



**NEVADA
IRRIGATION
DISTRICT**

**OPERATING &
CAPITAL
BUDGET
WORKSHOP**

**FOR THE FISCAL
YEAR 2023**

**Board of Directors
December 7, 2022**

Budget Principles

Revenue - Conservative

Revenue has been projected mostly flat

No rate increases

Operating Expenditures – Necessary Additions

Operating Cost Increases

Negotiated Salary Increases

Capital Projects – Needed Projects & Purchases

Committee Ranked & Prioritized for Funding

Major Budget Changes

1. The Budget is designed to include 3 Components

Revenue

Operating Expenditures

Capital Projects

2. Administration Dept. 114 added for each Fund

Shared District-wide Costs

Debt Service

Interfund Transfers

Budget Overview

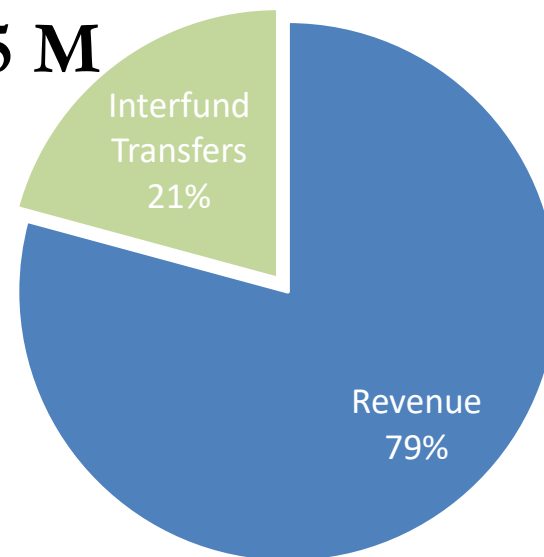
Revenue- Total Inflows – \$97.5 M

➤ Revenue \$76.6 M

↑ Up \$.1M from FY22
Mostly flat

➤ Transfers-In \$20.1M

↓ Down -\$76.7M from FY 2022
Reduction of Capital Fund Transfers



Budget Overview

Expenditures- Total Outflows **\$112.4 M**

➤ Operating Expenditures Total – **\$92.5 M**

↓ Down -\$6.3 Million over FY22

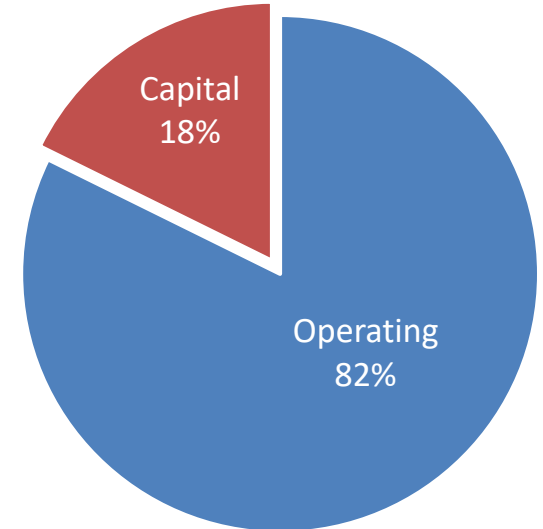
Departmental Costs \$63.1 M

Non-Departmental \$29.4 M

Shared Costs, Interfund Transfers Out,
Debt Service

➤ Capital Projects Total – **\$20.0 M**

70 Projects



Overview of Funds

Fund	Name
10	Water Operations
12	Capacity Fees
15	Water Capital
21	Cement Hill
22	Rodeo Flat
30	Recreation Operations
35	Recreation Capital
50	Hydroelectric Operations
55	Hydroelectric Capital
70	Internal Services Fund



Revenue Fund 10 Water

Account		Budget FY 2022	YTD FY 2022	Budget FY 2023
40106	NON-COMMERCIAL-INSIDE	17,072,000	5,474,164	17,072,000
47110	PROPERTY TAX REVENUE	14,028,000	5,948,110	14,308,560
40410	SUMMER - INSIDE	7,868,000	6,688,936	7,946,680
40206	COMMERCIAL - INSIDE	3,000,000	1,083,530	3,030,000
47610	INTEREST INCOME:INVESTMN	900,000	76,238	909,000
	Other	4,752,100	3,384,968	4,625,907
Total Revenue		47,620,100	22,655,945	47,892,147
47777	TRANSFER IN - OPERATING	1,139,835	4,780	435,887
TOTAL INFLOWS		48,759,935	22,660,725	48,328,034

Revenue Fund 30 Recreation

Account		Budget FY 2022	YTD FY 2022	Budget FY 2023
48306	CAMPING	1,454,950	882,968	1,469,500
48301	DAY USE	223,500	45,527	225,735
48309	BOATING	149,450	169,005	150,945
48734	STORE TAXABLE	104,775	2,242	105,823
48403	SEASON PASS	94,500	85,820	95,445
Other		180,033	26,646	170,118
TOTAL REVENUE		2,387,241	1,238,853	2,217,565
47777	TRANSFER IN - OPERATING	167,577	-	1,415,000
TOTAL INFLOWS		2,554,818	1,238,853	3,632,565

Revenue Fund 50 Hydroelectric

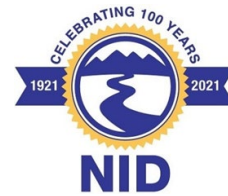
Account		Budget FY 2022	YTD FY 2022	Budget FY 2023
41160	POWER GENERATION	21,557,204	5,616,883	22,629,453
41160	POWER GENERATION	1,801,607	423,070	1,856,745
47610	INTEREST INCOME:INVESTMN	-	175,739	500,000
45182	BOWMAN COSTS - HAYPRESS	100,000	-	75,000
46170	HYDROELECT SUPPORT SVCS	25,000	-	40,000
Other		1,350,000	88,193	-
TOTAL REVENUE		24,833,811	6,303,886	25,101,199
47777	TRANSFER IN - OPERATING	-	-	
TOTAL INFLOWS		24,833,811	6,303,886	25,101,199

Fund Balance Summary

	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	20,471,117	47,892,147	435,887	48,328,034	37,338,510	9,073,143	46,411,653	22,387,498	9%
12 Capacity Fees Fund	9,875,800	1,000,000	-	1,000,000			-	10,875,800	10%
15 Water Capital Improvement Fund	26,731,793	-	-	-	10,287,825		10,287,825	16,443,968	-38%
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000		392,602	392,602	(123,381)	44%
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500		43,285	43,285	106,424	4%
30 Recreation Fund	907,253	2,217,565	1,415,000	3,632,565	3,537,155	998,025	4,535,180	4,638	-99%
35 Recreation Capital Improvement Fund	-	-	-	-	-		-	-	-
50 Hydroelectric Fund	20,529,119	25,101,199	-	25,101,199	16,538,067	10,342,544	26,880,611	18,749,706	-9%
55 Hydroelectric Capital Fund	50,000,000	-	4,500,000	4,500,000	9,373,000		9,373,000	45,127,000	-10%
70 Internal Services Fund	-	-	14,498,712	14,498,712	14,498,712		14,498,712	-	-
TOTAL	128,531,512	76,613,411	20,849,599	97,463,010	91,573,269	20,849,599	112,422,868	113,571,654	-12%

Fund 10 Water Operations

- Reserves - \$22.4 M Projected ending balance
- Includes total Expenditures \$46.4 M
 - Water Operations \$15.0 M
 - Cashiering
 - Customer Service
 - Operations
 - Engineering \$3.2 M (Allocated 63%)
 - Non-Departmental – Administration \$15.5
 - Debt Service, District-wide shared costs, Transfers
 - Maintenance \$12.7
 - Vegetation



Engineering Allocation

	Fund 10	Fund 30	Fund 50	Total
10151 Engineering Cost Allocation	3,301,494	306,711	1,559,724	5,167,930
	63%	7%	30%	100%

Fund 10 Water Operations

Budget Impacts	FY2023
Salary	11,288,807
Benefits	11,480,002
Temporary	453,470
Non-Labor Operating	23,189,374
Total Operating Expenditures	46,411,653

Water Operations Reserve Requirements

Policy 3040

- Operations Reserve – 6 months operating expenses
- Water Stabilization Reserve – No set amount
- Community Investment – Maximum \$1.5M
- Insurance & Catastrophic Reserve – Min \$5m – Max 10M. Split with Hydro
- Watershed Stewardship Reserve - \$500K
- Accrued Leave Reserve - \$250K

Water Operations Reserve

Projected Ending Fund Balance

\$ 22,320,041

Operating Reserve \$ 18,500,000

Water Rate Stabilization Reserve \$ -

Community Investment Stabilization Reserve \$ 1,500,000

Insurance and Catastrophic Reserve \$ 2,500,000

Watershed Stewardship Reserve \$ 500,000

Accrued Leave Reserve \$ 250,000

\$ 23,250,000

Fund Balance Above/Below Minimum Reserve

\$ (929,959)



Fund 10 Transfers

Transfer Out						
\$ <u>9,073,143</u>	To Fund Internal Services					
\$9,073,143	Total					
Transfer In						
\$392,602	Transfer Property Taxes for Debt Service					
\$ <u>43,285</u>	Transfer Property Taxes for Debt Service					
\$435,887	Total					

Fund 15 Water CIP

Water Capital

- Includes Projects & Capital Purchases
- 32 Total Projects/Purchases \$10.3 M
- Projected Ending Fund Balance \$16.4 M
- Minimum Reserve \$22 M
- \$5.6 M unfunded
 - Policy 3040.4.4



Fund 15 Transfer Summary

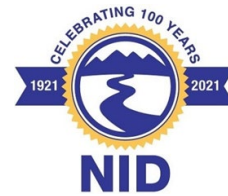
- NO Transfers Budgeted
- Insufficient Water Revenue to Transfer-In

Fund 15 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Engineering	Combine Ophir 2 & 3 Siphon Repair	2645	NEW	71	170,000
Engineering	Ramp Repairs- Operations	2647	NEW	67	276,500
Engineering	Hemphill Diversion Fish Passage	7032	CONT	65	300,000
Engineering	Maranatha DFWLE	2409	NEW	61	820,000
Engineering	Table Meadow DFWLE 3	2434	NEW	61	800,000
Engineering	Ali Lane	2643	NEW	61	350,000
Engineering	Harris Road DFWLE	2650	NEW	61	1,165,765
Engineering	North Auburn WTP	2376	CONT	60	1,701,383
Engineering	Ramp Repairs- Main Office	2504	CONT	58	125,000
Engineering	Tarr Diversion Wolf Creek_Rev	2336	NEW	57	180,000
Engineering	D/S Canal Shotgun Culverts at Banner Mt.	2602	CONT	57	230,000
Engineering	Tarr Canal at Old Auburn Rd	2646	NEW	57	80,000
Engineering	Lincoln Canal Upgrades	8262	NEW	57	300,000
Engineering	North Day Road	2182	CONT	55	870,000
Engineering	Squirrel Creek Siphon_Rev	2624	CONT	55	369,213
Engineering	Sugar Loaf Reservoir	2550	CONT	50	120,000
Engineering	Newtown Reservoir Cleaning	6958	NEW	40	450,000

Fund 15 Capital Projects

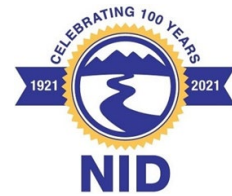
<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Maintenance	(3) 1.5 Ton Dump Trucks		NEW	65	255,000
Maintenance	1.5-Ton Dump Truck		NEW	65	255,000
Maintenance	(3) 1.5-Ton Dump Truck		NEW	65	255,000
Maintenance	Side-by-Side ATV		NEW	64	35,000
Maintenance	Excavator		NEW	62	170,000
Maintenance	Mini Excavator		NEW	60	72,000
Maintenance	1.5-Ton Flatbed Truck		NEW	58	85,000
Maintenance	5 Yard Dump Truck (x2)-roll over		NEW	56	300,000
Maintenance	Fire Alarm System Upgrade		NEW	45	28,914
Operations	E George PLC Upgrade		NEW	74	140,000
Operations	Loma Rica Chemical Tanks		NEW	66	149,050
Operations	2015 Ford F150		NEW	63	45,000
Operations	2014 Ford F150		NEW	62	45,000
Operations	2013 Ford F150		NEW	61	45,000
6 Operations	Automated Gaging Head Gates		NEW	55	100,000
TOTAL					10,287,825



Assessment Districts

Fund 21 Cement Hill & Fund 22 Rodeo Flat

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000		392,602	392,602	(123,381)	44%
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500		43,285	43,285	106,424	4%



Fund 12 Capacity Fees

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
12 Capacity Fees Fund	9,914,691	1,000,000	-	1,000,000			-	10,914,691	10%

Fund 30 Recreation

- Revenue Insufficient to fund Expenditures
- Operational Subsidy from Hydro \$1.4 M
- Projected Ending Fund Balance \$0
- Reserves not funded – Policy 3040
 - Operations Reserve – 6 months operating expenses
 - Accrued Absences – 50% of annual liability
 - Capital - \$500,000

Fund 30 Recreation

- Total Expenditures \$4.5 M
 - Recreation \$3.0 M
 - General
 - Upper Division
 - Engineering \$0.3 M (Allocated \$7%)
 - Non-Departmental \$1.1 M (Allocated 7%)
 - Transfer to Fund Internal Services



Fund 30 Recreation

Budget Impacts	FY2023
Salary	709,200
Benefits	837,262
Temporary	226,720
Non-Labor Operating	2,761,998
Total Operating Expenditures	4,535,180

Fund 30 Transfers

Transfer Out	Description
998,025	To Fund Internal Services
998,025	Total

Transfer In	
1,415,000	Recreation Fund Operating Subsidy
1,415,000	Total

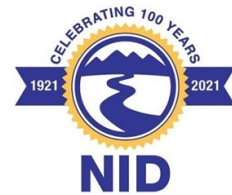
Fund 50 Hydroelectric

- Reserves - \$18.7 M Projected ending balance
- Includes total Expenditures \$26.9 M
 - Hydroelectric \$13.5 M
 - Management
 - Operations
 - Maintenance
 - Engineering \$1.6 M (Allocated 30%)
 - Non-Departmental – Administration \$11.8
 - Debt Service, District-wide shared costs, Transfers



Fund 50 Hydroelectric

Budget Impacts	FY2023
Salary	4,583,160
Benefits	4,060,000
Temporary	70,000
Non-Labor Operating	18,167,451
Total Operating Expenditures	26,880,611



Fund 50 Reserves

Policy 3040

- Operations Reserve – 6 months operating expenses
- Insurance & Catastrophic Reserve – Min \$5m – Max 10M. Split with Water
- Accrued Leave Reserve – 50% of Annual Liability

Fund 50 Reserves

Projected Ending Fund Balance \$ 18,749,706

Operating Reserve \$ 13,444,724

Insurance and Catastrophic Reserve \$ 5,000,000

Accrued Leave Reserve \$ 250,000

\$ 18,694,724

Fund Balance Above/Below Minimum Reserve \$ 54,982

Fund 50 Transfer Summary

Transfer Out	Description
4,500,000	Transfer Funds to Hydroelectric Capital
4,390,012	To Fund Internal Services
1,374,985	Recreation Fund Operating Subsidy
10,264,997	Total

Fund 55 Hydroelectric CIP

Hydroelectric Capital

- Includes Projects & Capital Purchases
- 36 Total Projects/Purchases \$9.3 M
- Projected Ending Fund Balance \$45.1 M
- Minimum Reserve \$50 M
 - Not Fully Funded
 - Policy 3040.4.4

Fund 55 Reserves Policy 3040

Projected Ending Fund Balance			\$	45,127,000
CIP Reserve	\$	15,000,000		
FERC Reserve	\$	<u>35,000,000</u>		
			\$	<u>50,000,000</u>
Fund Balance Above/Below Minimum Reserve			\$	<u><u>(4,873,000)</u></u>

Fund 55 Transfer Summary

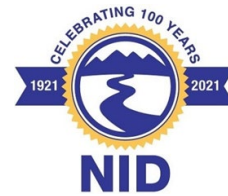
Transfer In	Description
<u>\$4,500,000</u>	Transfer Funds from Hydroelectric
\$4,500,000	Total

Fund 55 Capital Projects

Department	Project Description	Project #	Status	Score	FY 2023 Expense
Hydroelectric	Scotts Flat Spillway Repair & Upgrades	2094	CONT	84	1,500,000
Hydroelectric	Chicago Park Powerhouse Refurbishment		CONT	82	2,500,000
Hydroelectric	Bowman North Dam Upstream Lining Improvements	2359	CONT	75	250,000
Hydroelectric	Rollins Powerhouse Relay Protection Upgrade	2394	CONT	75	400,000
Hydroelectric	Rollins Governor Replacement	2392	NEW	75	150,000
Hydroelectric	Dutch Flat Forebay Low Level Outlet Valve Refurbishment		NEW	75	100,000
Hydroelectric	Jackson Lake Dam		NEW	75	100,000
Hydroelectric	French Lake Low Level Outlet Gate Refurbishment		NEW	75	200,000
Hydroelectric	Scotts Flat Powerhouse Fire Detection Upgrade	2552	CONT	73	30,000
Hydroelectric	Combie North Powerhouse Fire Detection Upgrade	2553	CONT	73	30,000
Hydroelectric	Combie South Powerhouse Fire Detection Upgrade	2554	CONT	73	30,000
Hydroelectric	Deer Creek Powerhouse Communications Upgrade		NEW	73	150,000
Hydroelectric	Jackson Lake Dam Toe Slope Protection	2597	CONT	71	100,000
Hydroelectric	Combie North Powerhouse Capacitor Bank Upgrade	2581	NEW	71	50,000
Hydroelectric	Dutch Flat #2 Powerhouse Cooling Water System Upgrade	2544	NEW	71	300,000
Hydroelectric	Dutch Flat #2 Powerhouse Backup Generator	2483	CONT	70	100,000
Hydroelectric	Bowman Intertie Air Switch and Pole Replacement		NEW	70	75,000

Fund 55 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Hydroelectric	Rucker Creek Spill Gate Replacement	2339	CONT	69	250,000
Hydroelectric	Dutch Flat Afterbay Hydraulic Line Refurbishment		NEW	69	150,000
Hydroelectric	Chicago Park Powerhouse RTU Replacement	2598	CONT	68	400,000
Hydroelectric	Hydro Office Radio Tower	2405	CONT	68	1,000,000
Hydroelectric	Combie North Powerhouse CAISO Meter	2347	NEW	67	150,000
Hydroelectric	Hydro Headquarters Parking Lot Improvements		NEW	67	75,000
Hydroelectric	Dutch Flat Canal Liner Repair Upstream of Spillway	2545	NEW	66	100,000
Hydroelectric	Bucket Truck		NEW	65	225,000
Hydroelectric	Combie South Powerhouse	6943	CONT	64	250,000
Hydroelectric	Hydro Operations 4-Seater Side by Side with Snow Tracks		NEW	64	43,000
Hydroelectric	Christmas Tree Spill Gate Replacement	2599	CONT	63	50,000
Hydroelectric	Chicago Park Flume and Forebay Liner Repair	2511	CONT	63	50,000
Hydroelectric	Fall Creek Diversion Improvements	2576	CONT	62	150,000
Hydroelectric	Mini Excavator for South Yuba Canal		NEW	60	125,000
Hydroelectric	Hydro Maintenance Truck		NEW	58	90,000
Hydroelectric	Hydro Operations Truck #1		NEW	58	50,000
Hydroelectric	Hydro Operations Truck #2		NEW	58	50,000



Fund 55 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Hydroelectric	Hydro Operations Truck #3		NEW	58	50,000
Hydroelectric	CAISO Meter		NEW	48	50,000
	Hydroelectric Total				9,373,000



Fund 70

- Internal Services Fund
- Funds Shared/Overhead Departments
 - No Reserves Needed

Fund 70 Internal Services

ISF Departments

- Directors
- Management
- Watershed
- HR
- IT
- Safety
- Communications
- Accounting
- Purchasing
- Shop Operations

Cost Allocation Rate

- Fund 10 - 63%
- Fund 30 – 7%
- Fund 50 – 30%
- Blended Formula
 - Operating Expenditures
- Recommend Completion of Full Cost Allocation Study (Budgeted)

Fund 70 Internal Services

- Includes total Expenditures \$14.2 M
 - Administration \$5.9 M
 - Directors
 - Management
 - Human Resources
 - Information Systems (IT)
 - Communications
 - Finance \$3.2 M
 - Accounting
 - Purchasing

Fund 70 Internal Services

- Watershed \$3.1 M
- Maintenance \$1.0 M
 - Shop Operations
- Safety \$.4 M
- Non-Departmental – Administration \$.5 M
 - Debt Service, District-wide shared costs, Transfers

Fund 70 Transfer Summary

Transfer-In

9,073,143 To Fund Internal Services from Water

998,025 To Fund Internal Services from Recreation

4,427,544 To Fund Internal Services from Hydroelectric

14,498,712 Total

Staffing

- 4 Positions Added
- 2 Removed

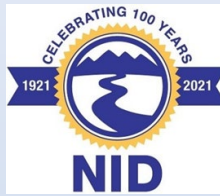
<u>Department</u>	<u>Change</u>	<u>Position</u>	<u>Description</u>
Accounting	Add	Financial Analyst	Succession Planning - Anticipated Retirement
Accounting	Add	Accountant I/II	Add capacity to the tam
Engineering	Add	Survey Tech I/II	Increase bandwidth. Currently only have 1 Senior Survey Tech.
IT	Add	Analyst	Additional IT support.
Administration	Remove	PT-PIO	
HR	Remove	HR Rep I/II	

Staffing

Department	2022 FTE	2023 FTE
Administration	15.75	15
Engineering	17	18
Finance	12	14
Human Resources	3	2
Hydroelectric	34.25	34
Maintenance	67	67
Recreation	7	7
Water Operations	53	53
Total	208	210

Recommendations

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



Thank You and Questions

Nevada Irrigation District

Fiscal Year Budget: **2023**

Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance
10 Water Fund	20,471,117	47,892,147	435,887	48,328,034	37,338,510	9,073,143	46,411,653	22,387,498
12 Capacity Fees Fund	9,875,800	1,000,000	-	1,000,000			-	10,875,800
15 Water Capital Improvement Fund	26,731,793	-	-	-	10,287,825		10,287,825	16,443,968
21 Cement Hill Assessment District Fund	(85,779)	355,000	-	355,000		392,602	392,602	(123,381)
22 Rodeo Flat Assessment District Fund	102,209	47,500	-	47,500		43,285	43,285	106,424
30 Recreation Fund	907,253	2,217,565	1,415,000	3,632,565	3,537,155	998,025	4,535,180	4,638
35 Recreation Capital Improvement Fund	-	-	-	-	-		-	-
50 Hydroelectric Fund	20,529,119	25,101,199	-	25,101,199	16,538,067	10,342,544	26,880,611	18,749,706
55 Hydroelectric Capital Fund	50,000,000	-	4,500,000	4,500,000	9,373,000		9,373,000	45,127,000
70 Internal Services Fund	-	-	14,498,712	14,498,712	14,498,712		14,498,712	-
TOTAL	128,531,512	76,613,411	20,849,599	97,463,010	91,573,269	20,849,599	112,422,868	113,571,654

Nevada Irrigation District
 Fiscal Year Budget: **2023**
 Operations & Capital Budget Summary

Department	Water Fund 10	Water Fund 15	Cement Hill Fund 21	Rodeo Flat Fund 22	Recreation Fund 30	Recreation Capital Fund 35	Hydroelectric Fund 50	Hydroelectric Capital Fund 55	Internal Services Fund 70	Total
Operations										
Non-Departmental	15,497,256		392,602	43,285	1,134,668		11,794,896		521,955	29,384,662
Water Operations	14,988,171									14,988,171
Engineering	3,234,037				355,737		1,578,157			5,167,930
Recreation					3,044,776					3,044,776
Hydroelectric							13,507,558			13,507,558
Administration									5,867,259	5,867,259
Finance									3,222,445	3,222,445
Watershed									3,106,198	3,106,198
Maintenance	12,692,189								1,054,602	13,746,791
Safety									415,253	415,253
Total Operating Expenditures	46,411,653	-	392,602	43,285	4,535,180	-	26,880,611	-	14,187,712	92,451,043
Capital										
Water Operations		524,050				-		-	-	524,050
Engineering		8,307,861				-		-	-	8,307,861
Hydroelectric		-				-	9,373,000	-	-	9,373,000
Administration		-				-		-	311,000	311,000
Maintenance		1,455,914				-		-	-	1,455,914
Total Capital Expenditures	-	10,287,825				-	-	9,373,000	311,000	19,971,825
TOTAL EXPENDITURES	46,411,653	10,287,825	392,602	43,285	4,535,180	-	26,880,611	9,373,000	14,498,712	112,422,868

Nevada Irrigation District
 Fiscal Year Budget: **2023**
 Interfund Transfers Summary

Transfer Out - From		Transfer In - To		Description
10000-54000 Water Fund	9,073,143	70000-47777 Internal Services Fund	9,073,143	To Fund Internal Services
30000-54000 Recreation Fund	998,025	70000-47777 Internal Services Fund	998,025	To Fund Internal Services
21000-54000 Cement Hill Fund	392,602	10000-47777 Water Fund	392,602	Transfer Property Taxes for Debt Service
22000-54000 Rodeo Flat Fund	43,285	10000-47777 Water Fund	43,285	Transfer Property Taxes for Debt Service
50000-54000 Hydroelectric Fund	4,500,000	55000-47777 Hydroelectric Capital	4,500,000	Transfer Funds to Hydroelectric Capital
50000-54000 Hydroelectric Fund	4,427,544	70000-47777 Internal Services Fund	4,427,544	To Fund Internal Services
50000-54000 Water Fund	1,415,000	30000-47777 Recreation Fund	1,415,000	Recreation Fund Operating Subsidy
TOTAL - Transfers Out	20,849,599	TOTAL - Transfers In	20,849,599	

