

# Staff Report

for the Administrative Practices Committee Meeting of September 1, 2020

**TO:** Administrative Practices Committee

**FROM:** Greg Jones, MBA, Interim General Manager  
Marvin Davis, MBA, CPA, Finance Manager/Treasurer

**DATE:** August 25, 2020

**SUBJECT:** 2021 Operating & Non-Operating Budget

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***FINANCE***

**RECOMMENDATION:**

Review and discuss the preliminary 2021 Operating and Non-Operating Budget and advance a recommendation to the Board of Directors as appropriate.

**BACKGROUND:**

Budget Development:

As a practice, the District's budgeting cycle spans from June to December, culminating in the adoption of the Budget prior to January 1. Staff performs a rigorous revenue projection, detailed labor and non-labor department estimate, summary creation, and review of short and long-term cash forecast in as many iterations necessary for the Administrative Practices Committee and Board analysis. The adopted Budget is consistent with the Board's adopted rate study, and upon approval, the Board adopts projected revenues, expenditures, and cash reserve impacts.

Districtwide Fiscal Impact & Priorities

This year's document is designed to be more of an educational and strategic tool aligning how Divisions and Departments support the strategic plan while addressing departmental priorities for the year. The document outlines the financial policies and reporting governance of the District. The document seeks to explain staff functions and specific costs delays to achieve its reductions. Excluding capital projects and transfer outs, operating expenses have been reduced \$5 million from the 2020 Budget. In terms of the 2020 forecasted

expenses, staff estimates an increase of \$2.5 million. Ultimately, the 2021 budget anticipates an increase in reserves by \$3 million.

Staff does not believe continual reductions and delayed spending of this magnitude are sustainable. The Financial Highlights section provides additional insights into the Board's prior financial decisions. In addition, the document contains a short-term and 5-year cash forecast along with reasonable reserve impacts.

The world is facing an unprecedented pandemic (COVID19), significant climate change (fires, droughts, etc.), as well as legislative and regulatory challenges. This year's Budget identifies the following priorities and issues:

- Continue the executive search for General Manager replacement
- Initiate good faith negotiations with labor unions under current MOUs
- Complete 2021 Water Cost of Service (COS) study aligning rates with study
- Continue building reserves for bonding of FERC permanent license
- Develop long-range planning documents
- Continue migration of ERP and CMMS Financial Systems
- Develop Information Technology to ensure continuity of operations
- Observe safety guidelines by CDC and Public Health Officials
- Continue efficient and effective operations and maintenance of our systems
- Celebrate 100 years of NID existence

#### Structural Modifications:

Structurally, the District is moving \$7.5 million in property tax revenues into the Water Operating Fund to assist with debt service. The decision was made to use property taxes rather than continue to use Hydroelectric reserves at an unsustainable level. This Budget estimates Hydroelectric revenues at 95% of expected receipts as opposed to 85%, a significant deviation from prior budgets. Staff believes this approach provides a more realistic estimate of reserves.

The District established the Communications Department – 10120, to further segregate the Administrative Division to improve control and visibility of these expenses. The District consolidated Administration 10114 and Management 10115 to streamline processing and reduce confusion. The District has reduced spending by \$5.2 million for this year's capital budget.

#### Fund Fiscal Impact:

##### ***Water Fund:***

The Water Fund's fiscal plan projects a net operating income (addition to reserves) of \$3.1 million and non-operating income of approximately \$600,000. The Fund is requesting one additional Full-Time Equivalents (FTEs) to assist with management of the Watershed division. Staff is presenting a recommended budget that is \$4.7 million less in total operating expenses from the 2020 budget.

The Water Fund receives non-operating revenues (property taxes, capacity fee, grants, and bond proceeds) which the Board determines and are used to support capital projects. If these revenues exceed capital spending for any given year, Reserve Policy 3040 directs which reserve fund maintains these monies. Previously mentioned, the Board is deciding to use \$7.5 million of property taxes to service debt and subsidize the Water Fund's operating costs.

***Recreation Fund:***

Due to the pandemic (COVID19), the Recreation Fund's 2020 fiscal plan projects a negative net income of roughly \$361,000. Staff anticipates recreation receipts should bounce back in 2021, coupled with a 5% fee increase. However, the Fund is projecting a reserve contribution for 2021 of roughly \$163,000. The Fund continues to receive a \$315,000 subsidy from Hydroelectric for capital projects. The following table provides a summary of the Water Fund's proposed operating net income.

***Hydroelectric Fund:***

The Hydroelectric Fund's 2020 fiscal plan projects a negative net income of \$5.3 million as it continues to subsidize the Water Fund's operations. Subsidies of this magnitude are having a negative impact on hydroelectric operations by continuing to use reserves that are necessary for the Fund's long-term capital projects. Understanding this, the Board has returned to a sustainable level of transfer outs from the Hydroelectric Fund. Given the increase in budgeted receipts, which staff believes to be realistic, the Fund will use approximately \$567,000 of its reserves for this fiscal year.

**Reserves & Debt Service Coverage (DSC) Ratio:**

The 2021 budget is developed to provide the Board with available restricted and unrestricted reserves. There may be a significant amount of encumbrances outstanding at the end of 2020, which have been removed from carryover balances. The 2021 unrestricted available balance is approximately \$60 million. Debt service coverage is projected at a healthy 4.60 which is 3.35 times greater than the 1.25 covenant requirement.

**BUDGETARY IMPACT:** To be discussed.

GJ/MD

Attachments:

- 2021 Operating & Non-Operating Budget
- PowerPoint presentation

# NEVADA IRRIGATION DISTRICT

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OPERATING & NON-  
OPERATING BUDGET

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FOR THE FISCAL YEAR 2021

1036 West Main Street  
Grass Valley, California



# Table of Contents

<b>I. EXECUTIVE SUMMARY</b> .....	<b>1</b>
<b>FINANCIAL HIGHLIGHTS</b> .....	<b>1</b>
<b>LONG-TERM FINANCIAL PLANNING</b> .....	<b>2</b>
<b>BUDGET CALENDAR</b> .....	<b>2</b>
<b>BUDGET DEVELOPMENT</b> .....	<b>2</b>
<b>STRUCTURAL MODIFICATIONS</b> .....	<b>3</b>
<b>REVENUE BUDGET DEVELOPMENT</b> .....	<b>3</b>
<b>EXPENSE BUDGET DEVELOPMENT</b> .....	<b>4</b>
<b>STAFFING</b> .....	<b>6</b>
<b>CAPITAL BUDGET DEVELOPMENT</b> .....	<b>6</b>
<b>WATER FUND OPERATING NET INCOME</b> .....	<b>7</b>
<b>WATER FUND NON-OPERATING NET INCOME</b> .....	<b>7</b>
<b>RECREATION FUND NET INCOME</b> .....	<b>8</b>
<b>HYDROELECTRIC FUND NET INCOME</b> .....	<b>9</b>
<b>FISCAL RESERVES</b> .....	<b>9</b>
<b>DEBT SERVICE COVERAGE (DSC) RATIO</b> .....	<b>12</b>
<b>ECONOMIC CHALLENGES AND REGULATORY OUTLOOK</b> .....	<b>13</b>
<b>PRIORITIES &amp; ISSUES</b> .....	<b>13</b>
<b>II. ABOUT NEVADA IRRIGATION DISTRICT</b> .....	<b>14</b>
<b>III. FINANCIAL MANAGEMENT</b> .....	<b>14</b>
<b>STRATEGIC BUSINESS PLAN</b> .....	<b>15</b>
<b>REPORTING STRUCTURE AND CONTROL</b> .....	<b>16</b>
<b>FINANCIAL POLICIES</b> .....	<b>16</b>
<b>FINANCIAL REPORTING</b> .....	<b>17</b>
<i>Comprehensive Annual Financial Report (CAFR)</i> .....	<b>17</b>
<i>CAFR Calendar</i> .....	<b>17</b>
<i>Quarterly Budget vs Actual Report</i> .....	<b>18</b>
<b>LONG-TERM PLANNING &amp; COST OF SERVICE (COS) STUDIES</b> .....	<b>18</b>
<b>IV. HISTORICAL PERFORMANCE &amp; 5-YEAR FORECAST</b> .....	<b>18</b>
<b>OPERATING RESULTS AND CASH RESERVES</b> .....	<b>18</b>
<i>Water Fund Cash Reserves</i> .....	<b>19</b>
<i>Recreation Fund Cash Reserves</i> .....	<b>19</b>
<i>Hydroelectric Fund Cash Reserves</i> .....	<b>20</b>
<b>EXPENSE TRENDING AND RATIOS</b> .....	<b>20</b>
<b>CAPITAL PROJECTS</b> .....	<b>22</b>
<b>BOND RATINGS</b> .....	<b>23</b>
<b>DEBT SERVICE COVERAGE (DSC) RATIO</b> .....	<b>23</b>
<b>SHORT-TERM CASH FORECAST</b> .....	<b>24</b>
<b>5-YEAR CASH FORECAST (RESERVES VS POLICY)</b> .....	<b>25</b>
<b>V. DIVISION AND DEPARTMENT BUDGETS</b> .....	<b>25</b>
<b>ADMINISTRATION DIVISION</b> .....	<b>26</b>
<i>Management</i> .....	<b>27</b>
<i>Watershed</i> .....	<b>27</b>
<i>Safety</i> .....	<b>27</b>
<i>Communications</i> .....	<b>27</b>
<b>HUMAN RESOURCES DEPARTMENT</b> .....	<b>28</b>
<b>FINANCE DIVISION</b> .....	<b>29</b>
<i>Information Technology</i> .....	<b>29</b>
<i>Accounting &amp; Finance</i> .....	<b>30</b>
<i>Purchasing &amp; Warehouse</i> .....	<b>30</b>
<b>ENGINEERING DEPARTMENT</b> .....	<b>31</b>
<i>Surveying, Drafting/GIS</i> .....	<b>32</b>

<i>Business Services</i> .....	32
<i>Right-of-Way/Encroachments</i> .....	32
<i>Construction Inspection</i> .....	32
<b>WATER OPERATIONS DIVISION</b> .....	33
<i>Customer Service &amp; Cashiering</i> .....	33
<i>Treatment, Distribution, Resources</i> .....	34
<i>Electrical</i> .....	34
<b>MAINTENANCE DIVISION</b> .....	35
<i>Maintenance Crews</i> .....	35
<i>Vegetation Control</i> .....	36
<i>Fleet Management</i> .....	36
<b>RECREATION DIVISION</b> .....	37
<i>Lower Level Campgrounds</i> .....	37
<i>Upper Level Campgrounds</i> .....	37
<i>Capital Projects</i> .....	37
<b>HYDROELECTRIC DIVISION</b> .....	38
<i>Administration, Dam Safety &amp; Compliance</i> .....	39
<i>Hydro Operations</i> .....	39
<i>Hydro Maintenance</i> .....	39

## Table of Figures

TABLE 1. NEVADA IRRIGATION DISTRICT (NID) NET INCOME.....	1
TABLE 2. NID REVENUES.....	4
TABLE 3. NID EXPENSES.....	5
TABLE 4. NID STAFFING.....	6
TABLE 5. NID CAPITAL PROJECTS.....	6
TABLE 6. WATER FUND OPERATING NET INCOME.....	7
TABLE 7. WATER FUND NON-OPERATING NET INCOME.....	7
TABLE 8. RECREATION FUND OPERATING NET INCOME.....	8
TABLE 9. HYDROELECTRIC FUND OPERATING NET INCOME.....	9
TABLE 10. NID RESERVE CHANGES.....	10
TABLE 11. NID RESERVE POLICY CONSIDERATIONS.....	11
TABLE 12. NID DEBT SERVICE COVERAGE.....	12
TABLE 13. WATER FUND CASH RESERVES.....	19
TABLE 14. RECREATION FUND CASH RESERVES.....	19
TABLE 15. HYDROELECTRIC FUND CASH RESERVES.....	20
TABLE 16. NID OPERATING EXPENSE TRENDS.....	21
TABLE 17. NID OPERATING EXPENSE RATIOS (EXCLUDES TRANSFER OUTS).....	22
TABLE 18. NID HISTORICAL CAPITAL SPENDING.....	22
TABLE 19. NID BOND RATING.....	23
TABLE 20. NID HISTORICAL DEBT SERVICE COVERAGE.....	23
TABLE 21. SHORT-TERM CASH FORECAST.....	24
TABLE 22. 5-YEAR CASH FORECAST.....	25
TABLE 23. ADMINISTRATION DIVISION.....	26
TABLE 24. HUMAN RESOURCES DEPARTMENT.....	28
TABLE 25. FINANCE DIVISION.....	29
TABLE 26. ENGINEERING DEPARTMENT.....	31
TABLE 27. WATER OPERATIONS DIVISION.....	33
TABLE 28. MAINTENANCE DIVISION.....	35
TABLE 29. RECREATION DIVISION.....	37
TABLE 30. HYDROELECTRIC DIVISION.....	38
APPENDICES – ACCOUNTS (A), POSITIONS (B), CAPITAL PROJECTS (C), 5-YEAR FORECAST (D).....	39

## I. Executive Summary

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division Section 22225 – 22235 and District practice, we are pleased to submit the proposed, balanced budget for the Fiscal Year 2021 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Water, Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating its' financial management and asset management systems to new platforms over the coming years, continually improving our internal controls.

### Financial Highlights

Table 2 indicates an increase in 2020 estimated sales of \$855,289 (3.5%) higher than 2019. Considering the Board adopted a 5.72% rate increase for fiscal year 2020, actual sales related to usage increase is insignificant. Presently, the District is not experiencing or anticipating substantive water sales losses due to the pandemic (COVID19). The 2019 Water Costs of Service (COS) Study recommended water rate increases significantly higher than what the Board adopted. As a result of the Board adoption, the current difference between the 2019 and 2020 COS recommended water sales and actual sales is roughly \$9.1 million less in revenues. Subsequently, water operations is using a significant amount of Hydroelectric Funds' revenues (\$22.7 million) over these fiscal years.

The Board reviewed the 2020 COS Study that focused on the historical cost to provide water to its' treated and raw water customers at its' February 26<sup>th</sup> meeting. The historical analysis indicates, on average, treated operations consume 53.7% while raw operations consume 46.3% of the system's operating costs. Presently, the Board, through its' Water Rates Committee (WRC), is in the process of developing a summary COS model. Within the first half of 2021, the WRC will finalize the 2021 COS report and recommend Proposition 218 rate setting implementation by the full Board. Based on the 2021 proposed rate increase and reduction in expenses, this year's budget will increase reserves by \$3 million. Given the adopted FY 2020 reserve contribution, a negative (\$9.2 million), this represents a change in adopted budgets of \$12.2 million. Having said this, staff does not believe continual reductions in fiscal budgets of this magnitude are sustainable.

This budget is consistent with the 3-Year water rates package adopted by the Board in April 2019. The objectives of the 2021 budget are to meet current customer service demands and adhere to all state and federal laws while remaining consistent with the District's strategic rate setting guidelines. The development of the plan is discussed throughout this document commencing with revenue and expense assumptions. The following table provides a summary of the District's net income comparisons.

**Table 1. Nevada Irrigation District (NID) Net Income**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>% Change</u> <u>Forecast</u>
<b>Revenues</b>	Operating	56,411,369	64,368,757	67,812,293	68,200,744	69,498,709	2.5%
	Non Operating	19,784,368	19,751,386	25,577,540	13,835,875	14,453,778	-43.5%
<b>Revenues Total</b>		<b>76,195,737</b>	<b>84,120,143</b>	<b>93,389,833</b>	<b>82,036,618</b>	<b>83,952,487</b>	<b>-10.1%</b>
							<u>Budget</u>
<b>Expenses</b>	Operating	51,871,189	59,253,160	66,825,011	74,309,870	61,708,636	-17.0%
	Non Operating	20,354,993	14,549,080	32,501,220	16,990,000	19,265,000	13.4%
<b>Expenses Total</b>		<b>72,226,182</b>	<b>73,802,241</b>	<b>99,326,231</b>	<b>91,299,870</b>	<b>80,973,636</b>	<b>-11.3%</b>
<b>Net Income</b>		<b>3,969,555</b>	<b>10,317,902</b>	<b>(5,936,399)</b>	<b>(9,263,252)</b>	<b>2,978,851</b>	

## Long-term Financial Planning

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

NBS prepared the existing rate study in February 2019 recommending five-year annual rate increases incorporating public input through the WRC. The District follows the Proposition 218 process for implementing rate increases. Commencing in 2014, the Board of Directors and staff implemented a variety of financial efficiencies, which resulted in cost-savings mitigating against larger rate increase. The drought significantly reduced water revenues, the major source of funding for water operations, so the District continues to monitor the financial impact on future operations. The current 5-Year financial forecast is presented along with annual budgets to advise the Board of its' current decision's potential impact to future reserves.

## Budget Calendar

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

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

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

## Budget Development

The District's accounting records will be maintained using the accrual basis of accounting. The revenues of the District are recognized when earned and the expenses are recognized when incurred. The budget document is developed as closely as possible to a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization, and certain unrealized gains and losses. This basis is consistent with the District's cash reserve policy, which do not consider liquidation of the District's long-term liabilities, such as Bonds, Net Pension Liability (NPL), Other Post Employment Benefit (OPEB) or Employee Compensation.

The Nevada Irrigation District strives to improve the efficiency of all aspects of its operations in its continuing efforts to increase the water quality and reliability of the Sierra Foothill's local water resources at the lowest possible cost. The FY 2021 budget reflects the wide range of programs necessary to accomplish the District's primary mission of proactively managing the groundwater basin. The following sections discuss structural modifications to the budget, assumptions, staffing, capital spending, individual Fund operating results, reserve impacts, economic outlook and key priorities for this year's budget.



## Structural Modifications

Structurally, the District is moving \$7.5 million in property tax revenues into the Water Operating Fund to assist with debt service. The decision was made to use property taxes rather than continue to use Hydroelectric reserves at an unsustainable level. This budget estimates Hydroelectric revenues at 95% of expected receipts as opposed to 85%, a significant deviation from prior budgets. Staff believes this approach provides a more realistic estimate of reserves. The District established the Communications Department – 10120, to further segregate the Administrative Division to improve control and visibility of these expenses. The District consolidated Administration 10114 and Management 10115 to streamline processing and reduce confusion. The District has reduced spending to \$5.2 million for this year's capital budget. The Capital project appendix provides additional details regarding the specific programs and projects being delayed.

## Revenue Budget Development

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

- Under Resolution the Board adopted a 5.72% water rate increase which is reflected in the budget. The Board has requested a 2020 Water COS study which is being developed.
- Growth/Demand refer to increases in connections to the system as well as existing customers demanding more resources. These increases are driven by commercial development, city and county general plans, District Financing Water Line Extension (DFWLE), backbone extensions, canal upgrades, climate change and statutory requirement. Over the prior 5 years, NID experienced approximately 1% growth in treated and raw water connections by completing such projects as Table Meadows, Caroline/Winter, E. Hacienda and Rattlesnake.
- The District has Purchase Power Agreements (PPA) from PG&E and NCPA where it sells its power at a wholesale rate. The District is budgeting 95% of the expected revenues under these contacts.
- The District is continuing to bring the Recreation Fund operating and capital project costs in line with revenues but continue to transfer in \$315,000 from the Hydroelectric Fund. The District requires a 5% increase in these fees.
- Other water revenues such as new connection/installs, reimbursements from projects using District labor, rents and leases, etc. assume a 4% annual increase. Upon analyzing historical levels and considering next year's challenges, staff believes this is a fair estimate.
- Interest Earnings increased by 31% from FY 2019 over 2018 due to shifting reserves from short-term investments into long-term ones. However, due to the pandemic, financial markets are extremely volatile and long-term interest rates are declining. Given this, staff estimates the portfolio will return 1.25% on reserves, approximately \$700,000.
- The District has secured grants through the Sierra Nevada Conservation and Calfire Program for \$700,000 to assist with the cost of managing its' watershed.
- Property taxes have grown 4.7% over the prior 5 years and a 4% growth rate appears reasonable. The

District is using \$7.5 million of these receipts to service debt and subsidize operating costs.

- The District is transferring \$6 million from its' Hydroelectric reserves into the Water Fund's operating cash to subsidize water operations. The additional transfers of \$8.9 million are coming from Property taxes, the Assessment Districts (Cement Hill and Rodeo Flat) and capacity fees.

**Table 2. NID Revenues**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
<b>Revenues</b>	Water Sales	23,217,695	24,296,310	25,151,599	26,919,806	26,841,787	6.7%
	Hydroelectric Fees	23,561,491	24,310,815	24,084,359	21,195,975	23,586,962	-2.1%
	Recreation Fees	2,353,165	2,219,845	1,739,762	2,657,126	2,330,838	34.0%
	Other Water Revenue	1,661,949	1,917,750	1,140,494	1,576,757	1,179,944	3.5%
	Interest Income	1,130,580	1,477,819	945,000	1,100,000	700,000	-25.9%
	Grants	2,165,910	3,378,215	1,819,051	600,000	700,000	-61.5%
	Property Taxes	12,042,724	12,676,875	13,210,364	13,120,875	13,738,778	4.0%
	Transfer In	10,062,223	13,842,514	25,299,204	14,866,079	14,874,179	-41.2%
<b>Revenues Total</b>	<b>76,195,737</b>	<b>84,120,143</b>	<b>93,389,833</b>	<b>82,036,618</b>	<b>83,952,487</b>	<b>-10.1%</b>	

### Expense Budget Development

Labor budgets begin with a detailed salary and benefit expenditure forecast for District employees in July. The labor budget presents current employees, prorated step increases, considers MOU rules, CALPERS actuarial changes, medical, dental, etc. Department Managers are provided schedules containing the prior year actual expenses, adopted budget and applicable amendments in August to assist with development of their budgets. The schedules itemize purchases for applicable accounts and contain metrics to determine the percentage change (increase/decrease) from the prior budget for the Manager's requested Salary, Benefit, Operating, and Capital Expense Categories.

Excluding Capital Projects and Transfer Outs, the District has reduced its' operating 2021 budget by \$5 million, with \$3.1 million coming from the Water Fund. Under the Division and Department Section of the budget, managers comment on specific area they have reduced to achieve this level of reductions.

