

## **RESOLUTION NO.** 2022-57

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

### 2022 BUDGET AMENDMENT

**WHEREAS,** the Nevada Irrigation District (District) budget for the 2022 fiscal year reflects resources to meet the essential needs of the District and the District's customers; and

**WHEREAS,** the Board of Directors adopted the 2022 Annual Budget on December 15, 2021; and

**WHEREAS** the budget amendment is necessary to adjust the operational budgets to account for unforeseen expenditures, capital projects that were initiated in 2021 and continue into 2022, and to adjust fund balances to reflect more accurate beginning year fund balance projections.

# NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT AS FOLLOWS:

**SECTION 1.** The budget amendment only includes funds that were amended, funds not shown as amended are as adopted in the 2022 Annual Budget.

**SECTION 2.** Fund 10 amendments include:

- **a.** Transfer to Fund 70 in the amount of \$281,600.
- **b.** Projected reserves of \$21,037,417.

**SECTION 3.** Fund 15 amendments include:

- a. The addition of the following capital projects that were originally in the 2021 Annual Budget to the 2022 Annual Budget: Alta Sierra Tank (52952-6971) in the amount of \$1,557,775; Santini Siphon (52952-1098) in the amount of \$21,567; North Auburn Water Treatment Plant High Lift Pumps (52952-2376) in the amount \$9,600; Loma Rica Drive District Financed Water Line Extension (52952-2181) in the amount of \$39,213, and the Farm Canal Encasement (52952-2591) in the amount of \$65,000.
- **b.** Projected reserves of \$20,306845.

### **SECTION 4.** Fund 30 amendments include:

- **a.** Transfer of \$22,000 to Fund 70.
- **b.** Projected reserves of \$772

**SECTION 5.** Fund 50 amendments include:

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- **a.** A reduction of \$580,000 in revenue associated with the delay in acquisition of the Deer Creek Powerhouse.
- **b.** The transfer of \$77,000 to Fund 30.
- **c.** The transfer of \$136,400 to Fund 70.
- **d.** Projected reserves of \$11,221,870.

SECTION 6. Fund 55 amendments include:

- a. The addition of the following capital projects that were originally in the 2021 Annual Budget to the 2022 Annual Budget: SFPH Fire Detection Upgrade (2552) in the amount of \$30,000; CNPH Fire Detection Upgrade (2553) in the amount of \$30,000, CSPH Fire Detection Upgrade (2554) in the amount of \$30,000, DF #2 Powerhouse Standby Generator (2483) in the amount of \$20,000, and Fall Creek Flume Improvements (2404) in the amount of \$180,000,
- b. The following capital projects that were included in the 2022 budget will have their budget decreased as noted: BS Canal Lining at Boxcar (2600) decreased by \$300,000, DF #2 Fire Suppression Upgrade (2240) decreased by \$125,000, and Rucker Spill Gate (2339) decreased by \$125,000.
- c. Projected reserves of \$50,260,000.

**SECTION 7**. Fund 70 amendments include:

- a. The reduction of \$1,251,000 in revenue and \$1,353,303 in expenditures associated with the delay of the English Meadow WCB Grant Restoration Project (2592).
- b. Increased operational expenditures of \$445,000.

**SECTION 8**. The Board of Directors hereby finds that the proposed amendments (as in the shown in the attached spreadsheets) are in the District's best interest and to the benefit of the District's rate and tax payers, and will be effective for the January 1, 2022 Annual Budget.

\* \* \* \* \*

**PASSED AND ADOPTED** by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 26th day of October 2022, by the following vote:

AYES: NOES: ABSENT: ABSTAINS: Directors: Heck, Peters, Johansen, Hull, Bierwagen

Directors: None Directors: None Directors: None

President of the Board of Direct

Attest:

Secretary to the Board of Directors

	Fund 10 Water Operations Budget Amendments												
	Beginning Balance		Beginning Balance										
	1 100 22	Reserve	Minus	Bauanua	Tuesday In	Tatal Inflama	Fundanditumon	Tronofor Out	Total Outflows	FYE Unassigned	FYE Fund Balance	Commente	
	1-Jan-22	Target	Reserves	Revenue	Transfer-In	Total Inflows	Expenditures	Transfer Out	Total Outflows	Fund Balance	With Reserves	Comments	
Approved Budget	50,419,022	23,500,707	26,918,315	47,620,100	1,139,835	48,759,935	29,698,190	36,661,224	66,359,414	9,318,836	32,819,543		
Amended Beginning												Major adjustment in Beginning Balance due to removal of Centennial	
Balance Squirrel Creek (4/13/2022)		23,500,707	16,342,789	47,620,100	1,139,835	48,759,935	29,698,190	36,661,224 800,000	66,359,414	-1,256,690	22,244,017	Project from Construction in Progress. Approved by Resolution, Transfer to Fund 15	
English Meadow (4/27/2022)								125,000				Approved by Resolution, Transfer to Fund 70	
Transfer to Fund 70	)							281,600				Transfer to fund 70 for increased cost allocation.	
Amended Totals	39,843,496	23,500,707	16,342,789	47,620,100	1,139,835	48,759,935	29,698,190	37,867,824	67,566,014	-2,463,290	21,037,417	Reserve reduction of \$2,463,290 from approved 2022 Budget.	
Previously Approved By Board													
Proposed Revision													