Nevada Irrigation District
Fiscal Year: 2023

	Water Administration 10114	Cashiering 10131	Customer Service 10133	Engineering 10151	Water Operations 10171	Maintenance 10191	Vegetation 10192	Total Water Fund Fund 10	Cement Hill Administration 21114	Rodeo Flat Administration 22114
51101 Salary		118,539	596,981	1,227,006	4,206,238	4,335,157	434,886	10,918,807		
51105 Overtime					65,000	50,000		115,000		
51106 Double Time					70,000	15,000		85,000		
51144 Standby					170,000			170,000		
51201 Temporary Salary			50,000		101,920	236,900	64,650	453,470		
51306 Short-term Disability		224	896	1,262	4,928	6,832	672	14,814		
51307 Deferred Compensation								-		
51310 Medicare		1,719	8,656	17,792	60,990	62,800	6,306	158,263		
51311 Pension Premiums		40,413	181,534	446,363	1,519,460	1,493,175	145,485	3,826,430		
51312 Health Insurance		39,097	147,947	214,916	834,809	1,150,251	117,291	2,504,311		
51313 Life Insurance		970	4,886	10,042	34,424	35,479	3,559	89,360		
51314 Dental		2,229	10,116	12,555	54,233	67,988	6,687	153,808		
51315 Vision		389	1,555	2,190	8,554	11,858	1,166	25,712		
51316 Long Term Disability		533	2,686	5,521	18,928	19,508	1,957	49,133		
51317 Workers Compensation		415	2,191	29,124	139,083	166,540	23,919	361,272		
51318 UNEMPLOYMENT INSURANCE						2,500		2,500		
51319 FICA					4,000	10,000	1,800	15,800		
51321 Health Benefits Retirees	734,185							734,185		
51324 OPEB Net ARC	742,452							742,452		
51325 PENSION EXP-UAAL		31,752	168,861	296,323	1,117,465	1,071,792	103,831	2,790,025		
51326 Life Insurance Retirees	11,939							11,939		
52501 Chemicals			10,000	6,258	580,500	250,000	290,000	1,136,758		
52502 Facilities Maintenance								-		
52503 Equipment Maintenance		7,800	7,500	6,759	516,400	75,000	1,000	614,459		
52504 Materials		1,000	116,500	18,774	429,500	1,551,000	7,000	2,123,774		
52505 Safety Supplies			500	939	28,300	16,000	1,500	47,239		
52506 Small Tools: Less than \$5K			1,000	5,006	18,400	33,300	22,000	79,706		
52507 Water Purchase - Water Purchases					980,000			980,000		
52603 Consultant Fees		12,000	4,000	857,332	222,150	35,000	2,000	1,132,482		
52604 Legal				6,258	12,000	2,000	1,000	21,258		
52607 Franchise Fees								-		
52608 Fed/State/Co Fees			14,000	15,645	369,500	2,000	3,000	404,145		
52609 Temporary Labor								-		
52615 Contractor Fees			140,000	939	187,100	495,000	40,000	863,039		
52703 Debt Service	3,967,980							3,967,980		
52704 INSURANCE	967,557							967,557		
52706 Dues & Publications				8,135	8,200	17,000	800	34,135		
52709 Advertising/Legal Notices								-		
52710 Office Supplies		1,000	202,500	6,101	5,700	20,500	300	236,101		
##### Software Licenses/Seats/Programs				10,075				10,075		
52711 Education, Training, Meals			2,900	10,263	31,900	26,000	7,100	78,163		
52713 Utilities			2,000	2,816	1,248,200	145,000	700	1,398,716		
52804 Bank Fees			5,000					5,000		
52901 Land/Easement Purchase				15,645				15,645		
52904 Equipment Purchases: Greater or equal \$5K								-		
54000 Transfer Out	9,073,143							9,073,143	392,602	43,285
57101 Depreciation expense								-		
TOTAL	15,497,256	258,080	1,682,209	3,234,037	13,047,882	11,403,580	1,288,609	46,411,653	392,602	43,285

Budget Impacts	FY2023
Salary	11,288,807
Benefits	11,480,002
Temporary	453,470
Non Labor Operating	23,189,374
Totals	46,411,653

Total Assessment Districts Funds 21 & 22	Recreation Administration 30114	Engineering 30151	Recreation Management 30250	Upper Division 30254	Total Recreation Fund 30	Hydroelectric Management 50112	Hydroelectric Administration 50114	Engineering 50151	Hydroelectric Operations 50161	Hydroelectric Maionentance 50167	Total Hydroelectric Fund 50
-		134,968	570,232		705,200	855,317		598,759	1,198,995	1,777,589	4,430,660
-			4,000		4,000	2,000			45,000	80,000	127,000
-					-	500			15,000	10,000	25,500
-					-						-
-			226,720		226,720	20,000				50,000	70,000
-		139	784		923	784		616	1,232	1,792	4,424
-					-						-
-		1,957	12,402		14,359	12,028		8,682	17,385	25,775	63,870
-		49,099	276,417		325,516	276,417		217,818	425,878	638,217	1,558,330
-		23,640	136,839		160,479	136,839		104,875	206,592	287,452	735,758
-		1,105	7,000		8,105	34,424		4,900	9,813	14,548	63,685
-		1,381	7,802		9,183	7,802		6,126	12,260	17,833	44,021
-		241	1,361		1,602	1,361		1,069	2,138	3,110	7,678
-		607	3,849		4,456	3,849		2,694	5,395	7,999	19,937
-		3,204	22,809		26,013	11,878		14,212	20,743	32,284	79,117
-					-						-
-					-						-
-	45,143				45,143		221,441				221,441
-	45,651				45,651		223,934				223,934
-		32,595	162,504		195,099	220,663		144,601	298,098	370,842	1,034,203
-	734				734		3,601				3,601
-		688	17,000		17,688	140,000		3,054	1,000	7,500	151,554
-					-						-
-		743	92,000		92,743	8,000		3,298	201,500	218,000	430,798
-		2,065	312,000		314,065	10,000		9,161	26,000	320,000	365,161
-		103	3,500		3,603	6,000		458	19,750	35,000	61,208
-		551	7,000		7,551	2,500		2,443	13,000	88,000	105,943
-					-						-
-		94,305			94,305	1,567,500		418,364	32,000	195,500	2,213,364
-		688	13,000		13,688	300,000		3,054			303,054
-					-	81,024					81,024
-		1,721	45,000		46,721	1,244,650		7,634			1,252,284
-			383,000		383,000						-
-		103	483,757		483,860	56,164		458	161,259	908,500	1,126,381
-					-						-
-	45,115				45,115		1,003,376				1,003,376
-		895			895	31,000		3,970			34,970
-			7,500		7,500						-
-		671	5,000		5,671	13,500		2,977	10,000	2,500	28,977
-		1,108			1,108			4,917			4,917
-		1,129	300		1,429	25,000		5,008	40,000	50,000	120,008
-		310	200,000		200,310	171,880		1,374	6,000		179,254
-			43,000		43,000						-
-		1,721			1,721			7,634			7,634
-					-	60,000			30,000	265,000	355,000
435,887	998,025				998,025		10,342,544				10,342,544
-					-						-
435,887	1,134,668	355,737	3,044,776	-	4,535,180	5,301,080	11,794,896	1,578,157	2,799,038	5,407,441	26,880,611

Budget Impacts	FY2023
Salary	709,200
Benefits	837,262
Temporary	226,720
Non Labor Operating	2,761,998
Totals	4,535,180

Budget Impacts	FY2023
Salary	4,583,160
Benefits	4,060,000
Temporary	70,000
Non Labor Operating	18,167,451
Totals	26,880,611

Directors 70113	Internal Services Administration 70114	Internal Services Management 70115	Watershed 70116	Human Resources 70117	Information Technology 70118	Safety 70119	Communications 70120	Finance 70135	Purchasing 70193	Shop Ops 70195	Total Internal Services Fund 70	Total All Funds
74,280		729,123	195,957	224,307	590,034	171,600	87,630	1,015,102	330,075	286,229	3,704,337	19,759,004
					15,000			15,000	1,000	500	31,500	277,500
										500	500	111,000
											-	170,000
											-	750,190
		560	224	224	560	224	112	1,120	448	448	3,920	24,080
600											600	600
1,077		10,572	2,841	3,252	8,555	2,488	1,271	14,719	4,786	4,150	53,711	290,203
		212,129	54,901	62,844	165,310	56,643	24,719	336,875	113,817	80,741	1,107,979	6,818,255
72,419		89,301	39,097	39,097	97,742	39,097	19,548	170,161	78,194	69,753	714,409	4,114,957
608		5,967	1,604	1,836	4,829	1,404	717	8,308	2,701	2,342	30,316	191,466
5,573		5,573	2,229	2,229	5,573	2,229	1,115	11,146	4,458	4,458	44,583	251,595
972		972	389	389	972	389	194	1,944	778	778	7,777	42,768
		3,281	882	1,009	2,655	772	394	4,568	1,485	1,288	16,334	89,861
295		2,552	3,175	785	2,065	6,864	307	3,553	1,155	11,449	32,200	498,601
		5,000									5,000	7,500
5,300		250			1,500						7,050	22,850
	203,698										203,698	1,204,467
	205,991										205,991	1,218,028
		111,609	55,237	63,354	95,585	48,943	28,088	164,810	95,192	72,966	735,784	4,755,110
	3,313										3,313	19,587
		100			1,000				200	55,000	56,300	1,362,300
		100,000									100,000	100,000
2,500		28,650	400	2,000	749,225			3,000	2,250	360,000	1,148,025	2,286,025
		3,000	4,000	100	2,000		5,000		67,000	38,000	119,100	2,922,100
						12,000			70,700	5,500	88,200	200,250
			1,000		500				29,000	11,500	42,000	235,200
											-	980,000
		205,500	172,000	95,000	295,000	50,000	65,000	363,600			1,246,100	4,686,250
25,000		215,000		54,000	115,000						409,000	747,000
		67,680	5,000								72,680	1,775,830
			36,909		115,000			90,000	50,000		291,909	674,909
		102,000	2,524,353						110,000	1,000	2,737,353	5,210,633
											-	3,967,980
	108,953										108,953	2,125,000
		125,850		458	260	16,000		1,600	600	38,900	183,668	253,668
			1,000	8,000			35,000				44,000	51,500
3,350		39,000	3,500	12,500	225,500	3,300		2,000	16,000	2,000	307,150	577,900
											-	16,100
19,200		25,000	1,000	5,500	20,000	2,300		16,500	6,000	2,000	97,500	297,100
1,800		102,300	500	960	93,012	1,000		2,500	100	5,100	207,272	1,985,552
								10,000			10,000	58,000
											-	25,000
				9,500							9,500	364,500
											-	20,849,599
											-	-
212,974	521,955	2,190,969	3,106,198	587,344	2,606,877	415,253	269,095	2,236,506	985,939	1,054,602	14,187,712	92,451,043
												92,451,043

Budget Impacts	FY2023	Budget Impacts	FY2023
Salary	3,736,337	Salary	20,317,504
Benefits	3,172,665	Benefits	19,549,929
Temporary	-	Temporary	750,190
Non Labor Operat	7,278,710	Non Labor Operating	51,833,420
Totals	14,187,712	Totals	92,451,043

Nevada Irrigation District
Fiscal Year Budget: 2023
Operations Budget Summary

Department	Dept No.	FY 2022 Budget	FY 2023 Budget	Variance	%	Water Fund 10	Cement Hill Fund 21	Rodeo Flat Fund22	Recreation Fund 30	Hydroelectric Fund 50	Internal Services Fund 70	Total
Water Operations		16,397,426	14,988,171	(1,409,255)	-9%	14,988,171						14,988,171
Cashiering	10131	205,299	258,080	52,781	26%							-
Customer Service	10133	1,430,135	1,682,209	252,074	18%							-
Operations	10171	14,761,992	13,047,882	(1,714,110)	-12%							-
Engineering	10151	9,364,489	5,167,930	(4,196,559)	-45%	3,234,037			355,737	1,578,157		5,167,930
Recreation		2,535,521	3,044,776	509,255	20%				3,044,776			3,044,776
General	30250	2,416,041	3,044,776	628,735	26%							
Upper Division	30254	119,480	-	(119,480)	-100%							
Hydroelectric		16,423,086	13,507,558	(2,915,527)	-18%					13,507,558		13,507,558
Management	50112	10,095,015	5,301,080	(4,793,935)	-47%							-
Operations	50161	2,479,725	2,799,038	319,313	13%							-
Maintenance	50167	3,848,346	5,407,441	1,559,095	41%							-
Administration		6,340,790	5,867,259	(473,531)	-7%						5,867,259	5,867,259
Directors	70113	257,974	212,974	(45,000)	-17%							-
Management	70115	3,660,652	2,190,969	(1,469,683)	-40%							-
Human Resources	70117	489,959	587,344	97,385	20%							-
Information Systems	70118	1,646,046	2,606,877	960,831	58%							-
Communications	70120	286,159	269,095	(17,064)	-6%							-
Finance		2,118,026	3,222,445	1,104,419	52%						3,222,445	3,222,445
Accounting	70135	1,307,519	2,236,506	928,987	71%							-
Purchasing	70193	810,507	985,939	175,432	22%							-
Watershed	70116	2,341,669	3,106,198	764,529	33%						3,106,198	3,106,198
Maintenance		10,988,435	13,746,791	2,758,356	25%	12,692,189					1,054,602	13,746,791
Maintenance	10191	9,058,348	11,403,580	2,345,232	26%							-
Vegetation	10192	1,079,242	1,288,609	209,367	19%							-
Shop Operations	70195	850,845	1,054,602	203,757	24%							-
Safety	70119	355,416	415,253	59,837	17%						415,253	415,253
Total		93,713,998	63,066,381	10,282	3%	30,914,397	-		3,400,513	15,085,715	13,665,757	63,066,381
Non-Departmental			29,384,662	-	-	15,497,256	392,602	43,285	1,134,668	11,794,896	521,955	29,384,662
Water Administration	10114	-	15,497,256			15,497,256						
Cement Hill Administration	21114	-	392,602				392,602					
Rodeo Flat Administration	22114	-	43,285					43,285				
Recreation Administration	30114	-	1,134,668						1,134,668			
Hydroelectric Administration	50114	-	11,794,896							11,794,896		
Internal Services Administration	70114	-	521,955								521,955	
TOTAL		93,713,998	92,451,043	10,282	3%	46,411,653	392,602	43,285	4,535,180	26,880,611	14,187,712	92,451,043

Outstanding Budget items:

<u>O/S Issue</u>	<u>Acct #</u>	<u>Notes</u>	<u>Assigned to</u>
IT May have Capital Items in their Ops budget			
PERS UAL	51325	Update the Budget for FY23. Currently no Budget. 51311 should be 30% and 51325 should be 70%	
OPEB Contribution	51324	How much will be contributed in FY 2023	
Insurance		Cost and coding?	
Retiree Health Care	51321	Cost and coding?	
Depreciation		Not historically budgeted	
ST vs LT Disability	51306	LT overfunded ST underfunded	
Check the Departments Statistics formulas			
Formatting			
Cement Hill?		Transfer Out	
Rodeo Flat?		Transfer out	
Bond Proceeds?			
Transfers In/Out		Where are we going to put them? Fund level, or?	
What's in Fund 11? Can it be eliminated?			
Debt Service Payments			

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10114 Water Administration

Account	Typical Type of Charge	Actual		Budget		
		FY 2020		FY 2020		
		10000	10000	10000	10000	
		Non-Departmental	Departmental	Departmental	Departmental	Departmental
51321	Health Benefits Retirees	-		-	-	734,185
51324	OPEB Net ARC				-	742,452
51326	Life Insurance Retirees	-		-	-	11,939
52703	Debt Service					3,967,980
	2020A Revenue Bonds					1,123,450
	2016A Revenue Bonds					2,233,350
	State Revolving Loan Repayment					611,180
52704	INSURANCE		193	-		967,557
	Claims					25,000
	Premium					942,557
54000	Transfer Out					9,073,143
					Total	9,073,143
						<u>15,497,256</u>

Budget Impacts		<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
* Salary					-
* Benefits					-
* Non Labor Operating					15,497,256
Totals		-	-	-	15,497,256
% Change					
* Salary				0.00%	0.00%
* Benefits				0.00%	0.00%
* Non Labor Operating				0.00%	0.00%
Overall				0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10131 Cashiering

Account	Typical Type of Charge	Actual FY 2020 10131 Cashiering	Actual FY 2021 10131 Cashiering	Budget FY 2021 10131 Cashiering	Budget FY 2022 10131 Cashiering	Budget FY 2023 10131 Cashiering
51101 Salary		104,549	92,385	106,983	112,697	118,539
51105 Overtime		20	51	500	500	
51106 Double Time		-		-	-	-
51110 Holiday			5,033	-	-	-
51111 Vacation			7,549	-	-	-
51112 Sick leave			4,842	-	-	-
51113 Administrative leave				-	-	-
51114 Comp time off			(10)	-	-	-
51115 Other PD leave(Jury, Funl)			62	-	-	-
51116 CTO Payoff			11	-	-	-
51144 Standby		-		-	-	-
51201 Temporary Salary		-		-	-	-
51305 Air Ambulance			102	-	-	-
51306 Short-term Disability		429	442	422	224	224
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		1,493	1,413	1,551	1,634	1,719
51311 Pension Premiums		34,673	9,563	37,476	40,206	40,413
51312 Health Insurance		46,293	48,329	39,097	39,097	39,097
51313 Life Insurance		955	992	876	922	970
51314 Dental		2,304	2,304	3,096	2,229	2,229
51315 Vision		375	375	389	389	389
51316 Long Term Disability		272	282	481	507	533
51317 Workers Compensation		437	335	749	394	415
51325 Pension EXP - UAAL			28,236		-	31,752

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10131 Cashiering

Account	Typical Type of Charge	Actual FY 2020 10131 Cashiering	Actual FY 2021 10131 Cashiering	Budget FY 2021 10131 Cashiering	Budget FY 2022 10131 Cashiering	Budget FY 2023 10131 Cashiering
52501	Chemicals	-		-	-	-
52503	Equipment Maintenance	5,027	6,628	7,000	6,500	7,800
	Creditron			5,000	5,500	6,800
	Banking Equipment			2,000	1,000	1,000
52504	Materials	-		-	-	1,000
						1,000
52505	Safety Supplies	-		-	-	-
52506	Small Tools: Less than \$5K	-		-	-	-
52507	Water Purchase - Water Purchases	-		-	-	-
52603	Consultant Fees	-		-	-	12,000
						12,000
52608	Fed/State/Co Fees	-		-	-	-
52609	Temporary Labor	-		-	-	-
52706	Dues & Publications	-		-	-	-
52709	Advertising/Legal Notices	-		-	-	-
52710	Office Supplies	3,646	1,295	-	-	1,000
	Supplies (pens, paper, notepads, etc.)			-	-	1,000
52711	Education, Training, Meals	-		-	-	-
	General Ed			-	-	-
52713	Utilities	180		-	-	-
52804	Bank Fees	-		-	-	-
52902	Vehicle Purchases: On Road	-		-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-		-	-	-
					Total	<u>258,080</u>

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10131 Cashiering

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		10131	10131	10131	10131	10131
		Cashiering	Cashiering	Cashiering	Cashiering	Cashiering
	<u>Budget Impacts</u>		FY 2021	FY 2021	FY 2022	FY 2023
* Salary			92,437	107,483	113,197	118,539
* Benefits			109,860	84,137	85,602	117,741
* Non Labor Operating			7,924	7,000	6,500	21,800
	Totals		210,221	198,620	205,299	258,080
	% Change					
* Salary					5.32%	4.72%
* Benefits					1.74%	37.54%
* Non Labor Operating					-7.14%	235.38%
	Overall				3.36%	25.71%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Actual FY 2021 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
51101 Salary		655,654	202,764	571,837	556,436	596,981
51105 Overtime		5,526	1,852	6,000	6,000	
51106 Double Time		96		2,000	1,000	
51110 Holiday			30,828	-	-	-
51111 Vacation			26,824	-	-	-
51112 Sick leave			11,745	-	-	-
51113 Administrative leave			3,605	-	-	-
51114 Comp time off			365	-	-	-
51115 Other PD leave(Jury, Funl)			7,302	-	-	-
51116 CTO Payoff			713	-	-	-
51121 VARIOUS MEETINGS			698	-	-	-
51123 CUSTOMER SERVICE			282,569	-	-	-
51128 TRAINING & SEMINARS			1,773	-	-	-
51144 Standby		859	129	5,000	2,500	
51147 WATER AVAILABILITY			196	-	-	-
51201 Temporary Salary		-		-	-	50,000
51305 Air Ambulance			571	-	-	-
51306 Short-term Disability		1,701	1,321	882	896	896
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		9,615	7,071	8,292	8,068	8,656
51311 Pension Premiums		215,905	47,556	200,314	198,515	181,534
51312 Health Insurance		194,634	169,361	166,816	147,947	147,947
51313 Life Insurance		5,957	5,106	4,680	4,554	4,886
51314 Dental		12,653	9,511	13,932	10,116	10,116
51315 Vision		1,843	1,626	1,750	1,555	1,555

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Actual FY 2021 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
51316	Long Term Disability	1,442	1,285	2,573	2,504	2,686
51317	Workers Compensation	2,903	1,851	4,237	2,044	2,191
51325	Pension EXP - UAAL		146,749		-	168,861
52501	Chemicals	6,166	6,891	10,000	8,000	10,000
	Vehicle Fuel			10,000	8,000	10,000
52503	Equipment Maintenance	1,268		10,000	5,000	7,500
	Meter Parts			10,000	5,000	5,000
	Meter Software Maint.					2,500
52504	Materials	5,687	43,012	43,800	96,500	116,500
	Water Box Tags & Locks					
	Tank Water & Hydrant Meters			5,000	40,000	40,000
	Warehouse & Misc. Customer Service			1,300	1,500	1,500
	Water Efficiency School Outreach			10,000	10,000	10,000
	<u>Conservation</u>					
	Water Efficiency Projects			2,500	10,000	10,000
	Mulch Madness			10,000	10,000	10,000
	Water Efficiency Program Materials			15,000	15,000	15,000
	Rebate Program				10,000	30,000
52505	Safety Supplies	-		1,000	500	500
	Protective Gear & Clothing			500	250	250
	General Safety			500	250	250
52506	Small Tools: Less than \$5K	824	137	2,000	1,000	1,000
	Misc. Tools			2,000	1,000	1,000
52507	Water Purchase - Water Purchases	-		-	-	-
52603	Consultant Fees	124,554	16,857	29,000	7,000	4,000
	Cellular Meter Data Charges (Meters)			-		
	Sensus Software Maint.			-	3,000	
	<u>Conservation</u>					
	Leak Detection Survey			4,000	4,000	4,000
	Large Meter Testing			15,000		
	Rebate Program			10,000		
	NID Bathroom Retrofit			-		
52608	Fed/State/Co Fees	-		10,000	-	14,000
	Water Audits			10,000		14,000
52609	Temporary Labor	-		-	-	-
	Non-Project Temporary Workers					