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>\$ Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Expenses</b>	Salaries	15,499,255	17,099,452	18,652,873	19,268,255	19,063,746	(204,509)
	Benefits	10,880,818	11,812,404	12,827,251	15,448,253	13,860,325	(1,587,928)
	Other O&M	8,493,778	7,299,387	7,810,216	11,454,054	9,791,898	(1,662,156)
	Consultant/Contractor	3,879,054	3,967,994	4,614,272	4,940,233	4,515,300	(424,933)
	Fed/St/Co Fees	1,288,305	1,306,376	1,644,664	1,642,068	1,770,732	128,663
	Temporary Labor	1,137,921	428,245	461,330	585,550	532,500	(53,050)
	Legal	273,738	344,167	354,020	430,300	470,000	39,700
	Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	(244,933)
	Fixed Assets	1,912,830	1,825,587	2,375,516	2,456,289	1,443,700	(1,012,589)
<b>Expenses Total</b>	<b>47,556,189</b>	<b>48,273,160</b>	<b>52,930,511</b>	<b>60,415,370</b>	<b>55,393,636</b>	<b>(5,021,734)</b>	

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

- The budget assumes an annual Cost of Living Adjustments (COLA) of 1.5% compared to a 3.5% for the prior budget. Over the prior 3 years, the Water Fund has experienced approximately 2.5% increases from merits as employees step through salary schedules thus these assumptions are reasonable.
- The non-retirement benefits (health, dental, vision, life etc.) have experienced 7.2% growth over the prior 5 years. The budget assumes this percentage over the forecast.
- The increase in CALPERS dollars over the 5-year period (\$2.9 million to \$5.6 million) represent a geometric average of 17% being driven by the increase in FTEs as well as CALPERS required contributions. The budget uses the percentage provided from the most recent CALPERS actuarial report for fiscal year 2021 which is 35%. The CALPERS report uses a myriad of assumptions, of which the greatest impact is the discount or investment earnings rate. Given the changes assumed in this rate, the District's Net Pension Liability (NPL) as presented in its' 2018 CAFR is \$47.5 million, a \$1.3 million reduction from the prior year.
- The District uses the most recent Other Post Employee Benefits (OPEB) actuarial report produced July 12, 2018 for this assumption. The District is funding its' OPEB trust in the amount of \$467,000 this year.
- The 5-Year 2020 Consumer Price Index through June of 2020 representing the increase in costs associated with materials, chemicals, office products, equipment purchases, etc. for this region is approximately 3%. However, given the pandemic and other challenges facing the District, staff is reducing expenses from prior year's budget.
- The pandemic is resulting in extreme financial market volatility and favorable long-term borrowing. The District preformed refunding of its' 2011A series debt and will reduce its' debt service commitment by \$245,000 to \$3.9 million.
- The District is reducing its' current capital budget significantly and using \$7.5 million of its property taxes to service debt and assist with water operations. The Capital budget appendix provides details.

**Table 3. NID Expenses**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>% Change</u> <u>Budget</u>
<b>Expenses</b>						
Salaries	15,499,255	17,099,452	18,652,873	19,268,255	19,063,746	-1.1%
Benefits	10,880,818	11,812,404	12,827,251	15,448,253	13,860,325	-10.3%
Other O&M	8,493,778	7,299,387	7,810,216	11,454,054	9,791,898	-14.5%
Consultant/Contractor	3,879,054	3,967,994	4,614,272	4,940,233	4,515,300	-8.6%
Fed/St/Co Fees	1,288,305	1,306,376	1,644,664	1,642,068	1,770,732	7.8%
Temporary Labor	1,137,921	428,245	461,330	585,550	532,500	-9.1%
Legal	273,738	344,167	354,020	430,300	470,000	9.2%
Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	-5.8%
Fixed Assets	1,912,830	1,825,587	2,375,516	2,456,289	1,443,700	-41.2%
Capital Projects	20,354,993	14,549,080	32,501,220	16,990,000	11,765,000	-30.8%
Transfer Out	4,315,000	10,980,000	13,894,500	13,894,500	13,815,000	-0.6%
<b>Expenses Total</b>	<b>72,226,182</b>	<b>73,802,241</b>	<b>99,326,231</b>	<b>91,299,870</b>	<b>80,973,636</b>	<b>-11.3%</b>

## Staffing

Excluding Directors, the proposed budget contains 220 FTE's which are 1 over the prior plan to assist the Watershed department with delivering these services. The District recognizes three bargaining units (MOUs) and is committed to maintaining and attracting quality staffing, therefore, wages must remain competitive.

**Table 4. NID Staffing**

	2020 FTE	2021 FTE
Administration	11	12
Human Resources	3	3
Finance	15	15
Engineering	18	19
Maintenance	73	73
Water Operations	55	54
Hydroelectric	35	35
Recreation	9	9
<b>Total (excl Directors)</b>	<b>219</b>	<b>220</b>

## Capital Budget Development

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

The fiscal year budget incorporates the first year of the CIP into the recommended Budget, as the Board does not adopt a 5-Year CIP expenditure. Depending on external financial sources such as new debt, the Finance Manager updates the operating forecast. The District does not budget employee labor within its CIP budget. However, in accordance with General Accepted Accounting Principles (GAAP), the District capitalizes all expenses necessary to bring a capital project into service. The following table provides a summary of the proposed capital budget, current year estimates in comparison to prior years. The Engineering Construction Cost Index (ENI) ranged from 3 – 5% over the prior 5 years. Staff considers this when providing estimated project costs. This year's budget contains funding for capital projects in the amount of \$11.8 million. Department managers provide additional information on the District's capital program within their sections.

**Table 5. NID Capital Projects**

		2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	% Change Budget
<b>Capital Projects</b>	Water	16,369,800	11,891,603	27,601,278	12,430,000	6,030,000	-51.5%
	Recreation	795,512	295,445	315,000	315,000	300,000	-4.8%
	Hydroelectric	3,189,681	2,362,032	4,584,942	4,245,000	5,435,000	28.0%
<b>Capital Projects Total</b>		<b>20,354,993</b>	<b>14,549,080</b>	<b>32,501,220</b>	<b>16,990,000</b>	<b>11,765,000</b>	<b>-30.8%</b>

## Water Fund Operating Net Income

The Water Fund's fiscal plan projects a net operating income of \$3.1 million and non-operating income of approximately \$600,000. The Fund is requesting one additional Full-Time Equivalents (FTEs) to assist with management of the watershed. Staff is presenting a recommended budget that is \$4.7 million less in operating expenses from the prior 2020 budget anticipating the 2021 WCOS report and subsequent rates. The following table provides a summary of the Water Fund's proposed operating net income.

**Table 6. Water Fund Operating Net Income**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
<b>Revenues</b>	Treated Water	15,796,943	16,679,929	17,223,413	18,832,966	18,380,826	6.7%
	Raw Water	7,420,752	7,616,381	7,928,187	8,086,841	8,460,961	6.7%
	Interest Income	1,130,580	1,477,819	945,000	1,100,000	700,000	-25.9%
	Reim/Fees/Other	1,116,467	1,455,235	748,120	970,501	770,564	3.0%
	Grants - Operating	1,266	283,700	600,000	600,000	700,000	16.7%
	New Connect/Install	253,407	224,602	154,598	275,123	159,236	3.0%
	Rents & Leases	159,983	106,372	97,061	190,418	99,972	3.0%
	Standby	132,092	131,541	140,715	140,715	150,171	6.7%
	Transfer In - Property Taxes	-	-	-	-	7,500,000	0.0%
	Transfer In - Hydroelectric	3,826,044	9,203,339	13,491,900	13,491,900	6,000,000	-55.5%
	Transfer In - AD, Capfees	659,179	659,179	659,179	659,179	659,179	0.0%
<b>Revenues Total</b>		<b>30,496,713</b>	<b>37,838,097</b>	<b>41,988,172</b>	<b>44,347,643</b>	<b>43,580,909</b>	<b>3.8%</b>
							<b>Budget</b>
<b>Expenses</b>	Salaries	12,250,484	13,452,345	14,088,786	14,471,088	14,369,114	-0.7%
	Benefits	8,961,673	9,640,865	10,352,585	12,342,360	10,967,010	-11.1%
	Other O&M	6,913,731	5,671,276	6,356,899	9,124,354	7,235,584	-20.7%
	Consultant/Contractor	2,208,880	2,119,664	2,735,312	2,744,733	2,164,300	-21.1%
	Fed/St/Co Fees	389,036	464,939	544,994	542,450	586,800	8.2%
	Temporary Labor	421,288	61,119	33,000	157,220	100,000	-36.4%
	Legal	230,541	216,080	305,020	337,300	377,000	11.8%
	Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	-5.8%
	Fixed Assets	1,589,648	1,041,608	1,342,441	1,303,938	732,200	-43.8%
<b>Expenses Total</b>		<b>37,155,770</b>	<b>36,857,446</b>	<b>39,949,406</b>	<b>45,213,811</b>	<b>40,477,443</b>	<b>-10.5%</b>
	Net Operating Income	(6,659,057)	980,651	2,038,766	(866,168)	3,103,467	

## Water Fund Non-operating Net Income

The Water Fund receives non-operating revenues (property taxes, capacity fee, grants, bond proceeds) which the Board determines are used to support capital projects. If these revenues exceed capital spending for any given year, reserve policy 3040 directs which reserve fund maintains these monies. The following table provides a summary of the Water Fund's proposed non-operating net income. Previously mentioned, the Board is deciding to use \$7.5 million of property taxes to service debt and subsidize the Water Fund's operating costs.

**Table 7. Water Fund Non-operating Net Income**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>% Change</u> <u>Forecast</u>
<b>Revenues</b>	Property Taxes	12,042,724	12,676,875	13,210,364	13,120,875	13,738,778	4.0%
	Grants - Non operating	2,164,644	3,094,515	1,219,051	-	-	-100.0%
	Transfer In - Bonds	5,262,000	2,290,000	10,433,125	-	-	-100.0%
	Transfer In - Capital	-	1,374,996	400,000	400,000	400,000	0.0%
<b>Revenues Total</b>		<b>19,469,368</b>	<b>19,436,386</b>	<b>25,262,540</b>	<b>13,520,875</b>	<b>14,138,778</b>	<b>-44.0%</b>
						<b>Budget</b>	
<b>Expenses</b>	Capital Projects	16,369,800	11,891,603	27,601,278	12,430,000	6,030,000	-51.5%
	Transfer Ops - Debt Service	-	-	-	-	7,500,000	0.0%
<b>Expenses Total</b>		<b>16,369,800</b>	<b>11,891,603</b>	<b>27,601,278</b>	<b>12,430,000</b>	<b>13,530,000</b>	<b>8.8%</b>
	Net Non operating Income	3,099,568	7,544,783	(2,338,738)	1,090,875	608,778	

### Recreation Fund Net Income

Due to the pandemic (COVID19), the Recreation Fund's 2020 fiscal plan projects a negative net income of roughly \$361,000. Staff anticipates advances in the cure for COVID19 in the later part of 2020, therefore receipts should bounce back in 2021 coupled with a 5% fee increase. However, the Fund is projecting a reserve contribution for 2021 of roughly \$163,000. The Fund continues to receive a \$315,000 subsidy from Hydroelectric for capital projects. The following table provides a summary of the Water Fund's proposed operating net income.

**Table 8. Recreation Fund Operating Net Income**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>% Change</u> <u>Forecast</u>
<b>Revenues</b>	Scotts Flat	979,348	1,023,455	783,419	1,206,622	1,074,628	37.2%
	Long Ravine	591,344	514,373	335,923	558,246	540,092	60.8%
	Orchard Springs	305,210	330,916	260,573	367,573	347,461	33.3%
	Peninsula	229,377	185,234	128,288	242,900	194,496	51.6%
	Jackson Meadows	178,223	93,101	170,910	205,000	97,756	-42.8%
	Greenhorn	39,875	37,979	28,229	45,206	39,878	41.3%
	Combie	29,788	34,787	32,420	31,579	36,527	12.7%
	Transfer In - Capital	315,000	315,000	315,000	315,000	315,000	0.0%
<b>Revenues Total</b>		<b>2,668,165</b>	<b>2,534,845</b>	<b>2,054,762</b>	<b>2,972,126</b>	<b>2,645,838</b>	<b>28.8%</b>
						<b>Budget</b>	
<b>Expenses</b>	Salaries	535,590	709,477	782,778	859,018	865,028	0.7%
	Benefits	342,727	397,839	404,649	556,876	504,895	-9.3%
	Other O&M	547,716	526,511	306,772	552,300	563,040	1.9%
	Consultant/Contractor	56,617	27,850	123,460	75,000	80,000	6.7%
	Fed/St/Co Fees	42,255	45,033	46,000	46,000	46,000	0.0%
	Temporary Labor	611,345	367,126	428,330	428,330	432,500	1.0%
	Legal	8,749	10,592	9,000	18,000	18,000	0.0%
	Fixed Assets	5,333	-	-	-	-	0.0%
	Capital Projects	795,512	295,445	315,000	315,000	300,000	-4.8%
<b>Expenses Total</b>		<b>2,945,844</b>	<b>2,379,873</b>	<b>2,415,989</b>	<b>2,850,524</b>	<b>2,809,464</b>	<b>-1.4%</b>
	Net Income	(277,679)	154,972	(361,227)	121,602	(163,626)	

## Hydroelectric Fund Net Income

The Hydroelectric Fund's 2020 fiscal plan projects a negative net income of \$5.3 million as it continues to subsidize the Water Fund's operations. Ostensibly, subsidies of this magnitude are having a negative impact on hydroelectric operations by continuing to use reserves that are necessary for the Fund's long-term capital projects. Understanding this, the Board has returned to a sustainable level of transfer outs from the Hydroelectric Fund. Given the increase in budgeted receipts, which staff believes to be realistic, the Fund will use approximately \$570,000 of its reserves for this fiscal year. The following table provides a summary of the Hydroelectric Fund's proposed net income.

**Table 9. Hydroelectric Fund Operating Net Income**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
<b>Revenues</b>	Chicago Park	10,112,024	10,359,036	10,470,318	8,887,180	9,944,153	-5.0%
	Dutch Flat	5,628,854	5,703,018	5,805,780	4,937,322	5,524,529	-4.8%
	Rollins	5,637,912	5,711,651	5,806,394	4,937,322	5,524,529	-4.9%
	Bowman	1,104,437	1,080,210	1,239,007	987,464	1,104,906	-10.8%
	Deer Creek	-	-	-	798,301	798,301	0.0%
	Scotts Flat	383,747	407,529	118,036	239,964	250,000	111.8%
	Combie South	460,698	733,576	395,448	235,422	290,544	-26.5%
	Combie North	180,099	180,676	77,448	108,000	150,000	93.7%
	Bowman TL	53,720	135,119	171,928	65,000	-	-100.0%
<b>Revenues Total</b>	<b>23,561,491</b>	<b>24,310,815</b>	<b>24,084,359</b>	<b>21,195,975</b>	<b>23,586,962</b>	<b>-2.1%</b>	
							<u>Budget</u>
<b>Expenses</b>	Salaries	2,713,181	2,937,629	3,781,309	3,938,149	3,829,604	-2.8%
	Benefits	1,576,418	1,773,700	2,070,016	2,549,017	2,388,421	-6.3%
	Other O&M	1,032,331	1,101,600	1,146,545	1,777,400	1,993,274	12.1%
	Consultant/Contractor	1,613,557	1,820,480	1,755,500	2,120,500	2,271,000	7.1%
	Fed/St/Co Fees	857,014	796,403	1,053,670	1,053,618	1,137,932	8.0%
	Temporary Labor	105,288	-	-	-	-	0.0%
	Legal	34,448	117,495	40,000	75,000	75,000	0.0%
	Fixed Assets	317,850	783,979	1,033,075	1,152,351	711,500	-38.3%
	Transfer Outs	4,315,000	10,980,000	13,894,500	13,894,500	6,315,000	-54.6%
	Capital Projects	3,189,681	2,362,032	4,584,942	4,245,000	5,435,000	28.0%
<b>Expenses Total</b>	<b>15,754,768</b>	<b>22,673,319</b>	<b>29,359,558</b>	<b>30,805,535</b>	<b>24,156,730</b>	<b>-21.6%</b>	
<b>Net Income</b>	<b>7,806,723</b>	<b>1,637,496</b>	<b>(5,275,199)</b>	<b>(9,609,560)</b>	<b>(569,768)</b>		

## Fiscal Reserves

Reserves are our District's total cash at a point in time. These reserves are categorized within District policy 3040 as restricted and unrestricted (designated and working capital). The Board is the highest authority on unrestricted reserve spending. The Board must consider external laws and covenants when spending restricted reserves. Cash reserve balance estimates are driven by the prior end of year estimates, revenue and expenses assumptions, proposed spending of reserves, all consistent with Reserve Policy 3040. The Board adopted resolution 2019-23 suspending operating reserve six-month requirement (Policy 3040.4.1) until capital project reserves (Policy 3040.4.4) reach certain minimum levels in all Funds.

In accordance with Government Code Section 53646 and Investment Policy 3035, the District invest its' reserves. Excluding bond proceeds, the Government Code grants the District authority to pool all reserves together provided proper segregation occurs in the District's accounting ledgers. Pooling refers to reserves (Fund 10, 30, 50, etc.) existing in the same investment vehicle and bank account. Pooling allows greater interest earnings on these investments. The following table illustrates the District finished FY 2019 with unaudited reserves of \$96 million. After removing prior commitments (encumbrances), staff estimates these reserves around \$69.2 million. Given the current operating conditions, staff is projecting the FY 2020 unaudited reserve balance of \$62.7 million. The difference is driven by decreases in the Hydroelectric and Recreation reserves.

**Table 10. NID Reserve Changes**

	Water	DS, CapFees	2016A Bond	Recreation	Hydro	Total Cash
2019 Unaudited Cash	\$19,553,224	\$ 6,163,398	\$10,433,125	\$ 832,775	\$59,025,165	\$96,007,687
Encumbrances	(12,920,081)	-	(10,433,125)	(921)	(3,455,950)	(26,810,077)
<b>2019 Unaudited Cash (less Enc)</b>	<b>6,633,143</b>	<b>6,163,398</b>	<b>-</b>	<b>831,854</b>	<b>55,569,215</b>	<b>69,197,610</b>
<b>FY 2020 Forecast</b>						
Net operating income	2,038,766			(361,227)	(5,275,199)	(3,597,660)
Net non operating income	(2,338,738)					(2,338,738)
Restricted Cash: Cap Fees, Bonds		(498,740)	-			(498,740)
<b>2020 Unaudited Cash</b>	<b>6,333,171</b>	<b>5,664,658</b>	<b>-</b>	<b>470,627</b>	<b>50,294,016</b>	<b>62,762,471</b>

**2020 Cash Breakdown:**

Policy 3040	Restricted						Policy \$
3040.3.1	Capacity Fees	-	-	-	-	-	\$2M min
3040.3.2	Debt Service	-	611,180	-	-	611,180	Covenant
3040.3.3	Bond/Loan/Fiduciary	-	5,053,478	-	-	5,053,478	Covenant
	Restricted Total	-	5,664,658	-	-	5,664,658	
	<b>Designated</b>						
3040.4.1	Operating	3,742,012	-	-	(65,125)	10,160,518	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	\$1.5M max
3040.4.4	Capital Improvement/Replacement	-	-	-	250,000	14,000,000	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	20,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	-	-	-	-	5,000,000	\$5 - 10 min
3040.4.6	Watershed Stewardship	500,000	-	-	-	500,000	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	50% liability
	Designated Total	5,333,171	-	-	220,627	49,294,016	54,847,813
	<b>Working Capital</b>						
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000
	<b>2020 Unaudited Cash</b>	<b>\$ 6,333,171</b>	<b>\$ 5,664,658</b>	<b>\$ -</b>	<b>\$ 470,627</b>	<b>\$50,294,016</b>	<b>\$62,762,471</b>

The recommended FY 2021 budget is forecasting total reserves at \$65.5 million. The difference is driven by an increase in the Water Funds' reserves of \$3 million being offset by slight decreases in Recreation and Hydroelectric reserves.



<u>FY 2021 Budget</u>	<u>Water</u>	<u>DS, CapFees</u>	<u>2016A Bond</u>	<u>Recreation</u>	<u>Hydro</u>	<u>Total Cash</u>
Net operating income	3,103,467			(163,626)	(569,768)	2,370,073
Net non operating income	608,778					608,778
Restricted Cash: Cap Fees, Bonds		(255,934)	-			(255,934)
<b>2021 Unaudited Cash</b>	<b>\$10,045,416</b>	<b>\$ 5,408,724</b>	<b>\$ -</b>	<b>\$ 307,001</b>	<b>\$ 49,724,248</b>	<b>\$65,485,388</b>

2021 Cash Breakdown:

<u>Policy 3040</u>	<u>Restricted</u>						<u>Policy \$</u>	
3040.3.1	Capacity Fees	-	4,797,544	-	-	4,797,544	\$2M min	
3040.3.2	Debt Service	-	611,180	-	-	611,180	Covenant	
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	Covenant	
	Restricted Total	-	5,408,724	-	-	5,408,724		
	<b>Designated</b>							
3040.4.1	Operating	6,845,478	-	-	21,249	9,590,750	16,457,477	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	-	\$1.5M max
3040.4.4	Capital Improvement/Replacement	608,778	-	-	-	14,000,000	14,608,778	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	20,000,000	20,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	-	-	-	-	5,000,000	5,000,000	\$5-10M min
3040.4.6	Watershed Stewardship	500,000	-	-	-	-	500,000	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	1,260,409	50% liability
	Designated Total	9,045,416	-	-	57,001	48,724,248	57,826,664	
	<b>Working Capital</b>							
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000	
	<b>2021 Unaudited Cash</b>	<b>\$10,045,416</b>	<b>\$ 5,408,724</b>	<b>\$ -</b>	<b>\$ 307,001</b>	<b>\$ 49,724,248</b>	<b>\$65,485,388</b>	

Considering reserve policy 3040 guidance, the following table indicate an unrestricted reserve balance of \$112.6 million to comply with the following policy amounts. The District's recommended 2021 unrestricted balance of \$60 million is approximately \$52.5 million short. Fitch, the District's 2011A bond rating agency has mentioned that an unrestricted reserve balance less than \$50 million could engender a rating reduction.

**Table 11. NID Reserve Policy Considerations**

Policy #	Policy minimums	Water	Recreation	Hydroelectri	Total Cash
3040.4.1	6 Month Operating Reserves	20,809,644	1,194,619	11,345,941	33,350,203
3040.4.4	Capital Improv/Rplc	22,000,000	500,000	50,000,000	72,500,000
3040.4.5	Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000
3040.4.6	Watershed Stewardship	500,000	-	-	500,000
3040.4.7	Accrued Leave	1,091,159	35,752	133,498	1,260,409
Total		\$ 46,900,803	\$ 1,730,371	\$ 63,979,439	\$ 112,610,612

<u>Unrestricted reserves (less encumbrances)</u>	<u>Over/(Under)</u>				
Operating Reserves (Incl Oper Cash)	7,845,478	271,249	10,590,750	18,707,477	(14,642,726)
Capital Improv/Rplc	608,778	-	34,000,000	34,608,778	(37,891,222)
Insurance and Catastrophic	-	-	5,000,000	5,000,000	-
Watershed Stewardship	500,000	-	-	500,000	-
Accrued Leave	1,091,159	35,752	133,498	1,260,409	-
Total	\$ 10,045,416	\$ 307,001	\$ 49,724,248	\$ 60,076,664	\$ (52,533,948)
<b>Over/(Under) unrestricted</b>	<b>(36,855,387)</b>	<b>(1,423,369)</b>	<b>(14,255,191)</b>	<b>(52,533,948)</b>	

### Debt Service Coverage (DSC) Ratio

The District's bond covenants require a debt serve coverage ratio of 1.25 times. The ratio indicates how many times Budgets can cover total District debt apart from reserves. The proposed 2021 Budget presents a coverage ratio of 4.6 times, which is 3.35 times greater than the requirement. The ratio is significant as weaker ratios may have a negative impact upon the District's bond rating and subsequent borrowing cost.

