,405	109,200	138,980		
		Benefits	51306 Short Term Disability	-	167	167	112		
			51308 EE Assistance Plan	-	-	-	-		
			51310 Medicare	-	1,003	1,003	1,337		
			51311 Pension	-	36,517	24,241	51,381		
			51312 Health Insurance	-	19,548	19,548	19,548		
			51313 Life Insurance	-	566	566	754		
			51314 Dental Insurance	-	1,548	1,548	1,115		
			51315 Vision Insurance	-	194	194	194		
			51316 Long-T Disability	-	311	311	415		
			51317 Workers Comp	-	484	484	323		
			51319 FICA	-	-	-	-		
		Benefits Sum	-	60,341	48,064	75,179			
		Consultant Fees	52603 Consultant Fees	-	55,000	55,000	50,000		
			Consultant Fees Sum	-	55,000	55,000	50,000		
		Fed/St/Co Fees	52608 Fed/St/Co Fees	-	-	-	-		
			Fed/St/Co Fees Sum	-	-	-	-		
		Legal	52604 Legal Fees	-	-	-	-		
			Legal Sum	-	-	-	-		
		Other O&M	52503 Equipment Maintenance	-	-	-	-		
			52709 Advertising/Legal Notices	-	60,000	60,000	17,000		
			52710 Supplies	-	400	-	-		
52711 Education/Training/Meals			-	-	-	-			
52713 Utilities			-	-	-	-			
Other O&M Sum		-	60,400	60,000	17,000				
10120 Communications Sum				-	280,146	272,265	281,159		

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Administration									
Administration Sum				12,247,243	9,517,436	9,398,896	9,830,502	7,817,599	
Finance	10118 Information Services	Salaries	51101 Salary	292,945	302,366	300,542	300,832		
			51105 Overtime	22,681	23,924	15,000	15,000		
			51106 Double Time	1,261	-	-	-		
		Salaries Sum			316,886	326,290	315,542	315,832	
		Benefits	51306 Short Term Disability	510	524	501	501		
			51308 EE Assistance Plan	-	-	-	-		
			51310 Medicare	4,632	4,710	4,362	4,362		
			51311 Pension	91,805	93,644	105,135	105,381		
			51312 Health Insurance	46,533	36,370	58,645	58,645		
			51313 Life Insurance	2,635	2,305	2,462	2,462		
			51314 Dental Insurance	2,027	2,039	4,644	4,644		
			51315 Vision Insurance	563	500	583	583		
			51316 Long-T Disability	468	403	1,354	1,354		
			51317 Workers Comp	1,270	1,338	2,106	2,106		
		Benefits Sum			150,443	141,833	179,792	180,039	
		Capital Projects	52915 Projects: Non-Programmatic	327,231	878,139	-	-		
		Capital Projects Sum			327,231	878,139	-	-	
		Consultant Fees	52603 Consultant Fees	48,945	13,736	213,000	15,000		
		Consultant Fees Sum			48,945	13,736	213,000	15,000	
		Fixed Assets	52904 Equipment Purchases	-	19,248	67,835	54,000		
		Fixed Assets Sum			-	19,248	67,835	54,000	
		Other O&M	52501 Chemicals	319	230	225	225		
			52503 Equipment Maintenance	112,549	233,137	428,105	428,105		
			52504 Materials	-	-	-	-		
			52506 Small Tools	79	-	500	500		
			52706 Dues, Publctns, Spnrsrshp	359	260	360	360		
			52710 Supplies	41,631	75,170	95,000	95,000		
			52711 Education/Training/Meals	340	3,920	4,500	4,500		
52713 Utilities	10,438		20,558	29,640	29,640				
Other O&M Sum			165,715	333,275	558,330	558,330			
Temporary Labor	52609 Temporary Labor	-	7,400	5,000	10,000				
Temporary Labor Sum			-	7,400	5,000	10,000			
10118 Information Services Sum				1,009,220	1,719,920	1,339,499	1,133,201		
10135 Accounting	Salaries	51101 Salary	591,020	587,897	619,630	624,575	766,256		
		51105 Overtime	19,969	12,169	13,000	13,000	13,000		
		Salaries Sum			610,989	600,066	632,630	637,575	779,256
	Benefits	51306 Short Term Disability	1,332	1,380	1,302	1,302	896		
		51308 EE Assistance Plan	-	-	-	-	-		
		51310 Medicare	8,913	8,688	9,056	9,056	11,111		
		51311 Pension	181,590	193,563	217,148	218,789	273,370		
		51312 Health Insurance	107,564	101,904	118,598	118,598	131,064		
		51313 Life Insurance	4,860	4,926	5,112	5,112	6,271		
		51314 Dental Insurance	6,240	5,933	10,836	10,836	8,916		
		51315 Vision Insurance	1,251	1,242	1,361	1,361	1,555		
		51316 Long-T Disability	996	973	2,811	2,811	3,448		
		51317 Workers Comp	2,452	2,496	4,372	4,372	2,682		
	Benefits Sum			315,198	321,104	370,596	372,236	439,313	
	Consultant Fees	52603 Consultant Fees	73,291	135,725	152,970	51,600	85,600		