	Beginning Balance	Beginning Balance								
	1-Jan-22	Minus Reserves	Revenue	Transfer-In	Total Inflows	Expenditures	Transfer Out	Total Outflows	FYE Unassigned Fund Balance	FYE Fund Balan With Reserves
Approved Budget	0	0	0	28,858,000	28,858,000	6,858,000	o	6,858,000	22,000,000	22,000,000
Improvement/Replacement Reserve				22,000,000						
Annual CIP Expenditures				6,858,00						
Squirrel Creek (4/13/2022)				800,000		800,000				
Alta Sierra Tank (52952-6971)						1,557,775				
Santini Siphon (52952-1098)						21,567				
North Auburn WTP (52952-2376)						9,600				
Loma Rica DFWLE (52952-2181)						39,213				
FARM CANAL ENCASEMENT (2591)						65,000				
Amended Totals	0	0	0	29,658,000	29,658,000	9,351,155	0	9,351,155	-1,693,155	20,306,845
Previously Approved By Board										
Proposed Revision										

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/es	Comments
0	
	Board Approved Reserve Levels in 2022.
	Previously Approved Transfer In
	from Fund 10
	2021 Rollover
	Capital Reserve Reduction of \$1.7
5	М.

						Fund 3	<b>30</b> Recreation					
	Beginning Balance 1-Jan-22	Reserve Target	Beginning Balance Minus Reserves	Revenue	Transfer-In	Total Inflows	Expenditures	Transfer Out	Total Outflows	FYE Unassigned Fund Balance	FYE Fund Balance With Reserves	Comments
Approved Budget	999,990	610,640	389,350	2,207,208	167,577	2,374,785	2,342,561	989,572	3,332,133	-567,998	42,642	
Amended Beginning Balance	903,120	610,640	292,480	2,207,208	167,577	2,374,785	2,342,561	989,572	3,332,133	-664,868		Adjusted FYB Balance due to year end adjustments and accruals.
USFS Collection Agreement (5/11/2022)					348,870		348,870					Board Approved Transfer From Fund 50
Proposed Transfer In From Fund 50					77,000							Proposed Transfer From Fund 50 to cover negative fund balance
Proposed Transfer To Fund 70								22,000				
Amended Totals	903,120	610,640	292,480	2,207,208	593,447	2,800,655	2,691,431	1,011,572	3,703,003	-609,868	772	Reduction in reserves of \$609,868
Previously Approved By Board Proposed Revision												

	Fund 50 Hydroelectric Operations												
	Beginning Balance 1-Jan-22	Reserve Target	Beginning Balance Minus Reserves	Revenue	Transfer- In	Total Inflows	Expenditures	Transfer Out	Total Outflows	FYE Unassigned Fund Balance	FYE Fund Balance With Reserves	Comments	
Approved Budget	64,617,198	11,221,870	53,395,328	24,833,811	0	24,833,811	12,486,586	59,982,153	72,468,739	5,760,400	16,982,270		
Amended Beginning Balance	62,658,210	11,221,870	51,436,340	24,833,811	0	24,833,811	12,486,586	59,982,153	72,468,739	3,801,412	15,023,282	Adjustment Due to YE Accruals and Adjustments.	
English Meadow (4/27/2022)								125,000				Board Approved Transfer to Fund 70.	
USFS Collection Agreement (5/11/2022)								348,870				Board Approved Transfer to Fund 30.	
SYC acquisition (3/9/2022)				580,000			1,162,435	180,000				Board Approved. Includes transfer to Fund 55.	
Reduce Revenue Associated with Deer Creek PH				-580,000								Delay on acquisition of asset.	
Proposed Transfer to Fund 30								77,000				Transfer needed to address projected Fund 30 negative balance at year-end.	
Proposed Transfer to Fund 70								136,400				Increase cost allocation associated with proposed amendment.	
New Totals	62,658,210	11,221,870	51,436,340	24,833,811	0	24,833,811	13,649,021	60,849,423	74,498,444	1,771,707	12,993,577		
Previously Approved By Board													
Proposed Revision												<u> </u>	