**Table 12. NID Debt Service Coverage**

	<u>2020 Fcst</u>	<u>2021 Budget</u>	
<b>Revenues</b>			
Water Revenues	\$ 55,198,536	\$ 49,819,687	
Hydroelectric Revenues	24,084,359	23,586,962	
Water Operating Budget	35,759,038	36,532,008	exclude debt service
Hydroelectric Operating Budget	24,774,616	18,721,730	exclude capital projects
Net Revenues Avail for DS	18,749,241	18,152,911	
<b>Debt Service</b>			
2011A Revenue Bonds	2,077,143	1,833,030	
2016A Series	1,501,225	1,501,225	
CDPH Loan, Other	612,000	611,180	
Total Debt Service	4,190,368	3,945,435	
<b>Net Revenue after Debt Service</b>	<b>\$ 14,558,873</b>	<b>\$ 14,207,476</b>	
Debt Service Coverage	4.47	4.60	

Notes: Excludes Recreation Fund, Bond Proceeds & Capacity Fees

## Economic Challenges and Regulatory Outlook

The economic outlook for the next fiscal year or two is less than robust. Due to the COVID19, water usage and other factors, the District anticipates approximately \$1.7 million less in water sales and \$917,000 less in recreation fees for fiscal year 2020. The Federal Reserve announced that it will keep interest rate and reserve requirements for member banks at record lows in hopes of stimulating the economy. In addition, Congress implemented a \$2 trillion package and continues to contemplate more. In addition, the District has incurred approximately \$350,000 in COVID related expenses. Staff anticipates recovery of these expenses under the Federal Emergency Management Agency (FEMA) in conjunction with California Offices of Emergency Services (OES).

The regulatory environment is plagued with projected droughts as the voluntary water agreement (VLA) weaves its way through legislation. Pending the outcome, the District could face mandatory water releases and conservation efforts.

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

## Priorities & Issues

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

- Continue executive search for General Manager replacement
- Initiate good faith negotiations with labor unions under current MOUs
- Complete 2021 Water Cost of Service (COS) study aligning rates with study
- Continue building reserves and determine additional bonding for FERC permanent license
- Develop long-range planning documents to ensure water delivery for another 100 years
- Continue migration of Enterprise Resource Planning and CMMS Financial Systems to improve efficiency
- Position Information Technology and other resources to ensure continuity of operations
- Ensure recommended safety guidelines by CDC and Public Health Officials are observed
- Continue efficient and effective operations and maintenance of our systems
- Celebrate 100 years of NID existence



Greg Jones, MBA  
Interim General Manager



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

## II. About Nevada Irrigation District

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

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

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

Governed by an elected Board of Directors representing five divisions, The District covers approximately 287,000 acres. The District provides treated water to approximately 19,700 customers and raw water to approximately 6,500 customers in Nevada, Placer and Yuba Counties. NID owns and operates six hydroelectric power plants with all power produced sold to Pacific Gas & Electric. The District and United States Forest Services operate Recreation facilities at four of the District's ten storage reservoirs. The District's 2019 annual operating and capital budgets is approximately \$105 million. The Board of Directors appoints the General Manager who reports directly to them.

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

## III. Financial Management

The elements of financial management commences with a clearly defined strategic plan that articulates the organization's mission and goals. The long-term financial plan develops figures for the strategic plan helping the Board determine if the strategic plan is financially feasible. The strategic plan is implemented through the Board's defined financial policies driving staff's development of processes and procedures. As economic conditions can

change substantially over the plan's horizon, which typically covers 3, 5, or 7 years, the fiscal plan (budget) can deviate from the strategic plan. Ultimately, to determine if the plan is successful, staff follows a uniform reporting structure contrasting plans (budgets) against actuals on a monthly, quarterly and annual basis. The Board employs a combination of current year receipts (rate increases, taxes, fees, etc.), reduction in expenses, prior accumulated reserves or external bond financing when necessary.

## Strategic Business Plan

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

## Mission Statement

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

### Goal #1

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

### Goal #2

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

### Goal #3

Developing and managing our resources in a self-determining manner protects and provides for local control of our community's most valuable assets – a fairly priced and available water supply. The last three years have demonstrated that there are regulatory entities and organizational partnerships that will directly affect our ability to deliver service. These threats to our community's capacity to be self-determinate pose a very real and apparently expanding operational concern. We recognize the fact that we own our facilities in total which provides a considerable amount of flexibility as we continue to address the environmental and regulatory impacts within our current operational environment. We are in the unique position of being able to singularly decide on the best course of action for the District and our community. This flexibility has allowed us to manage our resources to our collective advantage and thus meet the covenants of the District's formation directives.

## Goal #4

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

## Reporting Structure and Control

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

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

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

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

## Financial Policies

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

- Improve business decisions enhancing the management of District resources
- Protect District resources through and effective system of internal controls
- Promote sound financial decisions through accurate and timely information
- Ensure compliance with applicable laws and accounting rules
- Manage and evaluate available use of debt to enhance District's credit rating
- Maintain District's investment portfolio in accordance with prudent investment rule

The Board develops financial policies considering the District's Long-term planning documents and understanding of legislative environment. The financial policies must be consistent with the District's 5-Year Strategic Plan, Raw Water

Master Plan, Water Cost of Service (COS) Studies, Capacity Fee Report, Capital Improvement Program (CIP), Debt Management and Investment Policies. The Board has adopted the below financial policies:

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

## Financial Reporting

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

### Comprehensive Annual Financial Report (CAFR)

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

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

### CAFR Calendar

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

- November – Finance circulates end of year instructions to staff
- December – Finance prepares system for end of year reporting and next fiscal year
- January thru March – Finance assures accounts are adjusted and reconciliations are sufficient to commence preliminary audit fieldwork
- April thru June – Finance and auditors complete audit in accordance with GAAP
- July – Finance submits CAFR to GFOA program and presents to the Board

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

### Quarterly Budget vs Actual Report

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

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

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

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

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

### IV. Historical Performance & 5-Year Forecast

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

#### Operating Results and Cash Reserves

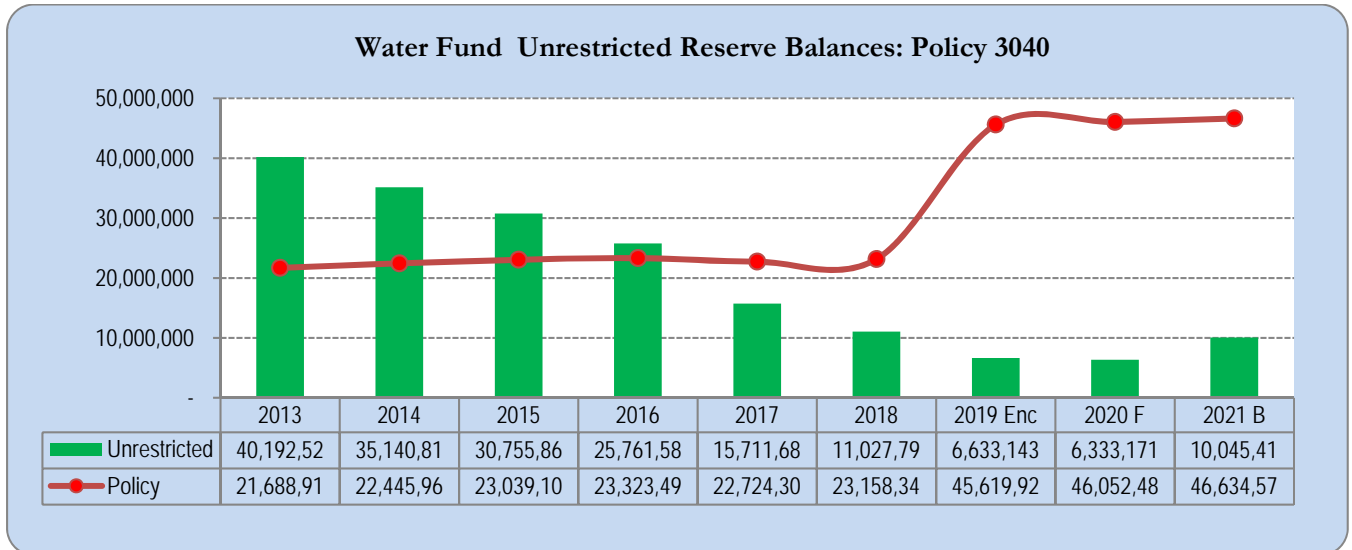
The Board adopted resolution 2013-24, establishing the reserve policy. Staff provides the historical balances for the three Fund's unrestricted reserves from 2013 to 2021. The below analysis excludes restricted reserves as these monies cannot be used to operate the Water System. As the Board manages a Fund's unrestricted reserves, the 5 Year CIP, incorporated into the 5-Year forecast is a consideration. The most recent 5-Year forecast is significant and should be given ample weigh along with the most recent Water Cost of Service (COS) study.



### Water Fund Cash Reserves

The following table illustrates the Water Fund's unrestricted reserve balance. These amounts are used to operate the system and was at \$40.2 million in 2013 and estimated at \$10 million for the fiscal year 2021. Although the \$10 million is designated among reserve types (Operating, Capital, Watershed, etc.), the total amount can be used to operate the system.

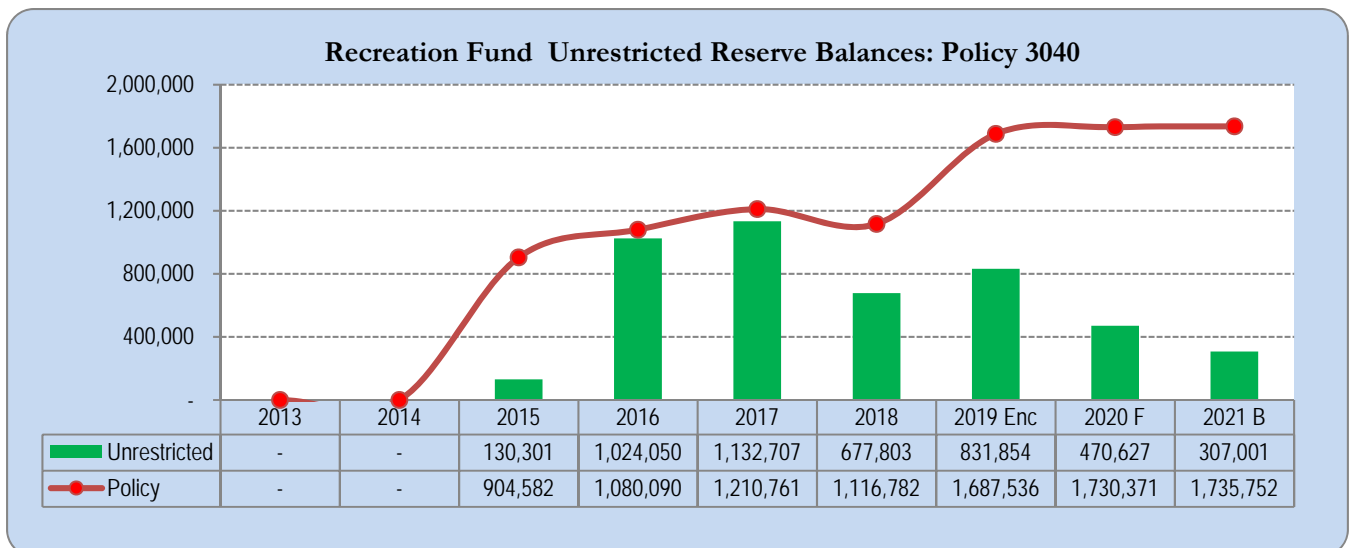
**Table 13. Water Fund Cash Reserves**



### Recreation Fund Cash Reserves

The following table illustrates the Recreation Fund's unrestricted reserve balance. Over the analysis the Fund's reserve balance reached a high of \$1.1 million and estimated at approximately \$307,000 for fiscal year 2021. Similar to many recreational activities, the Fund's reserves are severely impacted by COVID19.

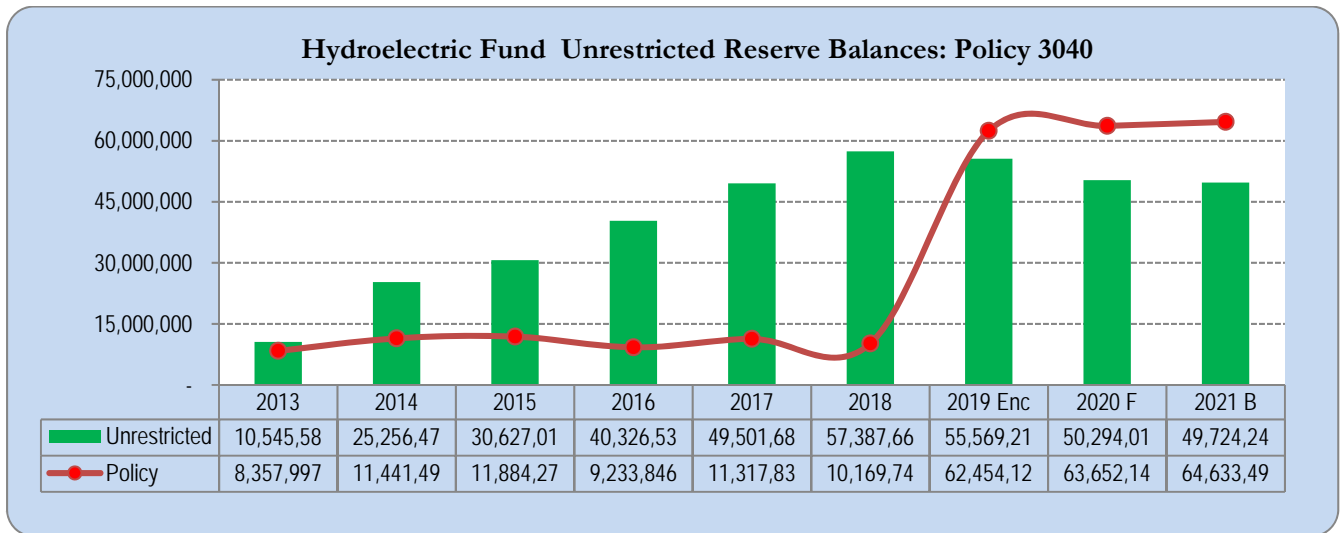
**Table 14. Recreation Fund Cash Reserves**



### Hydroelectric Fund Cash Reserves

The following table illustrates the Hydroelectric Fund's unrestricted reserve balance. Over the analysis the Fund's reserve balance reached a high of \$57.4 million and estimated at \$49.7 million for fiscal year 2021. The Fund anticipates significant capital spending in the future and must maintain adequate reserves. The Fund has strong reserves as annual operating budgets are approximately \$18 million, including \$6.3 million transfer outs.

**Table 15. Hydroelectric Fund Cash Reserves**



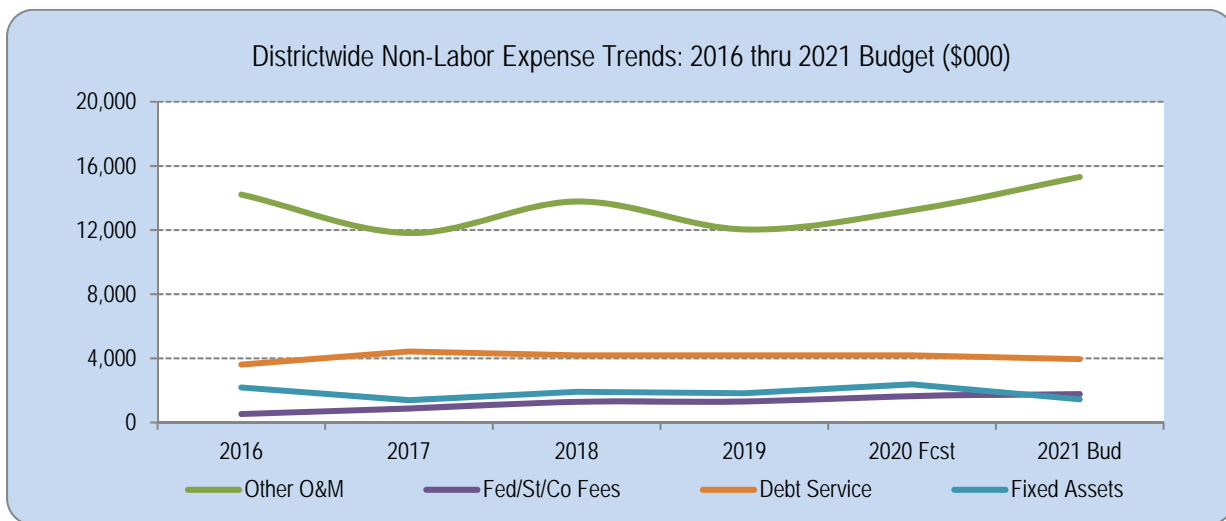
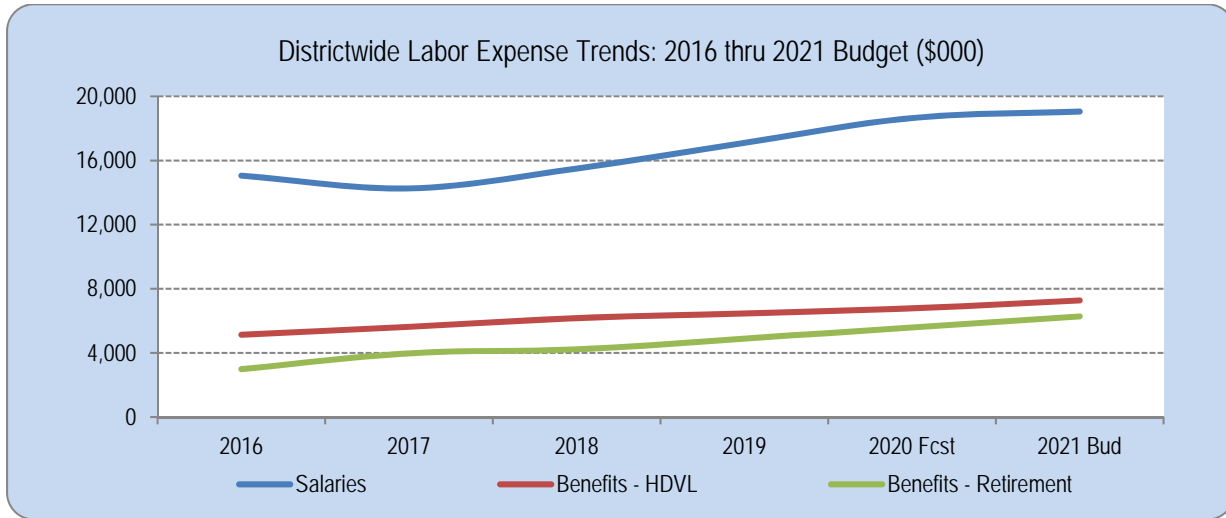
In summary, the Board may use unrestricted cash reserves without external authority. It is important to note that the District's Rating Agencies primarily focus on these reserves. These reserves are used to calculate the District's Days Cash on Hand (DCOH) metric and are a measure of the District's liquidity. The 5-Year Forecast ending 2025 estimates an unrestricted cash balance of \$52 million and 256 DCOH. The forecast contains significant capital projects and additional leverage over the period. Appendix C provides the forecast and assumptions used to arrive at these reserve levels. As previously mentioned the forecast and budget estimates 95% of hydroelectric receipts.

### Expense Trending and Ratios

It is important to understand historical expense trends to improve future forecasting. Economic forecasts are significant, but history is arguably the best predictor of the future. The following tables calculate percentage changes for expense categories from 2016 to 2021 employing the geometric average formula rather than the arithmetic approach. The arithmetic average tends to over or understate when the periods decrease and subsequently increase. In addition to the below percentages, the following factors occurred over the prior 5 years:

- Full-Time Employees (FTEs) increased from 197 to 213, 2021 budget level is 220
- Natural attrition retiring higher paid with lower-paid employees
- COLAs and normal step increases
- Regulatory impacts
- Climate and recent COVID
- Addition of Deer Creek Facilities

**Table 16. NID Operating Expense Trends**



	2016	2017	2018	2019	2020 Fcst	2021 Bud	% Change
Salaries	15,055	14,259	15,499	17,099	18,653	19,064	5.5%
Benefits - HDVL	5,133	5,625	6,170	6,461	6,780	7,272	7.2%
Benefits - Retirement	2,986	3,975	4,221	4,884	5,587	6,277	17.0%
Other O&M	14,215	11,818	13,784	12,040	13,240	15,310	-1.8%
Fed/St/Co Fees	527	870	1,288	1,306	1,645	1,771	32.9%
Fixed Assets	2,181	1,389	1,913	1,826	2,376	1,444	2.2%
Debt Service	3,610	4,428	4,190	4,190	4,190	3,945	3.8%
<b>Total</b>	<b>43,707</b>	<b>42,363</b>	<b>47,066</b>	<b>47,806</b>	<b>52,471</b>	<b>55,082</b>	<b>4.7%</b>

Ratio analysis is useful to determine if one category of expenses are consuming consistent amounts of the overall budget. The following table provides historical ratios from 2016 to 2021.