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Finance	10135 Accounting	Consultant Fees Sum		73,291	135,725	152,970	51,600	85,600	
		Fed/St/Co Fees	52608 Fed/St/Co Fees	-	-	-	-	-	
		Fed/St/Co Fees Sum		-	-	-	-	-	
		Fixed Assets	52904 Equipment Purchases	-	-	-	-	-	
		Fixed Assets Sum		-	-	-	-	-	
		Legal	52604 Legal Fees	-	384	-	-	-	
		Legal Sum		-	384	-	-	-	
		Other O&M	52503 Equipment Maintenance	-	-	3,000	3,000	-	
			52706 Dues, Publictns, Spnrsrshp	650	1,080	1,180	1,180	850	
			52709 Advertising/Legal Notices	-	-	-	-	-	
		52710 Supplies	2,266	248	-	-	-		
		52711 Education/Training/Meals	7,409	1,385	4,450	4,450	1,500		
		52804 Bank Fees	49,671	67,018	30,478	10,000	1,000		
	Other O&M Sum		59,997	69,731	39,108	18,630	3,350		
	Temporary Labor	52609 Temporary Labor	-	18,610	69,610	-	-		
	Temporary Labor Sum		-	18,610	69,610	-	-		
	10135 Accounting Sum				1,059,475	1,145,620	1,264,914	1,080,041	1,307,519
	10193 Purchasing	Salaries	51101 Salary		357,413	366,239	349,512	369,510	285,402
			51105 Overtime		-	990	1,000	1,000	1,000
			Salaries Sum		357,413	367,229	350,512	370,510	286,402
		Benefits	51306 Short Term Disability		877	1,031	840	840	448
			51308 EE Assistance Plan		-	-	-	-	-
			51310 Medicare		5,122	5,262	5,358	5,358	4,138
			51311 Pension		110,638	121,070	126,173	129,439	101,820
			51312 Health Insurance		96,363	94,679	97,742	97,742	78,194
			51313 Life Insurance		3,251	3,340	3,024	3,024	2,336
			51314 Dental Insurance		5,658	5,658	7,740	7,740	4,458
			51315 Vision Insurance		938	938	972	972	778
			51316 Long-T Disability		780	780	1,663	1,663	1,284
			51317 Workers Comp		1,442	1,536	2,587	2,587	999
		Benefits Sum		225,069	234,294	246,099	249,365	194,455	
		Consultant Fees	52603 Consultant Fees		69,459	68,106	-	-	-
			Consultant Fees Sum		69,459	68,106	-	-	-
		Contractor Fees	52615 Contractor Fees		-	-	110,000	110,000	110,000
			Contractor Fees Sum		-	-	110,000	110,000	110,000
		Fixed Assets	52904 Equipment Purchases		-	-	-	-	-
			Fixed Assets Sum		-	-	-	-	-
		Other O&M	52501 Chemicals		178	131	200	200	150
			52503 Equipment Maintenance		4,314	1,315	10,000	10,000	3,200
			52504 Materials		41,994	50,329	67,500	67,500	53,500
52505 Safety				33,469	51,958	70,700	70,700	52,700	
52506 Small Tools				33,068	28,693	40,000	40,000	29,000	
52706 Dues, Publictns, Spnrsrshp				519	390	600	600	600	
52710 Supplies				3,136	9,249	18,500	18,500	7,500	
52711 Education/Training/Meals				-	-	2,500	2,500	1,000	
52713 Utilities				82	-	1,500	1,500	-	
Other O&M Sum			116,761	142,065	211,500	211,500	147,650		
Temporary Labor	52609 Temporary Labor		-	-	-	-	72,000		