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10133 Customer Service

Account	Typical Type of Charge	Actual FY 2020 10133 Customer Service	Actual FY 2021 10133 Customer Service	Budget FY 2021 10133 Customer Service	Budget FY 2022 10133 Customer Service	Budget FY 2023 10133 Customer Service
52611 DISCOUNT			(2)		-	-
52615 Contractor Fees		-	125,547	123,000	140,000	140,000
	Cellular Meter Data Charges (Meters)			120,000	125,000	125,000
	Sensus Software Maint.			3,000		
	Large Meter Testing				15,000	15,000
52706 Dues & Publications		-		-	-	-
52709 Advertising/Legal Notices		-		-	-	-
52710 Office Supplies		155,915	147,048	282,500	222,500	202,500
	Chairs/Office Furniture			2,500	2,500	2,500
	Postage (Billing Data Pros)			270,000	200,000	200,000
	Dispatch Center			10,000	20,000	
52711 Education, Training, Meals		681	773	2,400	2,000	2,900
	License Renewal CEU's			1,500	1,100	1,500
	Travel			200	200	200
	Meals			200	200	200
	Water Efficiency Seminar			500	500	1,000
52713 Utilities		281	1,047	500	500	2,000
	Cellular Phone Service			500	500	2,000
52804 Bank Fees		2,769	2,607	8,000	5,000	5,000
	Bank Fees			8,000	5,000	5,000
52902 Vehicle Purchases: On Road		34,178		-	-	-
	4x4 Pickup Trucks					
	Safety Lights for Trucks					
	Tool Boxes for Trucks					
	Radio, Fuel Master, GPS					
52904 Equipment Purchases: Greater or equal \$5K		-		5,000	-	
57101 DEPRECIATION EXPENSE			16,287		-	
	Automated Meter Reader Equipment			5,000		
					Total	<u>1,682,209</u>
	Budget Impacts		<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary		204,616	584,837	565,936	646,981
	* Benefits		758,754	403,476	376,199	529,328
	* Non Labor Operating		360,203	527,200	488,000	505,900
	Totals		1,323,573	1,515,513	1,430,135	1,682,209
	% Change					
	* Salary				-3.23%	14.32%
	* Benefits				-6.76%	40.70%
	* Non Labor Operating				-7.44%	3.67%
	Overall				-5.63%	17.63%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10151 Engineering	FY 2021 10151 Engineering	FY 2021 10151 Engineering	FY 2022 10151 Engineering	FY 2023 10151 Engineering
51101 Salary		1,799,682	261,844	1,869,336	1,847,872	1,960,733
51105 Overtime		17,683	23,529	20,000	18,000	
51106 Double time			611	-	-	-
51110 Holiday			82,502	-	-	-
51111 Vacation			113,495	-	-	-
51112 Sick leave			65,049	-	-	-
51113 Administrative leave			17,664	-	-	-
51114 Comp time off			(7,036)	-	-	-
51115 Other PD leave(Jury, Funl)			19,676	-	-	-
51116 CTO Payoff			9,691	-	-	-
51121 Various meetings			6,426	-	-	-
51123 Customer service			24,862	-	-	-
51128 Training & Seminars			6,177	-	-	-
51131 Engineering			325,709	-	-	-
51132 Drafting			188,923	-	-	-
51133 Encroachment			85,478	-	-	-
51134 Inspection			131,037	-	-	-
51135 Right of way (salary)			155,915	-	-	-
51136 Surveying			164,276	-	-	-
51147 Water avaiability			9,500	-	-	-
51201 Temporary Salary		22,713	3,899	-	-	-
51305 Air Ambulance			1,101	-	-	-
51306 Short-term Disability		1,932	2,237	1,961	1,904	2,016
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		25,443	20,199	27,105	26,794	28,431
51311 Pension Premiums		586,299	140,894	654,829	659,248	713,280
51312 Health Insurance		321,604	336,978	343,406	323,883	343,431
51313 Life Insurance		15,223	14,184	15,299	15,123	16,047
51314 Dental		19,459	18,517	29,412	18,948	20,062

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10151 Engineering	FY 2021 10151 Engineering	FY 2021 10151 Engineering	FY 2022 10151 Engineering	FY 2023 10151 Engineering
51315	Vision	3,314	2,985	3,694	3,305	3,499
51316	Long Term Disability	2,719	2,494	8,412	8,315	8,823
51317	Workers Compensation	51,778	30,933	82,729	42,047	46,539
51318	Unemployment		17,813			
51319	FICA	1,408	242	3,000	1,500	
51325	Pension EXP - UAAL		426,921		-	473,519
52501	Chemicals	6,166	6,891	10,000	8,000	10,000
	Fuel for engineering and fleet vehicles			10,000		10,000
52503	Equipment Maintenance	41,061	26,532	30,000	30,000	10,800
	Survey, Software licenses/upgrades/support (GIS, Survey, Autocad, etc), copiers main			30,000	30,000	
	Buckmaster - ricoh					2,000
	Ray Morgan - Canon, HP printers					2,600
	CSDS - Plotter					1,200
	CSDS - Trimble Survey Equip			-		2,000
	Misc Equip Repairs					3,000
52504	Materials	17,523	18,837	40,000	30,000	30,000
	Culverts (Encroachment Crossings, Culvert Replacement Program)			30,000	25,000	25,000
	Misc. Materials			10,000	5,000	5,000
52505	Safety Supplies	(1,862)	707	1,500	1,500	1,500
	Safety gear			1,500	1,500	1,500
				-	-	-
52506	Small Tools: Less than \$5K	1,947	1,056	1,000	1,000	8,000
	Small tools - cameras and survey equipment			1,000	1,000	8,000
52603	Consultant Fees	172,634	5,447	140,000	560,000	1,370,000
	Other Outside Services/Misc. engineering			40,000	100,000	40,000
	Plan For Water Modeling			50,000	450,000	800,000
	Hydraulic Modeling - E. George Water Quality, Fire Hydrants, misc.			20,000	-	340,000
	Storm water remediation			20,000	-	
	Property and right of way issues review			10,000	10,000	
	Extended CEQA/Stantec					40,000
	Bear River Siphon Testing					80,000
	Capacity Fees Study					20,000
	Clipper Creek Techite					50,000
52604	Legal Fees	14,816	26,344	-	3,000	10,000
	Misc. (Contracts, Permits, ROW)				3,000	10,000
52608	FED/ST/CO FEES		2,836	-		25,000
	Centennial Water Rights					25,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10151 Engineering	FY 2021 10151 Engineering	FY 2021 10151 Engineering	FY 2022 10151 Engineering	FY 2023 10151 Engineering
52609	Temporary Labor	-		-	-	
	Right of Way temp			-	-	-
	Inspector temp			-	-	-
	Encroachments temp			-	-	-
	Administration temp			-	-	-
	Intern					
	GIS Tech					
52611	Discount		(1,320)	-		
52615	Contractor fees		2,880	-	-	1,500
	Mission Uniforms					1,500
52706	Dues & Publications	9,055	6,684	7,750	7,550	13,000
	AWWA			1,000	1,000	
	ENR			300	300	
	AEP-CEQA			250	250	
	PMI			200	-	
	Misc. Dues and memberships Metrolist, Data Tree)			6,000	6,000	6,000
	Parcel Quest					5,250
	IRWA/CLSA/ASCE					1,250
	ENR, Misc Subscriptions, AWWA Updates, etc.					500
52710	Office Supplies	6,551	10,882	9,000	10,000	9,750
	Writing supplies, monitors, future, etc			1,000	1,000	8,300
	Paper			8,000	9,000	
	Express Mail					250
	DocuSign					1,200
#####	Software Licenses/Seats/Programs					16,100
	DLT/AutoCAD (Est 10 users)					6,200
	Innovyze					4,500
	Bentley Flow Master					400
	ROW Software					5,000
	ArcGIS/ESRI/Sedaru					
52711	Education, Training, Meals	937	2,676	3,000	3,000	16,400
	Conferences, Seminars, Education reimbursement			2,000	2,000	15,000
	Employee Professional Licenses, Stormwater certifications, notary			1,000	1,000	1,400
52713	Utilities	2,108	3,451	3,500	3,500	4,500
	Cell Phones			3,500	3,500	4,500
52901	Land/Easement Purchase	69,405	87,154	30,000	20,000	25,000
	Easement Purchases (existing facilities, access)			30,000	20,000	20,000
	BLM Leases					5,000
52902	Vehicle Purchases: On Road	-		-	-	-
	Replacement Vehicle - 2007 Survey Vehicle			-	-	-
52904	Equipment Purchases - Greater or equal \$5K	-		-	-	-
	Copier & Printers			-	-	-
	Misc (plotter, drone)					-
					Total	5,167,930

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 10151 Engineering

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10151 Engineering	FY 2021 10151 Engineering	FY 2021 10151 Engineering	FY 2022 10151 Engineering	FY 2023 10151 Engineering
			<u>FY2021</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
	<u>Budget Impacts</u>					
	* Salary (Exclude 51201 Temp Salary)		285,374	1,889,336	1,865,872	1,960,733
	* Benefits		2,418,740	1,169,846	1,101,067	1,655,647
	* Temporary (51201, 52609)		611	-	-	-
	* Non Labor Operating		433,248	275,750	677,550	1,551,550
	* 52915 Capital project		12,387,761	6,010,000	5,720,000	-
	Totals		15,525,733	9,344,933	9,364,489	5,167,930
	<u>% Change</u>					
	* Salary (Exclude 51201 Temp Salary)				-1.2%	5.1%
	* Benefits				-5.9%	50.4%
	* Temporary (51201, 52609)				0.0%	0.0%
	* Non Labor Operating				145.7%	129.0%
	* 52915 Capital project				-4.8%	-100.0%
	Overall				0.2%	-44.8%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
51101	Salary	3,501,700	817,710	3,486,300	3,852,642	4,206,238
51105	Overtime	59,969	51,817	50,000	65,000	65,000
51106	Double Time	65,653	62,833	60,000	70,000	70,000
51110	Holiday		229,023	-	-	-
51111	Vacation		227,587	-	-	-
51112	Sick leave		67,119	-	-	-
51113	Administrative leave		18,443	-	-	-
51114	Comp time off		(20,563)	-	-	-
51115	Other PD leave(Jury, Funl)		39,550	-	-	-
51116	CTO Payoff		16,133	-	-	-
51121	Various meetings		34,108	-	-	-
51123	Customer service		10,357	-	-	-
51128	Training & seminars		21,773	-	-	-
51134	Inspection		812	-	-	-
51142	Hydrography		139,946	-	-	-
51143	Laboratory work		1,607	-	-	-
51144	Standby	166,983	168,075	165,000	170,000	170,000
51145	Operation-plant/facility		563,403	-	-	-
51146	System flushing		11,503	-	-	-
51147	Water availability		32	-	-	-
51148	Water Outages		21,974	-	-	-
51149	Water RBG/ Patrol		937,348	-	-	-
51150	WATER RIGHT		19,647	-	-	-
51153	EMRGCY Call-elect/tlmtry		85	-	-	-
51161	EMRGCY Call-leak TRT WTR		242	-	-	-
51162	EMRGCY Call-LINE BREAK		99	-	-	-
51165	EMRGCY Call-WATER FLOW		143	-	-	-
51181	MAINT/ADMIN-BACKFLOW		112,969	-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
51183	MAINT-PUMPS/MOTORS/CNTRLS		278,960	-	-	-
51184	MAINT-FACILITIES		7,698	-	-	-
51200	TEMP LABOR-PERS		1,440	-	-	-
51201	Temporary Salary	43,008	26,464	66,560	101,920	101,920
51213	SICK LEAVE -TEMP-PERS EXMP		200	-	-	-
51305	Air Ambulance		2,569	-	-	-
51306	Short-term Disability	7,467	8,548	6,923	4,816	4,928
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	57,534	45,665	50,551	55,863	60,990
51311	Pension Premiums	1,118,039	303,759	1,221,251	1,374,470	1,519,460
51312	Health Insurance	849,106	936,149	813,223	815,261	834,809
51313	Life Insurance	29,670	31,290	28,532	31,530	34,424
51314	Dental	51,933	52,507	66,564	53,000	54,233
51315	Vision	7,668	7,862	8,359	8,359	8,554
51316	Long Term Disability	6,279	3,196	15,688	17,337	18,928
51317	Workers Compensation	153,996	110,797	231,655	127,839	139,083
51318	UNEMPLOYMENT INSURANCE		2,438	-	-	-
51319	FICA	2,571	1,444	4,000	4,000	4,000
51325	PENSION EXP-UAAL		909,505	-	-	1,117,465
52501	Chemicals	382,519	403,543	443,000	430,000	580,500
	Water Treatment			298,000	325,000	435,500
	Lubricants (Oil)			5,000	5,000	5,000
	Vehicle Fuel			140,000	100,000	140,000
52503	Equipment Maintenance	229,341	170,537	295,000	307,000	516,400
	Cross Connection Maintenance			30,000	30,000	30,000
	PRV Maintenance			18,000	18,000	18,000
	Pump Station Maintenance			8,000	8,000	
	National Electric Code Updates			8,000	8,000	8,000
	Filter Repair & Media Replacement			60,000	60,000	180,000
	UPS Backups for Plant PLC			2,000	2,000	2,000
	Lighting Upgrades @ Plants/Pump Stations			2,500	2,500	5,000
	Service Calls/Repairs to Equipment			40,000	40,000	40,000
	PLC, SCADA, Process Controller Maintenance			30,000	30,000	20,000
	VFD Drive Maintenance			5,000	5,000	5,000
	SC100 Replacement			-		

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
52503	Equipment Maintenance Cont'd					
	Chemical Feed System Maintenance			20,000	20,000	40,000
	Gearbox Motor Pump Repair/Replacement			30,000	30,000	40,000
	Meter Parts R/W			3,500	2,500	2,500
	Rent & Lease of Equipment			5,000	5,000	5,000
	Valves, Actuators, Pumps			30,000	30,000	102,000
	Hydrography Equip. Maint.			3,000	3,000	3,000
	Misc. Motor & Controls			10,000	10,000	10,000
	Gaging Station Replacement Maintenance				3,000	3,000
	Backflow Test Kit Calibration			900	900	900
	Gauge Calibration State Required Equip					2,000
52504	Materials	232,520	213,590	270,250	265,750	429,500
	WTP Electrical, Computer & Operating Supplies			80,000	80,000	80,000
	Flushing Crew Equipment			5,000	5,000	5,000
	Vault Lid Replacements			-	4,500	
	Cross Connection Control (Backflow)			40,000	40,000	40,000
	Misc. Motor & Controls			10,000	-	
	Telemetry			15,000		15,000
	Security Cameras /Door Controllers			5,000	5,000	20,000
	T/W Sample Stations			1,000		
	Hand Held Residual Monitors			1,500	1,500	2,000
	Process Automation			10,000	10,000	50,000
	Water Box Tags & Locks			2,000	2,000	2,000
	Campground Meters			-		
	Automated Remote Measuring Stations			10,000	40,000	10,000
	Tank Water & Hydrant Meters			-		
	Warehouse & Misc. Customer Service			70,000	70,000	80,000
	Gaging Station Equipment			5,000	6,000	12,000
	North Auburn Lab			14,000		
	Pest Control (FERC)			1,750	1,750	
	Conservation					
	Weir/Gaging Station Materials					3,000
	Measurement Station					20,000
	Chicago Park East Dura Mag Meter					3,000
	Water Box Boards, Screen, Paint, Weed Block, Hydrant Bags					27,500
	Powdered Activated Carbon Materials					60,000
52505	Safety Supplies	12,028	3,823	28,600	26,600	28,300
	Protective Gear & Clothing			3,000	2,000	2,500
	General Safety			5,000	4,000	4,000
	Elevated Work Platform Gates Facilities Retrofits			5,000	5,000	5,000
	Air Monitors Agreement			7,000	7,000	7,000
	Vehicle GPS			8,000	8,000	8,000
	Spill Kits			600	600	1,800
52506	Small Tools: Less than \$5K	30,830	4,065	16,900	13,200	18,400
	Portable Camera			500	500	
	Chain Saw 16"			1,700	1,700	1,700
	Battery Powered Utility Kits			1,700	1,000	1,700
	Misc. Tools			13,000	10,000	15,000
52507	Water Purchase - Water Purchases	-	1,396,401	80,000	890,000	980,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
52603	Consultant Fees	90,117	194,265	127,000	145,500	222,150
	Maintenance Agreements - SCADA, Copier, etc.			-	28,000	14,000
	License Support Agreement - Hydstra			5,500	6,000	6,150
	SB 88 Compliance			-	10,000	
	Consultant for Emergency Response Plan					50,000
	Cal Osha Crane Inspection			-	-	
	Arc Flash Breaker Study			1,500	1,500	2,000
	Water Rights			50,000	50,000	100,000
	Water Transfers			50,000	50,000	50,000
	Ag & Urban Water Management Plan			-	-	-
	Water Quality & Lab Conservation			20,000	-	-
	Deer Creek Diversion Seismic				120,000	
52604	Legal	5,888	11,179	8,000	10,000	12,000
52608	Fed/State/Co Fees	318,623	361,784	509,700	430,400	369,500
	Sec.6307 State of CA. Annual Dam Fees			47,000	50,000	52,000
	AB 2995 Water Trmt Regulatory Fees			94,000	95,000	130,000
	SB1049 Annual Water Rights Fees			238,000	140,000	150,000
	Ground Water Sustainability Compliance			40,000	40,000	
	Annual Laboratory Certification			3,800	-	
	Annual Water Quality Report			2,500	3,000	3,500
	Low Threat Discharge Permit			3,000	3,000	3,000
	Lab PE Test			700	-	
	Haz. Mat. Fees/CUPA Surcharges (County)			10,000	10,000	14,000
	Air Resources Board			1,500	1,500	2,000
	Forest Service Use Permit			5,000	5,000	5,000
	Banner Mt Lease/USFS Use Permit			12,500	12,500	10,000
	Backflow Test Kit Calibration			900	900	
	Samples required by State Health & EPA:-					
	— General Mineral-			3,000	3,000	
	— Inorganic-			1,500	1,500	
	— Organic VOC's			1,500	1,500	
	— Lead and Copper Testing-			2,000	2,000	
	— Asbestos			800	800	
	— Radioactivity			500	500	
	— SOC Title 22			12,000	1,200	
	— Perchlorate			500	500	
	— THM's & HAA's			15,000	15,000	
	— TOC			5,000	5,000	
	— Crypto Test			6,500	-	
	— Cyanotoxins (Plant and Lake Testing)					
	— UCMR5					
	— Chrome 6			-	-	
	— Solids Testing (Cam 17 metals)			2,500	2,500	
	— Bacteriological				36,000	
52609	Temporary Labor	-		80,000	-	-
	Non-Project Temporary Workers			80,000	-	-
52611	Discount		(318)	-		

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
52615	Contractor Fees	-	127,164	16,500	25,250	187,100
	Maintenance Agreements – SCADA, Copier, etc.			10,000		
	SB 88 Compliance			5,000		
	Cal-Osha Crane Inspection			1,500	1,500	1,500
	Security and Access Control				20,000	
	Pest Control (FERC)				1,750	2,000
	Core Drilling & Drains				2,000	2,000
	Janitorial Service					3,000
	Uniforms					16,000
	Lime Silo Removal					70,000
	Samples required by State Health & EPA:					
	General Mineral			3,000	3,000	3,000
	Inorganic			1,500	1,500	1,500
	Organic VOC's			1,500	1,500	4,000
	Lead and Copper Testing			2,000	2,000	2,000
	Asbestos			800	800	800
	Radioactivity			500	500	
	SOC Title 22			12,000	1,200	7,800
	Perchlorate			500	500	500
	THM's & HAA's			15,000	15,000	20,000
	TOC			5,000	5,000	5,000
	Crypto Test			6,500	-	-
	Cyanotoxins (Plant and Lake Testing)					1,000
	UCMR5					8,500
	Chrome 6			-	-	-
	Solids Testing (Cam 17 metals)			2,500	2,500	2,500
	Bacteriological				36,000	36,000
52703	Debt Service				3,966,855	-
	2020A Revenue Bonds				1,852,450	
	2016A Revenue Bonds				1,503,225	
	State Revolving Loan Repayment				611,180	
52704	INSURANCE		193	-	-	-
	Claims					-
	Premium					-
52706	Dues & Publications	4,599	5,268	6,700	7,200	8,200
	AWWA Membership			4,000	4,000	4,000
	Regulatory Update			-		
	Backflow			200	200	200
	Road Association Dues			2,500	3,000	4,000
52709	Advertising/Legal Notices	-	1,616	-	-	-
52710	Office Supplies	3,732	4,657	11,100	1,700	5,700
	Chairs/Office Furniture			600	1,200	5,000
	Door Hangers, Illegal Use of Water Tags, etc.			500	500	700
	Dispatch Center			10,000		

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations
52711	Education, Training, Meals	11,329	10,341	24,500	27,500	31,900
	License Renewal CEU's			20,000	24,500	25,000
	General Ed			-		2,500
	Travel			3,000	2,000	2,000
	Meals			1,500	1,000	1,000
	WDO Cert Training Class					1,400
52713	Utilities	1,110,081	1,071,868	644,000	1,152,000	1,248,200
	Answering Service			10,000	10,000	12,000
	Cellular Phone Service			20,000	35,000	45,000
	Telemetry and Cellular Data			90,000	90,000	90,000
	Electricity - PG&E			450,000	940,000	1,000,000
	Sewer			10,000	12,000	12,000
	Propane / Diesel			64,000	65,000	88,000
	Get Home Safe					1,200
52804	Bank Fees	-		-	-	-
	Bank Fees					
52902	Vehicle Purchases: On Road	168,205	44,421	37,200	-	-
	4x4 Pickup Trucks			32,000		
	3/4 ton 4x4 W/Utility Box			-		
	Safety Lights for Trucks			1,000		
	Tool Boxes for Trucks			1,400		
	Truck Mounts (2)			300		
	Tires			1,000		
	Radio, Fuel Master, GPS			1,500		
	Truck Mounted Tools					
52904	Equipment Purchases: Greater or equal \$5K	91,317	195,094	93,000	263,000	-
	Measurement Structure			5,000	15,000	
	Submersible Pumps			15,000	22,000	
	Filter Valve LWW-Replacement			15,000	15,000	
	Chlorine Analyzer Replacement			10,000	30,000	
	Chemical Pump			6,000	6,000	
	High Lift Pumps			7,000	-	
	Tank Mixers			15,000		
	Motors and Gearboxes			20,000	20,000	
	Valves Actuators Pumps			40,000	35,000	
	Cascade Screen Replacement				60,000	
	Bulk Filling Stations (3)				60,000	
52915	Project Bud: Non-Programmatic	98,051		50,000	-	-
	WTP Security			10,000	-	-
	Valves Actuators Pumps			40,000	-	-
52930	Program Bud: Chemical Tanks & Pads	28,188	44,663	48,000	48,000	-
	Chemical Tanks & Pads			48,000	48,000	
	Lime System Removal			-	-	
52931	Program Bud: Clarifiers	-		-	-	-
	Repair & Replace			-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 10171 Water Operations

Account	Typical Type of Charge	Actual FY 2020 10171 Water Operations	Actual FY 2021 10171 Water Operations	Budget FY 2021 10171 Water Operations	Budget FY 2022 10171 Water Operations	Budget FY 2023 10171 Water Operations	
54002	Transfer Out			-	-	-	
57101	Depreciation expense	-	6,762,245		-	-	
					Total	<u>13,047,882</u>	
	Cost Allocation Policy						
			<u>Budget Impacts</u>	FY 2021	FY 2021	FY 2022	FY 2023
	* Salary		932,361	3,827,860	4,259,562	4,613,158	
	* Benefits		5,351,905	2,446,747	2,492,475	3,796,874	
	* Non Labor Operating		10,981,735	2,691,450	7,961,955	4,637,850	
	* 52915 Capital project		44,663	98,000	48,000	-	
		Totals	17,310,664	9,064,057	14,761,992	13,047,882	
		% Change					
	* Salary				11.28%	8.30%	
	* Benefits				1.87%	52.33%	
	* Non Labor Operating				195.82%	-41.75%	
	* 52915 Capital project				-51.02%	-100.00%	
		Overall			62.86%	-11.61%	

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual FY 2020 10191 Maintenance	Actual FY 2021 10191 Maintenance	Budget FY 2021 10191 Maintenance	Budget FY 2022 10191 Maintenance	Budget FY 2023 10191 Maintenance
51101 Salary		3,757,329	347,494	4,152,454	3,909,161	4,335,157
51105 Overtime		49,726	44,572	30,000	50,000	50,000
51106 Double Time		13,139	14,166	15,000	15,000	15,000
51110 Holiday			184,999			-
51111 Vacation			261,984			-
51112 Sick leave			199,524			-
51113 Administrative leave			8,978			-
51114 Comp time off			(11,645)			-
51115 Other PD leave(Jury, Funl)			57,841			-
51116 CTO Payoff			13,203			-
51117 SICK LEAVE-WORKER COMP			6,369			-
51121 Varous meetings			1,472	-	-	-
51128 Training & Seminars			21,925	-	-	-
51149 Water RBG/ Patrol			15,322	-	-	-
51171 INSTALL-RAW WATER SERVICE			7,713	-	-	-
51172 INSTALL-TREATED WTR SERV			1,388	-	-	-
51174 INSTALL-BACKFLOW			903	-	-	-
51182 MAINT-HERBICIDES			9,633	-	-	-
51183 MAINT-PUMPS/MOTORS/CNTRLS			304	-	-	-
51184 MAINT-FACILITIES			2,423,453	-	-	-
51185 MAINT-FENCES/GATES			2,324	-	-	-
51186 MAINT-WATER SERVICES			193,811	-	-	-
51187 MAINT-EQUIPMENT			22,925	-	-	-
51200 TEMP LABOR-PERS			14,796	-	-	-
51201 Temporary Salary		192,012	158,256	167,000	224,640	236,900
51203 OVERTIME-TEMP-PERS EXEMPT			1,420	-	-	-
51213 SICK LEAVE -TEMP-PERS EXMP			1,362	-	-	-
51305 Air Ambulance			3,538	-	-	-
51306 Short-term Disability		5,973	6,366	7,623	6,384	6,832
51308 Employee Assistance		-		-	-	-
51310 Medicare		64,763	54,456	60,211	56,683	62,800