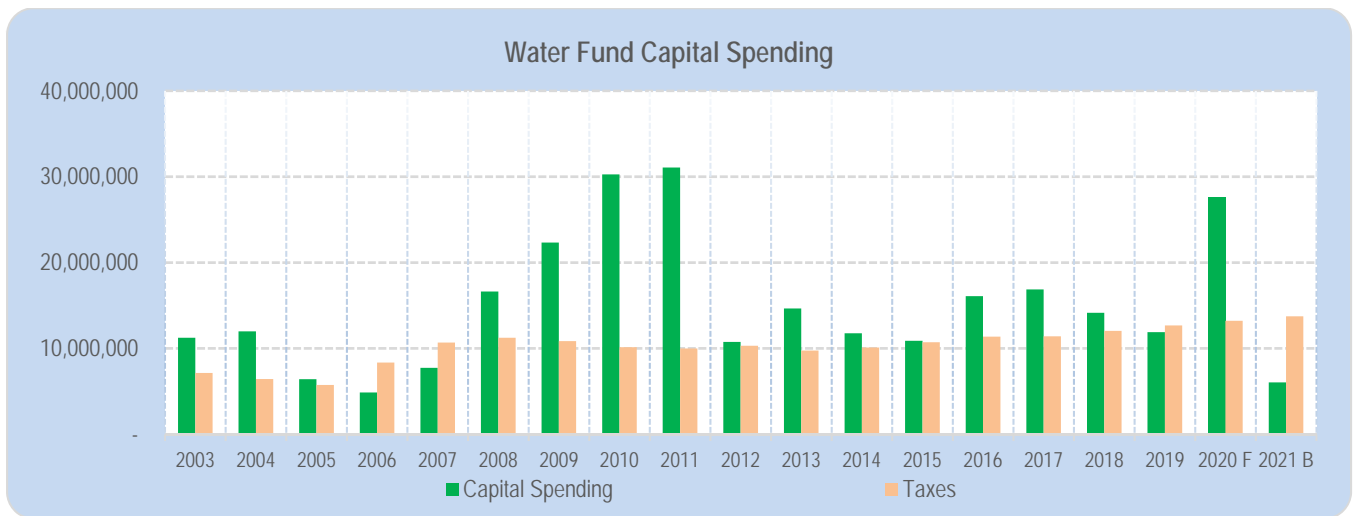
**Table 17. NID Operating Expense Ratios (Excludes Transfer outs)**

	2016	2017	2018	2019	2020 Fcst	2021 Bud
Salaries	34.4%	33.7%	32.9%	35.8%	35.5%	34.6%
Benefits - HDVL	11.7%	13.3%	13.1%	13.5%	12.9%	13.2%
Benefits - Retirement	6.8%	9.4%	9.0%	10.2%	10.6%	11.4%
Other O&M	32.5%	27.9%	29.3%	25.2%	25.2%	27.8%
Fed/St/Co Fees	1.2%	2.1%	2.7%	2.7%	3.1%	3.2%
Fixed Assets	5.0%	3.3%	4.1%	3.8%	4.5%	2.6%
Debt Service	8.3%	10.5%	8.9%	8.8%	8.0%	7.2%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

### Capital Projects

Staff has structured the 5-Year Capital Improvement Plan (CIP) to allow annual increases in the reserve striving to reach the policy's \$22 million (Policy 3040.4.4) over the 5-Year forecast. The capital project schedule includes a priority column indicating the workflow staff intends to follow. Capital accounts begin with the word Project or Program. If the account begins with the word Project, then each individual project has a budgeted amount. Otherwise, the capital account begins with the word Program, and the associated capital projects are budgeted within that program. Including budgeted amounts, the District has accomplished approximately \$283 million in capital projects through its' Water Fund from FY 2003 – 2021. It is important to note that historical financing of the Fund's capital projects is not from rate revenues. The following table displays historical spending and funding for the District's Water Fund.

**Table 18. NID Historical Capital Spending**



Project Funding	FY 2003 - 2021	
	\$ Amount	% Funded
Tax Receipts	195,833,735	69%
Bonds	70,588,407	25%
Capacity Fees	15,243,601	5%
Reserves	1,512,246	1%
<b>Total Funded</b>	<b>283,177,988</b>	<b>100%</b>

## Bond Ratings

When an organization raises money by issuing debt in the financial markets, the offerings' official statement (OS) contains a bond rating or credit score against that debt. The organization solicits a national rating agency (Fitch, Standard & Poor's or Moody's) to rate their debt. Rating agencies rely on a number of factors to determine the rating or score assigned to an organization's debt. Once outstanding, Fitch certifies the District's debt every two years and Standard & Poor's every three. Subsequent ratings, whether up or down, impact the value of the outstanding debt in the market place. Fitch uses a series of questions, along with interviews from senior management and Board Policy, to form an opinion regarding the District's historical and future financial stability. The District's historical and forecasted unrestricted reserves, DSC, and Days Cash on Hand (DCOH) are key metrics rating agencies use to support their opinion.

The District's most recent rating on its 2011A series bonds issued by Fitch is AA- with a stable outlook. The forecast provided to Fitch lists all available revenues to service the debt less expenses necessary to operate the system. Capital project spending is excluded as many of these expenses can be delayed and the system will continue to produce. The Water and Hydroelectric Fund is aggregated because all these cash flows are available to service debt. The following table list the District's bonds ratings from 2011 to the present.

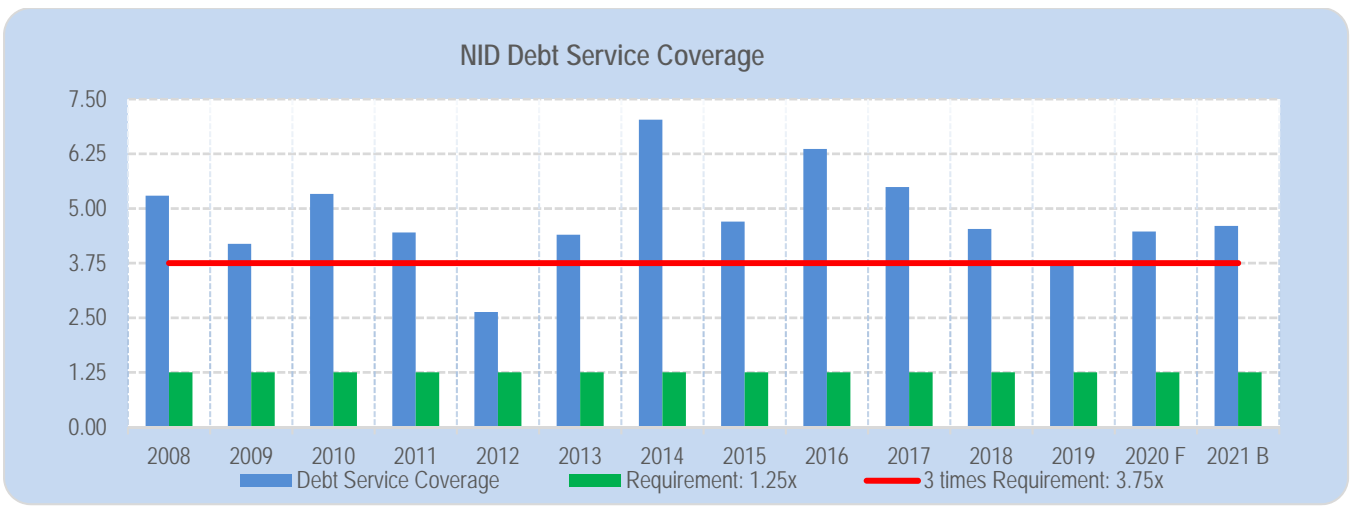
**Table 19. NID Bond Rating**

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

## Debt Service Coverage (DSC) Ratio

The District's bond covenants require a debt serve coverage ratio of 1.25 times. The ratio indicates how many times Budgets can cover total District debt apart from reserves. The proposed 2021 Budget presents a coverage ratio of 6.47 times, which is 5.22 times greater than the requirement. The ratio is significant as weaker ratios may have a negative impact upon the District's bond rating and subsequent borrowing cost. Excluding 2012, throughout the period of 2008 through 2021, the District's audited DSC ratio has ranged 3 times stronger than the covenant's requirement. The following chart provides the historical ratio for the District.

**Table 20. NID Historical Debt Service Coverage**



### Short-term Cash Forecast

Driven by statute, Policy 3035 and detailed cash forecasting models, staff reports investment activity to the Board on a quarterly basis. Management of the short and long-term investments as well as fiscal year spending requires continuous monitoring while adhering to the prudent investment rule of safety, liquidity and yield priorities. As with any liquid forecast, the model considers the timing of receipts and disbursements affecting short-term cash. The Local Agency Investment Fund (LAIF) is cash as balances are available within 48 hours. In accordance with Reserve Policy 3040, the model demonstrates sufficient liquidity over the forecasted period. Absent material budget amendments, and based on the following factors, staff estimates the 2021 liquid balance around \$57.8 million.

**Table 21. Short-term Cash Forecast**

	Estimate	Forecast				Reconcile Budget
	2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021	
Union Bank	-					Receipts 68,378,308
Wells Fargo	2,061,224					Disbursements 67,158,636
LAIF	53,154,589					Budget Rec - Disb 1,219,672
<b>Short-T Cash</b>	<b>\$ 55,215,813</b>					Transfer Ins & Outs 1,059,179
						Interest Income 700,000
						<b>FY 2021 Budget NI 2,978,851</b>
<b>Wells Fargo</b>						
Budget Receipts		19,385,860	18,039,361	16,854,583	14,098,504	
Budget Disbursements		16,681,923	14,754,351	18,755,032	16,967,331	
LAIF Transfer Ins/(Outs)		(2,700,000)	(3,200,000)	1,900,000	2,900,000	
<b>Ending Balance</b>		<b>2,065,162</b>	<b>2,150,173</b>	<b>2,149,723</b>	<b>2,180,896</b>	
<b>LAIF</b>						
2016A Drawdown		-	-	-	-	
Transfer Ins/(Outs) WF		2,700,000	3,200,000	(1,900,000)	(2,900,000)	
Transfer Ins/(Outs) UB		175,000	425,000	425,000	425,000	
<b>Ending Balance</b>		<b>56,029,589</b>	<b>59,654,589</b>	<b>58,179,589</b>	<b>55,704,589</b>	
<b>Total Short-Term Cash</b>	<b>\$ 58,094,751</b>	<b>\$ 61,804,762</b>	<b>\$ 60,329,312</b>	<b>\$ 57,885,485</b>		Dec 31 Estimate

### 5-Year Cash Forecast (Reserves vs Policy)

During the budgeting cycle, staff updates the long-term cash forecasting model that considers many assumptions to assist the District with prudent financial management while monitoring reserves. The model is consistent with the District’s most recent Prop 218 rates setting model. The model’s forecasting base is the FY 2021 adopted budget, incorporates the 5-Year CIP, and anticipates additional leverage in the amount of \$77.5 million for capital projects commencing in 2024. This additional debt can be serviced through the Hydroelectric Fund. Given the current assumptions, operating cash reserves (Policy 3040.4.1) will be adequate for the respective Funds over the forecast (See specific Division breakdown). The Board suspended the operating reserve policy through Resolution 2019-24. Operating reserves are unrestricted; therefore, balances are dependent on other designated reserve levels. In addition, the District is complying with its debt service coverage requirement.

Considering all assumptions, the following tables indicate an unrestricted reserve balance of \$64.1 million by 2025, approximately \$51 million short of reserve policy 3040. When estimating cash reserve levels, staff believes forecasting out 5 years is more realistic as opposed to beyond this horizon. When issuing bonds, the financial markets and Rating Agencies only require this period. Also, the statutory rate-setting cycle only requires this period. Again, Appendix C contains the full model, assumptions, financials and associate schedules.

**Table 22. 5-Year Cash Forecast**

<u>Policy #</u>	<u>Policy minimums</u>	<u>Water</u>	<u>Recreation</u>	<u>Hydroelectric</u>	<u>Total Cash</u>	
3040.4.1	6 Month Operating Reserves	22,454,246	1,431,691	11,501,505	35,387,442	
3040.4.4	Capital Improv/Rplc	22,000,000	500,000	50,000,000	72,500,000	
3040.4.5	Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	
3040.4.6	Watershed Stewardship	500,000	-	-	500,000	
3040.4.7	Accrued Leave	1,091,159	35,752	133,498	1,260,409	
	<b>Total</b>	<b>48,545,405</b>	<b>1,967,443</b>	<b>64,135,003</b>	<b>114,647,851</b>	
	<b><u>Unrestricted reserves (less encumbrances)</u></b>				<b><u>Over/(Under)</u></b>	
	Operating Reserves (Incl Oper Cash)	13,316,695	702,565	11,449,281	25,468,541	(9,918,902)
	Capital Improv/Rplc	3,441,684	250,000	16,089,638	19,781,322	(52,718,678)
	Insurance and Catastrophic	-	-	5,000,000	5,000,000	-
	Watershed Stewardship	500,000	-	-	500,000	-
	Accrued Leave	1,091,159	35,752	133,498	1,260,409	-
	<b>Total</b>	<b>18,349,538</b>	<b>988,317</b>	<b>32,672,417</b>	<b>52,010,272</b>	<b>(62,637,579)</b>
	<b>Over/(Under) unrestricted</b>	<b>(30,195,867)</b>	<b>(979,126)</b>	<b>(31,462,586)</b>	<b>(62,637,579)</b>	

### V. Division and Department Budgets

The District carries out the Board’s strategic plan through a Division and Department budgetary control structure. Each Division is managed by an executive management member. Under the executive management team are departments managed by middle management and lower level staff. Each Division describes its role in supporting the Strategic Plan through the services delivered. In addition, executive managers indicate proposed changes in the proposed 2021 budget from the prior adopted budget.

## Administration Division

The Administration Division consist of 5 departments for a total of 12 Full-Time Equivalent (FTE) employees. The Director department is excluded from the FTE chart but included in the actual expenses. The Directors are the governing body of the District and function as a full board or through committees responsible for providing direction and setting policy. The Division is requesting 1 additional FTEs for this fiscal year to support expanded and ongoing Watershed activities. Each department delivers services supporting the strategic plan and priorities outlined in the Executive Summary. The Division is closely aligned with Goals 1, 2, and 3 which involves the proactive management of our physical and financial resources, stewardship of District resources, collaborative and responsible relationship with our local and regional community, and managing our resources ensuring a fairly priced and available water supply.

The proposed 2021 expenditure levels represents a 4% reduction from the 2020 adopted budget. The Administration Division is reducing the following accounts and services:

- Labor – Reduction in COLA, staff replacement at lower levels and 2020 high medical estimate high
- Fed/State/Co Fees – Land annexations and associated fee are delayed
- Temporary Labor – Reduction in overall need
- Debt Service – Reduction due to 2020 Refunding of 2011 outstanding bonds
- Capital Projects – Delay safety and ADA upgrades

**Table 23. Administration Division**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>%</u> <u>Budget</u>
<b>Operating</b>	Salaries	1,052,689	1,104,546	1,142,776	1,236,203	1,233,017	-0.3%
	Benefits	2,030,043	2,037,508	1,997,203	2,258,451	2,100,875	-7.0%
	Other O&M	780,811	767,446	590,950	697,003	774,409	11.1%
	Consultant/Contractor	936,541	1,095,199	1,407,152	1,338,133	1,357,500	1.4%
	Fed/St/Co Fees	67,910	69,617	127,500	125,000	40,450	-67.6%
	Temporary Labor	8,165	52,646	-	20,000	10,000	-50.0%
	Legal	192,811	175,229	225,760	224,000	315,000	40.6%
	Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	-5.8%
<b>Operating Sum</b>	<b>9,259,459</b>	<b>9,491,741</b>	<b>9,681,710</b>	<b>10,089,158</b>	<b>9,776,686</b>	<b>-3.1%</b>	
<b>Non Operating</b>	Capital Projects	2,854,849	2,755,502	120,122	120,000	20,000	-83.3%
<b>Non Operating Sum</b>	<b>2,854,849</b>	<b>2,755,502</b>	<b>120,122</b>	<b>120,000</b>	<b>20,000</b>	<b>-83.3%</b>	
<b>Total</b>	<b>12,114,308</b>	<b>12,247,243</b>	<b>9,801,832</b>	<b>10,209,158</b>	<b>9,796,686</b>	<b>-4.0%</b>	

	<u>2020 FTE</u>	<u>2021 FTE</u>
10115 Management	8	7
10116 Watershed	1	2
10119 Safety	2	2
10120 Communications	0	1
<b>Total</b>	<b>11</b>	<b>12</b>



**Management**

The Management Department consists of 7 staff dedicated to Districtwide functions such as administration of Board and Committee meetings, maintenance of Board policy and resolutions, administration of the District's risk management and claims procedures, management of Public Records Act (PRA) request, representative of the Board during labor negotiations, appropriate water rights and legal administration, long-term resource planning, coordination with Human Resources regarding personnel matters and coordination of external public agency activities.

**Watershed**

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

**Safety**

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

**Communications**

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

## Human Resources Department

The Human Resources Department consist of a single department and a total of 3 Full-Time Equivalent (FTE) employees. The Department is requesting no additional FTEs for this fiscal year. The proposed 2021 expenditure levels represents a 10.2% reduction from the 2020 adopted budget. The Human Resources Department is reducing the following accounts and services:

- Benefits – The 2020 budget estimated medical high
- Other O&M – Reductions in the area of supplies, training, dues, etc.
- Consultant – Reduction in physical exam testing
- Legal – Sharing of employee counsel with Management department

**Table 24. Human Resources Department**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Operating</b>	Salaries	221,198	229,988	256,315	256,315	268,973	4.9%
	Benefits	142,734	145,823	152,250	183,617	167,714	-8.7%
	Other O&M	16,497	11,693	15,076	22,410	19,370	-13.6%
	Consultant/Contractor	12,951	12,362	10,000	19,000	17,500	-7.9%
	Temporary Labor	-	249	-	-	-	0.0%
	Legal	36,002	27,011	75,000	102,500	51,000	-50.2%
<b>Operating Sum</b>		<b>429,382</b>	<b>427,126</b>	<b>508,642</b>	<b>583,842</b>	<b>524,558</b>	<b>-10.2%</b>
<b>Total</b>		<b>429,382</b>	<b>427,126</b>	<b>508,642</b>	<b>583,842</b>	<b>524,558</b>	<b>-10.2%</b>

	<u>2020 FTE</u>	<u>2021 FTE</u>
10117 Human Resources	3	3
<b>Total</b>	<b>3</b>	<b>3</b>

## Finance Division

The Finance Division consist of 3 departments and a total of 15 Full-Time Equivalent (FTE) employees. The Division is requesting no additional FTEs for this fiscal year. Each department is managed by a mid-level manager who reports directly to the Finance Manager. Each department delivers services supporting the strategic plan considering the priorities outlined in the Executive Summary Section. The Finance Division is closely aligned with Goal 1 which involves timely reporting of the District's management of its' financial resources. In addition, the District is currently migrating over to a new Enterprise Resources Planning and CMMS Financial Systems in line with Goal 4 as well as priorities for this plan. The proposed 2021 expenditure levels represents a 7% reduction from the 2020 adopted budget. The Finance Division is reducing the following accounts and services:

- Labor – Reductions in COLA, staff replacement at lower levels and 2020 high medical estimate
- Other O&M – Transition to Bank of the West results in significant bank fee reductions, small tool cutbacks
- Consultant – Water rate study is contracted under 2020 budget and no anticipated increases
- Temporary Labor – Onboarding of IT Administrator and flexing time brings this reductions

**Table 25. Finance Division**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>%</u> <u>Budget</u>
<b>Operating</b>	Salaries	1,147,340	1,285,289	1,340,048	1,345,048	1,330,327	-1.1%
	Benefits	632,259	690,710	708,380	863,373	804,105	-6.9%
	Other O&M	434,591	342,474	817,926	879,765	788,460	-10.4%
	Consultant/Contractor	257,817	191,696	274,100	262,600	176,600	-32.7%
	Temporary Labor	95,875	-	33,000	16,500	10,000	-39.4%
	Legal				800		-100.0%
	Fixed Assets	26,238	-	35,000	35,000	54,000	54.3%
<b>Operating Sum</b>		<b>2,594,121</b>	<b>2,510,168</b>	<b>3,208,454</b>	<b>3,403,086</b>	<b>3,163,492</b>	<b>-7.0%</b>
<b>Non Operating</b>	Capital Projects	-	327,231	1,891,714	-	-	0.0%
<b>Non Operating Sum</b>		<b>-</b>	<b>327,231</b>	<b>1,891,714</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total</b>		<b>2,594,121</b>	<b>2,837,399</b>	<b>5,100,168</b>	<b>3,403,086</b>	<b>3,163,492</b>	<b>-7.0%</b>

	<u>2020 FTE</u>	<u>2021 FTE</u>
10118 Information Tech	3	3
10135 Accounting	7	7
10193 Purchasing	5	5
<b>Total</b>	<b>15</b>	<b>15</b>

## Information Technology

The Information Technology (IT) Department provides standardized, strategic, secure, and state-of-the-art information technology to advance the efficiency and delivery of NID services to its staff and community that aligns with the District's strategic plan. This involves a partnership with leadership to improve the effective use of technology by collaborating with users from all departments to implement efficient and practical solutions allowing other departments to meet their goals. We are a staff of three, responsible for the operations, maintenance, and support

of the following:

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

The IT Department also supports various strategic applications, including Financial and Customer Information system, Geographic Information System (GIS), Asset and Computerized Maintenance Management System (CMMS), and other department-specific applications.

### **Accounting & Finance**

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

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

### **Purchasing & Warehouse**

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

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

## Engineering Department

The Engineering Department consists of 6 functional units and a total of 19 full time equivalent (FTE) employees. The Department provides technical, engineering, surveying, right of way and hands on support on capital improvement projects ranging from concept development through engineering design, project management, right-of-way and construction inspections. The Department supports the Operations, Maintenance, Hydroelectric and Recreation Divisions to ensure their project needs are met. The work involves performing studies designed to modify and/or expand treated, raw water and hydroelectric facilities. In addition, system specifications, cost and quantity estimates are determined as well as construction and inspection management. The Department coordinates directly with agencies and the public on various projects. Senior Engineers provide direct supervision over technical personnel with the Department.

In an effort to maintain a fiscally responsible budget, the proposed 2021 expenditures represent an overall 42.6% reduction from the 2020 budget. The Engineering Department has reduced the following accounts and services:

- Labor – Reduction in COLA, staff replacement at lower level and 2020 medical estimate high
- Other O&M – Reduction in materials for culvert replacements
- Consultant – Reduction in consulting services for various projects
- Temporary Labor – Delay Right-of-work and GIS projects
- Fixed Assets – Delay purchase of replacement vehicles
- Capital Projects – Reduction in projects to transfer property taxes into operating fund

**Table 26. Engineering Department**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>%</u> <u>Budget</u>
<b>Operating</b>	Salaries	1,716,597	1,845,176	1,827,339	1,914,914	1,898,590	-0.9%
	Benefits	953,078	1,005,453	1,127,826	1,296,046	1,173,749	-9.4%
	Other O&M	125,343	93,822	100,768	207,700	105,750	-49.1%
	Consultant/Contractor	548,722	488,959	562,560	440,000	140,000	-68.2%
	Fed/St/Co Fees	123	186	44	-	-	0.0%
	Temporary Labor	53,536	4,853	-	54,000	-	-100.0%
	Legal	-	10,288	-	-	-	0.0%
	Fixed Assets	45,089	44,227	26,791	70,000	30,000	-57.1%
<b>Operating Sum</b>	<b>3,442,487</b>	<b>3,492,963</b>	<b>3,645,328</b>	<b>3,982,660</b>	<b>3,348,090</b>	<b>-15.9%</b>	
<b>Non Operating</b>	Capital Projects	13,514,951	8,808,871	25,589,442	12,310,000	6,010,000	-51.2%
<b>Non Operating Sum</b>	<b>13,514,951</b>	<b>8,808,871</b>	<b>25,589,442</b>	<b>12,310,000</b>	<b>6,010,000</b>	<b>-51.2%</b>	
<b>Total</b>		<b>16,957,438</b>	<b>12,301,834</b>	<b>29,234,770</b>	<b>16,292,660</b>	<b>9,358,090</b>	<b>-42.6%</b>

	<u>2020 FTE</u>	<u>2021 FTE</u>
10151 Engineering	18	19
<b>Total</b>	<b>18</b>	<b>19</b>

### **Surveying, Drafting/GIS**

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

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

### **Business Services**

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

### **Right-of-Way/Encroachments**

Right of way staff engage in activities related to the acquisition and disposition of right-of-way, easements and real property for District projects. Prepare or review appraisals to determine fair market value and just compensation, negotiates and interacts with property owners and public agencies regarding property transactions. Encroachment staff are responsible for issuing new encroachment permits and inspect the installation of the new encroachment to ensure compliance to District standards. Work closely with operations, maintenance and recreation staff regarding unauthorized/failing encroachments and with property owners to ensure the unauthorized/failing encroachment is brought up to standards.