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget
Finance	10193 Purchasing	Temporary Labor Sum		-	-	-	-	72,000
	10193 Purchasing Sum			768,703	811,695	918,110	941,375	810,507
Finance Sum				2,837,399	3,677,235	3,522,524	3,154,617	2,118,026
Fleet	10195 Shop Operations	Salaries	51101 Salary	226,612	253,927	233,704	263,435	253,211
			51105 Overtime	1,340	121	1,000	1,000	500
			51106 Double Time	-	-	-	-	500
			51201 Temporary Salary	160	-	-	-	-
			Salaries Sum	228,112	254,048	234,704	264,435	254,211
		Benefits	51306 Short Term Disability	338	400	208	208	448
			51308 EE Assistance Plan	-	-	-	-	-
			51310 Medicare	3,307	3,688	3,820	3,820	3,672
			51311 Pension	65,596	84,024	70,359	92,281	90,336
			51312 Health Insurance	82,777	81,883	78,194	78,194	69,753
			51313 Life Insurance	1,938	2,318	2,156	2,156	2,072
			51314 Dental Insurance	4,660	4,829	6,192	6,192	4,458
			51315 Vision Insurance	672	750	778	778	778
			51316 Long-T Disability	517	597	1,185	1,185	1,139
			51317 Workers Comp	9,460	11,300	21,075	21,075	10,128
			Benefits Sum	169,267	189,788	183,967	205,889	182,784
		Consultant Fees	52603 Consultant Fees	-	-	-	-	-
			Consultant Fees Sum	-	-	-	-	-
		Fixed Assets	52902 Vehicle Purchases	-	-	-	-	-
			52904 Equipment Purchases	48,675	-	-	25,000	16,000
		Fixed Assets Sum	48,675	-	-	25,000	16,000	
		Other O&M	52501 Chemicals	35,745	42,641	37,500	37,500	45,000
			52503 Equipment Maintenance	306,158	306,036	188,096	310,000	310,000
			52504 Materials	25,105	25,786	25,000	25,000	25,000
			52505 Safety	2,154	5,956	4,220	4,220	5,500
			52506 Small Tools	2,982	2,655	2,000	2,000	2,000
			52706 Dues, Pubctns, Spnrsrshp	1,500	1,628	2,075	2,075	2,000
52710 Supplies	1,384		45	1,400	1,400	2,000		
52711 Education/Training/Meals	-		-	2,500	2,500	1,250		
52713 Utilities	1,889		3,747	2,800	2,800	5,100		
Other O&M Sum	376,916		388,494	265,591	387,495	397,850		
Temporary Labor	52609 Temporary Labor	-	-	-	-	-		
	Temporary Labor Sum	-	-	-	-	-		
10195 Shop Operations Sum			822,971	832,331	684,262	882,819	850,845	
Fleet Sum				822,971	832,331	684,262	882,819	850,845
Human Resources	10117 Human Resources	Salaries	51101 Salary	229,461	246,012	216,569	267,151	275,673
			51105 Overtime	526	142	500	500	500
			Salaries Sum	229,988	246,155	217,069	267,651	276,173
		Benefits	51306 Short Term Disability	613	755	618	618	336
			51308 EE Assistance Plan	-	-	-	-	-
			51310 Medicare	3,573	3,823	3,874	3,874	3,997
			51311 Pension	71,191	81,223	75,640	93,583	98,349
			51312 Health Insurance	63,588	56,948	58,645	58,645	58,645
			51313 Life Insurance	2,061	2,231	2,186	2,186	2,256
			51314 Dental Insurance	2,924	2,963	4,644	4,644	3,344
			51315 Vision Insurance	515	524	583	583	583

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Human Resources	10117 Human Resources	Benefits	51316 Long-T Disability	430	437	1,202	1,202	1,241	
			51317 Workers Comp	927	1,029	1,870	1,870	965	
		Benefits Sum			145,823	149,933	149,263	167,206	169,716
		Consultant Fees	52603 Consultant Fees	12,362	14,243	17,500	17,500	15,500	
			Consultant Fees Sum			12,362	14,243	17,500	17,500
		Legal	52604 Legal Fees	27,011	34,516	25,000	51,000	11,000	
			Legal Sum			27,011	34,516	25,000	51,000
		Other O&M	52504 Materials	-	-	100	100	-	
			52706 Dues, Publctns, Spnrsrshp	424	481	810	810	810	
			52709 Advertising/Legal Notices	3,518	4,633	7,000	7,000	6,000	
			52710 Supplies	5,166	4,021	7,000	7,000	7,000	
			52711 Education/Training/Meals	2,238	3,872	3,500	3,500	2,800	
			52713 Utilities	348	520	960	960	960	
		Other O&M Sum			11,693	13,528	19,370	19,370	17,570
		Temporary Labor	52609 Temporary Labor	249	-	-	-	-	
Temporary Labor Sum			249	-	-	-	-		
10117 Human Resources Sum				427,126	458,375	428,201	522,727	489,959	
Human Resources Sum				427,126	458,375	428,201	522,727	489,959	
Engineering	10151 Engineering	Salaries	51101 Salary	1,754,819	1,799,682	1,684,904	1,869,336	1,847,872	
			51105 Overtime	17,346	17,683	20,000	20,000	18,000	
			51106 Double Time	-	-	-	-	-	
			51201 Temporary Salary	73,011	22,713	-	-	-	
			Salaries Sum			1,845,176	1,840,078	1,704,904	1,889,336
		Benefits	51306 Short Term Disability	1,783	1,932	1,961	1,961	1,904	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	26,649	25,443	27,105	27,105	26,794	
			51311 Pension	541,472	586,299	585,482	654,829	659,248	
			51312 Health Insurance	342,311	321,604	343,406	343,406	323,883	
			51313 Life Insurance	14,778	15,223	15,299	15,299	15,123	
			51314 Dental Insurance	18,868	19,459	29,412	29,412	18,948	
			51315 Vision Insurance	3,189	3,314	3,694	3,694	3,305	
			51316 Long-T Disability	2,608	2,719	8,412	8,412	8,315	
			51317 Workers Comp	49,466	51,778	82,729	82,729	42,047	
		51318 Unemployment	-	875	814	-	-		
		51319 FICA	4,330	1,408	3,000	3,000	1,500		
		Benefits Sum			1,005,453	1,030,054	1,101,313	1,169,846	1,101,067
		Consultant Fees	52603 Consultant Fees	488,959	172,634	140,000	140,000	560,000	
			Consultant Fees Sum			488,959	172,634	140,000	140,000
		Fed/St/Co Fees	52608 Fed/St/Co Fees	186	44	-	-	-	
			Fed/St/Co Fees Sum			186	44	-	-
		Legal	52604 Legal Fees	10,288	14,816	2,784	-	3,000	
			Legal Sum			10,288	14,816	2,784	-
		Other O&M	52501 Chemicals	8,242	6,166	10,000	10,000	8,000	
52503 Equipment Maintenance	37,792		41,061	30,000	30,000	30,000			
52504 Materials	15,477		17,523	20,000	40,000	30,000			
52505 Safety	407		(1,862)	1,500	1,500	1,500			
52506 Small Tools	901		1,947	1,000	1,000	1,000			
52706 Dues, Publctns, Spnrsrshp	10,929		9,055	7,750	7,750	7,550			
52709 Advertising/Legal Notices	-		-	-	-	-			