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
51311	Pension Premiums	1,242,044	316,203	1,507,853	1,394,634	1,493,175
51312	Health Insurance	1,076,901	1,195,918	1,158,590	1,072,057	1,150,251
51313	Life Insurance	33,190	32,764	33,984	31,993	35,479
51314	Dental	65,946	66,497	97,524	63,530	67,988
51315	Vision	10,824	10,477	12,247	11,081	11,858
51316	Long Term Disability	8,256	8,148	18,686	17,591	19,508
51317	Workers Compensation	196,278	137,748	324,224	149,594	166,540
51318	Unemployment	6,956	4,890	-	2,500	2,500
51319	FICA	10,661	10,234	10,000	10,000	10,000
51325	PENSION EXP-UAAL		944,586	-	-	1,071,792
52501	Chemicals	200,139	301,041	225,000	200,000	250,000
	Fuels			175,000	150,000	200,000
	Lubricants			50,000	50,000	50,000
52503	Equipment Maintenance	50,884	13,795	104,000	100,000	75,000
	Equipment Rentals/Leases			75,000	75,000	50,000
	Emergency Repairs (treated, raw and facilities)			25,000	25,000	25,000
	Office Equipment (Copiers, Printers, Mailroom)			2,000		
	Field Equipment (Engines, Turbines, Generators, etc.)			2,000		
52504	Materials	1,274,780	1,089,418	1,153,000	1,326,000	1,551,000
	Routine Maintenance			225,000	225,000	225,000
	Raw Water System			125,000	125,000	125,000
	Treated Water System			125,000	250,000	250,000
	Access Roads, Bridges			80,000	80,000	80,000
	Admin Office, Shop & Warehouse Buildings and Grounds			75,000	75,000	75,000
	Valve Replacement Program			60,000	60,000	60,000
	Misc. Supplies			60,000	60,000	60,000
	Canal Slope Protection (rip rap)			50,000	50,000	50,000
	Meter Replacement			200,000	200,000	200,000
	Canal Gunite / Shotcrete Repair / Lining - incl first year Tarr 5yr project			50,000	125,000	300,000
	ARV Retrofit			30,000	30,000	30,000
	PRVs in System			30,000	15,000	15,000
	Culverts			25,000	25,000	25,000
	Concrete Blocks / Storage Bins			10,000	6,000	6,000
	Facility Security Upgrades			5,000		5,000
	Security Cameras / Door Controllers			3,000		5,000
	Metal Cover for Placer Yard Material Storage					30,000
	Banner Bridge Transmission Mainline Repair					10,000
	Electric Security Gate Main Entrance Grass Valley					34,000
	Auburn Ravine 1 Canal Spill Channel Repair					20,000
52505	Safety Supplies	19,696	8,268	28,300	16,000	16,000
	Boot Allowance (Now in Payroll)			11,800		
	Safety Equipment			10,000	10,000	10,000
	Protective Gear & Clothing			1,500	2,000	2,000
	Traffic Safety Signs & Cones				4,000	4,000
	Card Readers for Placer Shop and Bear Valley Yard			5,000		

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
52506	Small Tools: Less than \$35K	49,765	28,407	37,700	28,000	33,300
	Chain, Pole, Cutoff Saws (Replacement)			8,000	8,000	12,000
	Ground Compactor (Replacement)				8,000	-
	South Yuba Canal Crew			2,000		
	Canal Crew			2,000	2,000	2,000
	Construction Crew			2,000	2,000	2,000
	Placer Crew			2,000	2,000	2,000
	Service Crew			2,000	2,000	2,000
	Facilities Crew			2,000	2,000	2,000
	Welders			2,000	2,000	2,000
	MetroTech Locator for Pipe Truck					
	Geo Headphone Leak Detector (Service and Construction)			800		
	300' 1.5" fire hose (Placer)			2,500		
	Aqua Tap Hot Kit replacement (Service)			3,400		
	Traffic Safety Signs & Cones			4,000	-	-
	Generators Small/Portable (Placer and SYC)			5,000		
	Groundmat Horizontal Boring Tool					9,300
52603	Consultant Fees	74,774	14,817	50,000	50,000	35,000
	Inspection Services (tank recoating)			-	-	10,000
	Storage Tank Inspection (5 year rotation program)			-	-	-
	Inspection Services (crane)			10,000		
	Physical Examination Testing			20,000		
	HVAC purchase (replacement of two units)			10,000	-	-
	HVAC Annual Inspection Program			10,000	-	-
	CEQA for small projects			-	50,000	25,000
	Pipe Burst Drain Line in Furnace Room					
	SYC - Pre Project Biological Surveys (Annual Bird)					
52604	Legal Fees	288		2,000	2,000	2,000
	Minasian			2,000	2,000	2,000
52608	Fed/State/Co Fees	13,147	23,536	25,000	20,000	2,000
	Other Agency Annual Fees (Includes Licenses, fees, Permits)			25,000	20,000	2,000
52609	Temporary Labor	-		-	-	-
	Non-Project Temporary Workers (Increases Hourly to \$18)					
	Veg Control Temps					
52611	Discount		(1,593)	-		
52615	Contractor Fees	-	89,309	80,000	80,000	495,000
	Tank Recoating			20,000	20,000	20,000
	Storage Tank Inspection (5 year rotation program)			10,000	10,000	
	CEQA for small projects			50,000	-	-
	Inspection Services (crane)				10,000	10,000
	Physical Examination Testing				20,000	20,000
	HVAC purchase (replacement of two units)				10,000	
	HVAC Annual Maintenance and Inspection Program				10,000	20,000
	Tank Restoration (up to four tanks per year)					400,000
	Mission Linen					25,000
52704	INSURANCE		2,297	-		
52706	Dues & Publications	15,100	14,117	19,500	28,000	17,000
	USA			8,500	17,000	17,000
	TomTom Radio Costs			11,000	11,000	
52710	Office Supplies	9,407	4,291	31,200	30,500	20,500
	Computers (CMMS devices)			25,000	25,000	15,000
	Printers, Ink, Accessories			2,700	2,500	2,500
	Furniture (Table, Chairs, Shop workstation)			2,000	1,500	1,500
	Paper, Clips, Envelopes, etc.			1,500	1,500	1,500

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
52711	Education, Training, Meals	13,304	11,695	15,700	23,000	26,000
	Conferences, Seminars			9,500	3,000	5,000
	Employee Professional Licenses / Certifications			3,000	10,000	10,000
	Business Travel / Meals			3,200	2,000	3,000
	Crane Certification				8,000	8,000
52713	Utilities	114,184	131,349	84,500	140,000	145,000
	Electric / Gas			80,000	100,000	100,000
	Cell Phones			2,500	3,000	8,000
	Telephone & Internet Lines			2,000	2,000	2,000
	Waste Disposal				35,000	35,000
52902	Vehicle Purchases: On Road	411,336	689,006	442,000	-	-
	1/2T Pickup Truck (replace #10410)			32,000		
	3/4T Utility Truck (replace#10000)			50,000		
	3/4T Pickup Truck (South Yuba Canal)					
	<u>Heavy Trucks</u>					
	10-Yard Dump Truck (replace #9895)			180,000		
	10-Yard Dump Truck (replace #9998)			180,000		
	10-Yard Dump Truck (Rpel #8561 Freightliner 10-Yard)					
	HV507 International 4.4 Water Truck 2,000-Gallon					
	5-Yard Dump Truck (2)					
	<u>Vehicle Accessories and Tools at the time of purchase</u>					
	Tool Boxes					
	Light Bars, Flashers, LEDs					
52904	Equipment Purchases: Greater or equal \$5K	364,320	37,436	23,000		
	Dozer Plow Blade / Blade (Canal)			23,000		
	Transfer Trailer (Placer Crew)					
	John Deere 410 Backhoe / Loader (replacement #9980)					
	Hydraulic Dump Trailer (Facilities)					
	Groundmat Horizontal Boring Tool					
52915	Project Bud: Non-Programmatic	347,583	130,222	231,000	-	-
	Welding Shop Slab			6,000		
	<u>South Yuba Canal</u>					
	BV Yard - Steel Building / Office / Utilities			125,000		
	BV Yard - Foundation and Fencing			100,000		
52916	Program: Diversion, Holding Structures	-		75,000		
	Tarr Canal Diversion					
	Tunnel Canal Diversion					
	Camp Far West Diversion					
	China Union Diversion					
	Whiskey Diggins Diversion					
	Auburn Ravine Diversion					
52940	Program Bud: Tank Restoration	-	184,001	400,000		
	Storage Tank Painting at Chicago Park Green Tank					
	Storage Tank Painting at Sargent Jacobs					
	Storage Tank Painting at Lake Wildwood Clarifier Tank A					
52941	Program Bud: Road Restoration	21,031	22,088	50,000		
	Asphalt sealing, patching at Placer Yard					
	Asphalt sealing, patching at Lake of the Pines TP					
	Asphalt sealing, patching at North Auburn TP					
	Asphalt sealing, patching at E. George TP					
	Asphalt sealing, paving at Lake Wildwood TP					

Nevada Irrigation District

Fiscal Year: 2023

Department Budget Template: 10191 Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10191 Maintenance	FY 2021 10191 Maintenance	FY 2021 10191 Maintenance	FY 2022 10191 Maintenance	FY 2023 10191 Maintenance
52942	Program Bud: Pipeline Restoration Pipeline Rehabilitation - Epoxy Lining	-		75,000	-	-
52943	Program Bud: Canal Restoration	108,790	7,512	75,000	-	-
57101	Depreciation expense	-	2,207,236		-	-
					Total	11,403,580
Budget Impacts						
			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary (Exclude 51201 Temp Salary)		406,231	4,197,454	3,974,161	4,400,157
	* Benefits		6,231,826	3,230,942	2,816,047	4,098,723
	* Temporary (51201, 52609)		158,256	167,000	224,640	236,900
	* Non Labor Operating		4,664,424	2,320,900	2,043,500	2,667,800
	* 52915 Capital project		343,824	906,000	-	-
	Totals		11,804,560	10,822,296	9,058,348	11,403,580
	% Change					
	* Salary (Exclude 51201 Temp Salary)				-5.32%	10.72%
	* Benefits				-12.84%	45.55%
	* Temporary (51201, 52609)				34.51%	5.46%
	* Non Labor Operating				-11.95%	30.55%
	* 52915 Capital project				-100.00%	0.00%
	Overall				-16.30%	25.89%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget Template: 10192 Vegetation

Account	Typical Type of Charge	Actual FY 2020 10192 Vegetation	Actual FY 2021 10192 Vegetation	Budget FY 2021 10192 Vegetation	Budget FY 2022 10192 Vegetation	Budget FY 2023 10192 Vegetation
51101 Salary		422,328	102,702	408,634	410,083	434,886
51105 Overtime		355		-	800	
51106 Double Time		-		-		
51110 Holiday			21,149			-
51111 Vacation			22,829			-
51112 Sick leave			10,094			-
51115 Other PD leave(Jury, Funl)			6,714			-
51117 SICK LEAVE-WORKER COMP			2,254			-
51121 Varous meetings			272	-	-	-
51128 Training & Seminars			6,098	-	-	-
51149 Water RBG/ Patrol			9,711	-	-	-
51182 MAINT-HERBICIDES			185,484	-	-	-
51184 MAINT-FACILITIES			7,677	-	-	-
51185 MAINT-FENCES/GATES			275	-	-	-
51201 Temporary Salary		32,848	35,371	36,000	37,440	64,650
51213 SICK LEAVE -TEMP-PERS EXMP			252	-	-	-
51305 Air Ambulance			337	-	-	-
51306 Short-term Disability		1,481	1,065	726	672	672
51308 Employee Assistance		-		-		
51310 Medicare		476	1,029	5,925	5,946	6,306
51311 Pension Premiums		134,159	32,579	143,144	146,301	145,485
51312 Health Insurance		126,075	132,267	117,291	117,291	117,291
51313 Life Insurance		3,670	3,378	3,344	3,356	3,559
51314 Dental		6,487	6,285	9,288	6,687	6,687
51315 Vision		1,125	1,032	1,166	1,166	1,166

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 10192 Vegetation

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10192 Vegetation	FY 2021 10192 Vegetation	FY 2021 10192 Vegetation	FY 2022 10192 Vegetation	FY 2023 10192 Vegetation
51316	Long Term Disability	915	829	1,839	1,845	1,957
51317	Workers Compensation	29,708	19,613	44,950	22,555	23,919
51319	FICA	2,037	2,305	1,800	1,800	1,800
51325	PENSION EXP-UAAL		96,417	-	-	103,831
52501	Chemicals	273,233	224,009	245,000	290,000	290,000
	Herbicides - Terrestrial and Aquatic			240,000	260,000	260,000
	IVM - Organic Herbicides and Products			5,000	5,000	5,000
	Fuel				25,000	25,000
52503	Equipment Maintenance	486	1,061	1,400	1,000	1,000
	Equipment Rentals/Leases			1,200	1,000	1,000
	Field Equipment (Engines, Turbines, Generators, etc.)			200		
52504	Materials	1,565	7,270	16,850	11,000	7,000
	IVM - Mower Units (Deck and 3-Point Trimmer)			7,600		
	IVM - Steamer Unit (Boom Fabrication)			1,250		
	Misc. Components			8,000	8,000	4,000
	Tablets for CMMS				3,000	3,000
52505	Safety Supplies	453	329	2,700	1,500	1,500
	Boot Allowance (Now in Payroll)			1,200		
	Safety Equipment			1,000	1,000	1,000
	Protective Gear & Clothing			500	500	500
	Card Readers for Placer Shop and Bear Valley Yard					
52506	Small Tools: Less than \$35K	1,867	1,878	2,000	2,000	22,000
	Vegetation Crew			2,000	2,000	2,000
	Herbicide Application Drone					20,000
52603	Consultant Fees	28,415	28,289	30,000	5,000	2,000
	Aquatic Weed Management Monitoring			-	2,000	2,000
	Weed Management - Goats			-	-	-
	Elimination Glyphosate from District IVM Program					
	Elimination of Copper from District IVM Program			30,000		
	SYC - Veg Control and Hazard Tree Removal			-	-	-
	Biological Survey				3,000	
52604	Legal Fees	-		1,000	1,000	1,000
	Minasian			1,000	1,000	1,000
52608	Fed/State/Co Fees	2,692	3,139	1,650	3,000	3,000
	Other Agency Annual Fees (Includes Licenses, fees, Permits)			1,650	3,000	3,000
52609	Temporary Labor	-		-	-	-
52611	Discount		(3)	-		

Nevada Irrigation District
 Fiscal Year: **2023**
 Department Budget Template: **10192 Vegetation**

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10192 Vegetation	FY 2021 10192 Vegetation	FY 2021 10192 Vegetation	FY 2022 10192 Vegetation	FY 2023 10192 Vegetation
52615 Contractor Fees		-	3,410	17,200	5,000	40,000
	Aquatic Weed Management Monitoring			4,200		
	Weed Management - Goats			5,000	5,000	40,000
	Elimination Glyphosate from District IVM Program			-		
	SYC - Veg Control and Hazard Tree Removal			8,000		
52704 INSURANCE			104	-		
52706 Dues & Publications		1,025		1,675	1,700	800
	CAPCA / PAPA			800	800	800
	TomTom Radio Costs			875	900	
52710 Office Supplies		234	110	325	300	300
	Printers, Ink, Accessories			200	200	200
	Paper, Clips, Envelopes, etc.			125	100	100
52711 Education, Training, Meals		1,045	1,410	1,300	1,100	7,100
	Conferences, Seminars			900	800	800
	Business Travel / Meals			400	300	300
	Drone License and Training for up to 3 personnel					6,000
52713 Utilities		-	4	700	700	700
	Cell Phones			600	600	600
	Telephone & Internet Lines			100	100	100
52902 Vehicle Purchases: On Road		40,994	22,405	23,000	-	-
	3/4T Pickup Truck (replacement #10354)					
	Side-by-Side (replacement #10461)			23,000		
	<u>Vehicle Accessories and Tools at the time of purchase</u>					
	Tool Boxes					
	Light Bars, Flashers, LED's					
52904 Equipment Purchases: Greater or equal \$5K		-		-	-	-
57101 Depreciation expense		-	8,822		-	-
					Total	<u>1,288,609</u>
	<u>Budget Impacts</u>					
				<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>
	* Salary (Exclude 51201 Temp Salary)			102,702	408,634	410,883
	* Benefits			569,944	329,474	307,619
	* Temporary (51201, 52609)			35,371	36,000	37,440
	* Non Labor Operating			302,236	344,800	323,300
	Totals			1,010,253	1,118,907	1,079,242
	<u>% Change</u>					
	* Salary (Exclude 51201 Temp Salary)					0.55%
	* Benefits					5.84%
	* Temporary (51201, 52609)					-6.63%
	* Non Labor Operating					34.15%
	Overall					-3.55%
						19.40%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 21114 Cement Hill Administration

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 10000	FY 2020 10000 Non-	FY 2020 10000 Non-	FY 2020 10000 Non-	FY 2020 10000 Non-Departmental
54000 Transfer Out						392,602
						392,602
					Total	<u>392,602</u>
	<u>Budget Impacts</u>		<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary					-
	* Benefits					-
	* Non Labor Operating					392,602
	Totals		<u>-</u>	<u>-</u>	<u>-</u>	<u>392,602</u>
	% Change					
	* Salary				0.00%	0.00%
	* Benefits				0.00%	0.00%
	* Non Labor Operating				0.00%	0.00%
	Overall				0.00%	0.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 22114 Rodeo Flat Administration

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
		10000	10000	10000	10000	10000
		Non-Departmental	Departmental	Departmental	Departmental	Departmental
54000 Transfer Out						43,285
						43,285
					Total	<u>43,285</u>
			<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	Budget Impacts					
	* Salary					
	* Benefits					
	* Non Labor Operating					43,285
	Totals		-	-	-	43,285
	% Change					
	* Salary				0.00%	0.00%
	* Benefits				0.00%	0.00%
	* Non Labor Operating				0.00%	0.00%
	Overall				0.00%	0.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30114 Recreation Administration

Account	Typical Type of Charge	Actual		Budget		
		FY 2020		FY 2020		
		FY 2020 10000 10000	10000 Non- Departmental	10000 Non- Departmental	10000 Non- Departmental	10000 Non- Departmental
51321 Health Benefits Retirees		-		-	-	45,143
51324 OPEB Net ARC					-	45,651
51326 Life Insurance Retirees		-		-	-	734
52704 INSURANCE			193	-		45,115
Claims						-
Premium						45,115
54000 Transfer Out						998,025
						998,025
					Total	<u>1,134,668</u>
Budget Impacts			FY 2021	FY 2021	FY 2022	FY 2023
* Salary						-
* Benefits						-
* Non Labor Operating						1,134,668
	Totals		-	-	-	1,134,668
	% Change					
* Salary					0.00%	0.00%
* Benefits					0.00%	0.00%
* Non Labor Operating					0.00%	0.00%
	Overall				0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30250 Recreation General	FY 2021 30250 Recreation General	FY 2021 30250 Recreation General	FY 2022 30250 Recreation General	FY 2023 30250 Recreation General
51101	Salary	519,069	421,540	608,496	567,179	570,232
51105	Overtime	2,778	2,178	6,000	4,000	4,000
51110	Holiday		24,110	-	-	-
51111	Vacation		42,163	-	-	-
51112	Sick leave		10,340	-	-	-
51113	Administrative leave		6,439	-	-	-
51114	Comp time off		(210)	-	-	-
51115	Other PD leave(Jury, Funl)		3,636	-	-	-
51116	CTO Payoff		829	-	-	-
51121	VAROUS MEETINGS		3,512	-	-	-
51128	Training & Seminars		557	-	-	-
51200	Temp labor - PERS		10,452	-	-	-
51201	Temporary Salary	137,680	138,239	247,520	239,200	226,720
51202	Overtime-temp-pers		12	-	-	-
51203	Overtime-temp-pers Exempt		624	-	-	-
51212	Leave-temp-pers		280	-	-	-
51213	Leave-temp-pers Exempt		1,492	-	-	-
51305	Air Ambulance		377	-	-	-
51306	Short-term Disability	232	122	522	784	784
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	9,548	7,303	8,823	8,224	12,402
51311	Pension Premiums	177,041	37,727	213,156	207,912	276,417
51312	Health Insurance	115,025	101,222	175,936	128,398	136,839
51313	Life Insurance	4,939	4,560	4,980	4,642	7,000
51314	Dental	5,027	3,134	13,932	7,802	7,802
51315	Vision	1,000	1,129	1,361	1,361	1,361

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30250 Recreation General	FY 2021 30250 Recreation General	FY 2021 30250 Recreation General	FY 2022 30250 Recreation General	FY 2023 30250 Recreation General
51316	Long Term Disability	1,193	719	2,590	2,552	3,849
51317	Workers Compensation	36,946	17,613	48,680	22,687	22,809
51318	Unemployment		16,154			
51319	FICA	6,470	8,788	7,000	6,500	
51321	HEALTH BENEFIT - RETIREES		11,246			
51324	OPEB Net ARC	26,000		26,000	-	-
51325	PENSION EXP- UAAL		126,520			162,504
52501	Chemicals	8,088	19,914	20,000	17,000	17,000
	Fuel			20,000	17,000	17,000
52503	Equipment Maintenance	62,449	47,608	92,500	82,000	92,000
	Equipment Rentals/Leases			10,000	7,000	7,000
	Campground Equipment Maintenance			60,000	54,000	54,000
	Vehicles Repairs & Oil Changes			13,500	12,000	12,000
	Marina Equipment Maintenance			9,000	9,000	9,000
	Jackson Meadows					10,000
52504	Materials	137,942	82,318	200,000	185,000	312,000
	Buildings and Campgrounds			90,000	75,000	75,000
	Recreation Store Inventory			40,000	40,000	40,000
	Recreation Gasoline			70,000	70,000	87,000
	Jackson Meadows					10,000
	Campground Road and Site Restoration					50,000
	Fuel Pump Replacement - Long Ravine and Scotts Flat					50,000
52505	Safety	2,337	719	4,000	3,500	3,500
	Protective Gear & Clothing			4,000	3,500	3,500
52506	Small Tools: Less than \$5K	5,769	1,351	9,000	7,000	7,000
52603	Consultant Fees	156,783	320	-	-	-
				-	-	-
52604	Legal Fees	1,056	128	18,000	13,000	13,000
				18,000	13,000	13,000
52608	Fed/State/Co Fees	43,296	36,885	46,000	45,000	45,000
	Water Quality Testing, Oxidation Ponds, Permits			46,000	45,000	
52609	Temporary Labor	212,258	198,013	432,500	383,000	383,000
	Non-Project Temporary Workers					
52611	DISCOUNT		(326)	-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30250 Recreation General	FY 2021 30250 Recreation General	FY 2021 30250 Recreation General	FY 2022 30250 Recreation General	FY 2023 30250 Recreation General
52615 Contractor Fees		-	144,444	80,000	100,000	483,757
	Tree Removal			80,000	100,000	100,000
	USFS 2023 Collection Agreement					383,757
52704 Insurance - Except Worker's Compensation		10,099	120,267	22,740	3,500	-
52706 DUES, PUBLCTNS, SPNSRSHP			200			
52709 Outreach/Advertising/Notices		6,099	5,129	7,000	7,500	7,500
	Brochures and Events			7,000	7,500	7,500
52710 Office Supplies		39,098	7,920	7,500	5,000	5,000
52711 Education, Training, Meals		-	100	300	300	300
	Business Meals			300	300	300
52713 Utilities		179,122	188,142	190,000	170,000	200,000
	Telephone & Internet Lines			22,000	23,000	24,000
	Sewer & Disposal Service			90,000	62,000	65,000
	Gas & Electric			63,000	69,000	73,000
	Propane			15,000	16,000	17,000
	Jackson Meadows					21,000
52795 Rec-Customer Refunds		-		-	-	-
52804 Bank Fees		41,905	42,875	8,000	43,000	43,000
52904 Equipment Purchases: Greater or equal \$5K		-	7,475	-	-	-
52915 Proj Bud: Non-Programmatic		217,779	24,049	300,000	150,000	-
	Boat Slips/Docks			50,000	40,000	
	Sewer System Replacements			30,000		
	Scotts Flat Office			150,000		
	Roofing upgrades			30,000	60,000	
	Ditch Tender House			20,000		
	Road & Site Pad Restoration			20,000	50,000	
54000 Transfer Out			15	-	-	-
57101 Depreciation expense		-	300,564		60,000	-
60110 INTEREST EXPENSE			2			
					Total	<u>3,044,776</u>

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30250 Recreation Management

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30250 Recreation General	FY 2021 30250 Recreation General	FY 2021 30250 Recreation General	FY 2022 30250 Recreation General	FY 2023 30250 Recreation General
<u>Budget Impacts</u>			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary (Exclude 51201 Temp Salary)		447,828	614,496	571,179	574,232
	* Benefits		416,740	502,981	390,862	631,767
	* Temporary (51201, 52609)		336,252	680,020	622,200	609,720
	* Non Labor Operating		1,006,050	705,040	681,800	1,229,057
	* 52915 Capital project		24,049	300,000	150,000	-
	Totals		2,230,918	2,802,536	2,416,041	3,044,776
<u>% Change</u>						
	* Salary (Exclude 51201 Temp Salary)				-7.05%	0.53%
	* Benefits				-22.29%	61.63%
	* Temporary (51201, 52609)				-8.50%	-2.01%
	* Non Labor Operating				-3.30%	80.27%
	* 52915 Capital project				-50.00%	-100.00%
	Overall				-13.79%	26.02%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow
51101	Salary	114,470	90,228	119,382	-	-
51105	Overtime	372	1,611	3,000	-	-
51110	Holiday		5,624	-	-	-
51111	Vacation		4,666	-	-	-
51112	Sick leave		3,203	-	-	-
51113	Administrative leave			-	-	-
51114	Comp time off		(1,254)	-	-	-
51115	Other PD leave(Jury, Funl)		1,295	-	-	-
51116	CTO Payoff			-	-	-
51121	VAROUS MEETINGS			-	-	-
51128	Training & Seminars		291	-	-	-
51201	Temporary Salary	20,559	12,664	29,120	12,480	-
51203	Overtime-temp-pers Exempt		616	-	-	-
51305	Air Ambulance		112	-	-	-
51306	Short-term Disability	83	37	116	-	-
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	1,954	1,753	1,731	-	-
51311	Pension Premiums	38,431	6,139	41,820	-	-
51312	Health Insurance	36,978	35,640	39,097	-	-
51313	Life Insurance	1,054	962	977	-	-
51314	Dental	1,879	2,349	3,096	-	-
51315	Vision	375	355	389	-	-
51316	Long Term Disability	298	275	537	-	-
51317	Workers Compensation	7,562	3,389	9,551	-	-
51318	Unemployment		2,335			