	Fund 55 Hydroelectric Operations												
	Beginning Balance	Reserve Balance	Beginning Balance	Revenue	Transfer-In	Total Inflows	Expenditures	Tranfer Out	Total Outflows	FYE Unassgine d Fund Balance	FYE Fund Balance With Reserves	Comments	
	4.1		Minus										
Approved Budget	1-Jan-23 0	0	Reserves 0	0	54,625,000	54,625,000	4,625,000	0	4,625,000	0		Comments New fund, no beginning year fund balance.	
	0	0	0	U		54,025,000	4,025,000	0	4,025,000	0	50,000,000	New fund, no beginning year fund balance.	
Capital Funding					4,625,000								
Capital Reserve FERC Reserve					15,000,000								
	0	0	0	0	35,000,000	F4 C25 000	4,625,000	0	4 625 000	0	50,000,000	New found and hereing in a second build below as	
Amended Beginning Balance	U	0	0	0	54,625,000	54,625,000	1 1	0	4,625,000	0		New fund, no beginning year fund balance.	
SYC aqcuistion (3/9/2022)					180,000	180,000	180,000					Approved by Board	
SFPH Fire Detection Upgrade (2552)							30,000					2021 Rollover	
CNPH Fire Detection Upgrade (2553)							30,000					2021 Rollover	
CSPH Fire Deterction Upgrade (2554)							30,000					2021 Rollover	
Fall Creek Flume Improvements (2404)							180,000					2021 Rollover of design expenditures for project and increase in material costs.	
BS Canal Lining at Boxcar (2600)							-300,000					Reduction of fund request, work will be done in future year.	
DF #2 Fire Suppression Upgade (2240)							-125,000					Reduction of funds requested work will be done in a future year.	
Rucker Spill Gate (2339)							-125,000					Reduction due to delay in construction, waiting on FERC approval.	
DF #2 PH Standby Generator (2483)							20,000					2021 Rollover	
New totals	0	0	0	0	54,805,000	180,000	4,545,000	0	4,545,000	260,000	50,260,000		

Previously Approved By Board Proposed Revision

						Fund 70 Int	ernal Service	s				
	Beginning Balance		Beginning Balance	Revenue	Transfer-In	Total Inflows	Expenditur es	Transfer Out	Total Outflows	FYE Unassigne d Fund Balance	FYE Fund Balance With Reserves	F
	1-Jan-22	Reserve Balance	Minus Reserves									
Approved Budget	0	0	0	0	12,192,537	12,192,537	12,192,537	0	12,192,537	0	0	
English Meadow (4/27/2022)				1,251,000	250,000		1,353,303	0	1,353,303			4
English Meadow				-1,251,000			-1,353,303					F
70118- 52502 IT Equipment												
Maintenance							370,000					F
Tyler ERP							130,000					1
Central Square Upgrade							75,000					ſ
ESRI for CMMS							45,000					(
Sedaru							120,000					\$
70118-52603 IT Consultant Fees							75,000					   
70118-52904 IT Equipment Purchases							50,000					
70119-51128 Safety Training & Meals							15,000					 (
70135 52603 Accounting Consulting Fees							100,000					,
70195-51187 Shop Equipment Maint							80,000					(
Transfer In From Fund 10 *					281,600							
Transfer In From Fund 30 *					22,000							1
Transfer In From Fund 50 *		_			136,400					_		4
New Totals	0	0	0	0	12,882,537		12,882,537		12,882,537	0	0	T,
Previously Approved By Board			d Fund 70 Trans	-	* Transfer In amounts ca	alculated based o	on cost allocatio	n of the addit	ional \$440,000 requ	uired for propos	ed amendment.	Ļ
Proposed Revision		Transfer In	Amount	% of Costs								Ļ
		Fund 10	281,600.00	64%								Ļ
		Fund 30	22,000.00	5%								Ļ
		Fund 50	136,400.00	31%								Ļ
		Total	440,000.00									1

#### Comments

Approved by Board Resolution

Project Delayed Due to Permitting, Removing Revenue and Expenditures from 2022. Leaving Transfer in for 2023.

Proposed increase in expenditures.

Tyler annual fee. Required per contract.

Pentamation Upgrade (Central Square)

GIS for CMMS

Sedaru license fee and service.

Increased consultant support for IT related to Pentamation Upgrade, security breach, and staff supplementation.

Servers, computers.

Increase safety and training expenses. District wide. Consultant training.

Accounting Consulting.

District wide equipment maintenance.

Fund should zero out each year.