Nevada Irrigation District

Fiscal Year 2022 Support Departments Budget Accounts: Appendix B

Division	Department	Account Category	Account Number	2019 Actual	2020 Actual	2021 Forecast	2021 Budget	2022 Budget	
Engineering	10151 Engineering	Other O&M	52710 Supplies	11,103	6,551	9,000	9,000	10,000	
			52711 Education/Training/Meals	8,365	937	3,000	3,000	3,000	
			52713 Utilities	606	2,108	3,500	3,500	3,500	
				Other O&M Sum	93,822	83,486	85,750	105,750	94,550
		Temporary Labor	52609 Temporary Labor		4,853	-	-	-	-
				Temporary Labor Sum	4,853	-	-	-	-
				10151 Engineering Sum	3,448,736	3,141,111	3,034,751	3,304,933	3,624,489
Engineering Sum				3,448,736	3,141,111	3,034,751	3,304,933	3,624,489	
Total				19,783,475	17,626,486	17,068,634	17,695,598	14,900,918	

Nevada Irrigation District

Fiscal Year 2022 Position Budget: Appendix C

Division	Department	Position	2021 FTE	2022 FTE
Administration	10113 Directors	Director	5	5
	10113 Directors Total		5	5
	10115 Management	Executive Management Assistant	1	1
		Assistant General Manager	1	1
		Board Secretary	1	1
		General Manager	1	1
		Office Assistant I	1	0.75
		Office Assistant II	1	1
		Records Management Assistant	1	1
	10115 Management Total		7	6.75
	10116 Watershed	Environmental Resources Administrator	1	1
		Environmental Resources Technician I	1	1
	10116 Watershed Total		2	2
	10118 Info Technology	Information Technology Administrator	0	1
		Information Technology Analyst	0	1
		Information Technology Technician	0	1
	10118 Info Technology Total		0	3
10119 Safety	Safety Analyst	1	1	
	Safety Technician II	1	1	
10119 Safety Total		2	2	
10120 Communications	Communications Specialist II	1	1	
10120 Communications Total		1	1	
Administration Total			17	20
Engineering	10151 Engineering	Engineer Manager	1	1
		Survey Technician II	1	0
		Business Service Technician II	1	1
		Construction Inspector II	2	2
		Engineer Technician II	3	2
		GIS Technician II	1	1
		Land Surveyor	1	1
		Management Assistant	1	1
		Right Of Way Agent I	1	1
		Senior Engineer	4	4
		Senior Engineer Technician	1	1
		Senior Right Of Way Agent	1	1
		Senior Survey Technician	1	1
	10151 Engineering Total		19	17
Engineering Total			19	17
Finance	10118 Info Technology	Information Technology Administrator	1	0
		Information Technology Analyst	1	0
		Information Technology Technician	1	0
	10118 Info Technology Total		3	0
	10135 Accounting	Accountant II	1	2
Controller		1	1	