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow
51319	FICA		860			
51324	OPEB Net ARC	-			-	-
51325	PENSION EXP- UAAL		26,781			
52501	Chemicals	-	7,694	5,000	2,000	-
	Fuel			5,000	2,000	
52503	Equipment Maintenance	9,495	2,227	20,500	10,000	-
	Equipment Rentals/Leases			5,000	2,000	
	Campground Equipment Maintenance			12,500	6,500	
	Vehicles Repairs & Oil Changes			3,000	1,500	
52504	Materials	16,379	744	30,000	15,000	-
	Buildings and Campgrounds			30,000	15,000	-
52505	Safety	373		1,000	500	-
	Protective Gear & Clothing			1,000	500	
52506	Small Tools: Less than \$5K	1,529		3,000	1,000	-
				3,000	1,000	
52603	Consultant Fees	36,146		-	-	-
	USFS Operating Agreement			-	-	-
52604	Legal Fees	-	4,060	3,000	3,000	-
	US Forest Service Upper Division			3,000	3,000	
52608	Fed/State/Co Fees	6,190	11,179	9,000	5,000	-
	Water Quality Testing, Oxidation Ponds, Permits			9,000	5,000	
52609	Temporary Labor	13,217		72,500	13,000	-
	Non-Project Temporary Workers					
52615	Contractor Fees	-	79,337	50,000	30,000	-
	Tree Removal			50,000	30,000	
52704	Insurance - Except Worker's Compensation	1,955		3,500	3,500	-
52709	Outreach/Advertising/Notices	300	388	-	500	-
	Brochures and Events					
52710	Office Supplies	218		500	500	-
52711	Education, Training, Meals	-		-	-	-
	Business Meals					
52713	Utilities	46,866	51,044	50,000	20,000	-
	Sewer & Disposal Service			50,000	20,000	

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 30254 Upper Division

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget	
		FY 2020 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2021 30254 Jackson Meadow	FY 2022 30254 Jackson Meadow	FY 2023 30254 Jackson Meadow	
52795	Rec-Customer Refunds	-	-	-	-	-	
52804	Bank Fees	1,945	663	3,000	3,000	-	
52904	Equipment Purchases: Greater or equal \$5K	-	-	-	-	-	
52915	Proj Bud: Non-Programmatic	-	-	-	-	-	
Budget Impacts							
				<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)			91,839	122,382	-	-
	* Benefits			95,426	97,313	-	-
	* Temporary (51201, 52609)			12,664	101,620	25,480	-
	* Non Labor Operating			157,337	178,500	94,000	-
	* 52915 Capital project			-	-	-	-
	Totals			357,266	499,816	119,480	-
% Change							
	* Salary (Exclude 51201 Temp Salary)					-100.00%	-100.00%
	* Benefits					-100.00%	-100.00%
	* Temporary (51201, 52609)					-74.93%	-100.00%
	* Non Labor Operating					-47.34%	-100.00%
	* 52915 Capital project					0.00%	0.00%
	Overall					-76.10%	-100.00%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
51101 Salary		660,323	593,771	759,997	781,821	855,317
51105 Overtime		930	1,413	2,000	2,000	2,000
51106 Double Time		-		500	500	500
51110 Holiday			39,009			-
51111 Vacation			37,731			-
51112 Sick leave			18,502			-
51113 Administrative leave			9,524			-
51114 Comp time off			30			-
51115 Other PD leave(Jury, Funl)			8,533			-
51116 CTO Payoff			352			-
51117 SICK LEAVE-WORKER COMP						-
51121 Varous meetings			1,108	-	-	-
51128 Training & Seminars			5,575	-	-	-
51144 Standby		-		-	-	-
51149 Water RBG/ Patrol				-	-	-
51171 INSTALL-RAW WATER SERVICE				-	-	-
51172 INSTALL-TREATED WTR SERV				-	-	-
51174 INSTALL-BACKFLOW				-	-	-
51182 MAINT-HERBICIDES				-	-	-
51183 MAINT-PUMPS/MOTORS/CNTRLS				-	-	-
51184 MAINT-FACILITIES				-	-	-
51185 MAINT-FENCES/GATES				-	-	-
51186 MAINT-WATER SERVICES				-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: **50112 Hydro Management**

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
51187	MAINT-EQUIPMENT			-	-	-
51200	TEMP LABOR-PERS		10,994	-	-	-
51201	Temporary Salary	81,777	15,532	25,520	25,520	20,000
51203	OVERTIME-TEMP-PERS EXEMPT		15	-	-	-
51212	SICK LEAVE -TEMP-PERS		83	-	-	-
51305	Air Ambulance	-	474	-	-	-
51306	Short-term Disability	1,031	1,168	1,211	896	784
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	10,790	8,978	11,020	11,336	12,028
51311	Pension Premiums	244,762	55,881	274,027	278,923	276,417
51312	Health Insurance	118,511	130,193	136,839	156,388	136,839
51313	Life Insurance	8,223	8,028	6,220	6,398	34,424
51314	Dental	8,161	7,126	10,836	8,916	7,802
51315	Vision	1,293	1,200	1,361	1,555	1,361
51316	Long Term Disability	1,040	990	3,420	3,518	3,849
51317	Workers Compensation	11,795	6,519	19,460	10,219	11,878
51318	Unemployment		239			
51319	FICA		964			
51321	Health Benefits Retirees	80,150	124,381	117,630	88,165	
51324	OPEB Net ARC	99,000		99,000	-	-
51325	PENSION EXP-UAAL		180,706	-	-	220,663
52501	Chemicals	80,555	96,740	85,000	95,000	140,000
	Fuel Expense			85,000	95,000	140,000
52503	Equipment Maintenance	8,405	15,622	36,000	36,000	8,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: **50112 Hydro Management**

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
	Software Service Agreements & License Fees			6,000	6,000	8,000
	CMMS License Fees			20,000	20,000	
	Vehicle Expenses			10,000	10,000	
52504	Materials	6,172	1,225	10,000	10,000	10,000
	Misc. Supplies			5,000	5,000	5,000
	Admin Office, Shop & Warehouse Buildings and Grounds			5,000	5,000	5,000
52505	Safety	9,225	1,421	8,500	6,000	6,000
	Safety/First Aid Equipment			7,500	5,000	5,000
	Arc Flash Gear & Clothing			1,000	1,000	1,000
52506	Small Tools: Less than \$5K	3,879	637	5,000	5,000	2,500
	Misc Tools			5,000	5,000	2,500
52603	Consultant Fees	581,886	1,663,766	1,581,000	1,270,000	1,567,500
	Civil/Mechanical Engineering Services			50,000	50,000	50,000
	Truck GPS Trackers			1,000		
	CAISO Support (Meter Testing and Validation)			25,000	20,000	50,000
	License Compliance Software Development					150,000
	CAISO Required RIG Update			95,000	15,000	
	NERC/WECC Audit Preparations				50,000	50,000
	NERC/WECC Services			100,000	100,000	100,000
	Hydro Relicensing			100,000	100,000	150,000
	Spill Prevention Plan Updates					7,500
	General Environmental Permitting				40,000	50,000
	Hydro HQ Study					50,000
	EAP Update			25,000	15,000	30,000
	Electrical Engineer Support Services			75,000	50,000	50,000
	CMMS Implementation			50,000	50,000	25,000
	Dam Safety Related Studies			50,000	50,000	50,000
	Surveying				35,000	
	Seismic Stability Study Related to Bowman Lake Fault				150,000	25,000
	FERC Part 12D & STID Update			440,000	160,000	150,000
	2023 ODSP Audit					60,000
	Bowman South Condition Assessment					50,000
	Bowman North Parapet Design					50,000
	JKMD Early Gate Closure				25,000	
	Milton Seismic Stability Study			175,000		10,000
	Dutch Flat #2 Forebay Subdrainage Study				80,000	80,000
	Penstock/Pipeline Inspections			150,000	50,000	50,000
	Rollins Foundation Inspection			75,000	50,000	100,000
	Sawmill Dam Outlet Pipe Investigation and Study					100,000
	10 Year Radial Gate Inspections (BWMN & JKMD)				100,000	
	Powerhouse Drawing Update			50,000	30,000	30,000
	General PPA Compliance			10,000	10,000	10,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro	50112 Hydro	50112 Hydro	50112 Hydro	50112 Hydro
		Admin	Admin	Admin	Admin	Admin
	Energy Resource Services			100,000	40,000	40,000
	Helicopter Expenses			10,000	-	-
52604	Legal Fees	99,062	365,793	75,000	175,000	300,000
52607	Franchise Fees	42,170	42,170	81,024	81,024	81,024
	Bowman			4,044	4,044	4,044
	Chicago Park			3,564	3,564	3,564
	Combie North			1,824	1,824	1,824
	Combie South			6,180	6,180	6,180
	Dutch Flat #2			2,376	2,376	2,376
	Rollins			18,288	18,288	18,288
	Deer Creek			43,404	43,404	43,404
	Scotts Flat			1,344	1,344	1,344
52608	Fed/State/Co Fees	716,332	752,196	1,087,532	1,048,000	1,244,650
	Water Rights Fees			220,330	200,000	150,000
	FERC Admin Fees			137,563	125,000	131,250
	FERC Land Fees			175,182	175,000	183,750
	Hazardous Waste Fees			5,000	5,000	5,000
	SYC/DCPH Taxes					200,000
	USDA Forest Service			15,000	10,000	10,000
	USGS			71,000	73,000	76,650
	CA Water Resources Dam Fees			463,458	460,000	483,000
	Other Fees (WREGIS, DMV, CAISO, FCC)			-	2,500	5,000
52609	Temporary Labor	-		-	-	-
	Temporary Workers				-	-
52611	Discount		(260)	-		
52615	Contractor Fees	-	64,826	26,500	52,336	56,164
	Hazardous Waste Removal Fees			6,500	6,500	6,500
	Landscape			20,000		
	Janitorial				6,300	6,900
	Landscape				2,520	2,640
	Pest				2,160	2,160
	Ice Machine				1,000	2,400
	Portable Toiles				4,164	4,164
	Linens			-	720	3,500
	GPS Trackers				1,152	
	Beam Security				1,220	5,000
	Security Standby				1,200	
	Shredding				400	400
	Misc Repairs				5,000	7,500
	Helicopter Fees				20,000	15,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
52704	Insurance - Except Worker's Compensati	125,147	320,851	550,000	807,500	-
52706	Dues & Publications	24,835	25,165	27,500	29,500	31,000
	National Hydropower Association			21,000	23,000	27,000
	California Natural Diversity Database			1,000	1,000	1,000
	Asociation of State Dam Safety Officers			2,000	2,000	500
	Northwest Hydroelectric Association			1,000	1,000	1,000
	United States Society on Dams			1,500	1,500	500
	General			1,000	1,000	1,000
52709	Advertising/Legal Notices	-		-	-	-
52710	Office Supplies	11,903	10,436	26,000	17,000	13,500
	Furniture			5,000	5,000	5,000
	Tablets/Phones			1,000	2,000	2,500
	Shipping					1,000
	Computers			10,000	5,000	
	Misc Supplies			10,000	5,000	5,000
52711	Education, Training, Meals	6,881	10,719	30,000	27,000	25,000
	Conferences, Seminars, PG&E Training			15,000	15,000	15,000
	Employee Professional Licenses			10,000	10,000	5,000
	Business Meals			2,000	2,000	2,000
	College Reimbursement			3,000		3,000
52713	Utilities	150,303	159,421	161,500	157,500	171,880
	Propane			15,000	6,000	6,000
	Electricity			60,000	72,600	72,600
	Landline Phones			15,000	10,000	30,900
	Cell Phones			15,000	12,000	15,000
	Trash Service			6,000	4,800	5,400
	Septic Pumping			1,000	1,000	6,000
	Quartz Peak Repeater Lease			2,000	2,000	2,000
	Satellite Data			10,000	5,700	5,700
	Potable Water			2,500	4,800	4,800
	Other			5,000	5,000	5,000
	Communication to CAISO				3,600	2,400
	Anira Datalines					4,800
	Land Datalines			30,000	30,000	11,280
52901	Land/Easement Purchase	512	11,061	50,000	40,000	-
	General Land Acquisition			50,000	40,000	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50112 Hydro Management

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro	50112 Hydro	50112 Hydro	50112 Hydro	50112 Hydro
		Admin	Admin	Admin	Admin	Admin
52902	Vehicle Purchases: On Road	-		40,000	-	-
	General Duty Trucks			40,000	-	-
52904	Equipment Purchases: Greater or equal \$	11,149	21,000	25,000	52,000	60,000
	CAISO Meters @ CPPH				42,000	50,000
	Safety/Security Upgrades			25,000	10,000	10,000
52915	Project Bud: Non-Programmatic	371,028	279,234	250,000	250,000	-
	Hydro Office/Maintenance Shop			250,000	250,000	
52920	Program Bud: Powerhouse Improvement:	939,888	1,253,288	1,925,000	1,650,000	-
	DCPH Controls/Automation			50,000	-	-
	DCPH Exciter			50,000	-	-
	DCPH Generator Breaker			50,000	-	-
	DF2PH Fire Suppression Upgrade			250,000	250,000	
	DF2PH Cooling Water System			75,000	75,000	
	CPPH Instrumentation			100,000		
	CPPH Transformer Replacement			50,000	150,000	
	CPPH RTU Replacement				200,000	
	CPPH Turbine Overhaul			100,000	150,000	
	CPPH Rewind				150,000	
	CNPB Capacitor Bank Upgrade				75,000	
	RPH Oil Circuit Breaker			200,000		
	RPH BOP PLC			250,000		
	RPH Relay Protection			150,000	250,000	
	RPH Governor Replacement			50,000	150,000	
	RPH Fire Suppression			50,000		
	CSPH Access Road			200,000	200,000	
	CSPH Instrument/Control/Protection Upgrade			300,000		
52921	Program Bud: Reservoir, Dam & Waterw	734,710	1,674,467	2,660,000	1,295,000	-
	Van Giesen (Combie) Dam Stabilization and Scour Protectio			600,000		
	French Dam Gage			520,000		
	Bowman North Upstream Lining Repair				100,000	
	French Dam Upstream Lining and Spillway Training Wall			1,040,000		
	Jackson Lake Dam Toe Slope Protection				20,000	
	Sawmill Dam Outlet Rehabilitation				100,000	
	Scotts Flat Dam Wave Erosion Mitigation				75,000	
	Scotts Flat Spillway Repair			500,000	1,000,000	
52922	Program Bud: Lower Division Waterway	8,343		100,000		
	Lower Division Waterway Repair Program					
52923	Program Bud: Upper Division Waterway	1,300	398,990	300,000	950,000	-
	Fall Creek Flume Improvements			50,000	150,000	
	BS Canal Lining Repair at Boxcar Spill				400,000	
	Christmas Tree Spill Gate Replacement				50,000	

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: **50112 Hydro Management**

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
	Fall Creek Diversion Flume Improvements				100,000	
	Rucker Spill Gate Replacement			250,000	250,000	
52924 Program Bud:	SCADA Communication U	33,620	76,676	200,000	350,000	-
	Communication Tower at New Field Office				350,000	
54000	Transfer Out	14,144,500	6,315,000	6,315,000	315,000	-
	Transfer to Water			6,000,000		
	Transfer to Recreation for Capital/Operating Reserve			315,000	315,000	
54002	Transfer Out			-	-	-
57101	Depreciation expense	-	1,086,933			-
60110	INTEREST EXPENSE	-	76			-
					Total	<u>5,301,080</u>
	Transfer for Cost Allocation Policy			-	-	-
	Budget Impacts					
			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary (Excludes 51201 Temp Salary)		595,183	762,497	784,321	857,817
	* Benefits		658,302	681,024	566,314	706,045
	* Temporary (51201, 52609)		15,532	25,520	25,520	20,000
	* Non Labor Operating		4,649,797	3,905,556	3,908,860	3,717,218
	* Capital projects		3,682,655	5,435,000	4,495,000	-
	* Transfer Outs		6,315,000	6,315,000	315,000	-
	Totals		15,916,469	17,124,597	10,095,015	5,301,080
	% Change					
	* Salary (Excludes 51201 Temp Salary)				2.86%	9.37%
	* Benefits				-16.84%	24.67%
	* Temporary (51201, 52609)				0.00%	-21.63%
	* Non Labor Operating				0.08%	-4.90%
	* Capital projects				-17.30%	-100.00%
	* 54000 Transfer Out				-95.01%	-100.00%
	Overall				-41.05%	-69.04%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50114 Hydroelectric Administration

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin	50112 Hydro Admin
51321 Health Benefits Retirees		-		-	-	221,441
51324 OPEB Net ARC					-	223,934
51326 Life Insurance Retirees		-		-	-	3,601
52704 Insurance - Except Worker's Compensation						1,003,376
54000 Transfer Out						10,342,544
						4,427,544
						4,500,000
						1,415,000
					Total	<u>11,794,896</u>
<u>Budget Impacts</u>			<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
* Salary						
* Benefits						
* Non Labor Operating						11,794,896
Totals			-	-	-	11,794,896
% Change						
* Salary					0.00%	0.00%
* Benefits					0.00%	0.00%
* Non Labor Operating					0.00%	0.00%
Overall					0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2022 50161 Hydro Operations	FY 2023 50161 Hydro Operations
51101 Salary		1,026,062	796,150	1,370,140	1,089,389	1,198,995
51105 Overtime		29,675	38,684	75,000	65,000	45,000
51106 Double Time		5,419	12,682	20,000	15,000	15,000
51110 Holiday			56,345			-
51111 Vacation			53,683			-
51112 Sick leave			28,481			-
51113 Administrative leave			2,865			-
51114 Comp time off			(15,903)			-
51115 Other PD leave(Jury, Funl)			14,114			-
51116 CTO Payoff			10,679			-
51117 SICK LEAVE-WORKER COMP			1,473			-
51121 Varous meetings			6,143	-	-	-
51128 Training & Seminars			12,368	-	-	-
51144 Standby		34,240	33,906	32,000	35,000	
51201 Temporary Salary		-		20,000	-	-
51305 Air Ambulance		-	561	-	-	-
51306 Short-term Disability		1,218	680	1,302	1,120	1,232
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		16,069	12,005	19,867	15,796	17,385
51311 Pension Premiums		343,344	75,906	479,960	388,651	425,878
51312 Health Insurance		228,191	207,969	264,558	187,044	206,592
51313 Life Insurance		9,241	8,373	11,213	8,916	9,813
51314 Dental		13,646	11,605	21,672	11,146	12,260
51315 Vision		2,063	1,808	2,722	1,944	2,138
51316 Long Term Disability		1,716	(428)	6,166	4,902	5,395

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2022 50161 Hydro Operations	FY 2023 50161 Hydro Operations
51317	Workers Compensation	23,852	12,004	47,407	18,846	20,743
51321	Health Benefits Retirees	-				
51324	OPEB Net ARC	-				
51325	PENSION EXP-UAAL		248,870	-	-	298,098
52501	Chemicals	323	1,238	1,000	1,000	1,000
	Misc			1,000	1,000	1,000
52503	Equipment Maintenance	30,519	90,523	107,250	205,500	201,500
	Hydstra Software Annual Maintenance			12,000	12,000	13,000
	SCADA Software License			13,000	14,000	15,000
	SCADA Software Update				100,000	100,000
	Tempest Toolkit (Satellite Comms)			2,750	3,000	3,500
	Electrical Equipment			2,500	-	-
	Equipment Testing				2,500	10,000
	Hydrography Equipment			60,000	59,000	60,000
	Vehicle Expenses			17,000	15,000	
52504	Materials	16,304	21,989	31,000	25,000	26,000
	Misc. Supplies			15,000	12,500	13,000
	Civil/Mechanical Materials			16,000	12,500	13,000
52505	Safety	2,296	7,347	35,000	25,700	19,750
	Safety Equipment			25,000	15,000	10,000
	Arc Flash Gear & Clothing			10,000	10,700	9,750
52506	Small Tools: Less than \$5K	1,493	8,046	25,000	13,000	13,000
	Waterman Gate Operator			3,000		
	Standby Generators			10,000		
	Hydrography Tools				1,000	1,000
	Misc Tools			12,000	12,000	12,000
52603	Consultant Fees	27,401	2,114	18,000	31,824	32,000
	Truck GPS Trackers			3,000		
	Fire Protection Studies			15,000		
	Operation Manual Update				30,000	30,000
	Air Monitors				1,824	2,000
52604	Legal Fees	-		-	-	-
52607	Franchise Fees	-		-	-	-
52608	Fed/State/Co Fees	52		-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2022 50161 Hydro Operations	FY 2023 50161 Hydro Operations
52611	Discount		(78)	-		
52615	Contractor Fees	-	50,429	115,000	148,947	161,259
	Pest Management			40,000	21,259	21,259
	GPS Trackers				2,688	
	SCADA Install				50,000	50,000
	Helicopter Expenses			75,000	75,000	90,000
52704	Insurance - Except Worker's Compensation	-	738	-	-	-
52706	Dues & Publications	-		-	-	-
52709	Advertising/Legal Notices	-		-	-	-
52710	Office Supplies	764	206	10,000	10,000	10,000
	Tablets/Phones			5,000	5,000	5,000
	Computers			5,000	5,000	5,000
52711	Education, Training, Meals	3,524	5,247	40,000	40,000	40,000
	Conferences, Seminars, PG&E Training			40,000	40,000	40,000
52713	Utilities	-	653	6,000	6,000	6,000
	Septic Pumping			6,000	6,000	6,000
52901	Land/Easement Purchase	-		-	-	-
	General Land Acquisition					
52902	Vehicle Purchases: On Road	-	41,639	40,000	45,000	-
	General Duty Trucks			40,000	45,000	
52904	Equipment Purchases: Greater or equal \$5K	191,739	38,498	67,000	85,000	30,000
	Acoustic Doppler Current Profiler			50,000	35,000	
	Oil Skimmer (DFPH and CPPH)					30,000
	English Mountain Snow Course (SnowFox and Equip)				25,000	
	Snowmobile			17,000		
	Utility Terrain Vehicle				25,000	
60110	INTEREST EXPENSE	-	649,009			-
						2,799,038

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 50161 Hydro Operations

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2021 50161 Hydro Operations	FY 2022 50161 Hydro Operations	FY 2023 50161 Hydro Operations
Budget Impacts			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary (Excludes 51201 Temp Salary)		847,516	1,497,140	1,204,389	1,258,995
	* Benefits		783,507	854,867	638,365	999,534
	* Temporary (51201, 52609)		-	20,000	-	-
	* Non Labor Operating		917,597	495,250	636,971	540,509
	Totals		2,548,619	2,867,257	2,479,725	2,799,038
	% Change					
	* Salary (Excludes 51201 Temp Salary)				-19.55%	4.53%
	* Benefits				-25.33%	56.58%
	* Temporary (51201, 52609)				-100.00%	0.00%
	* Non Labor Operating				28.62%	-15.14%
	Overall				-13.52%	12.88%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
51101 Salary		1,239,263	996,557	1,354,575	1,386,420	1,777,589
51105 Overtime		75,608	65,446	70,000	70,000	80,000
51106 Double Time		5,095	3,485	15,000	10,000	10,000
51110 Holiday			59,870			-
51111 Vacation			84,483			-
51112 Sick leave			38,103			-
51113 Administrative leave			4,656			-
51114 Comp time off			(4,152)			-
51115 Other PD leave(Jury, Funl)			8,711			-
51116 CTO Payoff			8,332			-
51117 SICK LEAVE-WORKER COMP						-
51121 Varous meetings			527	-	-	-
51128 Training & Seminars			15,648	-	-	-
51144 Standby		-		-	-	-
51200 TEMP LABOR-PERS			18,063	-	-	-
51201 Temporary Salary		24,247	2,754	67,620	67,620	50,000
51202 OVERTIME-TEMP-PERS			797	-	-	-
51212 SICK LEAVE -TEMP-PERS			540	-	-	-
51305 Air Ambulance		-	617	-		
51306 Short-term Disability		2,963	2,739	2,086	1,456	1,792
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		19,885	15,166	19,641	20,103	25,775
51311 Pension Premiums		424,452	96,330	474,508	494,620	638,217
51312 Health Insurance		215,861	239,324	255,438	228,806	287,452
51313 Life Insurance		11,386	10,603	11,086	11,346	14,548
51314 Dental		14,535	14,614	21,672	14,489	17,833