### **Construction Inspection**

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

## Water Operations Division

The Water Operations Division consist of 3 departments and a total of 53 Full-Time Equivalent (FTE) employees. Within the Water Operations Department, there are 4 business units responsible for implementing the Department's functions. Within each Department, a mid-level manager reports directly to the Water Operations Manager who manages the Division. Each department plays an integral role in accomplishing the District's Strategic Plan of providing a dependable, quality water supply to our customers. The Division is responsible for all aspects of water supply, delivery, treatment, billing, conservation, and customer service. In an effort to maintain a fiscally responsible budget, the proposed 2021 expenditures represent a 13% reduction from the 2020 adopted budget. The Water Operations Division has reduced the following accounts and services:

- Labor – Reduction in COLA, transfer of 1 FTE and 2020 medical estimate high
- Other O&M – A one year delay in repair and replacement of equipment contributes to the reduction
- Consultant – The completion of the Ag and Urban Management Plans will result in a reduction
- Temporary Labor – slight increase necessary to complete flushing of the Distribution System by State mandate
- Fixed Assets – a delay in the purchase of replacement vehicles is the main reason for the 68% reduction

**Table 27. Water Operations Division**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>%</u> <u>Budget</u>
<b>Operating</b>	Salaries	4,046,725	4,448,124	4,626,780	4,600,140	4,540,799	-1.3%
	Benefits	2,415,716	2,663,718	2,951,734	3,440,382	2,943,314	-14.4%
	Other O&M	2,445,511	2,251,518	2,038,883	3,052,700	2,285,250	-25.1%
	Consultant/Contractor	159,834	184,686	292,500	431,000	295,500	-31.4%
	Fed/St/Co Fees	301,543	375,796	392,450	392,450	519,700	32.4%
	Temporary Labor	24,314	-	-	66,720	80,000	19.9%
	Legal		3,488	1,760	5,000	8,000	60.0%
	Fixed Assets	448,843	402,308	295,567	429,900	135,200	-68.6%
<b>Operating Sum</b>	<b>9,842,486</b>	<b>10,329,637</b>	<b>10,599,675</b>	<b>12,418,292</b>	<b>10,807,764</b>	<b>-13.0%</b>	
<b>Total</b>	<b>9,842,486</b>	<b>10,329,637</b>	<b>10,599,675</b>	<b>12,418,292</b>	<b>10,807,764</b>	<b>-13.0%</b>	

	<u>2020 FTE</u>	<u>2021 FTE</u>
10131 Cashiering	2	2
10133 Cust Service	10	9
10171 Water Operations	43	43
<b>Total</b>	<b>55</b>	<b>54</b>

## Customer Service & Cashiering

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

## **Treatment, Distribution, Resources**

### **Treatment**

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

### **Distribution**

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

### **Water Resources**

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

### **Electrical**

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



## Maintenance Division

The Maintenance Division consist of 3 Departments and 9 crews for a total of 73 Full-Time Equivalent (FTE) employees. The departments are overseen by superintendents and administratively supported by a Management Assistant and Office Assistant that report directly to the Maintenance Manager. Each department plays a vital role in fulfilling the District mission to deliver reliable quality water, serve as good stewards of the watershed and conserve resources under its charge. The division is responsible for performing preventative and emergency water system, facility and fleet maintenance throughout the District water operations service area.

In an effort to meet the District Board of Director budgetary mandate to reduce costs to that of or below 2019, the proposed 2021 expenditures represent a 12.8% reduction from the 2020 adopted budget. The Maintenance Division has made the following significant reductions to accounts and services for 2021:

- Labor & Benefits – Reduction in COLA, staff replacement at lower level and 2020 medical estimate high
- O&M – A one year deferral in repair, replacement and/or maintenance of specific water system infrastructure
- Consultant – Completion of the IVM Glyphosate Study
- Fixed Assets – A one year deferral in purchase of replacement heavy equipment and vehicles

**Table 28. Maintenance Division**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Operating</b>	Salaries	4,065,935	4,539,223	4,895,528	5,118,468	5,097,407	-0.4%
	Benefits	2,787,843	3,097,653	3,415,193	4,300,491	3,777,252	-12.2%
	Other O&M	3,110,978	2,204,323	2,793,295	4,264,776	3,262,345	-23.5%
	Consultant/Contractor	293,015	146,761	189,000	254,000	177,200	-30.2%
	Fed/St/Co Fees	19,460	19,340	25,000	25,000	26,650	6.6%
	Temporary Labor	239,398	3,372		-	-	0.0%
	Legal	1,728	64	2,500	5,000	3,000	-40.0%
	Fixed Assets	1,069,478	595,073	985,083	769,038	513,000	-33.3%
<b>Operating Sum</b>		<b>11,587,835</b>	<b>10,605,811</b>	<b>12,305,598</b>	<b>14,736,773</b>	<b>12,856,854</b>	<b>-12.8%</b>
<b>Total</b>		<b>11,587,835</b>	<b>10,605,811</b>	<b>12,305,598</b>	<b>14,736,773</b>	<b>12,856,854</b>	<b>-12.8%</b>

	<u>2020 FTE</u>	<u>2021 FTE</u>
10191 Maintenance	63	63
10192 Vegetation	6	6
10195 Shop Operations	4	4
<b>Total</b>	<b>73</b>	<b>73</b>

### Maintenance Crews South Yuba Canal

The South Yuba and Chalk Bluff canals serve as major conduits for transfer of over 80% of District water from upper elevation reservoirs to District customers, local fire stations, fire hydrants, Grass Valley Air Attack Base, schools and medical facilities. The canals are a combined 18.2 miles long and comprised of flume, open ditch, pipe and tunnels. Although currently owned, operated and maintained by Pacific Gas and Electric Company (PG&E), negotiations for ownership transfer to NID are complete. Upon regulatory authorization, NID will own, operate and maintain the canals. A South Yuba Canal Crew has been proactively established to prepare for the transfer. The team is currently

comprised of two employees and is focused on developing the Bear Valley site as a lay-down yard; gathering and documenting PG&E institutional knowledge of the operation and maintenance of the canals; and beginning development of the a maintenance plan and schedule in collaboration with the District Hydroelectric and Water Operations Divisions.

### **Canal**

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

### **Facilities**

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

### **Construction**

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

### **Service**

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

### **Placer**

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

### **Vegetation Control**

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

### **Fleet Management**

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

## Recreation Division

The Recreation Division consist of 2 departments, General Recreation and Jackson Meadows Recreation, with a total of 18 campgrounds and several miles of dispersed camping areas. Sr. Park Rangers are assigned to a specific campgrounds and report to the Recreation Manager who has overall responsibility of the division. Recreation has a total of 9 Full-Time Equivalent (FTE) employees and during camping season hires approximately 55 temporary employees to work in the campgrounds. The Recreation Division is closely aligned with Goal 2 which involves stewardship of the District’s physical resources. The Division recognizes the priorities of this year’s budget and is well positioned to ensure observance of safety recommendations from the CDC as well as Public Health Officials at the District’s recreational facilities. The proposed 2021 expenditure levels represents an overall 1.4% reduction from the 2020 adopted budget, primarily in capital project spending.

**Table 29. Recreation Division**

		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>%</u> <u>Budget</u>
<b>Operating</b>	Salaries	535,590	709,477	782,778	859,018	865,028	0.7%
	Benefits	342,727	397,839	404,649	556,876	504,895	-9.3%
	Other O&M	547,716	526,511	306,772	552,300	563,040	1.9%
	Consultant/Contractor	56,617	27,850	123,460	75,000	80,000	6.7%
	Fed/St/Co Fees	42,255	45,033	46,000	46,000	46,000	0.0%
	Temporary Labor	611,345	367,126	428,330	428,330	432,500	1.0%
	Legal	8,749	10,592	9,000	18,000	18,000	0.0%
	Fixed Assets	5,333	-	-	-	-	0.0%
<b>Operating Sum</b>		<b>2,150,332</b>	<b>2,084,428</b>	<b>2,100,989</b>	<b>2,535,524</b>	<b>2,509,464</b>	<b>-1.0%</b>
<b>Non Operating</b>	Capital Projects	795,512	295,445	315,000	315,000	300,000	-4.8%
<b>Non Operating Sum</b>		<b>795,512</b>	<b>295,445</b>	<b>315,000</b>	<b>315,000</b>	<b>300,000</b>	<b>-4.8%</b>
<b>Total</b>		<b>2,945,844</b>	<b>2,379,873</b>	<b>2,415,989</b>	<b>2,850,524</b>	<b>2,809,464</b>	<b>-1.4%</b>
		<u>2020 FTE</u>	<u>2021 FTE</u>				
	30250 Recreation General	7	7				
	30254 Jackson Meadows	2	2				
	<b>Total</b>	<b>9</b>	<b>9</b>				

### Lower Level Campgrounds

The lower level campgrounds consist of Scotts Flat, Orchard Springs, Long Ravine, Peninsula and Greenhorn. The District provides camping and water activities on its reservoirs at these sites.

### Upper Level Campgrounds

The upper level campgrounds consist of East Meadows, Pass Creek Over-flow, Jackson Meadows, Aspen Group, Milton, Findley, Fir Top, Wood, Silvertip, Jackson Creek Canyon Creek, Faucherie, and Bowman.

### Capital Projects

The Recreation Division has budgeted \$300,000 in improvements on its boat slips, sewer systems, roadways and camping structures. The capital project appendix identifies specific project amounts.

## Hydroelectric Division

The Hydroelectric Division consists of three departments and a total of 35 FTE employees. The Division is requesting no additional FTEs for this fiscal year. The Hydro Operations and Maintenance Departments are overseen by superintendents that report directly to the Hydroelectric Department Manager. Each department delivers services supporting the strategic plan considering the priorities outlined in the Executive Summary Section. The Division is responsible for collecting water in the District's Upper Division and transporting it to the Lower Division for distribution to customers as well as operating and maintain the District's Yuba-Bear, Combie, and Scotts Flat Hydroelectric Projects. In an effort to maintain a fiscally responsible budget, the proposed 2021 expenditures represent a 21.6% reduction from the 2020 adopted budget. The Hydroelectric Division has made the following significant changes from the adopted 2020 budget:

- Consultant – Consulting costs have increased due to studies required by the California Division of Safety of Dams (DSOD) and the Federal Energy Regulatory Commission (FERC) and testing required by either the California Independent System Operator (CAISO) or the District's new insurance provider. In an effort to minimize immediate financial impacts the budget does not include funding to move forward with projects that should be completed prior to the new FERC license.
- Other O&M – Costs have increased due to insurance requirements.
- Federal/State/County Fees – Fees have increased significantly due to fees associated with the District's water rights and DSOD
- Transfer Out – Transfer out has decreased dramatically as discussed elsewhere in this document
- Capital Projects – Capital Projects have increased driven largely by the Scotts Flat Spillway and Combie Dam Stability Improvement projects.

**Table 30. Hydroelectric Division**

		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>%</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
<b>Operating</b>	Salaries	2,713,181	2,937,629	3,781,309	3,938,149	3,829,604	-2.8%
	Benefits	1,576,418	1,773,700	2,070,016	2,549,017	2,388,421	-6.3%
	Other O&M	1,032,331	1,101,600	1,146,545	1,777,400	1,993,274	12.1%
	Consultant/Contractor	1,613,557	1,820,480	1,755,500	2,120,500	2,271,000	7.1%
	Fed/St/Co Fees	857,014	796,403	1,053,670	1,053,618	1,137,932	8.0%
	Temporary Labor	105,288	-	-	-	-	0.0%
	Legal	34,448	117,495	40,000	75,000	75,000	0.0%
	Fixed Assets	317,850	783,979	1,033,075	1,152,351	711,500	-38.3%
	Transfer Out	4,315,000	10,980,000	13,894,500	13,894,500	6,315,000	-54.6%
<b>Operating Sum</b>	<b>12,565,087</b>	<b>20,311,287</b>	<b>24,774,616</b>	<b>26,560,535</b>	<b>18,721,730</b>	<b>-29.5%</b>	
<b>Non Operating</b>	Capital Projects	3,189,681	2,362,032	4,584,942	4,245,000	5,435,000	28.0%
<b>Non Operating Sum</b>	<b>3,189,681</b>	<b>2,362,032</b>	<b>4,584,942</b>	<b>4,245,000</b>	<b>5,435,000</b>	<b>28.0%</b>	
<b>Total</b>	<b>15,754,768</b>	<b>22,673,319</b>	<b>29,359,558</b>	<b>30,805,535</b>	<b>24,156,730</b>	<b>-21.6%</b>	

	<u>2020 FTE</u>	<u>2021 FTE</u>
50112 Hydro Administration	7	7
50161 Hydro Operations	14	14
50167 Hydro Maintenance	14	14
<b>Total</b>	<b>35</b>	<b>35</b>

### **Administration, Dam Safety & Compliance**

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

### **Hydro Operations**

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

### **Hydro Maintenance**

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

## **Appendices - Accounts, Positions, Capital Projects, 5-Year Forecast**

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget		
Administration	10113 Directors	Salaries	51101 Salary	78,150	74,700	74,257	74,257	74,280		
		<b>Salaries Total</b>		<b>78,150</b>	<b>74,700</b>	<b>74,257</b>	<b>74,257</b>	<b>74,280</b>		
		Benefits	51307 Deferred Comp	594	297	300	600	600		
			51308 EE Assistance Plan	10	-	-	-	-		
			51310 Medicare	1,079	1,228	1,234	1,077	1,077		
			51312 Health Insurance	82,643	87,626	81,617	131,105	97,742		
			51313 Life Insurance	260	318	374	608	608		
			51314 Dental Insurance	3,638	3,020	3,297	7,743	7,740		
			51315 Vision Insurance	938	875	938	970	972		
			51317 Workers Comp	67	189	297	297	295		
			51319 FICA	4,612	5,353	5,278	4,612	5,300		
		<b>Benefits Total</b>		<b>93,841</b>	<b>98,906</b>	<b>93,335</b>	<b>147,012</b>	<b>114,334</b>		
		Other O&M	52503 Equipment Maintenance	-	-	-	4,000	4,000		
			52710 Supplies	3,088	769	2,000	3,350	3,350		
			52711 Education/Training/Meals	15,092	11,330	10,000	8,000	12,000		
			52713 Utilities	2,648	1,711	1,618	1,785	1,785		
		<b>Other O&amp;M Total</b>		<b>20,829</b>	<b>13,809</b>	<b>13,618</b>	<b>17,135</b>	<b>21,135</b>		
		Consultant/Contractor	52603 Consulting/Contractor Fee	80,327	990	-	-	-		
		<b>Consultant/Contractor Total</b>		<b>80,327</b>	<b>990</b>	<b>-</b>	<b>-</b>	<b>-</b>		
		Fed/St/Co Fees	52608 Fed/St/Co Fees	34,802	-	40,000	40,000	-		
		<b>Fed/St/Co Fees Total</b>		<b>34,802</b>	<b>-</b>	<b>40,000</b>	<b>40,000</b>	<b>-</b>		
		Legal	52604 Legal Fees	9,056	2,304	2,688	4,000	-		
		<b>Legal Total</b>		<b>9,056</b>	<b>2,304</b>	<b>2,688</b>	<b>4,000</b>	<b>-</b>		
		<b>10113 Directors Sum</b>				<b>317,006</b>	<b>190,709</b>	<b>223,898</b>	<b>282,404</b>	<b>209,749</b>
		Administration	10115 Management	Salaries	51101 Salary	869,091	901,623	716,931	806,931	748,031
					51105 Overtime	1,433	4,451	1,000	1,000	1,000
					51201 Temporary Salary	-	7,668	46,125	43,000	-
				<b>Salaries Total</b>		<b>870,524</b>	<b>913,742</b>	<b>764,056</b>	<b>850,931</b>	<b>749,031</b>
				Benefits	51306 Short Term Disability	1,700	1,686	1,211	1,336	1,169
					51308 EE Assistance Plan	20	-	-	-	-
					51310 Medicare	10,531	13,436	16,247	11,700	10,846
					51311 Pension	242,593	274,623	280,403	285,654	262,035
					51312 Health Insurance	192,867	189,276	170,748	209,768	136,839
					51313 Life Insurance	21,957	21,711	18,553	27,604	19,122
					51314 Dental Insurance	9,178	9,829	9,316	12,388	10,836
					51315 Vision Insurance	1,829	1,716	1,457	1,552	1,361
					51316 Long-T Disability	1,379	1,328	1,101	3,631	3,366
					51317 Workers Comp	7,089	10,092	5,649	5,649	5,236
					51318 Unemployment	-	-	10,000	10,000	10,000
					51319 FICA	662	191	-	1,200	250
					51321 Health Benefits Retirees	965,791	1,011,639	863,263	1,000,000	906,426
					51324 OPEB Net ARC	421,065	342,000	335,000	342,000	342,000
				<b>Benefits Total</b>		<b>1,876,660</b>	<b>1,877,528</b>	<b>1,712,947</b>	<b>1,912,482</b>	<b>1,709,487</b>
				Other O&M	52500 Miscellaneous	-	-	-	-	-
					52501 Chemicals	2,327	765	100	-	150
	52503 Equipment Maintenance			47,381	38,460	50,000	53,789	55,094		
	52504 Materials			1,789	11,865	44,652	36,700	3,000		
	52505 Safety			14,685	21,486	18	-	-		
	52704 Insurance			381,369	425,290	284,597	284,597	423,000		
	52705 Disadvantaged Customer			-	-	1,000	10,000	5,000		
	52706 Dues, Publictns, Spnsrshp			86,105	89,112	53,663	53,408	33,130		
	52709 Advertising/Legal Notices			10,152	20,553	20,000	30,000	-		
	52710 Supplies			70,363	42,768	29,500	46,700	20,000		
	52711 Education/Training/Meals			38,736	42,777	32,500	44,200	29,000		
	52713 Utilities			99,988	57,959	30,020	78,504	92,300		
<b>Other O&amp;M Total</b>				<b>752,895</b>	<b>751,034</b>	<b>546,050</b>	<b>637,898</b>	<b>660,674</b>		
Consultant/Contractor	52603 Consulting/Contractor Fee			389,066	317,147	362,520	293,500	262,500		
<b>Consultant/Contractor Total</b>				<b>389,066</b>	<b>317,147</b>	<b>362,520</b>	<b>293,500</b>	<b>262,500</b>		
Fed/St/Co Fees	52608 Fed/St/Co Fees			28,181	62,552	77,500	75,000	30,450		
<b>Fed/St/Co Fees Total</b>				<b>28,181</b>	<b>62,552</b>	<b>77,500</b>	<b>75,000</b>	<b>30,450</b>		

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
Administration	10115 Management	Temporary Labor	52609 Temporary Labor	3,565	11,246	-	-	-	
		Temporary Labor Total		3,565	11,246	-	-	-	
		Legal	52604 Legal Fees	183,755	172,925	223,072	219,392	315,000	
		Legal Total		183,755	172,925	223,072	219,392	315,000	
		Debt Service	52703 Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	
		Debt Service Total		4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	
		Fixed Assets	52902 Vehicle Purchases	-	-	-	-	-	
			52904 Equipment Purchases	-	-	-	-	-	
		Fixed Assets Total		-	-	-	-	-	
		Capital Projects	52915 Projects: Non-Programmatic	2,854,849	2,755,502	100,122	100,000	20,000	
	Capital Projects Total		2,854,849	2,755,502	100,122	100,000	20,000		
	Transfer Out	54000 Transfer Out	-	-	-	-	-		
	Transfer Out Total		-	-	-	-	-		
	<b>10115 Management Sum</b>				<b>11,149,983</b>	<b>11,051,224</b>	<b>7,976,634</b>	<b>8,279,571</b>	<b>7,692,578</b>
	10116 Watershed	Salaries	51101 Salary		103,702	103,890	114,351	114,351	184,350
			51105 Overtime		313	-	-	-	-
			51201 Temporary Salary		-	12,215	38,448	45,000	-
			Salaries Total		104,015	116,105	152,799	159,351	184,350
		Benefits	51306 Short Term Disability		393	432	454	399	798
			51308 EE Assistance Plan		2	-	-	-	-
			51310 Medicare		1,418	1,698	2,139	1,658	2,673
			51311 Pension		31,313	31,953	48,276	40,480	64,578
			51312 Health Insurance		23,404	22,962	24,296	26,221	39,097
			51313 Life Insurance		896	982	1,031	936	1,509
			51314 Dental Insurance		1,475	1,475	1,475	1,549	3,096
			51315 Vision Insurance		188	188	188	194	389
			51316 Long-T Disability		156	156	156	515	830
			51317 Workers Comp		298	471	800	800	1,290
			51319 FICA		-	757	390	-	400
		Benefits Total		59,542	61,074	79,204	72,752	114,659	
		Other O&M	52504 Materials		5,271	1,942	4,754	10,300	3,000
			52506 Small Tools		-	95	500	500	500
52710 Supplies				-	-	-	-	-	
52711 Education/Training/Meals				1,816	567	900	1,800	1,000	
Other O&M Total		7,088	2,604	6,154	12,600	4,500			
Consultant/Contractor		52603 Consulting/Contractor Fee	467,148	777,063	952,000	952,000	980,000		
Consultant/Contractor Total		467,148	777,063	952,000	952,000	980,000			
Fed/St/Co Fees		52608 Fed/St/Co Fees	4,927	7,064	10,000	10,000	10,000		
Fed/St/Co Fees Total		4,927	7,064	10,000	10,000	10,000			
Temporary Labor		52609 Temporary Labor	4,600	41,400	-	20,000	-		
Temporary Labor Total		4,600	41,400	-	20,000	-			
Legal		52604 Legal Fees	-	-	-	608	-		
Legal Total		-	-	-	608	-			
Fixed Assets		52901 Land/Easement Purchases	-	-	-	-	-		
Fixed Assets Total		-	-	-	-	-			
<b>10116 Watershed Sum</b>				<b>647,319</b>	<b>1,005,309</b>	<b>1,200,157</b>	<b>1,227,311</b>	<b>1,293,509</b>	
10119 Safety	Salaries	51101 Salary		-	-	151,664	151,664	155,813	
		Salaries Total		-	-	151,664	151,664	155,813	
	Benefits	51306 Short Term Disability		-	-	770	334	334	
		51308 EE Assistance Plan		-	-	-	-	-	
		51310 Medicare		-	-	2,082	2,199	2,259	
		51311 Pension		-	-	52,064	53,689	54,581	
		51312 Health Insurance		-	-	40,473	52,442	39,097	
		51313 Life Insurance		-	-	1,550	1,241	1,275	
		51314 Dental Insurance		-	-	1,904	3,097	3,096	