Nevada Irrigation District

Fiscal Year 2022 Position Budget: Appendix C

Division	Department	Position	2021 FTE	2022 FTE	
Finance	10135 Accounting	Finance Analyst	1	1	
		Finance Assistant II	2	2	
		Finance Manager	1	1	
		Senior Finance Assistant	1	1	
	10135 Accounting Total			7	8
	10193 Purchasing	Purchasing Supervisor	1	1	
		Buyer	1	1	
		Senior Storekeeper	1	0	
		Storekeeper	2	2	
	10193 Purchasing Total			5	4
Finance Total			15	12	
Human Resources	10117 Human Resources	Human Resources Manager	1	1	
		Human Resources Representative I	1	1	
		Human Resources Representative II	1	1	
10117 Human Resources Total			3	3	
Human Resources Total			3	3	
Hydroelectric	50112 Hydro Administration	Office Assistant I	0	0.25	
		Management Assistant	1	1	
		Assistant Engineer	1	1	
		Hydroelectric Compliance Analyst	1	1	
		Hydroelectric Compliance Technician II	1	1	
		Hydroelectric Manger	1	1	
		Project Manager	1	1	
		Senior Engineer Dam Safety	1	1	
	50112 Hydro Administration Total			7	7.25
	50161 Hydro Operations	Hydroelectric Generation Supervisor	2	0	
		Hydroelectric Plant Operator I	2	0	
		Hydroelectric Plant Operator II	3	4	
		Hydroelectric Water Systems Operator I	3	0	
		Senior Hydroelectric Plant Operator	2	2	
		Senior Hydrographer	2	1	
		Hydroelectric Water Systems Operator II	0	2	
		Hydroelectric Generation Superintendent	0	1	
	50161 Hydro Operations Total			14	10
	50167 Hydro Maintenance	Hydroelectric Communication Technician I	0	1	
		Hydroelectric Communication Technician II	2	1	
		Hydroelectric Electrical Machinist I	2	1	
		Hydroelectric Maintenance Supervisor	2	0	
		Senior Hydroelectric Electrical Machinist	1	1	
Utility Worker II		2	1		
Hydroelectric Electrical Machinist II		0	1		
Hydroelectric Maintenance Technician I		1	1		
Hydroelectric Maintenance Technician II		1	2		
Hydroelectric Maintenance Superintendent		0	1		
Hydroelectric Systems Technician II		1	1		
Senior Hydroelectric Maintenance Technician	1	0			
Senior Hydroelectric Systems Technician	1	2			

Nevada Irrigation District

Fiscal Year 2022 Position Budget: Appendix C

Division	Department	Position	2021 FTE	2022 FTE	
Hydroelectric	50167 Hydro Maintenance	Total	14	13	
Hydroelectric Total			35	30	
Maintenance	10191 Maintenance	Maintenance Manager	1	1	
		Office Assistant I	1	1	
		Management Assistant	1	1	
		Utility Worker II	11	8	
		Equipment Operator	13	11	
		Maintenance Supervisor	5	4	
		Senior Utility Worker	6	6	
		Senior Welder	1	1	
		Utility Worker I	21	21	
		Welder II	1	1	
		Maintenance Superintendent	2	2	
	10191 Maintenance Total			63	57
	10192 Vegetation	Vegetation Control Worker I	1	2	
		Vegetation Control Worker II	3	2	
		Assistant Maintenance Superintendent	1	1	
Senior Vegetation Control Worker		1	1		
10192 Vegetation Total			6	6	
Maintenance Total			69	63	
Recreation	30250 Recreation General	Park Ranger	1	0	
		Facility Ranger	1	1	
		Recreation Assistant II	1	1	
		Recreation Manager	1	1	
		Senior Park Ranger	3	3	
		Recreation Facility Superintendent	0	1	
	30250 Recreation General Total			7	7
	30254 Jackson Meadows	Facility Ranger	1	0	
		Senior Park Ranger	1	0	
	30254 Jackson Meadows Total			2	0
Recreation Total			9	7	
Water Operations	10131 Cashiering	Cashier	2	2	
		10131 Cashiering Total		2	2
	10133 Customer Service	Customer Service Administrator	1	1	
		Customer Service Representative II	2	1	
		Customer Service Technician I	1	1	
		Customer Service Technician II	2	1	
		Dispatcher I	2	2	
		Senior Customer Service Representative	0	1	
	Water Efficiency Technician I	1	1		
	10133 Customer Service Total			9	8
	10171 Water Operations	Hydraulic Technician I	1	1	
Management Assistant		1	1		
Chief Water Treatment Operator		2	2		

Nevada Irrigation District

Fiscal Year 2022 Position Budget: Appendix C

Division	Department	Position	2021 FTE	2022 FTE	
Water Operations	10171 Water Operations	Cross Connection Control Technician II	2	2	
		Electrical Systems Technician II	3	3	
		Hydrographer I	1	1	
		Hydrographer II	1	1	
		Water Distribution Operator I	2	3	
		Water Distribution Operator II	8	7	
		Water Distribution Operator III	1	0	
		Water Distribution Supervisor	3	3	
		Water Operations Manager	1	1	
		Water Superintendent	1	1	
		Water Treatment Operator II	4	4	
		Water Treatment Operator III	2	2	
		Water Treatment Supervisor	1	1	
		Water Treatment Operator I	0	1	
		Assistant Water Superintendent	1	1	
		Electrical Systems Superintendent	1	1	
		Senior Water Distribution Operator	5	5	
		Treated Water Superintendent	1	1	
		Water Resources Superintendent	1	1	
		10171 Water Operations Total			43
	10195 Shop Operations	Equipment Mechanic I		0	1
		Equipment Mechanic II		2	1
		Equipment Mechanic Supervisor		1	1
Equipment Service Worker			1	1	
10195 Shop Operations Total			4	4	
Water Operations Total			58	57	
Total			225	209	