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
51315	Vision	2,407	2,204	2,722	2,527	3,110
51316	Long Term Disability	2,002	1,833	6,096	6,329	7,999
51317	Workers Compensation	31,275	16,285	52,181	25,472	32,284
51321	Health Benefits Retirees	-		-		
51324	OPEB Net ARC	-		-		
51325	PENSION EXP-UAAL		312,823	-	-	370,842
52501	Chemicals	87	4,116	7,500	7,500	7,500
	Oil/Other			7,500	7,500	7,500
52503	Equipment Maintenance	334,286	228,199	264,500	203,000	218,000
	SCADA Network Equipment Licenses			12,000	25,000	15,000
	Satellite Communcation License			2,500	3,000	3,000
	Electrical Equipment			70,000	50,000	50,000
	Civil/Mechanical Equipment			70,000	50,000	50,000
	Flume Inspection/Cleaning/Repair			40,000	40,000	75,000
	Equipment Rentals/Leases			50,000	15,000	25,000
	Vehicle Expenses			20,000	20,000	
52504	Materials	200,757	126,555	320,500	270,000	320,000
	Misc. Supplies			40,500	35,000	35,000
	Powerhouse Instrumentation Upgrades			40,000	30,000	40,000
	Admin Office, Shop & Warehouse Buildings and Grounds			40,000	25,000	25,000
	Electrical Materials			75,000	75,000	85,000
	Civil/Mechanical Materials			75,000	75,000	75,000
	Security Card Readers			25,000	25,000	-
	Upper Division Facility Repairs			25,000	5,000	60,000
52505	Safety	12,474	9,170	40,000	31,370	35,000
	Safety Equipment			30,000	20,000	20,000
	Arc Flash Gear & Clothing			10,000	11,370	15,000
52506	Small Tools: Less than \$5K	8,718	7,589	30,000	25,000	88,000
	Misc Tools			30,000	25,000	25,000
	Job Boxes for SYC					60,000
	Copper Wire Resistance Meter (x2)					3,000
52603	Consultant Fees	234,330	96,955	178,000	195,100	195,500
	Truck GPS Trackers			3,000	-	-
	Electrical Support			50,000	75,000	75,000
	Testing Services (Oil, Transformers, Generators, etc.)			50,000	40,000	40,000
	Civil/Mechanical Support			75,000	75,000	75,000
	Air Monitors				5,100	5,500

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
52604	Legal Fees	-		-	-	-
52607	Franchise Fees	-		-	-	-
52608	Fed/State/Co Fees	-		-	-	-
52611	Discount		(731)	-		
52615	Contractor Fees	14,523	322,056	351,000	474,188	908,500
	Vegetation Management			135,000	300,000	300,000
	Electrical Contracting			100,000	75,000	75,000
	DFPH/CPPH Battery Install					20,000
	Bowman North Upstream Lining Repairs					250,000
	Bowman Intertie Air Switch and Pole Replacement					75,000
	Pressure Washer Service				1,500	2,000
	Dutch Flat Forebay LLO Refurb					100,000
	Civil/Mechanical Contracting			100,000	75,000	50,000
	GPS Trackers				2,688	
	Equipment Calibration Services					10,000
	Helicopter Expenses			16,000	20,000	25,000
	Physical Examination Testing			1,500	15,000	1,500
52704	Insurance - Except Worker's Compensation	635	291	-	-	-
52706	Dues & Publications	-		-	-	-
52709	Advertising/Legal Notices	-		-	-	-
52710	Office Supplies	8,011		5,000	5,000	2,500
	Furniture					
	Tablets/Phones			5,000	5,000	2,500
52711	Education, Training, Meals	7,534	9,948	35,000	35,000	50,000
	Conferences, Seminars, PG&E Training			35,000	35,000	50,000
52713	Utilities	-		-	-	-
52901	Land/Easement Purchase	-		-	-	-
52902	Vehicle Purchases: On Road	155,724	279,830	335,000	-	-
	General Duty Trucks			40,000		
	4x4 Bucket Truck			170,000		
	UTV w/ trailer			35,000		
	Machinist Trucks			90,000		

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 50167 Hydro Maintenance

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2021 50167 Hydro Maint	FY 2022 50167 Hydro Maint	FY 2023 50167 Hydro Maint
52904	Equipment Purchases: Greater or equal \$5K	196,884	122,327	154,500	263,000	265,000
	Electrical Equipment			10,000	10,000	
	Civil/Mechanical Equipment			80,000	50,000	
	OTDR Tester				20,000	
	South Yuba Canal Scaffolding					15,000
	South Yuba Canal Spare Flume Materials					50,000
	Fuller Lake Generator				20,000	
	Spare Data Concentrator				13,000	
	Station Batteries - CPPH/DFPH				100,000	140,000
	Battery Charger - CPPH/DFPH				50,000	60,000
	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		
57101	Depreciation expense	-	270,055			
						5,407,441

Budget Impacts		FY 2021	FY 2021	FY 2022	FY 2023
* Salary (Excludes 51201 Temp Salary)		1,065,488	1,439,575	1,466,420	1,867,589
* Benefits		948,114	845,429	805,148	1,399,852
* Temporary (51201, 52609)		2,754	67,620	67,620	50,000
* Non Labor Operating		1,476,360	1,721,000	1,509,158	2,090,000
Totals		3,492,716	4,073,624	3,848,346	5,407,441
% Change					
* Salary (Excludes 51201 Temp Salary)				1.86%	27.36%
* Benefits				-4.76%	73.86%
* Temporary (51201, 52609)				0.00%	-26.06%
* Non Labor Operating				-12.31%	38.49%
Overall				-5.53%	40.51%

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70113 Directors

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10113 Directors	FY 2021 10113 Directors	FY 2021 10113 Directors	FY 2022 70113 Directors	FY 2023 70113 Directors
51101 Salary		74,700	75,000	74,280	74,280	74,280
51105 Overtime		-		-	-	-
51305 Air Ambulance		-	291	-	-	-
51306 Short-term Disability		-		-	-	-
51307 Deferred Compensation		297		600	600	600
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		1,234	1,571	1,077	1,077	1,077
51311 Pension Premiums		-		-	-	-
51312 Health Insurance		78,560	75,718	97,742	72,419	72,419
51313 Life Insurance		369	320	608	608	608
51314 Dental		3,297	3,583	7,740	5,573	5,573
51315 Vision		938	907	972	972	972
51316 Long Term Disability		-		-	-	-
51317 Workers Compensation		358	264	295	295	295
51318 Unemployment		2,092	1,961			
51319 FICA		5,278	6,716	5,300	5,300	5,300
51321 Health Benefits Retirees		-		-	-	-
51324 OPEB Net ARC		-		-	-	-
52503 Equipment Maintenance		-		4,000	6,500	2,500
	Maintenance Agreements (Copiers)			4,000	6,500	2,500
52504 Materials		-		-	-	-
52603 Consultant Fees		100	1,530	-	-	-

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70113 Directors

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10113 Directors	FY 2021 10113 Directors	FY 2021 10113 Directors	FY 2022 70113 Directors	FY 2023 70113 Directors
52604	Legal Fees	15,948	28,393	-	20,000	25,000
	Board Directed Legal Analysis				20,000	25,000
52608	Fed/State/Co Fees	50		-	48,000	-
	Election Fees			-	48,000	-
52609	Temporary Labor	-		-	-	-
	Non-Project Temporary Workers					
52703	Debt Service	-		-	-	-
52704	Insurance - except Worker's Compensation	-		-	-	-
52705	Disadvantaged Customer	-				
52706	Dues & Publications	-		-	3,000	-
	Zoom				3,000	-
52709	Outreach/Advertising/Notices	-		-	-	-
52710	Office Supplies	2,747	2,503	3,350	3,350	3,350
	Postage			350	350	350
	Misc. Supplies			300	300	300
	Digital Recording/Processing			500	500	500
	Paper - BOD Items/Agenda Packets			2,200	2,200	2,200
52711	Education, Training, Meals	5,725	7,710	12,000	14,500	19,200
	Conferences, Seminars, Training			2,300	2,300	5,000
	Business Travel			7,200	7,200	7,200
	Business Meals			2,500	5,000	7,000
52713	Utilities	1,627	1,885	1,785	1,500	1,800
	iPad monthly service/data			1,785	1,500	1,800
52902	Vehicle Purchases: On Road	-		-	-	-

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70113 Directors

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10113 Directors	FY 2021 10113 Directors	FY 2021 10113 Directors	FY 2022 70113 Directors	FY 2023 70113 Directors
52915 Projects: Non-Programmatic				-	-	-
	ADA/Security Upgrade					212,974
					Total	<u>212,974</u>
	<u>Budget Impacts</u>					
			<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary		75,000	74,280	74,280	74,280
	* Benefits		91,330	114,334	86,844	86,844
	* Non Labor Operating		42,021	21,135	96,850	51,850
	* 52915 Capital Project		-	-	-	-
	Totals		208,351	209,749	257,974	212,974
	% Change					
	* Salary				0.00%	0.00%
	* Benefits				-24.04%	0.00%
	* Non Labor Operating				358.24%	-46.46%
	* 52915 Capital Project				0.00%	0.00%
	Overall				22.99%	-17.44%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: Internal Services Administration

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2020	FY 2020	FY 2020	FY 2020
		10000	10000	10000	10000	10000
		Non-	Non-	Non-	Non-	Non-
		Departmental	Departmental	Departmental	Departmental	Departmental
51321	Health Benefits Retirees	-		-	-	203,698
51324	OPEB Net ARC				-	205,991
51326	Life Insurance Retirees	-		-	-	3,313
52704	Insurance - except Worker's Compen	980,400	1,626,023	423,000	827,500	108,953
	General Liability - Claims			15,000	20,000	
	General Liability - Premium			408,000	807,500	108,953
					Total	521,955
			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary					
	* Benefits					
	* Non Labor Operating					521,955
	Totals		-	-	-	521,955
	% Change					
	* Salary				0.00%	0.00%
	* Benefits				0.00%	0.00%
	* Non Labor Operating				0.00%	0.00%
	Overall				0.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70115 Management

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10115 Mgmt	FY 2021 10115 Mgmt	FY 2021 10115 Mgmt	FY 2022 70115 Mgmt	FY 2023 70115 Mgmt
51101 Salary		843,545	539,533	745,624	778,822	729,123
51105 Overtime		1,023	394	1,000	1,000	
51110 Holiday			28,810	-	-	-
51111 Vacation			36,134	-	-	-
51112 Sick leave			2,670	-	-	-
51113 Administrative leave			9,239	-	-	-
51114 Comp time off			(100)	-	-	-
51115 Other PD leave(Jury, Funl)			15,180	-	-	-
51116 CTO Payoff			22	-	-	-
51200 Temp labor - PERS			1,575	-	-	-
51201 Temporary Employee			1,780	-	-	-
51305 Air Ambulance			470	-	-	-
51306 Short-term Disability		1,188	919	1,169	784	560
51307 Deferred Compensation		-		-	-	-
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		12,959	8,403	10,812	11,293	10,572
51311 Pension Premiums		234,527	42,629	261,192	287,931	212,129
51312 Health Insurance		127,314	133,085	136,839	128,398	89,301
51313 Life Insurance		19,185	19,193	19,102	6,374	5,967
51314 Dental		8,710	7,562	10,836	7,802	5,573
51315 Vision		1,380	1,098	1,361	1,361	972
51316 Long Term Disability		1,045	825	3,355	3,505	3,281
51317 Workers Compensation		3,737	1,886	5,219	2,726	2,552
51318 Unemployment		627	6,911	10,000	5,000	5,000
51319 FICA		-	110	250	250	250
51321 Health Benefits Retirees		614,922	948,645	906,426	876,756	
51324 OPEB Net ARC		335,000		342,000	-	-
51325 Pension EXP - UAAL			136,365		-	111,609
52501 Chemicals	Fuel	51		150	100	100
52502 Facilities Maintenance						100,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70115 Management

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10115 Mgmt	FY 2021 10115 Mgmt	FY 2021 10115 Mgmt	FY 2022 70115 Mgmt	FY 2023 70115 Mgmt
52503	Equipment Maintenance					100,000
	Centennial Residential Property Management					
		34,396	45,306	55,094	28,650	28,650
	Maintenance Agreements:			54,000		
	Color Copier *Newest (Admin-up) PO-56154-Ray Morgan				2,000	2,000
	Fax Machine (Mail Room) PO-56138-Ray Morgan				700	700
	Postage machine/insertor/folder PO-56097-Quadient				5,350	5,350
	Equipment Leases-10115 until end of lease - TIAA Bank				3,100	3,100
	Color Copier 35626-Ricoh (ENG)-1/2 PO-56098-Buckmaster			1,094	2,400	2,400
	Color Copier Replacement (CF) est. (same as Admin up)				5,500	5,500
	Desktop Printers PO-56142-Ray Morgan				4,400	4,400
	DocUsign PO-56369				1,400	1,400
	Laserfiche Software - ECS PO-56459				3,800	3,800
52504	Materials	14,834	537	3,000	3,000	3,000
	Admin Office, East Annex			3,000	3,000	3,000
52603	Consultant Fees	67,388	355,099	262,500	157,500	205,500
	Microfiche/Film Transfer			5,000	5,000	
	Community Outreach / Comm Consulting			-		
	Annexations				35,000	35,000
	CFD/AD Administration			7,500	7,500	7,500
	Miscellaneous Consulting			75,000	75,000	100,000
	Water Rates Setting			-	-	-
	Water Rights			50,000	-	-
	Ag & UWMP Planning			50,000	-	-
	RWMP /Plan for Water Planning			75,000	-	15,000
	Record Destruction					3,000
	Redistricting				35,000	-
	2023 Salary Survey					45,000
52604	Legal Fees	185,368	232,009	315,000	235,000	215,000
	Minasian			180,000	180,000	215,000
	Churchill White (FERC)			15,000	20,000	
	Reed (PG&E BK)			20,000	-	-
	General Labor Counsel			100,000	35,000	
52608	Fed/State/Co Fees	63,905	64,279	30,450	66,000	67,680
	LAFCO			30,450	56,000	57,680
	Annexation Fees				10,000	10,000
52609	Temporary Labor	-	-	-	-	-
	Non-Project Temporary Workers			-	-	-
52615	Contractor Fees	-	576	-	-	102,000
	Fire Alarm Upgrade (Annex, Warehouse, Maintenance)			-	-	30,000
	Fire System Monitoring					16,000
	Peaceful Valley Gate					31,000
	Burgler Alarm Upgrade (main GV)					25,000
52703	Debt Service	4,199,586	3,960,578	3,945,435	-	-
	2020A Revenue Bonds			1,833,030	-	-
	2016A Revenue Bonds			1,501,225	-	-
	State Revolving Loan Repayment			611,180	-	-
52704	Insurance - except Worker's Compensation	980,400	1,626,023	423,000	827,500	-
	General Liability - Claims			15,000	20,000	
	General Liability - Premium			408,000	807,500	
52705	Disadvantaged Customer	-	-	5,000	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70115 Management

Account	Items Purchased	Actual		Budget		
		FY 2020 10115 Mgmt	FY 2021 10115 Mgmt	FY 2021 10115 Mgmt	FY 2022 70115 Mgmt	FY 2023 70115 Mgmt
52706 Dues & Publications		53,474	46,487	33,130	98,100	125,850
	ACWA			18,000	18,000	33,040
	NCWA				20,000	38,000
	RWA				45,000	45,000
	WEF				2,000	-
	CSDA			5,500	5,500	8,810
	Local Newspapers			1,030	1,000	1,000
	CABY			2,000	-	-
	APPA			-	-	-
	Website Subscription			6,600	6,600	-
52709 Outreach/Advertising/Notices		11,654	466	-	-	-
	Community Outreach			-	-	-
52710 Office Supplies		27,466	34,395	20,000	20,000	39,000
	Postage			13,500	13,500	13,500
	Misc. Supplies			3,500	3,500	5,000
	Office Furniture			3,000	3,000	7,500
	Film/Fische Reader / convert to electronic media					5,000
	Fire Proof Cabinets				6,000	8,000
52711 Education, Training, Meals		4,491	13,426	29,000	20,500	25,000
	Conferences, Seminars, Training			20,000	15,000	15,000
	Business Travel			2,000	1,000	2,500
	Business Meals			2,000	1,000	2,500
	Ambassador Training/Employee Relations			5,000	3,500	5,000
52713 Utilities		29,745	37,492	92,300	92,300	102,300
	Cell Phones			700	700	700
	Sewer			7,600	7,600	7,600
	Trash			16,000	16,000	16,000
	Electric & Gas			65,000	65,000	75,000
	Miscellaneous			3,000	3,000	3,000
52799 Debt SVC txfr to liab		-	(5,389,203)	20,000		-
52902 Vehicle Purchases: On Road		-		20,000		-
52904 Equipment purchases		-	5,416			-
52915 Projects: Non-Programmatic		-	18,030	20,000		-
57101 Depreciation expense		-	241,981			-
60106 Bond Amortization		-	(23,643)			-
60110 Interest expense		-	106,478			-
60115 Bond interest expense		-	2,819,181			-
	ADA/Security Upgrade			20,000		-
					Total	<u>2,190,969</u>

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70115 Management

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10115 Mgmt	FY 2021 10115 Mgmt	FY 2021 10115 Mgmt	FY 2022 70115 Mgmt	FY 2023 70115 Mgmt
<u>Budget Impacts</u>						
			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary		635,237	746,624	779,822	729,123
	* Benefits		1,308,101	1,708,562	1,332,180	447,766
	* Non Labor Operating		4,176,881	5,214,059	1,548,650	1,014,080
	* 52915 Capital Project		18,030	20,000	-	-
	Totals		6,138,249	7,689,245	3,660,652	2,190,969
	% Change					
	* Salary				4.45%	-6.50%
	* Benefits				-22.03%	-66.39%
	* Non Labor Operating				-70.30%	-34.52%
	* 52915 Capital Project				-100.00%	0.00%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70116 Watershed

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10116 Watershed	FY 2021 10116 Watershed	FY 2021 10116 Watershed	FY 2022 70116 Watershed	FY 2023 70116 Watershed
51101 Salary		114,856	161,301	183,442	187,197	195,957
51110 Holiday			8,967	-	-	-
51111 Vacation			4,869	-	-	-
51112 Sick leave			3,789	-	-	-
51113 Administrative leave			4,167	-	-	-
51115 Other PD leave(Jury, Funl)			112	-	-	-
51121 Various meetings			1,278	-	-	-
51201 Temporary Employee		40,346		-	-	
51305 Air Ambulance			61	-	-	-
51306 Short-term Disability		466	674	798	224	224
51308 Employee Assistance Plan		-		-	-	
51310 Medicare		2,232	2,522	2,660	2,714	2,841
51311 Pension Premiums		50,836	16,068	64,260	66,785	54,901
51312 Health Insurance		24,298	49,615	39,097	39,097	39,097
51313 Life Insurance		1,060	1,512	1,501	1,532	1,604
51314 Dental		1,475	2,327	3,096	2,229	2,229
51315 Vision		188	344	389	389	389
51316 Long Term Disability		156	272	825	842	882
51317 Workers Compensation		649	558	1,284	2,960	3,175
51319 FICA		195		400	200	
51325 Pension EXP - UAAL			47,047		-	55,237
52503 Equipment Maintenance			149			400
52504 Materials		2,897	2,344	3,000	2,000	4,000
	Miscellaneous Watershed (signs, model, etc)			3,000	2,000	4,000
52506 Small Tools: Less than \$5K		368	297	500	500	1,000
	W/Q Field Kits			500	500	1,000

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70116 Watershed

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10116 Watershed	FY 2021 10116 Watershed	FY 2021 10116 Watershed	FY 2022 70116 Watershed	FY 2023 70116 Watershed
52603	Consultant Fees	601,967	239,904	980,000	248,000	172,000
	Grant Applications/Administration			15,000	15,000	-
	English Meadow Assessment			40,000	-	20,000
	General Forestry Consulting			75,000	50,000	50,000
	Hazard Tree/Fire Fuels / Veg. Mgmt			50,000	-	20,000
	Forest Health/Selective Logging			100,000	-	-
	English Meadow Restoration WCB Grant				70,000	70,000
	River Fire Consultation				100,000	-
	CFIP CAL Fire Parker Ranch				13,000	12,000
52604	Legal	448		-	-	-
52608	Fed/St/Co Fees	(73)	23,862	10,000	3,000	5,000
	Project Related CEQA, etc					5,000
52609	Temporary Labor	-		-	25,000	36,909
	Non-Project Temporary Workers			-	25,000	36,909
52615	Contractor Fees	-	1,048,101	-	1,758,000	2,524,353
	English Meadow Restoration WCB Grant			-	700,000	1,353,303
	Hazard Tree / Fire Fuels / Veg. Mgmt			-	250,000	250,000
	Forest Health/Selective Logging				100,000	-
	River Fire Emergency Actions				300,000	-
	CFIP CAL Fire Parker Ranch				298,000	536,050
	SNC River Fire Recovery Grant					\$385,000
52709	Outreach/Advertising/Notices		1,011	-	-	1,000
	Public Hearing Notices, etc.			-	-	1,000
52710	Supplies		185			3,500
	Desks, Chairs, Office Furniture					3,000
	Misc.					500
52711	Education, Training, Meals	-		1,000	1,000	1,000
	Conferences, seminars, training, business travel, etc.					1,000
52713	Utilities		1,411			500
	Verizon equipment charges			1,000	1,000	500
					Total	<u>3,106,198</u>

Budget Impacts

	FY 2021	FY 2021	FY 2022	FY 2023
* Salary	184,484	183,442	187,197	195,957
* Benefits	120,999	114,310	116,972	160,579
* Non Labor Operating	1,317,263	994,500	2,037,500	2,749,662
Totals	1,622,746	1,292,252	2,341,669	3,106,198
% Change				
* Salary			2.05%	4.68%
* Benefits			2.33%	37.28%
* Non Labor Operating			104.88%	34.95%
Overall			81.21%	32.65%

Nevada Irrigation District
Fiscal Year: 2022
Department Budget: 70117 Human Resources

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10117 Human Resources	FY 2021 10117 Human Resources	FY 2021 10117 Human Resources	FY 2022 10117 Human Resources	FY 2023 10117 Human Resources
51101 Salary		246,012	199,839	267,151	275,673	224,307
51105 Overtime		142	563	500	500	
51110 Holiday			11,200	-	-	-
51111 Vacation			11,367	-	-	-
51112 Sick leave			7,982	-	-	-
51113 Administrative leave			3,482	-	-	-
51114 Comp time off			(191)	-	-	-
51115 Other PD leave(Jury, Funl)			2,534	-	-	-
51305 Air Ambulance			183	-	-	-
51306 Short-term Disability		755	543	618	336	224
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		3,823	3,009	3,874	3,997	3,252
51311 Pension Premiums		81,223	18,722	93,583	98,349	62,844
51312 Health Insurance		56,948	56,534	58,645	58,645	39,097
51313 Life Insurance		2,231	2,071	2,186	2,256	1,836
51314 Dental		2,963	2,734	4,644	3,344	2,229
51315 Vision		524	485	583	583	389
51316 Long Term Disability		437	403	1,202	1,241	1,009
51317 Workers Compensation		1,029	692	1,870	965	785
51325 Pension EXP - UAAL			57,367		-	63,354
52503 Equipment Maintenance			1,223			2,000
52504 Materials		-		100	-	100
	Employment Outreach			100		100
52603 Consultant Fees		14,243	12,064	17,500	15,500	95,000
	Safety and Training Consulting			7,000	5,000	10,000
	Physical Examination Testing			5,000	5,000	5,000
	Background checks			5,000	5,000	5,000
	Vaccines			500	500	

Nevada Irrigation District
 Fiscal Year: 2022
 Department Budget: 70117 Human Resources

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget	
		FY 2020 10117 Human Resources	FY 2021 10117 Human Resources	FY 2021 10117 Human Resources	FY 2022 10117 Human Resources	FY 2023 10117 Human Resources	
	HR Consultant Services Recruiters					45,000 ##### #	
52604	Legal Fees	34,516	26,869	51,000	11,000	54,000	
	Minasian			1,000	1,000	4,000	
	Jackson Lewis			50,000	10,000	50,000	
52609	Temporary Labor	-		-	-	-	
				-	-	-	
52706	Dues & Publications	481	657	810	810	458	
	CalPELRA			370	370		
	SHRM			440	440	458	
52709	Advertising/Legal Notices	4,633	6,934	7,000	6,000	8,000	
	Job Vacancy			7,000	6,000	8,000	
				-	-	-	
52710	Office Supplies	4,021	3,029	7,000	7,000	12,500	
	Office Supplies			3,000	3,000	3,500	
	Retirement Plaques/Gifts			2,000	2,000	2,000	
	Service Awards			2,000	2,000	7,000	
52711	Education, Training, Meals	3,872	2,178	3,500	2,800	5,500	
	Conferences, Seminars, Training			2,000	2,000	4,500	
	Business Travel			500	300	500	
	Business Meals			1,000	500	500	
52713	Utilities	520	1,022	960	960	960	
	Cell Phones			960	960	960	
52904	Equipment Purchases: Greater or equal \$5K	-		-	-	9,500	
	Initial Payment for Copier (Long Term Lease)					9,500	
					Total	<u>587,344</u>	
	<u>Budget Impacts</u>						
				FY 2021	FY 2021	FY 2022	FY 2023
	* Salary			236,775	267,651	276,173	224,307
	* Benefits			142,743	167,206	169,716	175,019
	* Non Labor Operating			53,975	87,870	44,070	188,018
	Totals			433,494	522,727	489,959	587,344
	<u>% Change</u>						
	* Salary					3.18%	-18.78%
	* Benefits					1.50%	3.12%
	* Non Labor Operating					-49.85%	326.63%
	Overall					-6.27%	19.88%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70118 Information Technology