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
Administration	10119 Safety	Benefits	51315 Vision Insurance	-	-	406	388	389	
			51316 Long-T Disability	-	-	335	682	701	
			51317 Workers Comp	-	-	12,133	12,133	12,465	
		<b>Benefits Total</b>			<b>-</b>	<b>-</b>	<b>111,717</b>	<b>126,205</b>	<b>114,198</b>
		Other O&M	52505 Safety	-	-	11,447	16,267	11,000	
			52506 Small Tools	-	-	-	-	-	
			52706 Dues, Publctns, Spnrsrshp	-	-	2,000	2,000	12,000	
			52711 Education/Training/Meals	-	-	10,000	8,803	2,800	
			52713 Utilities	-	-	1,682	2,300	2,300	
		<b>Other O&amp;M Total</b>			<b>-</b>	<b>-</b>	<b>25,129</b>	<b>29,370</b>	<b>28,100</b>
	Consultant/Contractor	52603 Consulting/Contractor Fee	-	-	92,633	92,633	60,000		
	<b>Consultant/Contractor Total</b>			<b>-</b>	<b>-</b>	<b>92,633</b>	<b>92,633</b>	<b>60,000</b>	
	Temporary Labor	52609 Temporary Labor	-	-	-	-	10,000		
	<b>Temporary Labor Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	
	Fixed Assets	52902 Vehicle Purchases	-	-	-	-	-		
	<b>Fixed Assets Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	Capital Projects	52915 Projects: Non-Programmatic	-	-	20,000	20,000	-		
	<b>Capital Projects Total</b>			<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	
	<b>10119 Safety Sum</b>				<b>-</b>	<b>-</b>	<b>401,142</b>	<b>419,872</b>	<b>368,110</b>
	10120 Communicator	Salaries	51101 Salary	-	-	-	-	69,543	
			<b>Salaries Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>69,543</b>
		Benefits	51306 Short Term Disability	-	-	-	-	167	
			51308 EE Assistance Plan	-	-	-	-	-	
			51310 Medicare	-	-	-	-	1,008	
			51311 Pension	-	-	-	-	24,361	
			51312 Health Insurance	-	-	-	-	19,548	
			51313 Life Insurance	-	-	-	-	569	
			51314 Dental Insurance	-	-	-	-	1,548	
			51315 Vision Insurance	-	-	-	-	194	
			51316 Long-T Disability	-	-	-	-	313	
			51317 Workers Comp	-	-	-	-	487	
		51319 FICA	-	-	-	-	-		
		<b>Benefits Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>48,196</b>	
		Other O&M	52503 Equipment Maintenance	-	-	-	-	-	
			52709 Advertising/Legal Notices	-	-	-	-	60,000	
			52710 Supplies	-	-	-	-	-	
			52711 Education/Training/Meals	-	-	-	-	-	
			52713 Utilities	-	-	-	-	-	
<b>Other O&amp;M Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>60,000</b>			
Consultant/Contractor		52603 Consulting/Contractor Fee	-	-	-	-	55,000		
<b>Consultant/Contractor Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>55,000</b>			
Fed/St/Co Fees		52608 Fed/St/Co Fees	-	-	-	-	-		
<b>Fed/St/Co Fees Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Legal	52604 Legal Fees	-	-	-	-	-			
<b>Legal Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>10120 Communications Sum</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>232,739</b>		
<b>Administration Sum</b>				<b>12,114,308</b>	<b>12,247,243</b>	<b>9,801,832</b>	<b>10,209,158</b>	<b>9,796,686</b>	
Engineering	10151 Engineering	Salaries	51101 Salary	1,685,050	1,754,819	1,756,914	1,843,914	1,878,590	
			51105 Overtime	31,548	17,346	25,000	25,000	20,000	
			51106 Double Time	-	-	-	-	-	
			51201 Temporary Salary	-	73,011	45,425	46,000	-	
			<b>Salaries Total</b>			<b>1,716,597</b>	<b>1,845,176</b>	<b>1,827,339</b>	<b>1,914,914</b>
	Benefits	51306 Short Term Disability	1,733	1,783	1,926	1,800	1,961		
		51308 EE Assistance Plan	36	-	-	-	-		
		51310 Medicare	20,214	26,649	25,985	26,737	27,240		
		51311 Pension	491,119	541,472	618,022	652,746	658,070		



# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget		
Engineering	10151 Engineering	Benefits	51312 Health Insurance	360,905	342,311	350,813	472,691	343,406		
			51313 Life Insurance	15,044	14,778	15,421	15,091	15,374		
			51314 Dental Insurance	20,172	18,868	19,437	27,874	29,412		
			51315 Vision Insurance	3,314	3,189	3,345	3,493	3,694		
			51316 Long-T Disability	2,746	2,608	2,744	8,298	8,454		
			51317 Workers Comp	37,795	49,466	87,316	87,316	83,139		
			51319 FICA	-	4,330	2,816	-	3,000		
			<b>Benefits Total</b>	<b>953,078</b>	<b>1,005,453</b>	<b>1,127,826</b>	<b>1,296,046</b>	<b>1,173,749</b>		
		Other O&M	52501 Chemicals	12,615	8,242	7,000	15,000	10,000		
			52503 Equipment Maintenance	30,666	37,792	40,000	40,000	30,000		
			52504 Materials	41,014	15,477	25,000	100,000	40,000		
			52505 Safety	907	407	1,000	5,000	1,500		
			52506 Small Tools	1,265	901	1,500	2,000	1,000		
			52706 Dues, Pubctns, Spnsrshp	10,365	10,929	8,500	15,000	7,750		
			52709 Advertising/Legal Notices	-	-	-	-	-		
			52710 Supplies	19,072	11,103	13,000	15,000	9,000		
			52711 Education/Training/Meals	8,809	8,365	3,500	15,000	3,000		
			52713 Utilities	630	606	1,268	700	3,500		
			<b>Other O&amp;M Total</b>	<b>125,343</b>	<b>93,822</b>	<b>100,768</b>	<b>207,700</b>	<b>105,750</b>		
		Consultant/Contractor	52603 Consulting/Contractor Fee	548,722	488,959	562,560	440,000	140,000		
		<b>Consultant/Contractor Total</b>	<b>548,722</b>	<b>488,959</b>	<b>562,560</b>	<b>440,000</b>	<b>140,000</b>			
		Fed/St/Co Fees	52608 Fed/St/Co Fees	123	186	44	-	-		
		<b>Fed/St/Co Fees Total</b>	<b>123</b>	<b>186</b>	<b>44</b>	<b>-</b>	<b>-</b>			
		Temporary Labor	52609 Temporary Labor	53,536	4,853	-	54,000	-		
		<b>Temporary Labor Total</b>	<b>53,536</b>	<b>4,853</b>	<b>-</b>	<b>54,000</b>	<b>-</b>			
		Legal	52604 Legal Fees	-	10,288	-	-	-		
		<b>Legal Total</b>	<b>-</b>	<b>10,288</b>	<b>-</b>	<b>-</b>	<b>-</b>			
		Fixed Assets	52901 Land/Easement Purchases	13,568	32,227	26,791	30,000	30,000		
			52902 Vehicle Purchases	31,521	-	-	30,000	-		
			52904 Equipment Purchases	-	12,000	-	10,000	-		
		<b>Fixed Assets Total</b>	<b>45,089</b>	<b>44,227</b>	<b>26,791</b>	<b>70,000</b>	<b>30,000</b>			
		Capital Projects	52907 Program: Pipeline Rplc	511,130	1,230,689	1,000,000	1,500,000	2,050,000		
			52908 Program: PRV	77,870	34,104	160,000	160,000	480,000		
			52910 Program: Raw Water Rplc	1,064,776	1,084,228	800,000	1,800,000	1,250,000		
			52911 Program: Backbone Ext	2,615,982	990,137	250,000	1,000,000	-		
			52912 Program: Community Inves	21,287	790,319	1,329,081	800,000	-		
			52913 Program: Extended CEQA	22,814	368,915	13,598	-	30,000		
			52914 Program: Sediment Removal	775,476	529,823	1,376,649	1,200,000	-		
			52915 Projects: Non-Programmatic	8,425,617	3,780,656	20,660,114	5,850,000	2,200,000		
		<b>Capital Projects Total</b>	<b>13,514,951</b>	<b>8,808,871</b>	<b>25,589,442</b>	<b>12,310,000</b>	<b>6,010,000</b>			
		<b>10151 Engineering Sum</b>	<b>16,957,438</b>	<b>12,301,834</b>	<b>29,234,770</b>	<b>16,292,660</b>	<b>9,358,090</b>			
		<b>Engineering Sum</b>	<b>16,957,438</b>	<b>12,301,834</b>	<b>29,234,770</b>	<b>16,292,660</b>	<b>9,358,090</b>			
		Finance	10118 Information Sei	Salaries	51101 Salary	271,753	292,945	303,998	303,998	302,321
					51105 Overtime	5,991	22,681	25,000	30,000	15,000
					51106 Double Time	761	1,261	-	-	-
				<b>Salaries Total</b>	<b>278,505</b>	<b>316,886</b>	<b>328,998</b>	<b>333,998</b>	<b>317,321</b>	
				Benefits	51306 Short Term Disability	-	510	501	501	501
					51308 EE Assistance Plan	6	-	-	-	-
					51310 Medicare	3,140	4,632	5,082	4,408	4,384
					51311 Pension	77,278	91,805	89,215	107,645	105,903
					51312 Health Insurance	48,550	46,533	36,792	58,663	58,645
					51313 Life Insurance	2,558	2,635	2,059	2,488	2,474
					51314 Dental Insurance	2,063	2,027	1,369	4,646	4,644
					51315 Vision Insurance	563	563	438	582	583
					51316 Long-T Disability	468	468	364	1,368	1,360
					51317 Workers Comp	723	1,270	2,128	2,128	2,116
				<b>Benefits Total</b>	<b>135,348</b>	<b>150,443</b>	<b>137,947</b>	<b>182,429</b>	<b>180,611</b>	
				Other O&M	52501 Chemicals	327	319	200	350	225
					52503 Equipment Maintenance	137,256	112,549	431,975	431,975	428,105
					52504 Materials	-	-	-	-	-

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
Finance	10118 Information Ser	Other O&M	52506 Small Tools	-	79	500	500	500	
			52706 Dues, Publcns, Spnrsrshp	260	359	360	360	360	
			52710 Supplies	15,676	41,631	105,700	105,700	95,000	
			52711 Education/Training/Meals	312	340	2,500	4,500	4,500	
			52713 Utilities	9,317	10,438	10,941	27,950	29,640	
		<b>Other O&amp;M Total</b>	<b>163,148</b>	<b>165,715</b>	<b>552,176</b>	<b>571,335</b>	<b>558,330</b>		
		Consultant/Contractor	52603 Consulting/Contractor Fee	91,811	48,945	20,000	8,500	15,000	
		<b>Consultant/Contractor Total</b>	<b>91,811</b>	<b>48,945</b>	<b>20,000</b>	<b>8,500</b>	<b>15,000</b>		
		Temporary Labor	52609 Temporary Labor	54,791	-	33,000	16,500	10,000	
		<b>Temporary Labor Total</b>	<b>54,791</b>	<b>-</b>	<b>33,000</b>	<b>16,500</b>	<b>10,000</b>		
	Fixed Assets	52904 Equipment Purchases	21,332	-	35,000	35,000	54,000		
	<b>Fixed Assets Total</b>	<b>21,332</b>	<b>-</b>	<b>35,000</b>	<b>35,000</b>	<b>54,000</b>			
	Capital Projects	52915 Projects: Non-Programmatic	-	327,231	1,891,714	-	-		
	<b>Capital Projects Total</b>	<b>-</b>	<b>327,231</b>	<b>1,891,714</b>	<b>-</b>	<b>-</b>			
	<b>10118 Information Services Sum</b>				<b>744,935</b>	<b>1,009,220</b>	<b>2,998,835</b>	<b>1,147,762</b>	<b>1,135,263</b>
	10135 Accounting	Salaries	51101 Salary	524,179	591,020	628,426	628,426	627,667	
			51105 Overtime	10,999	19,969	13,000	13,000	13,000	
			<b>Salaries Total</b>	<b>535,178</b>	<b>610,989</b>	<b>641,426</b>	<b>641,426</b>	<b>640,667</b>	
		Benefits	51306 Short Term Disability	1,267	1,332	1,406	1,302	1,302	
			51308 EE Assistance Plan	12	-	-	-	-	
			51310 Medicare	7,259	8,913	8,605	9,112	9,101	
			51311 Pension	160,766	181,590	198,876	222,463	219,872	
			51312 Health Insurance	106,462	107,564	102,338	137,747	118,598	
			51313 Life Insurance	4,386	4,860	4,923	5,143	5,137	
			51314 Dental Insurance	6,408	6,240	5,958	10,840	10,836	
	51315 Vision Insurance		1,204	1,251	1,248	1,358	1,361		
	51316 Long-T Disability		924	996	974	3,828	2,825		
	51317 Workers Comp		1,420	2,452	5,399	5,399	4,394		
	<b>Benefits Total</b>	<b>290,109</b>	<b>315,198</b>	<b>329,726</b>	<b>397,192</b>	<b>373,425</b>			
	Other O&M	52503 Equipment Maintenance	-	-	3,000	3,000	3,000		
		52706 Dues, Publcns, Spnrsrshp	589	650	1,180	1,180	1,180		
		52709 Advertising/Legal Notices	-	-	-	-	-		
52710 Supplies		4,372	2,266	-	-	-			
52711 Education/Training/Meals		9,549	7,409	4,000	4,450	4,450			
52804 Bank Fees		42,926	49,671	66,857	67,500	10,000			
<b>Other O&amp;M Total</b>		<b>57,436</b>	<b>59,997</b>	<b>75,037</b>	<b>76,130</b>	<b>18,630</b>			
Consultant/Contractor		52603 Consulting/Contractor Fee	130,243	73,291	144,100	144,100	51,600		
<b>Consultant/Contractor Total</b>		<b>130,243</b>	<b>73,291</b>	<b>144,100</b>	<b>144,100</b>	<b>51,600</b>			
Fed/St/Co Fees		52608 Fed/St/Co Fees	-	-	-	-	-		
<b>Fed/St/Co Fees Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
Temporary Labor	52609 Temporary Labor	41,084	-	-	-	-			
<b>Temporary Labor Total</b>	<b>41,084</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
Legal	52604 Legal Fees	-	-	-	800	-			
<b>Legal Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>800</b>	<b>-</b>				
Fixed Assets	52904 Equipment Purchases	4,906	-	-	-	-			
<b>Fixed Assets Total</b>	<b>4,906</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>				
<b>10135 Accounting Sum</b>				<b>1,058,956</b>	<b>1,059,475</b>	<b>1,190,289</b>	<b>1,259,648</b>	<b>1,084,322</b>	
10193 Purchasing	Salaries	51101 Salary	333,323	357,413	368,624	368,624	371,339		
		51105 Overtime	333	-	1,000	1,000	1,000		
		<b>Salaries Total</b>	<b>333,657</b>	<b>357,413</b>	<b>369,624</b>	<b>369,624</b>	<b>372,339</b>		
	Benefits	51306 Short Term Disability	824	877	1,029	840	840		
		51308 EE Assistance Plan	10	-	-	-	-		
		51310 Medicare	3,828	5,122	5,263	5,345	5,384		
		51311 Pension	95,007	110,638	123,707	130,493	130,080		
		51312 Health Insurance	95,784	96,363	97,420	131,105	97,742		
	51313 Life Insurance	3,097	3,251	3,333	3,017	3,039			

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget
Finance	10193 Purchasing	Benefits	51314 Dental Insurance	5,658	5,658	5,658	7,743	7,740
			51315 Vision Insurance	938	938	938	970	972
			51316 Long-T Disability	770	780	780	1,659	1,671
			51317 Workers Comp	886	1,442	2,580	2,580	2,599
			<b>Benefits Total</b>	<b>206,803</b>	<b>225,069</b>	<b>240,707</b>	<b>283,752</b>	<b>250,068</b>
	Other O&M	52501 Chemicals	755	178	100	200	200	
		52503 Equipment Maintenance	3,800	4,314	18,000	18,000	10,000	
		52504 Materials	73,270	41,994	59,185	67,500	67,500	
		52505 Safety	48,608	33,469	71,000	71,000	70,700	
		52506 Small Tools	36,235	33,068	29,328	50,000	40,000	
		52706 Dues, Publictns, Spnsrshp	390	519	600	600	600	
		52710 Supplies	50,508	3,136	10,000	18,500	18,500	
		52711 Education/Training/Meals	-	-	2,500	5,000	2,500	
		52713 Utilities	441	82	-	1,500	1,500	
		<b>Other O&amp;M Total</b>	<b>214,007</b>	<b>116,761</b>	<b>190,713</b>	<b>232,300</b>	<b>211,500</b>	
	Consultant/Contractor	52603 Consulting/Contractor Fee	35,763	69,459	110,000	110,000	110,000	
	<b>Consultant/Contractor Total</b>		<b>35,763</b>	<b>69,459</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	
	Temporary Labor	52609 Temporary Labor	-	-	-	-	-	
	<b>Temporary Labor Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	Fixed Assets	52904 Equipment Purchases	-	-	-	-	-	
	<b>Fixed Assets Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>10193 Purchasing Sum</b>		<b>790,229</b>	<b>768,703</b>	<b>911,044</b>	<b>995,676</b>	<b>943,907</b>	
<b>Finance Sum</b>		<b>2,594,121</b>	<b>2,837,399</b>	<b>5,100,168</b>	<b>3,403,086</b>	<b>3,163,492</b>		
Fund 10	Fund 10	Transfer Out	54001 Transfer Out - DS	-	-	-	-	7,500,000
		<b>Transfer Out Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500,000</b>
	<b>Fund 10 Sum</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500,000</b>	
<b>Fund 10 Sum</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,500,000</b>		
Human Resources	10117 Human Resour	Salaries	51101 Salary	220,486	229,461	255,315	255,315	268,473
			51105 Overtime	712	526	1,000	1,000	500
			<b>Salaries Total</b>	<b>221,198</b>	<b>229,988</b>	<b>256,315</b>	<b>256,315</b>	<b>268,973</b>
	Benefits	51306 Short Term Disability	602	613	734	618	618	
		51308 EE Assistance Plan	6	-	-	-	-	
		51310 Medicare	3,071	3,573	3,772	3,702	3,893	
		51311 Pension	65,761	71,191	79,823	90,381	94,046	
		51312 Health Insurance	66,493	63,588	60,199	78,663	58,645	
		51313 Life Insurance	2,039	2,061	2,144	2,089	2,197	
		51314 Dental Insurance	3,133	2,924	2,869	4,646	4,644	
		51315 Vision Insurance	563	515	503	582	583	
		51316 Long-T Disability	466	430	420	1,149	1,208	
		51317 Workers Comp	600	927	1,787	1,787	1,879	
	<b>Benefits Total</b>	<b>142,734</b>	<b>145,823</b>	<b>152,250</b>	<b>183,617</b>	<b>167,714</b>		
	Other O&M	52504 Materials	-	-	-	-	100	
		52706 Dues, Publictns, Spnsrshp	539	424	2,200	2,200	810	
		52709 Advertising/Legal Notices	2,975	3,518	5,000	5,000	7,000	
		52710 Supplies	9,128	5,166	5,000	9,000	7,000	
		52711 Education/Training/Meals	3,540	2,238	2,500	5,250	3,500	
		52713 Utilities	314	348	376	960	960	
	<b>Other O&amp;M Total</b>	<b>16,497</b>	<b>11,693</b>	<b>15,076</b>	<b>22,410</b>	<b>19,370</b>		
	Consultant/Contractor	52603 Consulting/Contractor Fee	12,951	12,362	10,000	19,000	17,500	
<b>Consultant/Contractor Total</b>		<b>12,951</b>	<b>12,362</b>	<b>10,000</b>	<b>19,000</b>	<b>17,500</b>		
Temporary Labor	52609 Temporary Labor	-	249	-	-	-		
<b>Temporary Labor Total</b>		<b>-</b>	<b>249</b>	<b>-</b>	<b>-</b>	<b>-</b>		
Legal	52604 Legal Fees	36,002	27,011	75,000	102,500	51,000		
<b>Legal Total</b>		<b>36,002</b>	<b>27,011</b>	<b>75,000</b>	<b>102,500</b>	<b>51,000</b>		
<b>10117 Human Resources Sum</b>		<b>429,382</b>	<b>427,126</b>	<b>508,642</b>	<b>583,842</b>	<b>524,558</b>		