Nevada Irrigation District
Fiscal Year 2022 Capital Budget: Appendix D

Department & Account	Rank	Project	Items / Project Name	2021	2022
10133 Customer Service					
52904 Equipment			Automated Meter Reader	5,000	
			Total Dept 10133	5,000	-
10151 Engineering					
52901 Land/Easement			General Easements	30,000	20,000
52907 Program: Pipeline Replacement	55	2182	North Day Road Pipeline	850,000	80,000
		2323	Willaura Acres- (Lime Kiln)-Replacement	150,000	
		2324	Meadow Brook-Copper (North Auburn) pipeline	400,000	
	57	6962	Christian Life Way	500,000	500,000
		6966	Osborne Hill Pipeline	100,000	
		TBD	Live Oak new main and services (4,600 ft)	50,000	
			52907 Pipeline Rplc Program Total	2,050,000	580,000
52908 Program: PRV Stations		1010	Slilver Lane-Replacement	100,000	
		2370	Berggren Lane-Replacement	250,000	
		2371	Dorsey Drive-Replacement	130,000	
			52908 PRV Program Total	480,000	-
52910 Program: Raw Water Replacement		1098	Santini Siphon, bottleneck & overtopping R&R	350,000	
		2329	China Drop Pipe Replacement	200,000	
	52	2373	Pet Hill Extension	150,000	120,000
	50	2550	Sugarloaf Reservoir	-	200,000
	57	2602	D/S Canal Shotgun Culverts	-	80,000
	49	2604	Alta Hill Reservoir	-	150,000
		7809	Kyler Canal-Replace and enlarge canal	100,000	
		8099	Maben Canal (Kyler Canal to Retrac Way)	100,000	
		TBD	South Yuba Repairs	50,000	
		TBD	Hayt #1, #5 and #6 (200 ft, 160 ft, 430 ft)	250,000	
		TBD	Clipper Creek Techite (8,600 ft of 24-inch)	50,000	
			52910 Raw Water Rplc Program Total	1,250,000	550,000
52913 Program: Extended CEQA		6593-2	Cascade Canal-Banner Cascade	30,000	
			52913 CEQA Program Total	30,000	-
52915 Projects: Non-Programmatic	71	2322	David Way Pump Station		75,000
		2375	Loma Rica WTP-Clear well expansion	100,000	
		2376	North Auburn Highlift Pumps	600,000	
		2378	Loma Rica WTP Modify CT	150,000	
	58	2504	Ramp Repairs - Main Office		80,000
	67	2568	Lake Wildwood TP Upgrades		350,000
	62	2603	Banner Tank Isolation Valves		60,000
		6746	Combie Phase I ByPass	400,000	
		6996	LWW Upgrade drying beds, pumps, intake screen	600,000	
		7013	Centennial Water Supply	50,000	
	65	7032	Hemphill Diversion Structure	300,000	4,025,000
			52915 Non-Prog Projects Total	2,200,000	4,590,000
			Total Dept 10151	6,040,000	5,740,000

Nevada Irrigation District
Fiscal Year 2022 Capital Budget: Appendix D

Department & Account	Rank	Project	Items / Project Name	2021	2022
10171 Water Operations					
52902 Vehicles			4x4 Pickup and accessories	37,200	
52904 Equipment			Pumps, Valves, Mixers, Gearboxes, Analyzer	93,000	203,000
			Cascade Pipe Intake Screen		60,000
52930 Program: Chemicals Tanks & Pads			Redundant storage tank		48,000
			Total Dept 10171	130,200	311,000
10191 Maintenance					
52902 Vehicles			1/2T Pickup Truck (replace FA 10410)	32,000	
			3/4T Utility Truck (replace FA 10000)	50,000	
			10 Yard Dump Truck (replace FA 9895)	180,000	
			10 Yard Dump Truck (replace FA 9998)	180,000	
			5 Yard Dump Truck (2 Vehicles)		320,000
52904 Equipment			Dozer Plow Blade	23,000	
			Hydraulic Dump Trailer		250,000
52940 Program: Tank Restoration			Chicago Park, Sargent Jacobs, Lake Wildwood		400,000
52941 Program: Road Restoration			Lake of Pines, North Auburn, E. George		35,000
			Total Dept 10191	465,000	1,005,000
10192 Vegetation					
52902 Vehicles			Side-by-Side (replace FA 10461)	23,000	
			Total Dept 10192	23,000	-
			Total Water Fund	6,663,200	7,056,000
30250 Recreation					
52915 Projects: Non-Programmatic		2020	Scotts Flat Office & Generator	150,000	
		2091	Boat Slips/Docks	50,000	40,000
		2102	Ditch Tender House Upgrade	20,000	
		2314	Sewer System Replacements	30,000	
		TBD	Roadway Restoration	20,000	50,000
		TBD	Roofing Upgrade	30,000	60,000
			Total Recreation Fund	300,000	150,000
50112 Hydroelectric Admin					
52901 Land/Easement			General Easements	50,000	40,000
52902 Vehicles			Duty Tuck (replace H5181)	40,000	
52904 Equipment			Security Upgrades	25,000	10,000
	59		CAISO Meters at CPPH		42,000
52915 Projects: Non-Programmatic	48	2432	New Hydro Office, Maintenance Shop	250,000	250,000
			52915 Non-Prog Projects Total	250,000	250,000
52920 Program: PH Improvements		2168	CSPH Instrument/Control/Protection Upgrades	300,000	
	62	2240	DFPH Fire Suppression System Upgrades	250,000	250,000
		2342	DCPH Controls/Automation	50,000	
		2343	DCPH Generator Breaker	50,000	
		2351	RPH OCB Replacement	200,000	
	75	2353	CPPH Turbine Overhaul	100,000	150,000
	75	2632	CPPH Transformer Replacement	50,000	150,000
50112 Hydroelectric Admin					