Account	Item Purchased	Actual FY 2020 10118 Information Tech	Actual FY 2021 10118 Information Tech	Budget FY 2021 10118 Information Tech	Budget FY 2022 70118 Information Tech	Budget FY 2023 70118 Information Tech
51101	Salary	302,366	268,113	300,832	347,047	590,034
51105	Overtime	23,924	19,898	15,000	15,000	15,000
51110	Holiday		14,826	-	-	-
51111	Vacation		11,781	-	-	-
51112	Sick leave		5,460	-	-	-
51113	Administrative leave		1,994	-	-	-
51114	Comp time off		(10,823)	-	-	-
51115	Other PD leave(Jury, Funl)		1,890	-	-	-
51116	CTO Payoff		6,862	-	-	-
51128	Training & Seminars		1,506	-	-	-
51201	TEMP LABOR-PERS EXEMPT		17,175	-	-	-
51203	OVERTIME-TEMP-PERS EXEMPT		450	-	-	-
51305	Air Ambulance		183	-	-	-
51306	Short-term Disability	524	530	501	336	560
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	4,710	4,408	4,362	5,032	8,555
51311	Pension Premiums	93,644	26,745	105,381	128,303	165,310
51312	Health Insurance	36,370	44,324	58,645	58,645	97,742
51313	Life Insurance	2,305	2,766	2,462	2,840	4,829
51314	Dental	2,039	2,709	4,644	3,344	5,573
51315	Vision	500	563	583	583	972
51316	Long Term Disability	403	468	1,354	1,562	2,655
51317	Workers Compensation	1,338	1,001	2,106	1,215	2,065
51318	Unemployment					
51319	FICA	-	1,093			1,500

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70118 Information Technology

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		10118	10118	10118	70118	70118
		Information	Information	Information	Information	Information
		Tech	Tech	Tech	Tech	Tech
51325 Pension EXP - UAAL			78,227		-	95,585
52501 Chemicals		230	257	225	225	1,000
	Fuel, Oil			225	225	1,000
52503 Equipment Maintenance		233,137	391,490	402,495	438,875	749,225
	Tyler Munis			141,000	141,000	280,000
	Sedaru			118,000	118,000	118,000
	Sungard Public Sector			66,625	66,625	91,625
	Microsoft EA Agreements (SaaS - 3 Yr. Contract pd. Annually)			30,000	7,500	55,000
	Office 365				35,000	
	Microsoft Select Agreements (Annual Payments)			12,000	10,000	
	Server Warranties			8,000	8,400	8,400
	Backup Exec Maintenance			6,000	6,000	
	ESET Renewal (Removed 2022)			3,600	3,600	
	Acronis backup (Removed 2021)			620		
	GODADDY Web Hosting Site (Removed 2021)			300		
	Computrace Software			1,650	1,650	1,650
	Adobe (SaaS)					8,500
	GIS system (ESRI)			10,000	32,500	52,650
	Granicus				4,700	12,700
	Tele-Conference					5,000
	Storage Devices			-		
	Citrix - File share: SFTP			900	900	900
	LaserFiche (ECS Imaging, Inc.)					15,000
	Domain Name Registration/Lease			500	1,000	500
	Hansen - Cash+ (Recording software) (Removed 2021)			1,300		
	Streamline					8,000
	Creditron Upgrade					25,000
	Cisco Smartconnect (Removed 2022)			2,000	2,000	
	Cisco Meraki			1,400	6,500	
	Lucity			23,000	23,000	
	DarkTrace - AI Security				16,667	18,300
	Cortex XDR (Packet 360)					19,000
	Barracuda Web filter/spam & Virus			1,000	3,500	16,600
	DUO 2 Factor Authentication				4,500	4,500
	AD Audit					1,900
	Keeper					1,000
	Helpsystem					2,000
	eFax (Maint., Cust. Serv., HR, & Hydro.)				1,500	1,500
	WUG - IT Monitoring				1,500	1,500
	Finplus / Complus Upgrade					
	LTO Autoloader Backup to Tape maintenance				525	
52504 Materials		-		-	-	2,000
	Glue, tape, wires					2,000
52505 Safety		-		-	-	-

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70118 Information Technology

Account	Item Purchased	Actual FY 2020 10118 Information Tech	Actual FY 2021 10118 Information Tech	Budget FY 2021 10118 Information Tech	Budget FY 2022 70118 Information Tech	Budget FY 2023 70118 Information Tech
52506	Small Tools: Less than \$5K	-		500	500	500
	Wrenches, Screw Drivers, Shovels, Rakes, Pitch Forks			500	500	500
52603	Consultant Fees	13,736	257,191	15,000	350,000	295,000
	Consulting Help			15,000	350,000	295,000
52604	Legal Fees		576		-	115,000
52609	Temporary Labor	7,400	200	10,000		115,000
	IT support for new ERP, Misc Accounting & Purch					
52615	Contractor Fees	-	192	-	-	-
52706	Dues & Publications	260	428	360	260	260
	Municipal Information Systems Association of California			360	260	260
	California Association of Public Procurement Officials					
52710	Office Supplies	75,170	54,472	89,500	116,000	225,500
	Tapes/Misc.			15,000	15,000	
	Offsite Backup - Rubrik					30,000
	Misc. Software			3,000	6,000	8,000
	YBSERV / LRGS Replacement					10,000
	Replacement computers/workstations			61,500	75,000	75,000
	Remote site Network Switches			5,000	15,000	15,200
	Disk Storage Device			5,000	5,000	
	Remote Storage					8,000
	Wireless Access Points				10,000	13,000
	GV Switch Replacement					21,300
	Disk to disk backup device (\$3,500 each)			10,000		
	Replacement Server					40,000
	UPS (Server Room - Switch Rack)					5,000
	Office Chairs/Furniture			500	500	
52711	Education, Training, Meals	3,920	1,431	4,500	15,000	20,000
	Conferences, Seminars			4,500	15,000	20,000
	Employee Professional Licenses					
52713	Utilities	20,558	57,099	29,640	84,612	93,012
	DSL Internet Line			900	1,200	
	Cell phones			1,000	1,000	1,000
	T-1 Voice Monthly Service			-		
	Long Distance Charges			-		
	Placer Office Ops Data Line			840		
	T-1 Data Monthly Service Charges			-		
	Phone Upgrades (Samsung end of life system)			-		
	SCADA Cisco Smartnet YB router			150		
	SCADA Cisco Smartnet CP router			150		
	AT&T 100 Mbps - Fiber main office			10,200	10,400	20,000
	AT&T 20 Mbps - Fiber eGeorge connection			8,600	8,640	8,640

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70118 Information Technology

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		10118	10118	10118	70118	70118
		Information	Information	Information	Information	Information
		Tech	Tech	Tech	Tech	Tech
	Comcast - COVID VPN			3,600	3,972	3,972
	Comcast - Placer Yard				1,200	1,200
	Smarter Broadband			4,200	4,200	4,200
	MITEL Phone service (Grass Valley, Recreation, Colfax and Placer Yard)				54,000	54,000
52804	Bank Fees	-		-	-	-
	Bank Charges					
	Trustee Fees					
52904	Equipment Purchases: Greater or equal \$5K	19,248	63,397	49,000	76,667	-
	Replacement Servers			20,000	15,000	
	Replacement Servers (IP Camera's - Grass Valley)				15,000	
	Storage Array					
	Core Router			9,000		
	UPS Main unit			10,000		
	Security Appliance (Firewall Device)			10,000	46,667	
52915	Proj Bud: Non-Programmatic	878,139	1,145,345	-	-	
57101	Depreciation expense	-	25,030	10,000	-	-
					Total	<u>2,606,877</u>

	<u>Budget Impacts</u>	FY 2021	FY 2021	FY 2022	FY 2023
* Salary		288,011	315,832	362,047	605,034
* Benefits		214,136	180,039	201,860	385,346
* Non Labor Operating		851,762	601,220	1,082,139	1,616,497
* 52915 Capital project		1,145,345	-	-	-
	Totals	2,499,255	1,097,091	1,646,046	2,606,877
	<u>% Change</u>				
* Salary				14.63%	67.11%
* Benefits				12.12%	90.90%
* Non Labor Operating				79.99%	49.38%
* 52915 Capital project				0.00%	0.00%
	Overall			50.04%	58.37%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70119 Safety

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10119 Safety	FY 2021 10119 Safety	FY 2021 10119 Safety	FY 2022 70119 Safety	FY 2023 70119 Safety
51101 Salary		152,836	84,518	155,045	166,563	171,600
51105 Overtime		-	1,984	-	-	-
51110 Holiday			9,564	-	-	-
51111 Vacation			10,093	-	-	-
51112 Sick leave			4,962	-	-	-
51114 Comp time off			(376)	-	-	-
51115 Other PD leave(Jury, Funl)			1,805	-	-	-
51121 VARIOUS MEETINGS			20,790	-	-	-
51128 TRAINING & SEMINARS			28,736	-	-	-
51305 Air Ambulance			112	-	-	-
51306 Short-term Disability		750	743	334	224	224
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		2,146	2,051	2,248	2,415	2,488
51311 Pension Premiums		50,369	13,635	54,312	59,423	56,643
51312 Health Insurance		38,196	47,059	39,097	39,097	39,097
51313 Life Insurance		1,466	1,418	1,269	1,363	1,404
51314 Dental		1,781	1,658	3,096	2,229	2,229
51315 Vision		391	375	389	389	389
51316 Long Term Disability		323	312	698	750	772
51317 Workers Compensation		7,660	5,778	12,404	6,663	6,864
51325 Pension EXP - UAAL			41,717		-	48,943
52503 Equipment Maintenance			1,100			-
52505 Safety Supplies		10,258	8,347	11,000	11,000	12,000
	Safety Equipment			10,000	10,000	11,000
	Protective Gear & Clothing			1,000	1,000	1,000
52603 Consultant Fees		61,695	16,950	60,000	50,000	50,000

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70119 Safety

Account	Items Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10119 Safety	FY 2021 10119 Safety	FY 2021 10119 Safety	FY 2022 70119 Safety	FY 2023 70119 Safety
	Safety and Training Consulting			30,000	25,000	25,000
	Safety General Consulting			30,000	25,000	25,000
52609	Temporary Labor	-		10,000	-	-
	Non-Project Temporary Workers			10,000	-	-
52706	Dues & Publications	647	1,340	12,000	12,000	16,000
	Misc Publications			12,000	12,000	15,000
	MSDS Online					1,000
52710	Supplies		8,233	-	-	-
52711	Education, Training, Meals	11,301	15,583	2,800	2,300	2,300
	Conferences, Seminars, Training			2,800	2,300	2,300
52713	Utilities	2,412	2,564	2,300	1,000	1,000
	Cell Phones			2,300	1,000	1,000
52902	Vehicle Purchases: On Road	37,984		-	-	-
52915	Projects: Non-Programmatic	-		-	-	-
57101	Depreciation expense	-	5,426	-	-	-
					Total	<u>415,253</u>

Budget Impacts

	FY 2021	FY 2021	FY 2022	FY 2022
* Salary	86,502	155,045	166,563	171,600
* Benefits	190,433	113,846	112,553	159,053
* Non Labor Operating	59,542	98,100	76,300	84,600
* 52915 Capital Projects	-	-	-	-
Totals	336,476	366,992	355,416	415,253
% Change				
* Salary			7.43%	3.02%
* Benefits			-1.14%	41.31%
* Non Labor Operating			-22.22%	10.88%
* 52915 Capital Projects			0.00%	0.00%
Overall			-3.15%	16.84%

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70120 Communications

Account	Items Purchased	Actual FY 2020 10120 Coms	Actual FY 2021 10120 Coms	Budget FY 2021 10120 Coms	Budget FY 2022 70120 Coms	Budget FY 2023 70120 Coms
51101 Salary		-	62,163	69,200	92,180	87,630
51105 Overtime		-		-	-	-
51110 Holiday			2,925	-	-	-
51111 Vacation			3,660	-	-	-
51112 Sick leave			1,148	-	-	-
51115 Other PD leave(Jury, Funl)			266	-	-	-
51200 Temp labor - PERS			31,050	-	-	-
51201 Temporary Employee		-		40,000	46,800	
51212 SICK LEAVE-TEMP-PERS			180	-	-	-
51305 Air Ambulance			41	-	-	-
51306 Short-term Disability		-	421	167	112	112
51307 Deferred Compensation		-		-	-	-
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		-	1,477	1,003	1,337	1,271
51311 Pension Premiums		-	10,443	24,241	51,381	24,719
51312 Health Insurance		-	17,488	19,548	19,548	19,548
51313 Life Insurance		-	633	566	754	717
51314 Dental		-	405	1,548	1,115	1,115
51315 Vision		-	188	194	194	194
51316 Long Term Disability		-	156	311	415	394
51317 Workers Compensation		-	303	484	323	307
51318 Unemployment		-				
51319 FICA		-				
51321 Health Benefits Retirees		-		-	-	-
51324 OPEB Net ARC		-		-	-	-
51325 Pension EXP - UAAL			25,315		-	28,088
52503 Equipment Maintenance		-		-	-	-

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70120 Communications

Account	Items Purchased	Actual FY 2020 10120 Coms	Actual FY 2021 10120 Coms	Budget FY 2021 10120 Coms	Budget FY 2022 70120 Coms	Budget FY 2023 70120 Coms
52504	Materials	-		-	5,000	5,000
					5,000	5,000
52603	Consultant Fees	-	72,075	55,000	50,000	65,000
	Community Outreach / Comm Consulting			10,000	50,000	50,000
	100-Yr. Book			45,000	-	-
	Video / Photo Production					15,000
52604	Legal Fees	-		-	-	-
52608	Fed/State/Co Fees	-		-	-	-
52609	Temporary Labor	-		-	-	-
52611	DISCOUNT	-	(14)	-	-	-
52703	Debt Service	-		-	-	-
52704	Insurance - except Worker's Compensation	-		-	-	-
52705	Disadvantaged Customer	-		-	-	-
52706	Dues & Publications	-	7,760	-	-	-
52709	Outreach/Advertising/Notices	-	19,990	60,000	17,000	35,000
	100 Yr. Anniversary			20,000	-	-
	Misc Community Outreach			15,000	7,000	35,000
	Planning Outreach (PFW)			25,000	10,000	
52710	Office Supplies	-	800	-	-	-
52711	Education, Training, Meals	-		-	-	-
52713	Utilities	-	466	-	-	-
52902	Vehicle Purchases: On Road	-		-	-	-
52915	Projects: Non-Programmatic	-		-	-	
	ADA/Security Upgrade					
					Total	<u>269,095</u>

Nevada Irrigation District

Fiscal Year: 2023

Department Budget: 70120 Communications

Account	Items Purchased	Actual FY 2020 10120 Coms	Actual FY 2021 10120 Coms	Budget FY 2021 10120 Coms	Budget FY 2022 70120 Coms	Budget FY 2023 70120 Coms
<u>Budget Impacts</u>						
		<u>FY 2020</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2021</u>
	* Salary	62,163	109,200	138,980	87,630	87,630
	* Benefits	96,099	48,064	75,179	76,465	76,465
	* Non Labor Operating	101,076	115,000	72,000	105,000	105,000
	* 52915 Capital Project	-	-	-	-	-
	Totals	259,337	272,265	286,159	286,159	269,095
	% Change					
	* Salary			27.27%	-36.95%	
	* Benefits			56.41%	1.71%	
	* Non Labor Operating			-37.39%	45.83%	
	* 52915 Capital Project			0.00%	0.00%	

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget: 70135 Accounting & Finance

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10135 Accounting	FY 2021 10135 Accounting	FY 2021 10135 Accounting	FY 2022 70135 Accounting	FY 2023 70135 Accounting
51101 Salary		587,897	506,794	624,575	766,256	1,015,102
51105 Overtime		12,169	9,224	13,000	13,000	15,000
51106 DOUBLE TIME			121			
51110 Holiday			30,388	-	-	-
51111 Vacation			46,482	-	-	-
51112 Sick leave			33,243	-	-	-
51113 Administrative leave			11,138	-	-	-
51114 Comp time off			(1,119)	-	-	-
51115 Other PD leave(Jury, Funl)			14,066	-	-	-
51116 CTO Payoff			1,255	-	-	-
51121 VAROUS MEETINGS			877	-	-	-
51128 Training & Seminars			577	-	-	-
51305 Air Ambulance			428	-	-	-
51306 Short-term Disability		1,380	1,446	1,302	896	1,120
51308 Employee Assistance Plan		-		-	-	-
51310 Medicare		8,688	8,730	9,056	11,111	14,719
51311 Pension Premiums		193,563	53,477	218,789	273,370	336,875
51312 Health Insurance		101,904	132,194	118,598	131,064	170,161
51313 Life Insurance		4,926	5,216	5,112	6,271	8,308
51314 Dental		5,933	6,769	10,836	8,916	11,146
51315 Vision		1,242	1,297	1,361	1,555	1,944
51316 Long Term Disability		973	1,054	2,811	3,448	4,568
51317 Workers Compensation		2,496	1,897	4,372	2,682	3,553
51325 Pension EXP - UAAL						164,810

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10135 Accounting	FY 2021 10135 Accounting	FY 2021 10135 Accounting	FY 2022 70135 Accounting	FY 2023 70135 Accounting
52501	Chemicals	-		-	-	-
	Fuel, Oil			-	-	-
52503	Equipment Maintenance	-	158,844	3,000	-	3,000
	Printer/Copier Maintenance (\$239 X 12 mos, plus overages)			3,000	-	-
52504	Materials	-		-	-	-
52505	Safety	-		-	-	-
52506	Small Tools: Less than \$5K	-		-	-	-
52603	Consultant Fees	135,725	224,252	51,600	85,600	363,600
	Water Rate Study				-	95,000
	Arbitrage Calculation Services			2,500	2,500	2,500
	GASB OPEB Valuation for FY2022 & 2023			-	25,000	25,000
	Financial Audit Fees			45,000	54,000	57,000
	Bond Continuing Disclosures (EMMA/CDAR)			2,500	2,500	2,500
	CAFR Stats fees/GFOA CAFR Program fees			1,600	1,600	1,600
	Cost Allocation Study					30,000
	Consultant Accounting Sevices					150,000
52604	Legal	384	842	-	-	-
52609	Temporary Labor	18,610	86,695	-	-	90,000
				-	-	-
52706	Dues & Publications	1,080	2,090	1,180	850	1,600
	General Accepted Accounting Principles Guide			250	250	250
	Government Finance Officers Association			600	600	1,000
	California Society of Municipal Finance Officers			330		350
52710	Office Supplies	248	736	-	-	2,000
	General Suplies					2,000
52711	Education, Training, Meals	1,385	3,335	4,450	1,500	16,500
	Conferences, Seminars			3,500	1,500	15,000
	Employee Professional Licenses			950	-	1,500
52713	Utilities	-	2,671	-	-	2,500
	General Utilties and Phones					2,500
52804	Bank Fees	67,018	32,233	5,000	1,000	10,000
	Bank Fees					5,000
	Trustee Fees			5,000	1,000	5,000
52904	Equipment Purchases: Greater or equal \$5K	-		-	-	-
52915	Proj Bud: Non-Programmatic	-		-	-	-
				Total		<u>2,236,506</u>

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		10135	10135	10135	70135	70135
		Accounting	Accounting	Accounting	Accounting	Accounting
	<u>Budget Impacts</u>					
			FY 2021	FY 2021	FY 2022	FY 2023
	* Salary		516,140	637,575	779,256	1,030,102
	* Benefits		349,414	372,236	439,313	717,204
	* Non Labor Operating		511,698	65,230	88,950	489,200
	* 52915 Capital project		-	-	-	-
	Totals		1,377,252	1,075,041	1,307,519	2,236,506
	<u>% Change</u>					
	* Salary				22.22%	32.19%
	* Benefits				18.02%	63.26%
	* Non Labor Operating				36.36%	449.97%
	* 52915 Capital project				0.00%	0.00%
	Overall				21.62%	71.05%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget: 70193 Purchasing

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10193 Purchasing	FY 2021 10193 Purchasing	FY 2021 10193 Purchasing	FY 2022 70193 Purchasing	FY 2023 70193 Purchasing
51101	Salary	366,239	287,515	369,510	285,402	330,075
51105	Overtime	990		1,000	1,000	1,000
51110	Holiday		16,405	-	-	-
51111	Vacation		21,995	-	-	-
51112	Sick leave		11,323	-	-	-
51113	Administrative leave			-	-	-
51114	Comp time off		325	-	-	-
51305	Air Ambulance		280	-	-	-
51306	Short-term Disability	1,031	859	840	448	448
51308	Employee Assistance Plan	-		-	-	-
51310	Medicare	5,262	3,850	5,358	4,138	4,786
51311	Pension Premiums	121,070	27,629	129,439	101,820	113,817
51312	Health Insurance	94,679	89,856	97,742	78,194	78,194
51313	Life Insurance	3,340	3,002	3,024	2,336	2,701
51314	Dental	5,658	4,921	7,740	4,458	4,458
51315	Vision	938	844	972	778	778
51316	Long Term Disability	780	702	1,663	1,284	1,485
51317	Workers Compensation	1,536	1,010	2,587	999	1,155
51325	PENSION EXP-UAAL		84,329	-	-	95,192
52501	Chemicals	131	172	200	150	200
	Fuel, Oil			200	150	200
52503	Equipment Maintenance	1,315	86	10,000	3,200	2,250
	Printer/Copier Maintenance (\$239 X 12 mos, plus overages)			3,000	200	250
	Building and Overhead Door Repairs As Necessary			7,000	3,000	2,000
	District Gas Monitor Calibrations - Industrial Scientific					
52504	Materials	50,329	41,215	67,500	53,500	67,000
	Supplies for District (Spray paint, gloves, cleaning supplies)			42,500	35,000	42,000
	Admin Office, Shop & Warehouse Buildings and Grounds			20,000	15,000	25,000
	District Gas Monitor Calibrations - Industrial Scientific			5,000	3,500	-

Account	Item Purchased	Actual	Actual	Budget	Budget	Budget
		FY 2020 10193	FY 2021 10193	FY 2021 10193	FY 2022 70193	FY 2023 70193
		Purchasing	Purchasing	Purchasing	Purchasing	Purchasing
52505	Safety	51,958	38,834	70,700	52,700	70,700
	District Wide Rain Gear (coverall's and pants)			30,000	22,000	30,000
	District Wide Rubber boots and wadder			15,000	10,000	15,000
	District Wide Hydration powder/sun screen/safety glasses			25,000	20,000	25,000
	MSDS On-Line			700	700	700
52506	Small Tools: Less than \$5K	28,693	7,526	40,000	29,000	29,000
	Wrenches, Screw Drivers, Shovels, Rakes, Pitch Forks			40,000	29,000	29,000
52603	Consultant Fees	68,106		-	-	-
	Janitorial Service Contract, Uniforms, Tom Tom			-	-	-
52609	Temporary Labor	-		-	72,000	50,000
				-	72,000	50,000
52611	Discount		(13,158)	-		
52615	Contractor Fees	-	88,605	110,000	110,000	110,000
	Janitorial Service Contract, Uniforms, Tom Tom			110,000	110,000	110,000
52706	Dues & Publications	390	584	600	600	600
	California Association of Public Procurement Officials			600	600	600
52710	Office Supplies	9,249	4,378	18,500	7,500	16,000
	Tapes/Misc/Paper			2,500	2,500	3,500
	District Ball Caps/Hats			2,500	5,000	5,000
	District T Shirts			13,500		7,500
52711	Education, Training, Meals	-		2,500	1,000	6,000
	Conferences, Seminars			2,500	1,000	6,000
	Employee Professional Licenses					
52713	Utilities	-	23	1,500	-	100
	Electric & Gas			1,500	-	100
52804	Bank Fees	-		-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-		-	-	-
52915	Proj Bud: Non-Programmatic	-		-	-	-
57101	Depreciation expense	-	17,439			
					Total	985,939

Budget Impacts		FY 2021	FY 2021	FY 2022	FY 2023
* Salary		287,515	370,510	286,402	331,075
* Benefits		267,332	249,365	194,455	303,014
* Non Labor Operating		185,702	321,500	329,650	351,850
* 52915 Capital project		-	-	-	-
Totals		740,549	941,375	810,507	985,939
% Change					
* Salary				-22.70%	15.60%
* Benefits				-22.02%	55.83%
* Non Labor Operating				2.53%	6.73%
* 52915 Capital project				0.00%	0.00%
Overall				-13.90%	21.64%

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual FY 2020 10195 Shop Operations	Actual FY 2021 10195 Shop Operations	Budget FY 2021 10195 Shop Operations	Budget FY 2022 70195 Shop Operation	Budget FY 2023 70195 Shop Operation
51101 Salary		253,927	(8,534)	263,435	253,211	286,229
51105 Overtime		121	787	1,000	500	500
51106 Double Time		-	338	-	500	500
51110 Holiday			11,072			-
51111 Vacation			12,194			-
51112 Sick leave			9,157			-
51114 Comp time off			54			-
51115 Other PD leave(Jury, Funl)			4,599			-
51184 MAINT-FACILITIES			7,556	-	-	-
51187 MAINT-EQUIPMENT			191,700	-	-	-
51201 Temporary Salary		-		-	-	-
51305 Air Ambulance			250	-	-	-
51306 Short-term Disability		400	431	208	448	448
51308 Employee Assistance		-		-		
51310 Medicare		3,688	3,052	3,820	3,672	4,150
51311 Pension Premiums		84,024	11,818	92,281	90,336	80,741
51312 Health Insurance		81,883	78,766	78,194	69,753	69,753
51313 Life Insurance		2,318	1,759	2,156	2,072	2,342
51314 Dental		4,829	4,793	6,192	4,458	4,458
51315 Vision		750	610	778	778	778
51316 Long Term Disability		597	458	1,185	1,139	1,288
51317 Workers Compensation		11,300	7,845	21,075	10,128	11,449
51325 PENSION EXP-UAAL			58,187	-	-	72,966
52501 Chemicals		42,641	45,282	37,500	45,000	55,000
	Fuels			20,000	25,000	35,000
	Lubricants			17,500	20,000	20,000
52503 Equipment Maintenance		306,036	218,890	310,000	310,000	360,000
	Auto and Equipment Repairs			300,000	300,000	350,000
	Fuel Station re-coating Placer/Grass Valley			10,000	10,000	10,000