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
<b>Human Resources Sum</b>				<b>429,382</b>	<b>427,126</b>	<b>508,642</b>	<b>583,842</b>	<b>524,558</b>	
Hydroelectric	50112 Hydro Admin	Salaries	51101 Salary	521,319	523,901	783,709	783,709	763,760	
			51105 Overtime	1,123	1,100	1,000	2,000	2,000	
			51106 Double Time	251	195	500	500	500	
			51201 Temporary Salary		47,328	62,400	77,400	25,520	
			<b>Salaries Total</b>	<b>522,693</b>	<b>572,524</b>	<b>847,609</b>	<b>863,609</b>	<b>791,780</b>	
		Benefits	51306 Short Term Disability	911	814	1,016	1,131	1,211	
			51308 EE Assistance Plan	8	-	-	-	-	
			51310 Medicare	6,080	8,425	10,465	11,364	11,075	
			51311 Pension	146,909	171,930	242,453	277,433	275,345	
			51312 Health Insurance	94,342	104,433	119,613	183,824	136,839	
			51313 Life Insurance	6,837	6,949	7,674	6,414	6,251	
			51314 Dental Insurance	5,537	6,232	8,034	10,840	10,836	
			51315 Vision Insurance	875	957	1,231	1,358	1,361	
			51316 Long-T Disability	715	767	971	3,527	3,437	
			51317 Workers Comp	4,613	8,777	22,758	22,758	19,556	
			51319 FICA		235	17	-	-	
			51321 Health Benefits Retirees	125,938	129,847	112,029	-	117,630	
			51324 OPEB Net ARC	61,246	99,000	99,000	99,000	99,000	
		<b>Benefits Total</b>	<b>454,011</b>	<b>538,365</b>	<b>625,261</b>	<b>617,649</b>	<b>682,541</b>		
		Other O&M	52501 Chemicals	73,516	90,124	70,000	85,000	85,000	
			52503 Equipment Maintenance	10,946	10,776	25,000	56,000	36,000	
			52504 Materials	5,132	3,669	1,658	20,000	10,000	
			52505 Safety	31,856	16,219	16,965	10,000	8,500	
			52506 Small Tools	531	67	2,500	5,000	5,000	
			52607 Franchise Fees	41,163	42,170	40,000	92,800	81,024	
			52704 Insurance	237,195	248,521	275,000	220,000	550,000	
			52706 Dues, Publictns, Spnrsrshp	24,573	23,525	27,500	27,500	27,500	
			52709 Advertising/Legal Notices	-	-	-	-	-	
			52710 Supplies	14,834	12,390	15,000	26,000	26,000	
			52711 Education/Training/Meals	22,701	10,595	10,000	30,000	30,000	
			52713 Utilities	142,728	129,028	120,541	161,500	161,500	
			<b>Other O&amp;M Total</b>	<b>605,174</b>	<b>587,084</b>	<b>604,165</b>	<b>733,800</b>	<b>1,020,524</b>	
		<b>Consultant/Contractor</b>		52603 Consulting/Contractor Fee	1,335,444	1,397,700	1,100,000	1,382,000	1,607,500
		<b>Consultant/Contractor Total</b>			<b>1,335,444</b>	<b>1,397,700</b>	<b>1,100,000</b>	<b>1,382,000</b>	<b>1,607,500</b>
		<b>Fed/St/Co Fees</b>		52608 Fed/St/Co Fees	790,199	796,403	1,053,618	1,053,618	1,137,932
<b>Fed/St/Co Fees Total</b>			<b>790,199</b>	<b>796,403</b>	<b>1,053,618</b>	<b>1,053,618</b>	<b>1,137,932</b>		
<b>Temporary Labor</b>		52609 Temporary Labor	-	-	-	-	-		
<b>Temporary Labor Total</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>Legal</b>		52604 Legal Fees	34,448	117,495	40,000	75,000	75,000		
<b>Legal Total</b>			<b>34,448</b>	<b>117,495</b>	<b>40,000</b>	<b>75,000</b>	<b>75,000</b>		
<b>Fixed Assets</b>		52901 Land/Easement Purchases	-	6,438	35,000	75,000	50,000		
		52902 Vehicle Purchases	-	-	40,000	40,000	40,000		
		52904 Equipment Purchases	6,310	23,291	25,000	25,000	25,000		
<b>Fixed Assets Total</b>			<b>6,310</b>	<b>29,728</b>	<b>100,000</b>	<b>140,000</b>	<b>115,000</b>		
<b>Capital Projects</b>		52915 Projects: Non-Programmatic	720,919	23,835	489,942	250,000	250,000		
		52920 Program: PH Improvements	1,512,326	489,290	1,585,000	1,535,000	1,925,000		
		52921 Program: Reserv, Dam, Wa	956,436	1,848,907	1,595,000	1,545,000	2,660,000		
		52922 Program: Lower Division Wa	-	-	450,000	450,000	100,000		
		52923 Program: Upper Division Wa	-	-	200,000	200,000	300,000		
		52924 Program: SCADA Com Upgrade	-	-	265,000	265,000	200,000		
<b>Capital Projects Total</b>			<b>3,189,681</b>	<b>2,362,032</b>	<b>4,584,942</b>	<b>4,245,000</b>	<b>5,435,000</b>		
<b>Transfer Out</b>		54000 Transfer Out	4,315,000	10,940,000	13,894,500	13,894,500	6,315,000		
<b>Transfer Out Total</b>			<b>4,315,000</b>	<b>10,940,000</b>	<b>13,894,500</b>	<b>13,894,500</b>	<b>6,315,000</b>		
<b>50112 Hydro Admin Sum</b>				<b>11,252,960</b>	<b>17,341,331</b>	<b>22,850,095</b>	<b>23,005,176</b>	<b>17,180,276</b>	
50161 Hydro Operatio	Salaries	51101 Salary	984,546	1,069,985	1,374,648	1,374,648	1,376,923		
		51105 Overtime	46,704	64,345	35,000	75,000	75,000		
		51106 Double Time	8,274	15,614	10,000	20,000	20,000		
		51144 Standby	31,895	33,198	32,000	32,000	32,000		
		51201 Temporary Salary		-	10,000	20,000	20,000		

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget		
Hydroelectric	50161 Hydro Operatio	<b>Salaries Total</b>		<b>1,071,420</b>	<b>1,183,142</b>	<b>1,461,648</b>	<b>1,521,648</b>	<b>1,523,923</b>		
		<b>Benefits</b>								
			51306 Short Term Disability	997	1,240	1,244	1,302	1,302		
			51308 EE Assistance Plan	20	-	-	-	-		
			51310 Medicare	11,819	17,110	16,138	19,932	19,965		
			51311 Pension	286,699	319,133	358,267	486,625	482,336		
			51312 Health Insurance	227,207	225,187	238,592	367,649	264,558		
			51313 Life Insurance	9,093	8,949	9,335	11,250	11,269		
			51314 Dental Insurance	13,682	13,156	13,999	21,680	21,672		
			51315 Vision Insurance	2,049	2,013	2,094	2,717	2,722		
			51316 Long-T Disability	1,704	1,662	1,742	6,186	6,196		
			51317 Workers Comp	20,212	23,108	47,563	47,563	47,642		
			<b>Benefits Total</b>		<b>573,483</b>	<b>611,558</b>	<b>688,974</b>	<b>964,904</b>	<b>857,662</b>	
			<b>Other O&amp;M</b>							
			52501 Chemicals	836	309	500	1,000	1,000		
			52503 Equipment Maintenance	26,029	61,172	50,000	107,100	107,250		
			52504 Materials	60,068	25,532	11,328	46,000	46,000		
			52505 Safety	369	2,788	8,098	33,000	35,000		
			52506 Small Tools	10,374	3,321	5,000	12,000	25,000		
			52710 Supplies	-	-	2,500	5,000	10,000		
			52711 Education/Training/Meals	8,790	11,322	20,000	40,000	40,000		
			52713 Utilities	23	304	-	6,000	6,000		
			<b>Other O&amp;M Total</b>		<b>106,488</b>	<b>104,748</b>	<b>97,426</b>	<b>250,100</b>	<b>270,250</b>	
			<b>Consultant/Contractor</b>							
			52603 Consulting/Contractor Fee	26,525	76,796	100,000	198,000	133,000		
			<b>Consultant/Contractor Total</b>		<b>26,525</b>	<b>76,796</b>	<b>100,000</b>	<b>198,000</b>	<b>133,000</b>	
			<b>Fed/St/Co Fees</b>							
			52608 Fed/St/Co Fees	66,815	-	52	-	-		
			<b>Fed/St/Co Fees Total</b>		<b>66,815</b>	<b>-</b>	<b>52</b>	<b>-</b>	<b>-</b>	
			<b>Temporary Labor</b>							
			52609 Temporary Labor	29,498	-	-	-	-		
			<b>Temporary Labor Total</b>		<b>29,498</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
			<b>Fixed Assets</b>							
			52902 Vehicle Purchases	65,688	97,209	80,000	80,000	40,000		
			52904 Equipment Purchases	17,993	59,924	532,351	450,351	67,000		
			<b>Fixed Assets Total</b>		<b>83,681</b>	<b>157,133</b>	<b>612,351</b>	<b>530,351</b>	<b>107,000</b>	
			<b>Transfer Out</b>							
			54000 Transfer Out	-	10,000	-	-	-		
			<b>Transfer Out Total</b>		<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	
			<b>50161 Hydro Operations Sum</b>			<b>1,957,908</b>	<b>2,143,377</b>	<b>2,960,451</b>	<b>3,465,003</b>	<b>2,891,835</b>
			50167 Hydro Mainten:	<b>Salaries</b>						
				51101 Salary	1,053,636	1,086,117	1,377,052	1,377,052	1,361,281	
				51105 Overtime	61,664	57,352	60,000	75,000	70,000	
				51106 Double Time	3,767	6,902	10,000	16,000	15,000	
				51201 Temporary Salary	-	31,592	25,000	84,840	67,620	
				<b>Salaries Total</b>		<b>1,119,068</b>	<b>1,181,964</b>	<b>1,472,052</b>	<b>1,552,892</b>	<b>1,513,901</b>
				<b>Benefits</b>						
				51306 Short Term Disability	1,594	2,167	2,913	1,862	2,086	
				51308 EE Assistance Plan	22	-	-	-	-	
				51310 Medicare	11,875	17,572	19,117	19,967	19,739	
	51311 Pension	292,091		348,858	429,200	487,476	476,857			
	51312 Health Insurance	197,665		204,371	226,609	367,649	255,438			
	51313 Life Insurance	9,093		9,410	11,183	11,270	11,141			
	51314 Dental Insurance	12,182		12,578	14,111	21,680	21,672			
	51315 Vision Insurance	2,046		2,051	2,376	2,717	2,722			
	51316 Long-T Disability	1,676		1,667	1,976	6,197	6,126			
	51317 Workers Comp	20,680		23,855	47,646	47,646	52,439			
	51319 FICA	-		1,249	651	-	-			
	<b>Benefits Total</b>			<b>548,925</b>	<b>623,777</b>	<b>755,781</b>	<b>966,464</b>	<b>848,218</b>		
	<b>Other O&amp;M</b>									
	52501 Chemicals	1,386	37	3,500	7,500	7,500				
	52503 Equipment Maintenance	81,233	121,552	150,000	272,500	264,500				
	52504 Materials	204,166	243,062	231,409	390,500	320,500				
	52505 Safety	1,304	1,494	20,046	38,000	40,000				
	52506 Small Tools	22,296	33,022	10,000	30,000	30,000				
	52704 Insurance	-	-	-	-	-				
	52710 Supplies	2,889	538	10,000	20,000	5,000				
	52711 Education/Training/Meals	7,395	10,064	20,000	35,000	35,000				
	<b>Other O&amp;M Total</b>		<b>320,670</b>	<b>409,768</b>	<b>444,955</b>	<b>793,500</b>	<b>702,500</b>			
	<b>Consultant/Contractor</b>									
	52603 Consulting/Contractor Fee	251,588	345,984	555,500	540,500	530,500				

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
Hydroelectric	50167 Hydro Maintenance/Contractor Total			251,588	345,984	555,500	540,500	530,500	
		Temporary Labor	52609 Temporary Labor	75,790	-	-	-	-	
		Temporary Labor Total		75,790	-	-	-	-	
		Fixed Assets	52901 Land/Easement Purchases	-	-	-	-	-	
			52902 Vehicle Purchases	32,873	469,019	155,724	185,000	335,000	
			52904 Equipment Purchases	194,987	128,098	165,000	297,000	154,500	
		Fixed Assets Total		227,860	597,117	320,724	482,000	489,500	
		Transfer Out	54000 Transfer Out	-	30,000	-	-	-	
		Transfer Out Total		-	30,000	-	-	-	
		50167 Hydro Maintenance Sum			2,543,900	3,188,610	3,549,012	4,335,356	4,084,619
Hydroelectric Sum				15,754,768	22,673,319	29,359,558	30,805,535	24,156,730	
Maintenance	10191 Maintenance	Salaries	51101 Salary	3,849,074	3,665,635	3,966,189	4,197,189	4,173,011	
			51105 Overtime	38,491	48,272	30,000	30,000	30,000	
			51106 Double Time	13,099	14,196	10,000	15,000	15,000	
			51201 Temporary Salary		143,778	187,764	167,000	167,000	
			Salaries Total		3,900,663	3,871,881	4,193,953	4,409,189	4,385,011
		Benefits	51306 Short Term Disability	7,526	6,582	5,783	7,623	7,623	
			51308 EE Assistance Plan	131	-	-	-	-	
			51310 Medicare	44,513	62,015	64,221	60,859	60,509	
			51311 Pension	1,097,661	1,136,151	1,273,224	1,485,805	1,515,054	
			51312 Health Insurance	1,224,249	1,124,160	1,080,340	1,654,418	1,158,590	
			51313 Life Insurance	34,821	32,915	32,327	34,350	34,152	
			51314 Dental Insurance	73,579	68,390	64,686	97,558	97,524	
			51315 Vision Insurance	11,957	10,781	10,550	12,225	12,247	
			51316 Long-T Disability	9,030	8,265	8,009	18,887	18,779	
			51317 Workers Comp	168,309	180,898	327,370	327,370	325,829	
			51319 FICA		8,831	9,154	-	10,000	
			Benefits Total		2,671,776	2,638,987	2,875,664	3,699,095	3,240,307
		Other O&M	52501 Chemicals	496,125	197,147	200,000	250,000	225,000	
			52503 Equipment Maintenance	141,289	44,008	25,000	104,000	104,000	
			52504 Materials	1,573,109	1,077,445	1,025,654	1,399,000	1,153,000	
			52505 Safety	20,861	20,735	21,634	28,300	28,300	
			52506 Small Tools	46,709	43,480	32,628	54,500	37,700	
			52706 Dues, Publctns, Spnsrshp	1,075	7,773	21,984	21,984	19,500	
			52710 Supplies	2,247	7,123	10,000	16,200	31,200	
			52711 Education/Training/Meals	13,143	13,469	15,700	22,200	15,700	
			52713 Utilities	11,520	99,551	73,628	100,000	84,500	
			52915 Projects: Non-Programmatic	516,737	85,432	250,000	450,000	231,000	
			52916 Program: Diversion, Holding Structures		-	150,000	133,200	75,000	
			52940 Program: Tank Restoration		-	200,000	400,000	400,000	
			52941 Program: Road Restoration		-	75,000	150,000	50,000	
			52942 Program: Pipeline Restoration		-	175,000	350,000	75,000	
			52943 Program: Canal Restoration		-	50,000	100,000	75,000	
		Other O&M Total		2,822,816	1,596,163	2,326,229	3,579,384	2,604,900	
		Consultant/Contractor		52603 Consulting/Contractor Fee	293,015	96,641	164,000	164,000	130,000
		Consultant/Contractor Total		293,015	96,641	164,000	164,000	130,000	
		Fed/St/Co Fees		52608 Fed/St/Co Fees	19,460	18,002	25,000	25,000	25,000
		Fed/St/Co Fees Total		19,460	18,002	25,000	25,000	25,000	
		Temporary Labor		52609 Temporary Labor	202,691	3,372	-	-	-
		Temporary Labor Total		202,691	3,372	-	-	-	
		Legal		52604 Legal Fees	1,728	64	2,000	4,000	2,000
		Legal Total		1,728	64	2,000	4,000	2,000	
		Fixed Assets		52902 Vehicle Purchases	812,239	151,568	554,769	447,481	442,000
				52904 Equipment Purchases	173,550	393,149	364,320	240,357	23,000
		Fixed Assets Total		985,789	544,717	919,089	687,838	465,000	
		10191 Maintenance Sum		10,897,938	8,769,828	10,505,935	12,568,506	10,852,217	
10192 Vegetation	Salaries	51101 Salary	-	405,727	422,099	422,099	410,657		

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget		
Maintenance	10192 Vegetation	Salaries	51105 Overtime			1,503	500	-		
			51201 Temporary Salary		32,000	27,296	35,000	36,000		
		<b>Salaries Total</b>				<b>-</b>	<b>439,229</b>	<b>449,895</b>	<b>457,099</b>	<b>446,657</b>
		Benefits	51306 Short Term Disability		-	2,045	1,866	726	726	
			51308 EE Assistance Plan		-	-	-	-	-	
			51310 Medicare		-	483	396	6,120	5,955	
			51311 Pension		-	126,107	151,262	149,423	143,853	
			51312 Health Insurance		-	120,282	128,597	157,564	117,291	
			51313 Life Insurance		-	3,669	3,658	3,454	3,361	
			51314 Dental Insurance		-	6,487	6,487	9,291	9,288	
	51315 Vision Insurance			-	1,125	1,125	1,164	1,166		
	51316 Long-T Disability			-	923	901	1,899	1,848		
	51317 Workers Comp		-	26,215	46,431	46,431	45,172			
	51319 FICA		-	2,063	1,692	-	1,800			
	<b>Benefits Total</b>				<b>-</b>	<b>289,399</b>	<b>342,416</b>	<b>376,072</b>	<b>330,460</b>	
	Other O&M	52501 Chemicals		-	226,819	200,000	255,000	245,000		
		52503 Equipment Maintenance		-	34	1,000	2,200	1,400		
		52504 Materials		-	2,901	3,612	18,000	16,850		
		52505 Safety		-	103	1,125	2,700	2,700		
		52706 Dues, Publctns, Spnrsrshp		-	385	2,780	2,780	1,675		
		52710 Supplies		-	90	500	1,000	325		
		52711 Education/Training/Meals		-	913	1,000	2,300	1,300		
		52713 Utilities		-	-	-	1,000	700		
	<b>Other O&amp;M Total</b>				<b>-</b>	<b>231,245</b>	<b>210,018</b>	<b>284,980</b>	<b>269,950</b>	
	Consultant/Contractor	52603 Consulting/Contractor Fee		-	50,120	25,000	90,000	47,200		
		<b>Consultant/Contractor Total</b>				<b>-</b>	<b>50,120</b>	<b>25,000</b>	<b>90,000</b>	<b>47,200</b>
	Fed/St/Co Fees	52608 Fed/St/Co Fees			1,338	-	-	1,650		
		<b>Fed/St/Co Fees Total</b>				<b>1,338</b>	<b>-</b>	<b>-</b>	<b>1,650</b>	
	Temporary Labor	52609 Temporary Labor			-	-	-	-		
		<b>Temporary Labor Total</b>				<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	Legal	52604 Legal Fees			-	-	500	1,000	1,000	
		<b>Legal Total</b>				<b>-</b>	<b>-</b>	<b>500</b>	<b>1,000</b>	<b>1,000</b>
	Fixed Assets	52902 Vehicle Purchases			-	1,681	40,994	56,200	23,000	
		<b>Fixed Assets Total</b>				<b>-</b>	<b>1,681</b>	<b>40,994</b>	<b>56,200</b>	<b>23,000</b>
	<b>10192 Vegetation Sum</b>					<b>-</b>	<b>1,013,012</b>	<b>1,068,823</b>	<b>1,265,351</b>	<b>1,119,917</b>
	10195 Shop Operator	Salaries	51101 Salary		160,365	226,612	250,680	250,680	264,739	
			51105 Overtime		4,906	1,340	1,000	1,500	1,000	
			51106 Double Time		-	-	-	-	-	
			51201 Temporary Salary			160	-	-	-	
			<b>Salaries Total</b>				<b>165,271</b>	<b>228,112</b>	<b>251,680</b>	<b>252,180</b>
		Benefits	51306 Short Term Disability		150	338	397	208	208	
			51308 EE Assistance Plan		6	-	-	-	-	
			51310 Medicare		1,901	3,307	3,644	3,635	3,839	
			51311 Pension		46,317	65,596	84,988	88,741	92,738	
			51312 Health Insurance		56,356	82,777	82,071	105,042	78,194	
			51313 Life Insurance		1,208	1,938	2,289	2,052	2,167	
			51314 Dental Insurance		3,211	4,660	4,829	6,194	6,192	
			51315 Vision Insurance		422	672	750	776	778	
			51316 Long-T Disability		315	517	595	1,128	1,191	
		51317 Workers Comp		6,182	9,460	17,548	17,548	21,179		
<b>Benefits Total</b>				<b>116,067</b>	<b>169,267</b>	<b>197,112</b>	<b>225,324</b>	<b>206,486</b>		
Other O&M		52501 Chemicals		27,351	35,745	25,000	40,000	37,500		
		52503 Equipment Maintenance		213,248	306,158	187,500	310,000	310,000		
		52504 Materials		20,446	25,105	29,452	30,000	25,000		
		52505 Safety		-	2,154	4,220	4,220	4,220		
	52506 Small Tools		3,012	2,982	3,000	3,000	2,000			
	52706 Dues, Publctns, Spnrsrshp		-	1,500	1,892	1,892	2,075			
	52710 Supplies		10	1,384	1,000	2,500	1,400			
	52711 Education/Training/Meals		20	-	2,000	3,500	2,500			
52713 Utilities		24,074	1,889	2,984	5,300	2,800				
<b>Other O&amp;M Total</b>				<b>288,162</b>	<b>376,916</b>	<b>257,048</b>	<b>400,412</b>	<b>387,495</b>		