Nevada Irrigation District
Fiscal Year 2022 Capital Budget: Appendix D

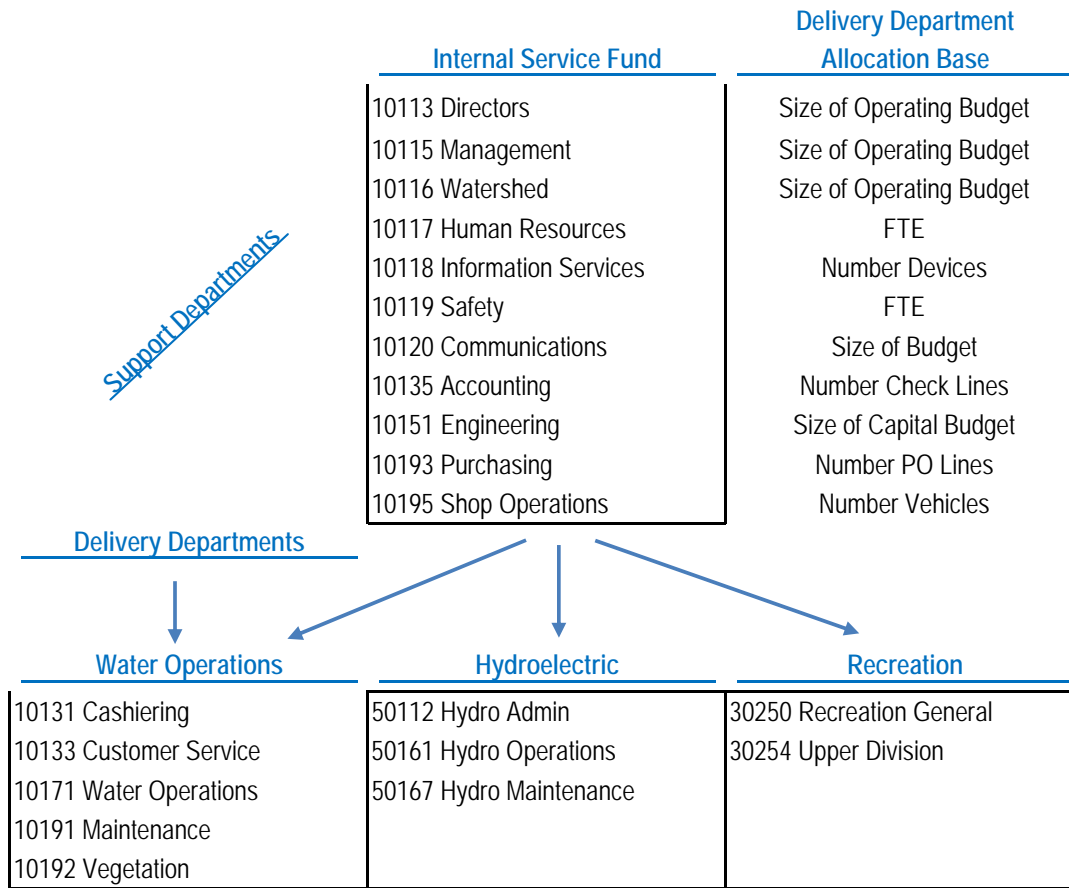
Department & Account	Rank	Project	Items / Project Name	2021	2022
52920 Program: PH Improvements		2379	RPH Rollins Powerhouse Fire Protection System	50,000	
	73	2383	CPPH Rewind		150,000
	73	2392	RPH Governor Replacement	50,000	150,000
		2393	RPH Balance of Plant	250,000	
	70	2394	RPH Relay Protection	150,000	250,000
		2395	DCPH Exciter Replacement	50,000	
	66	2544	DFPH Cooling Water System Upgrades	75,000	75,000
	67	2581	CNPH Capacitor Bank Upgrade		75,000
	67	2598	CPPH RTU Replacement		200,000
	56	6943	CS Access Road	200,000	200,000
		TBD	CPPH Instrumentation Upgrade	100,000	
			52920 PH Improv Program Total	1,925,000	1,650,000
50112 Hydroelectric Admin					
52921 Program: Reserv, Dam, Wa		2007	French Dam New Gauging Station	520,000	
	84	2094	Scotts Flat Dam Spillway Repair	500,000	1,000,000
	71	2359	Bowman North Upstream Lining Repair		100,000
		2360	French Dam Upstream lining, Training Wall	1,040,000	
	74	2595	Scotts Flat Dam Wave Erosion Mitigation		75,000
	69	2596	Sawmill Dam Outlet Rehabilitation		100,000
	66	2597	Jackson Lake Dam Toe Slope Protection		20,000
		201402	Combie Dam Stabilization	600,000	
			52921 Reserv, Dams, Program Total	2,660,000	1,295,000
52922 Program: Lower Division Waterway		2341	DF Canal Lining Replacement	50,000	
		2386	CP Flume Intake Drain	50,000	
			52922 Lower Div Program Total	100,000	-
52923 Program: Upper Division Waterway		2304	BSC Fall Creek Flume	50,000	150,000
	73	2339	BSC Rucker Spill Gate Replacement	250,000	250,000
	65	2576	Fall Creek Diversion Flume Improvements		100,000
	73	2599	BSC Christmas Tree Spill Gate Replacement		50,000
	65	2600	BSC Canal Lining Repair at Boxcar Spill		400,000
			52923 Upper Div Program Total	300,000	950,000
52924 Program: SCADA Upgrade		2390	CPHVP-Intake Fiber Optic	200,000	
	63	2405	Communications Tower at New Field Office		350,000
			52924 SCADA Program Total	200,000	350,000
			Total Dept 50112	5,550,000	4,587,000
50161 Hydroelectric Operations					
52902 Vehicles	41		4 Wheel Drive Truck	40,000	45,000
52904 Equipment	61		Accoustic Doppler Current Profiler	50,000	35,000
			Snowmobile	17,000	
	64		SnowFox		25,000
	37		Utility Terrain Vehicle		25,000
			Total Dept 50161	107,000	130,000