Nevada Irrigation District
Fiscal Year: 2023
Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual FY 2020 10195 Shop Operations	Actual FY 2021 10195 Shop Operations	Budget FY 2021 10195 Shop Operations	Budget FY 2022 70195 Shop Operation	Budget FY 2023 70195 Shop Operation
52504	Materials	25,786	16,074	25,000	25,000	38,000
	Routine Maintenance (More shop repair work)			22,000	22,000	35,000
	Misc. Shop Supplies			3,000	3,000	3,000
	Mechanic Shop Remodel					
52505	Safety Supplies	5,956	8,883	4,220	5,500	5,500
	Boot Allowance (Now in Payroll)			720		
	Safety Equipment			1,000	1,500	1,500
	Protective Gear & Clothing			1,000	1,000	1,000
	Fire Extinguishers			1,500	3,000	3,000
52506	Small Tools: Less than \$35K	2,655	1,967	2,000	2,000	11,500
	Mechanic Shop			2,000	2,000	2,000
	A/C Recover/Recharge Maching					9,500
52603	Consultant Fees	-	-	-	-	-
	SYC - Veg Control and Hazard Tree Removal					
52604	Legal Fees	-	-	-	-	-
52608	Fed/State/Co Fees	-	-	-	-	-
52609	Temporary Labor	-	-	-	-	-
52611	Discount	-	(20)	-	-	-
52615	Contractor Fees	-	9,746	-	1,000	1,000
	Fuel Tank Inspections				1,000	1,000
52706	Dues & Publications	1,628	1,492	2,075	2,000	38,900
	All Data Automotive Information System			1,650	1,600	1,600
	TomTom Radio Costs			425	400	35,300
	Diagnostic Software Update					2,000
52710	Office Supplies	45	235	1,400	2,000	2,000
	Computers (New Timecards & SYC Crewmembers)			-	1,000	1,000
	Printers, Ink, Accessories			400	500	500
	Furniture (Table, Chairs, Shop workstation)			1,000	500	500
	Paper, Clips, Envelopes, etc.					
52711	Education, Training, Meals	-	26	2,500	1,250	2,000
	Conferences, Seminars			2,000	1,000	1,500
	Employee Professional Licenses / Certifications					
	Business Travel / Meals			500	250	500
52713	Utilities	3,747	1,987	2,800	5,100	5,100
	Electric			2,500	4,800	4,800
	Cell Phones			100	100	100
	Telephone & Internet Lines			200	200	200

Nevada Irrigation District
 Fiscal Year: 2023
 Department Budget Template: 70195 Shop Operation

Account	Typical Type of Charge	Actual	Actual	Budget	Budget	Budget
		FY 2020	FY 2021	FY 2021	FY 2022	FY 2023
		10195 Shop	10195 Shop	10195 Shop	70195 Shop	70195 Shop
		Operations	Operations	Operations	Operation	Operation
52902	Vehicle Purchases: On Road	-		-	-	-
52904	Equipment Purchases: Greater or equal \$5K	-	16,877	25,000	16,000	-
	Automatic Parts Washer			8,000		
	Lighting Replacement			8,000		
	Shop Cranes			4,900		
	Single Set of Mechanic Tools and Box					
	MIG Welder			4,100		
	Shop Press				16,000	
	Shop Lift					
57101	Depreciation expense	-	17,786		-	-
				-	-	-
					Total	<u>1,054,602</u>
	<u>Budget Impacts</u>					
			<u>FY 2021</u>	<u>FY 2021</u>	<u>FY 2022</u>	<u>FY 2023</u>
	* Salary (Exclude 51201 Temp Salary)		(7,410)	264,435	254,211	287,229
	* Benefits		404,299	205,889	182,784	248,373
	* Temporary (51201, 52609)		-	-	-	-
	* Non Labor Operating		339,225	412,495	413,850	519,000
	Totals		736,114	882,819	850,845	1,054,602
	<u>% Change</u>					
	* Salary (Exclude 51201 Temp Salary)				-3.87%	12.99%
	* Benefits				-11.22%	35.88%
	* Temporary (51201, 52609)				0.00%	0.00%
	* Non Labor Operating				0.33%	25.41%
	Overall				-3.62%	23.95%

Nevada Irrigation District
Fiscal Year: 2023
Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021 Expenses	FY 2023 Expense	FY 2024-27 Expense	Total Cost	Water Capital Fund 15	Recreation Capital Fund 35	Hydroelectric Capital Fund 55	Internal Services Fund 70	Total
Engineering													
Engineering	Combie Ophir 2 & 3 Siphon Repair	2645	NEW	71	-	170,000	6,226,000	6,396,000	170,000	-	-	-	170,000
Engineering	Ramp Repairs- Operations	2647	NEW	67		276,500		276,500	276,500				276,500
Engineering	Hemphill Diversion Fish Passage	7032	CONT	65	4,913,153	300,000	-	5,213,153	300,000				300,000
Engineering	Maranatha DFWLE	2409	NEW	61	-	820,000	-	820,000	820,000	-		-	820,000
Engineering	Table Meadow DFWLE 3	2434	NEW	61	-	800,000	-	800,000	800,000	-		-	800,000
Engineering	Ali Lane	2643	NEW	61	-	350,000		350,000	350,000	-		-	350,000
Engineering	Harris Road DFWLE	2650	NEW	61	-	1,165,765	-	1,165,765	1,165,765				1,165,765
Engineering	North Auburn WTP	2376	CONT	60	101,761	1,701,383	-	1,803,144	1,701,383	-		-	1,701,383
Engineering	Ramp Repairs- Main Office	2504	CONT	58	153,630	125,000		278,630	125,000				125,000
Engineering	Tarr Diversion Wolf Creek_Rev	2336	NEW	57		180,000	1,500,000	1,680,000	180,000				180,000
Engineering	D/S Canal Shotgun Culverts at Banner Mt.	2602	CONT	57		230,000	-	230,000	230,000	-		-	230,000
Engineering	Tarr Canal at Old Auburn Rd	2646	NEW	57	-	80,000	6,603,300	6,683,300	80,000	-		-	80,000
Engineering	Lincoln Canal Upgrades	8262	NEW	57	-	300,000		300,000	300,000	-		-	300,000
Engineering	North Day Road	2182	CONT	55	80,000	870,000	-	950,000	870,000	-		-	870,000
Engineering	Squirrel Creek Siphon_Rev	2624	CONT	55	563,593	369,213		932,806	369,213				369,213
Engineering	Sugar Loaf Reservoir	2550	CONT	50		120,000		120,000	120,000				120,000
Engineering	Newtown Reservoir Cleaning	6958	NEW	40	-	450,000	-	450,000	450,000	-		-	450,000
18 Engineering Total					5,812,137	8,307,861	14,329,300	28,449,298	8,307,861	-	-	-	8,307,861
													-
Hydroelectric													
Hydroelectric	Scotts Flat Spillway Repair & Upgrades	2094	CONT	84	1,406,691	1,500,000	14,000,000	16,906,691	-	-	1,500,000		1,500,000
Hydroelectric	Chicago Park Powerhouse Refurbishment		CONT	82	24,414	2,500,000	24,000,000	26,524,414			2,500,000		2,500,000
Hydroelectric	Bowman North Dam Upstream Lining Improvements	2359	CONT	75	62,270	250,000	-	312,270	-	-	250,000		250,000
Hydroelectric	Rollins Powerhouse Relay Protection Upgrade	2394	CONT	75	86,287	400,000	-	486,287	-	-	400,000		400,000
Hydroelectric	Rollins Governor Replacement	2392	NEW	75		150,000	400,000	550,000	-	-	150,000		150,000
Hydroelectric	Dutch Flat Forebay Low Level Outlet Valve Refurbishment		NEW	75	-	100,000	-	100,000	-	-	100,000		100,000
Hydroelectric	Jackson Lake Dam		NEW	75		100,000		100,000			100,000		100,000
Hydroelectric	French Lake Low Level Outlet Gate Refurbishment		NEW	75	-	200,000	200,000	400,000	-	-	200,000		200,000
Hydroelectric	Scotts Flat Powerhouse Fire Detection Upgrade	2552	CONT	73	36,275	30,000	-	66,275	-	-	30,000		30,000
Hydroelectric	Combie North Powerhouse Fire Detection Upgrade	2553	CONT	73	9,400	30,000	-	39,400	-	-	30,000		30,000
Hydroelectric	Combie South Powerhouse Fire Detection Upgrade	2554	CONT	73	21,927	30,000	-	51,927	-	-	30,000		30,000
Hydroelectric	Deer Creek Powerhouse Communications Upgrade		NEW	73	-	150,000	-	150,000	-	-	150,000		150,000
Hydroelectric	Jackson Lake Dam Toe Slope Protection	2597	CONT	71	9,430	100,000	-	109,430	-	-	100,000		100,000
Hydroelectric	Combie North Powerhouse Capacitor Bank Upgrade	2581	NEW	71	-	50,000	-	50,000	-	-	50,000		50,000
Hydroelectric	Dutch Flat #2 Powerhouse Cooling Water System Upgrade	2544	NEW	71	-	300,000	-	300,000	-	-	300,000		300,000
Hydroelectric	Dutch Flat #2 Powerhouse Backup Generator	2483	CONT	70	13,899	100,000	-	113,899	-	-	100,000		100,000
Hydroelectric	Bowman Intertie Air Switch and Pole Replacement		NEW	70	-	75,000	-	75,000	-	-	75,000		75,000
Hydroelectric	Rucker Creek Spill Gate Replacement	2339	CONT	69	1,300	250,000	-	251,300	-	-	250,000		250,000
Hydroelectric	Dutch Flat Afterbay Hydraulic Line Refurbishment		NEW	69	-	150,000	150,000	300,000	-	-	150,000		150,000
Hydroelectric	Chicago Park Powerhouse RTU Replacement	2598	CONT	68	-	400,000	-	400,000	-	-	400,000		400,000
Hydroelectric	Hydro Office Radio Tower	2405	CONT	68	82,785	1,000,000	250,000	1,332,785	-	-	1,000,000		1,000,000
Hydroelectric	Combie North Powerhouse CAISO Meter	2347	NEW	67	-	150,000	50,000	200,000	-	-	150,000		150,000
Hydroelectric	Hydro Headquarters Parking Lot Improvements		NEW	67	-	75,000		75,000	-	-	75,000		75,000
Hydroelectric	Dutch Flat Canal Liner Repair Upstream of Spillway	2545	NEW	66	-	100,000	350,000	450,000	-	-	100,000		100,000

Nevada Irrigation District
Fiscal Year: 2023
Capital Projects List

Department	Project Description	Project #	Status	Score	FY 00-2021	FY 2023	FY 2024-27	Total Cost	Water	Recreation	Hydroelectric	Internal	Total	
					Expenses	Expense	Expense		Capital Fund 15	Capital Fund 35	Capital Fund 55	Services Fund 70		
	Hydroelectric	Bucket Truck	NEW	65	-	225,000	-	225,000	-	-	225,000	-	225,000	
	Hydroelectric	Combie South Powerhouse	6943	CONT	64	38,678	250,000				250,000		250,000	
	Hydroelectric	Hydro Operations 4-Seater Side by Side with Snow Tracks		NEW	64	-	43,000	-	43,000	-	43,000	-	43,000	
	Hydroelectric	Christmas Tree Spill Gate Replacement	2599	CONT	63		50,000	250,000	300,000	-	50,000	-	50,000	
	Maintenance	Chicago Park Flume and Forebay Liner Repair	2511	CONT	63	8,343	50,000	900,000	958,343		50,000		50,000	
	Hydroelectric	Fall Creek Diversion Improvements	2576	CONT	62	-	150,000	50,000	200,000	-	150,000	-	150,000	
	Hydroelectric	Mini Excavator for South Yuba Canal		NEW	60	-	125,000	-	125,000	-	125,000	-	125,000	
	Hydroelectric	Hydro Maintenance Truck		NEW	58	-	90,000	-	90,000	-	90,000	-	90,000	
	Hydroelectric	Hydro Operations Truck #1		NEW	58	-	50,000	-	50,000	-	50,000	-	50,000	
	Hydroelectric	Hydro Operations Truck #2		NEW	58	-	50,000	-	50,000	-	50,000	-	50,000	
	Hydroelectric	Hydro Operations Truck #3		NEW	58	-	50,000	-	50,000	-	50,000	-	50,000	
	Hydroelectric	CAISO Meter		NEW	48	-	50,000	-	50,000	-	50,000	-	50,000	
36		Hydroelectric Total				1,801,699	9,373,000	40,600,000	51,774,699	-	9,373,000	-	9,373,000	
													-	
Maintenance													-	
	Maintenance	(3) 1.5 Ton Dump Trucks		NEW	65	-	255,000	-	255,000	255,000	-	-	255,000	
	Maintenance	1.5-Ton Dump Truck		NEW	65		255,000		255,000	255,000			255,000	
	Maintenance	(3) 1.5-Ton Dump Truck		NEW	65		255,000		255,000	255,000			255,000	
	Maintenance	Side-by-Side ATV		NEW	64	-	35,000	-	35,000	35,000	-	-	35,000	
	Maintenance	Excavator		NEW	62	-	170,000	-	170,000	170,000	-	-	170,000	
	Maintenance	Mini Excavator		NEW	60	-	72,000	-	72,000	72,000	-	-	72,000	
	Maintenance	1.5-Ton Flatbed Truck		NEW	58		85,000		85,000	85,000			85,000	
	Maintenance	5 Yard Dump Truck (x2)-roll over		NEW	56	-	300,000	-	300,000	300,000	-	-	300,000	
	Maintenance	Fire Alarm System Upgrade		NEW	45	-	28,914	-	28,914	28,914	-	-	28,914	
9		Maintenance Total				-	1,455,914	-	1,455,914	1,455,914	-	-	1,455,914	
													-	
Water Operations													-	
	Operations	E George PLC Upgrade		NEW	74	-	140,000	-	140,000	140,000	-	-	140,000	
	Operations	Loma Rica Chemical Tanks		NEW	66	-	149,050	-	149,050	149,050	-	-	149,050	
	Operations	2015 Ford F150		NEW	63	-	45,000	-	45,000	45,000			45,000	
	Operations	2014 Ford F150		NEW	62	-	45,000	-	45,000	45,000			45,000	
	Operations	2013 Ford F150		NEW	61	-	45,000	-	45,000	45,000			45,000	
6	Operations	Automated Gaging Head Gates		NEW	55	-	100,000	600,000	700,000	100,000	-	-	100,000	
		Operations Total				-	524,050	-	524,050	524,050	-	-	524,050	
													-	
Admin													-	
	Operations	Peaceful Valley Gate		NEW	54	-	311,000	-	311,000			311,000	311,000	
1		Admin Total				-	311,000	-	311,000	-	-	311,000	311,000	
70		TOTAL				7,613,836	19,971,825	54,929,300	82,514,961	10,287,825	-	9,373,000	311,000	19,971,825

Nevada Irrigation District

Fiscal Year Budget: 2023

Revenue Budget

Fund	Revenue Budget FY 2022	Revenue Budget FY 2023	Transfer Budget FY 2022	Transfer Budget FY 2023	Total Inflows FY 2022	Total Inflows FY 2023
10 Water Fund	47,620,100	47,892,147	1,139,835	435,887	48,759,935	48,328,034
12 Capacity Fees Fund	1,500,000	1,000,000	-	-	1,500,000	1,000,000
15 Water Capital Improvement Fund	-	-	28,858,000	-	28,858,000	-
21 Cement Hill Assessment District Fund	355,000	355,000	-	-	355,000	355,000
22 Rodeo Flat Assessment District Fund	47,500	47,500	-	-	47,500	47,500
30 Recreation Fund	2,207,208	2,217,565	167,577	1,415,000	2,374,785	3,632,565
35 Recreation Capital Improvement Fund	-	-	650,000	-	650,000	-
50 Hydroelectric Fund	24,833,811	25,101,199	-	-	24,833,811	25,101,199
55 Hydroelectric Capital Fund	-	-	54,625,000	4,500,000	54,625,000	4,500,000
70 Internal Services Fund	-	-	12,192,537	14,498,712	12,192,537	14,498,712
TOTAL REVENUES	76,563,619	76,613,411	97,632,949	20,849,599	174,196,568	97,463,010

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Water Fund 10

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023	
40106	NON-COMMERCIAL-INSIDE	17,072,000	5,474,164	17,072,000
40107	NON-COMMERCIAL-OUTSIDE	125,000	37,090	125,000
40109	LOW INCOME RATE ASSIST	(7,000)	(3,249)	(7,070)
40206	COMMERCIAL - INSIDE	3,000,000	1,083,530	3,030,000
40207	COMMERCIAL - OUTSIDE	10,000	3,169	10,100
40410	SUMMER - INSIDE	7,868,000	6,688,936	7,946,680
40411	SUMMER - OUTSIDE	220,000	226,493	222,200
40412	WINTER - INSIDE	600,000	630,703	606,000
40413	WINTER - OUTSIDE	20,000	12,131	20,200
40414	ANNUAL	350,000	185,744	353,500
40415	DEMAND/FALL/INTERM RAW	37,000	116,563	37,000
40501	NEVADA CITY RAW	140,000	108,574	140,000
40502	LAKE VERA TREATED	25,000	5,079	25,000
40503	GRASS VALLEY RAW WATER	350,000	28,370	350,000
40504	GV-TREATED @ TRMT PLANT	5,000	276	5,000
40505	GRASS VALLEY BROADVEW TR	45,000	22,467	45,000
40701	NEVADA COUNTY-IN-TANK WT	250,000	42,344	250,000
40705	SUPPLEMENTAL RAW WTR	520,000	163,173	525,200
40707	STATE/COUNTY MANDATED FE	420,000	192,605	424,200
40711	FS/DC/PRV FEES	300,000	193,397	303,000
40713	ENERGY PUMPING - RAW	70,000	86,583	70,700
40716	APPLICATION FEES	13,000	7,400	13,130
40809	5% DISCOUNT-AG WATER	(5,000)	(5,460)	(5,050)
40995	STANDBY CHARGES	171,700	66,755	173,417
42101	TREATED WTR-CAPACITY FEE	-	354,450	-
43101	TREATED WTR METER INSTAL	187,000	58,645	140,250
43102	CHANGE OF SERVICE	3,000	-	3,030
43103	NEW DBL CK VALVE INSTALL	70,400	20,522	52,800
43104	NEW RAW WATER SVC INSTAL	87,000	36,136	65,250
43107	SERVICE LINE INSTALL FEE	30,000	3,778	15,000
44101	INSURANCE/CLAIMS SETLMTS	-	140,218	-
45130	QUITCLAIM;EASEMNT;ABNDMN	6,000	5,626	-
45170	PIPELINE REIMB FEE	204,000	49,823	153,000
46102	ADMIN FEES-VARIANCE	-	925	-
46104	WATER AVAILABILITY	-	150	-
46107	MERCHANT SERVICE FEE	-	(3)	-
46131	TURN ON/OFF, SERV CHGS	10,000	8,989	10,100
46132	PENALTIES-WATER ACCOUNTS	15,000	13,913	15,150
46165	REIMBURSABLE PROJ REVENU	25,000	23,286	25,250
46190	MISCELLANEOUS	10,000	10,176	10,100
46302	EXPENSE REIMBURSEMENTS	22,000	20,813	22,220
46310	RECYCLING INCOME	20,000	16,448	20,200
47110	PROPERTY TAX REVENUE	14,028,000	5,948,110	14,308,560
47115	ASMT-HOME OWNER EXEMPTIO	150,000	45,528	151,500
47610	INTEREST INCOME:INVESTMN	900,000	76,238	909,000
47615	INTEREST INCOME: OTHER	-	37,576	-
48101	GRANTS - OPERATING	-	30,596	-
48601	GAIN/LOSS-DISPOSAL F/A	-	283,231	-
49101	RENTS AND LEASES	90,000	35,361	90,900
49102	RENTAL INCOME	26,000	68,575	26,260
49105	GRAVEL, MINERAL LEASES	35,000	-	35,350
49115	GRAZING INCOME	2,000	-	2,020
49611	SALE OF TIMBER	100,000	-	101,000
TOTAL REVENUE		47,620,100	22,655,945	47,892,147
47777	TRANSFER IN - OPERATING	1,139,835	4,780	435,887
TOTAL TRANSFERS		1,139,835	4,780	435,887
TOTAL INFLOWS		48,759,935	22,660,725	48,328,034

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Capacity Fees Fund 12

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
42101 TREATED WTR-CAPACITY FEE	1,500,000	98,571	\$1,000,000
47610 INTEREST INCOME:INVESTMN	-	12,481	25,000
TOTAL REVENUE	1,500,000	111,052	1,000,000
47777 TRANSFER IN - OPERATING	-	-	
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	1,500,000	111,052	1,000,000

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Water Capital Improvement Fund 15

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
TOTAL REVENUE	-	-	-
47778 TRANSFER IN - CAPITAL	28,858,000	-	-
TOTAL TRANSFERS	28,858,000	-	-
TOTAL INFLOWS	28,858,000	-	-

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Cement Hill Fund 21

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
47110 PROPERTY TAX REVENUE	355,000	135,307	355,000
TOTAL REVENUE	355,000	135,307	355,000
47777 TRANSFER IN - OPERATING	-	-	
TOTAL TRANSFERS	-	-	-
TOTAL INFLOWS	355,000	135,307	355,000

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Rodeo Flat Fund 22

Account		Budget FY 2022	YTD FY 2022	Budget FY 2023
47110	PROPERTY TAX REVENUE	47,500	20,446	47,500
TOTAL REVENUE		47,500	20,446	47,500
47777	TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS		-	-	-
TOTAL INFLOWS		47,500	20,446	47,500

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Recreation Fund 30

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
46112 DISCOUNT: SEASON PASS	-	(1,278)	(2,582)
46113 DISCOUNT: WALK IN CAMPIN	-	(77)	(155)
46132 PENALTIES-WATER ACCOUNTS	-	106	214
46190 MISCELLANEOUS	-	119	240
46302 EXPENSE REIMBURSEMENTS	-	262	529
47610 INTEREST INCOME:INVESTMN	-	1,196	2,416
47615 INTEREST INCOME: OTHER	13,245	-	1,000
48301 DAY USE	223,500	45,527	225,735
48306 CAMPING	1,454,950	882,968	1,469,500
48309 BOATING	149,450	169,005	150,945
48401 CASCADE SHORES	35,000	21,168	35,350
48403 SEASON PASS	94,500	85,820	95,445
48734 STORE TAXABLE	104,775	2,242	105,823
48735 STORE NON-TAX GROCERY	60,400	1,292	61,004
48843 FUEL	54,000	-	54,540
48933 SHOWERS & W/D	-	60	-
48990 CASH OVER/SHORT	-	(401)	-
49101 RENTS AND LEASES	43,345	35,682	43,778
49121 RECREATION ROYALTIES	34,543	843	34,888
49123 CUSTOMER REFUNDS	(60,500)	(32,326)	(61,105)
TOTAL REVENUE	2,207,208	1,212,207	2,217,565
47777 TRANSFER IN - OPERATING	167,577	-	1,415,000
TOTAL TRANSFERS	167,577	-	1,415,000
TOTAL INFLOWS	2,374,785	1,212,207	3,632,565

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Recreation Capital Fund 35

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
TOTAL REVENUE	-	-	-
47778 TRANSFER IN - CAPITAL	650,000	-	
TOTAL TRANSFERS	650,000	-	-
TOTAL INFLOWS	650,000	-	-

Nevada Irrigation District

Fiscal Year: 2023

Revenue Budget - Hydroelectric Fund 50

Account		Budget FY 2022	YTD FY 2022	Budget FY 2023
41160	POWER GENERATION	21,557,204	5,616,883	22,629,453
41160	POWER GENERATION	1,801,607	423,070	1,856,745
45182	BOWMAN COSTS - HAYPRESS	100,000	-	75,000
46170	HYDROELECT SUPPORT SVCS	25,000	-	40,000
46170	HYDROELECT SUPPORT SVCS	-	88,193	-
47610	INTEREST INCOME:INVESTMN	-	175,739	500,000
47615	INTEREST INCOME: OTHER	1,350,000	-	-
TOTAL REVENUE		24,833,811	6,303,886	25,101,199
47777	TRANSFER IN - OPERATING	-	-	-
TOTAL TRANSFERS		-	-	-
TOTAL INFLOWS		24,833,811	6,303,886	25,101,199

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Hydroelectric Capital Fund 555

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
TOTAL REVENUE	-	-	-
47778 TRANSFER IN - CAPITAL	54,625,000	-	4,500,000
TOTAL TRANSFERS	54,625,000	-	4,500,000
TOTAL INFLOWS	54,625,000	-	4,500,000

Nevada Irrigation District
 Fiscal Year: **2023**
 Revenue Budget - Internal Services Fund 70

Account	Budget FY 2022	YTD FY 2022	Budget FY 2023
44101 INSURANCE/CLAIMS SETLMTS	-	1,190	-
TOTAL REVENUE	-	1,190	-
47777 TRANSFER IN - OPERATING	12,192,537	1,237,527	14,498,712
TOTAL TRANSFERS	12,192,537	1,239,906	14,498,712
TOTAL INFLOWS	12,192,537	1,241,095	14,498,712