Nevada Irrigation District
Fiscal Year 2022 Capital Budget: Appendix D

Department & Account	Rank	Project	Items / Project Name	2021	2022
50167 Hydroelectric Maintenance					
52902 Vehicles			General Duty Trucks	40,000	
			4x4 Bucket Truck	170,000	
			UTV w/ trailer	35,000	
			Machinist Trucks	90,000	90,000
52904 Equipment			Electrical Equipment	10,000	10,000
			Civil/Mechanical Equipment	80,000	50,000
	53		Optical Time Domain Reflectometer		20,000
	59		Fuller Lake Generator		20,000
	55		Spare Data Concentrator		13,000
	55		Station Batteries - CPPH/DFPH		100,000
	60		Battery Charger - CPPH/DFPH		50,000
			Replace Pressure Washer and Assoc Equip	30,000	
			Quantum Fusion Splicer Kit	13,000	
			DC Hipot or Similar Tester	15,000	
			SiteHawk Antenna and Cable Analyzer Test Kit	6,500	
			Total Dept 50167	489,500	353,000
Total Hydro Fund				6,146,500	5,070,000
Total District				13,109,700	12,276,000

Nevada Irrigation District

Fiscal Year 2022 Budget Cost Allocation Plan: Appendix E



Nevada Irrigation District

Fiscal Year 2022 Budget Cost Allocation Plan: Appendix E

	Before CAP	Include Debt			
	Delivery Department	Water	Hydroelectric	Recreation	Total
Operating Budget		25,641,576	11,460,586	2,266,041	39,368,203
Capital Budget		7,056,000	4,980,000	150,000	12,186,000
Total Budget		32,697,576	16,440,586	2,416,041	
% of Operating		65%	29%	6%	
% of Capital		58%	41%	1%	
	Support Department				
<u>Size Operating Budget</u>		65%	29%	6%	100%
10113 Directors	254,974	166,071	74,226	14,676	
10115 Management	3,700,652	2,410,335	1,077,307	213,010	
10116 Watershed	1,933,669	1,259,451	562,916	111,302	
10120 Communications	281,159	183,126	81,849	16,184	
		120	30.25	7	157
<u>Number of FTEs</u>					
10117 Human Resources	489,959	373,896	94,253	21,811	
10119 Safety	355,416	271,224	68,371	15,821	
		177	187	24	388
<u>Number of eDevices</u>					
10118 Information Services	1,291,729	589,268	622,560	79,901	
		33,963	13,207	6,691	53,861
<u>Number Check Lines</u>					
10135 Accounting	1,307,519	824,479	320,611	162,429	
		58%	41%	1%	100%
<u>Size Capital Budget</u>					
10151 Engineering	3,624,489	2,098,670	1,481,204	44,615	
		749	447	21	1,217
<u>Number PO Lines</u>					
10193 Purchasing	810,507	498,825	297,696	13,986	
		163	39	26	228
<u>Number of Vehicles</u>					
10195 Shop Operations	850,845	608,280	145,539	97,026	
Total Support	14,900,918	9,283,625	4,826,532	790,761	14,900,918
	After CAP Operating				
	Delivery Department	34,925,201	16,287,118	3,056,802	54,269,121
				Less Support Dept	<u>(14,900,918)</u>
				Reconcile before CAP	39,368,203