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget	
Maintenance	10195 Shop Operations								
		Consultant/Contractor	52603 Consulting/Contractor Fee	-	-	-	-	-	
		<b>Consultant/Contractor Total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		Temporary Labor	52609 Temporary Labor	36,708	-	-	-	-	
		<b>Temporary Labor Total</b>		<b>36,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
		Fixed Assets	52902 Vehicle Purchases	67,902	-	-	-	-	
			52904 Equipment Purchases	15,786	48,675	25,000	25,000	25,000	
		<b>Fixed Assets Total</b>		<b>83,689</b>	<b>48,675</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	
		<b>10195 Shop Operations Sum</b>			<b>689,897</b>	<b>822,971</b>	<b>730,840</b>	<b>902,916</b>	<b>884,720</b>
	<b>Maintenance Sum</b>				<b>11,587,835</b>	<b>10,605,811</b>	<b>12,305,598</b>	<b>14,736,773</b>	<b>12,856,854</b>
Recreation	30250 Recreation Ger								
		Salaries	51101 Salary	441,243	426,616	497,313	497,313	491,535	
			51105 Overtime	5,359	3,103	1,000	5,000	3,000	
			51201 Temporary Salary		162,578	150,000	211,640	218,400	
		<b>Salaries Total</b>		<b>446,602</b>	<b>592,297</b>	<b>648,313</b>	<b>713,953</b>	<b>712,935</b>	
		Benefits	51306 Short Term Disability	397	314	133	406	406	
			51308 EE Assistance Plan	16	-	-	-	-	
			51310 Medicare	5,002	8,568	6,635	7,211	7,127	
			51311 Pension	119,868	139,737	134,737	176,049	172,185	
			51312 Health Insurance	104,186	97,140	83,819	183,547	136,839	
			51313 Life Insurance	3,878	4,098	3,805	4,070	4,023	
			51314 Dental Insurance	4,479	3,641	3,148	10,840	10,836	
			51315 Vision Insurance	1,211	1,163	1,000	1,358	1,361	
			51316 Long-T Disability	984	947	815	2,238	2,212	
			51317 Workers Comp	21,147	26,292	39,785	39,785	39,323	
			51319 FICA		8,915	3,543	-	7,000	
			51321 Health Benefits Retirees	10,097	10,926	11,293	-	-	
			51324 OPEB Net ARC	7,689	26,000	26,000	26,000	26,000	
		<b>Benefits Total</b>		<b>278,955</b>	<b>327,740</b>	<b>314,715</b>	<b>451,504</b>	<b>407,312</b>	
		Other O&M	52501 Chemicals	11,216	6,005	5,000	15,000	15,000	
			52503 Equipment Maintenance	58,596	60,341	55,000	72,000	72,000	
			52504 Materials	184,154	171,377	51,304	170,000	170,000	
			52505 Safety	5,372	1,464	828	3,000	3,000	
			52506 Small Tools	3,344	3,199	1,000	3,500	6,000	
			52704 Insurance	11,259	13,673	13,000	13,000	19,240	
			52709 Advertising/Legal Notices	5,701	4,562	5,000	7,000	7,000	
			52710 Supplies	8,919	10,916	35,000	10,000	7,500	
			52711 Education/Training/Meals	-	40	300	300	300	
			52713 Utilities	151,582	140,452	81,236	132,500	140,000	
			52795 Rec-Customer Refunds	-	-	-	-	-	
			52804 Bank Fees	45,298	47,655	46,104	45,000	5,000	
		<b>Other O&amp;M Total</b>		<b>485,441</b>	<b>459,683</b>	<b>293,772</b>	<b>471,300</b>	<b>445,040</b>	
		Consultant/Contractor	52603 Consulting/Contractor Fee	28,557	17,284	83,460	30,000	30,000	
		<b>Consultant/Contractor Total</b>		<b>28,557</b>	<b>17,284</b>	<b>83,460</b>	<b>30,000</b>	<b>30,000</b>	
		Fed/St/Co Fees	52608 Fed/St/Co Fees	35,408	39,043	37,000	37,000	37,000	
		<b>Fed/St/Co Fees Total</b>		<b>35,408</b>	<b>39,043</b>	<b>37,000</b>	<b>37,000</b>	<b>37,000</b>	
		Temporary Labor	52609 Temporary Labor	541,785	359,029	289,950	289,950	360,000	
		<b>Temporary Labor Total</b>		<b>541,785</b>	<b>359,029</b>	<b>289,950</b>	<b>289,950</b>	<b>360,000</b>	
		Legal	52604 Legal Fees	3,168	10,592	7,500	15,000	15,000	
		<b>Legal Total</b>		<b>3,168</b>	<b>10,592</b>	<b>7,500</b>	<b>15,000</b>	<b>15,000</b>	
	Fixed Assets	52904 Equipment Purchases	5,333	-	-	-	-		
	<b>Fixed Assets Total</b>		<b>5,333</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
	Capital Projects	52915 Projects: Non-Programmatic	795,512	295,445	315,000	315,000	300,000		
	<b>Capital Projects Total</b>		<b>795,512</b>	<b>295,445</b>	<b>315,000</b>	<b>315,000</b>	<b>300,000</b>		
	<b>30250 Recreation General Sum</b>			<b>2,620,760</b>	<b>2,101,114</b>	<b>1,989,709</b>	<b>2,323,707</b>	<b>2,307,286</b>	
	30254 Jackson Meadc								
	Salaries	51101 Salary	86,596	101,525	113,465	113,465	119,973		
		51105 Overtime	2,392	345	1,000	3,000	3,000		
		51201 Temporary Salary		15,309	20,000	28,600	29,120		



# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget		
Recreation	30254 Jackson Meadr	Salaries Total		88,988	117,180	134,465	145,065	152,093		
		Benefits			68	116	116	116		
		51306	Short Term Disability							
		51308	EE Assistance Plan							
		51310	Medicare	1,095	1,771	1,626	1,645	1,740		
		51311	Pension	28,087	31,025	37,091	40,167	42,027		
		51312	Health Insurance	28,205	27,853	38,431	49,442	39,097		
		51313	Life Insurance	616	877	1,044	929	982		
		51314	Dental Insurance	696	905	1,879	3,097	3,096		
		51315	Vision Insurance	274	338	375	388	389		
		51316	Long-T Disability	175	249	295	511	540		
		51317	Workers Comp	4,624	6,064	9,077	9,077	9,598		
		51319	FICA		949					
		Benefits Total			63,772	70,099	89,935	105,372	97,584	
		Other O&M								
		52501	Chemicals	135		2,500	5,000	5,000		
		52503	Equipment Maintenance	29,790	9,260	5,000	10,000	25,000		
		52504	Materials	4,252	9,651		30,000	30,000		
		52505	Safety	62		1,000	2,000	1,000		
		52506	Small Tools	7,895		1,000	2,000	3,000		
		52704	Insurance		3,437	3,500	3,500	3,500		
		52710	Supplies		353		500	500		
		52713	Utilities	18,216	44,126		25,000	50,000		
		52795	Rec-Customer Refunds	1,926						
		52804	Bank Fees				3,000			
		Other O&M Total			62,276	66,827	13,000	81,000	118,000	
		Consultant/Contractor		52603	Consulting/Contractor Fee	28,060	10,566	40,000	45,000	50,000
		Consultant/Contractor Total				28,060	10,566	40,000	45,000	50,000
		Fed/St/Co Fees		52608	Fed/St/Co Fees	6,847	5,990	9,000	9,000	9,000
		Fed/St/Co Fees Total				6,847	5,990	9,000	9,000	9,000
Temporary Labor		52609	Temporary Labor	69,560	8,097	138,380	138,380	72,500		
Temporary Labor Total				69,560	8,097	138,380	138,380	72,500		
Legal		52604	Legal Fees	5,581		1,500	3,000	3,000		
Legal Total				5,581		1,500	3,000	3,000		
30254 Jackson Meadows Sum				325,084	278,759	426,280	526,817	502,177		
Recreation Sum				2,945,844	2,379,873	2,415,989	2,850,524	2,809,464		
Water	10131 Cashiering	Salaries		89,612	95,618	104,335	104,335	107,512		
		51101	Salary	89,612	95,618	104,335	104,335	107,512		
		51105	Overtime	368	363	500	500	500		
		Salaries Total			89,980	95,981	104,835	104,835	108,012	
		Benefits								
		51306	Short Term Disability	354	256	425	422	422		
		51308	EE Assistance Plan	4						
		51310	Medicare	1,210	1,336	1,478	1,513	1,559		
		51311	Pension	25,283	24,502	35,047	36,935	37,662		
		51312	Health Insurance	41,156	47,629	46,975	52,521	39,097		
		51313	Life Insurance	819	845	944	854	880		
		51314	Dental Insurance	2,581	2,719	2,304	3,097	3,096		
		51315	Vision Insurance	328	359	375	388	389		
		51316	Long-T Disability	231	240	268	470	484		
		51317	Workers Comp	242	386	730	730	753		
		Benefits Total			72,208	78,274	88,546	96,930	84,341	
		Other O&M								
		52503	Equipment Maintenance	5,597	3,608	7,000	7,000	7,000		
		52710	Supplies	4,692	2,718	5,000	5,000			
		52711	Education/Training/Meals			600	450			
52713	Utilities				150					
Other O&M Total			10,289	6,326	12,600	12,600	7,000			
10131 Cashiering Sum				172,477	180,580	205,981	214,365	199,353		
10133 Customer Serv	Salaries		51101	Salary	432,680	610,941	669,060	669,060	574,667	
	51105	Overtime	3,253	5,734	3,000	3,000	6,000			
	51106	Double Time	709	542	200	1,000	2,000			
	51144	Standby		1,293	1,000	3,000	5,000			
	Salaries Total			436,641	618,510	673,260	676,060	587,667		

**Nevada Irrigation District**  
 Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget			
Water	10133	Customer Service									
		Benefits	51306	Short Term Disability	819	1,356	1,715	1,043	882		
			51308	EE Assistance Plan	14	-	-	-	-		
			51310	Medicare	5,893	8,956	9,626	9,701	8,333		
			51311	Pension	127,765	187,993	222,894	236,847	201,306		
			51312	Health Insurance	144,147	175,957	207,544	262,606	166,816		
			51313	Life Insurance	3,851	5,303	5,985	5,476	4,703		
			51314	Dental Insurance	10,240	12,326	13,122	15,485	13,932		
			51315	Vision Insurance	1,404	1,704	1,873	1,941	1,750		
			51316	Long-T Disability	1,017	1,297	1,457	3,011	2,586		
			51317	Workers Comp	1,492	2,621	4,922	4,922	4,258		
			51319	FICA	-	40	-	-	-		
			<b>Benefits Total</b>		<b>296,643</b>	<b>397,552</b>	<b>469,139</b>	<b>541,032</b>	<b>404,566</b>		
		Other O&M	52501	Chemicals	9,820	7,119	5,000	10,000	10,000		
			52503	Equipment Maintenance	1,554	1,341	2,500	10,000	10,000		
			52504	Materials	3,545	23,029	1,191	55,400	43,800		
			52505	Safety	-	79	500	1,000	1,000		
			52506	Small Tools	267	-	1,000	2,000	2,000		
			52710	Supplies	88,514	134,795	130,000	232,500	282,500		
			52711	Education/Training/Meals	195	-	1,200	2,400	2,400		
			52713	Utilities	359	403	197	500	500		
			52804	Bank Fees	15,843	19,548	5,538	18,000	8,000		
			<b>Other O&amp;M Total</b>		<b>120,098</b>	<b>186,314</b>	<b>147,125</b>	<b>331,800</b>	<b>360,200</b>		
		Consultant/Contractor	52603	Consulting/Contractor Fee	72,618	64,410	142,500	142,500	152,000		
		<b>Consultant/Contractor Total</b>			<b>72,618</b>	<b>64,410</b>	<b>142,500</b>	<b>142,500</b>	<b>152,000</b>		
		Fed/St/Co Fees	52608	Fed/St/Co Fees	-	-	10,000	10,000	10,000		
		<b>Fed/St/Co Fees Total</b>			<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>		
		Temporary Labor	52609	Temporary Labor	474	-	-	-	-		
		<b>Temporary Labor Total</b>			<b>474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
		Fixed Assets	52902	Vehicle Purchases	-	39,103	33,656	41,900	-		
			52904	Equipment Purchases	-	9,936	5,000	5,000	5,000		
		<b>Fixed Assets Total</b>			<b>-</b>	<b>49,039</b>	<b>38,656</b>	<b>46,900</b>	<b>5,000</b>		
		<b>10133 Customer Service Sum</b>			<b>926,475</b>	<b>1,315,825</b>	<b>1,480,680</b>	<b>1,748,292</b>	<b>1,519,433</b>		
		10171	Water Operatio	Salaries	51101	Salary	3,305,071	3,396,006	3,535,965	3,535,965	3,503,559
					51105	Overtime	35,627	55,293	50,000	50,000	50,000
					51106	Double Time	23,911	46,055	60,000	60,000	60,000
					51144	Standby	155,495	164,405	140,000	140,000	165,000
					51201	Temporary Salary	-	71,874	62,720	33,280	66,560
				<b>Salaries Total</b>		<b>3,520,104</b>	<b>3,733,633</b>	<b>3,848,685</b>	<b>3,819,245</b>	<b>3,845,119</b>	
			Benefits	51306	Short Term Disability	6,423	6,604	7,263	6,923	6,923	
				51308	EE Assistance Plan	86	-	-	-	-	
				51310	Medicare	35,205	54,817	57,299	51,271	50,802	
				51311	Pension	886,608	1,029,926	1,127,515	1,251,732	1,227,297	
				51312	Health Insurance	899,421	848,182	861,097	1,129,206	813,223	
				51313	Life Insurance	29,566	29,547	29,258	28,923	28,673	
				51314	Dental Insurance	54,573	52,074	50,645	66,587	66,564	
				51315	Vision Insurance	8,005	7,788	7,551	8,344	8,359	
				51316	Long-T Disability	6,573	6,424	6,201	15,912	15,766	
				51317	Workers Comp	120,404	148,079	243,522	243,522	232,801	
				51319	FICA	-	4,453	3,698	-	4,000	
			<b>Benefits Total</b>		<b>2,046,865</b>	<b>2,187,893</b>	<b>2,394,050</b>	<b>2,802,420</b>	<b>2,454,408</b>		
		Other O&M	52501	Chemicals	364,869	358,994	420,000	420,000	443,000		
			52503	Equipment Maintenance	312,857	273,242	348,382	435,000	295,000		
			52504	Materials	466,902	321,729	276,036	334,500	270,250		
		52505	Safety	7,963	9,845	15,000	33,600	28,600			
		52506	Small Tools	23,239	18,947	29,500	29,500	16,900			
		52507	Water Purchase	-	-	-	100,000	80,000			
		52706	Dues, Pubctns, Spnrsrshp	4,780	4,097	7,700	7,700	6,700			
		52709	Advertising/Legal Notices	-	-	-	-	-			
		52710	Supplies	9,138	28,654	10,000	18,000	11,100			
		52711	Education/Training/Meals	28,510	23,442	20,000	35,000	24,500			
		52713	Utilities	975,937	848,275	577,540	1,080,000	644,000			
		52915	Projects: Non-Programmatic	120,929	171,651	100,000	65,000	50,000			

# Nevada Irrigation District

Fiscal Year 2021 Department Budget Accounts: Appendix A

Division	Department	Account Category	Account Number	2018 Actual	2019 Actual	2020 Forecast	2020 Budget	2021 Budget
Water	10171 Water Operatio	Other O&M	52930 Program: Chemicals Tanks & Pads	-	-	67,500	135,000	48,000
			52931 Program: Clarifiers	-	-	7,500	15,000	-
		<b>Other O&amp;M Total</b>		<b>2,315,124</b>	<b>2,058,878</b>	<b>1,879,158</b>	<b>2,708,300</b>	<b>1,918,050</b>
		Consultant/Contractor	52603 Consulting/Contractor Fee	87,216	120,276	150,000	288,500	143,500
		<b>Consultant/Contractor Total</b>		<b>87,216</b>	<b>120,276</b>	<b>150,000</b>	<b>288,500</b>	<b>143,500</b>
		Fed/St/Co Fees	52608 Fed/St/Co Fees	301,543	375,796	382,450	382,450	509,700
		<b>Fed/St/Co Fees Total</b>		<b>301,543</b>	<b>375,796</b>	<b>382,450</b>	<b>382,450</b>	<b>509,700</b>
		Temporary Labor	52609 Temporary Labor	23,839	-	-	66,720	80,000
		<b>Temporary Labor Total</b>		<b>23,839</b>	<b>-</b>	<b>-</b>	<b>66,720</b>	<b>80,000</b>
		Legal	52604 Legal Fees		3,488	1,760	5,000	8,000
		<b>Legal Total</b>			<b>3,488</b>	<b>1,760</b>	<b>5,000</b>	<b>8,000</b>
		Fixed Assets	52902 Vehicle Purchases	162,943	195,779	166,484	204,000	37,200
			52904 Equipment Purchases	285,900	157,489	90,427	179,000	93,000
		<b>Fixed Assets Total</b>		<b>448,843</b>	<b>353,269</b>	<b>256,911</b>	<b>383,000</b>	<b>130,200</b>
		<b>10171 Water Operations Sum</b>		<b>8,743,535</b>	<b>8,833,232</b>	<b>8,913,014</b>	<b>10,455,635</b>	<b>9,088,978</b>
<b>Water Sum</b>			<b>9,842,486</b>	<b>10,329,637</b>	<b>10,599,675</b>	<b>12,418,292</b>	<b>10,807,764</b>	
<b>Total</b>			<b>72,226,182</b>	<b>73,802,241</b>	<b>99,326,231</b>	<b>91,299,870</b>	<b>80,973,636</b>	

# Nevada Irrigation District

Fiscal Year 2021 Position Budget: Appendix B

Division	Department	Position	2020 FTE	2021 FTE
<b>Administration</b>	10115 Management	Assistant General Manager	1	1
		Board Secretary	1	1
		Communication Specialist II	1	0
		Executive Management Assistant	1	1
		General Manager	1	1
		Records Management Assistant	1	1
		Office Assistant I/II	2	2
		<b>10115 Management Total</b>		<b>8</b>
	10116 Watershed	Environmental Res Administrator	1	1
		Environmental Res Tech I/II	0	1
	<b>10116 Watershed Total</b>		<b>1</b>	<b>2</b>
	10119 Safety	Safety Analyst	1	1
		Safety Technician II	1	1
	<b>10119 Safety Total</b>		<b>2</b>	<b>2</b>
	10120 Communications	Communication Specialist II	0	1
<b>10120 Communications Total</b>		<b>0</b>	<b>1</b>	
<b>Administration Total</b>			<b>11</b>	<b>12</b>
<b>Human Resources</b>	10117 Human Resources	Human Resources Manager	1	1
		Human Resources Representative I/II	2	2
	<b>10117 Human Resources Total</b>		<b>3</b>	<b>3</b>
<b>Human Resources Total</b>			<b>3</b>	<b>3</b>
<b>Finance</b>	10118 Information Tech	IT Administrator	1	1
		IT Analyst	1	1
		IT Technician	1	1
	<b>10118 Information Tech Total</b>		<b>3</b>	<b>3</b>
	10135 Accounting	Accountant	1	1
		Controller	1	1
		Finance Analyst	1	1
		Finance Assistant I/II	2	2
		Finance Manager	1	1
		Sr Finance Assistant	1	1
	<b>10135 Accounting Total</b>		<b>7</b>	<b>7</b>
	10193 Purchasing	Buyer	1	1
		Purchasing Supervisor	1	1
		Sr Storekeeper	1	1
		Storekeeper	2	2
<b>10193 Purchasing Total</b>		<b>5</b>	<b>5</b>	
<b>Finance Total</b>			<b>15</b>	<b>15</b>
<b>Engineering</b>	10151 Engineering	Business Service Technician II	0	1
		Construction Inspector II	2	2

# Nevada Irrigation District

Fiscal Year 2021 Position Budget: Appendix B

Division	Department	Position	2020 FTE	2021 FTE		
Engineering	10151 Engineering	Engineer Manager	1	1		
		Engineer Technician I/II	3	3		
		GIS Technician II	1	1		
		Land Surveyor	1	1		
		Management Assistant	1	1		
		Right Of Way Agent II	1	1		
		Senior Engineer	4	4		
		Sr Engineer Technician	1	1		
		Sr Right Of Way Agent	1	1		
		Sr Survey Technician	1	1		
		Survey Technician II	1	1		
		<b>10151 Engineering Total</b>			<b>18</b>	<b>19</b>
		<b>Engineering Total</b>			<b>18</b>	<b>19</b>
Maintenance	10191 Maintenance	Equipment Operator	13	13		
		Maintenance Manager	1	1		
		Maintenance Superintendent	2	2		
		Maintenance Supervisor	5	5		
		Management Assistant	1	1		
		Office Assistant I	1	1		
		Sr Utility Worker	6	6		
		Sr Welder	1	1		
		Utility Worker I/II	32	32		
		Welder II	1	1		
		<b>10191 Maintenance Total</b>			<b>63</b>	<b>63</b>
		10192 Vegetation	Assistant Maintenance Superintendent	1	1	
	Sr Vegetation Control Worker		1	1		
	Vegetation Control Worker I/II		4	4		
	<b>10192 Vegetation Total</b>			<b>6</b>	<b>6</b>	
	10195 Shop Operations	Equipment Mechanic Supervisor	1	1		
		Equipment Service Worker	1	1		
		Equipment Mechanic I/II	2	2		
	<b>10195 Shop Operations Total</b>			<b>4</b>	<b>4</b>	
	<b>Maintenance Total</b>			<b>73</b>	<b>73</b>	
Water Operations	10131 Cashiering	Cashier	2	2		
		<b>10131 Cashiering Total</b>		<b>2</b>	<b>2</b>	
	10133 Cust Service	Business Service Technician II	1	0		
		Customer Service Administrator	1	1		
		Customer Service Representative I/II	3	2		
		Customer Service Technician I/II	3	3		
		Dispatcher I	1	2		
		Water Efficiency Technician I	1	1		
	<b>10133 Cust Service Total</b>			<b>10</b>	<b>9</b>	
	10171 Water Operations	Assistant Water Superintendent	1	1		

# Nevada Irrigation District

Fiscal Year 2021 Position Budget: Appendix B

Division	Department	Position	2020 FTE	2021 FTE		
Water Operations	10171 Water Operations	Chief Water Treatment Operator	2	2		
		Cross Con Control Technician I/II	2	2		
		Electrical System Superintendent	1	1		
		Electrical System Technician I/II	3	3		
		Hydraulic Technician I	1	1		
		Management Assistant	1	1		
		Sr Water Distribution Operator	5	5		
		Treated Water Superintendent	1	1		
		Water Distribution Operator I/II	10	10		
		Water Distribution Supervisor	3	3		
		Water Operations Manager	1	1		
		Water Resources Superintendent	1	1		
		Water Superintendent	1	1		
		Water Treatment Operator I/II	7	7		
		Water Treatment Supervisor	1	1		
		Hydrographer I/II	2	2		
		<b>10171 Water Operations Total</b>			<b>43</b>	<b>43</b>
		<b>Water Operations Total</b>			<b>55</b>	<b>54</b>
		Recreation	30250 Recreation General	Facility Ranger	1	1
Park Ranger	1			1		
Recreation Assistant II	1			1		
Recreation Manager	1			1		
Senior Park Ranger	3			3		
<b>30250 Recreation General Total</b>				<b>7</b>	<b>7</b>	
30254 Jackson Meadows	Facility Ranger		1	1		
	Senior Park Ranger		1	1		
<b>30254 Jackson Meadows Total</b>				<b>2</b>	<b>2</b>	
<b>Recreation Total</b>			<b>9</b>	<b>9</b>		
Hydroelectric	50112 Hydro Administration	Assistant Engineer	1	1		
		Hydro Compliance Admin	1	1		
		Hydro Manager	1	1		
		Management Assistant	1	1		
		Project Manager	1	1		
		Sr Engineer Dam Safety	1	1		
		Hydro Compliance Technician II	1	1		
	<b>50112 Hydro Administration Total</b>			<b>7</b>	<b>7</b>	
	50161 Hydro Operations	Hydro Generation Supervisor	2	2		
		Hydro Plant Operator I/II	5	5		
		Hydro Water Systems Operator I	3	3		
		Sr Hydro Plant Operator	2	2		
		Sr Hydrographer	2	2		
	<b>50161 Hydro Operations Total</b>			<b>14</b>	<b>14</b>	
	50167 Hydro Maintenance	Hydro Communications Technician II	2	2		
Hydro Electrical Machinist I/II		2	2			

# Nevada Irrigation District

Fiscal Year 2021 Position Budget: Appendix B

Division	Department	Position	2020 FTE	2021 FTE
Hydroelectric	50167 Hydro Maintenance	Hydro Maintenance Supervisor	1	2
		Hydro Maintenance Technician I/II	3	2
		Hydro Systems Technician II	1	1
		Sr Hydro Electrical Machinist	1	1
		Sr Hydro Maintenance Technician	1	1
		Sr Hydro Systems Technician	1	1
		Utility Worker II	2	2
		<b>50167 Hydro Maintenance Total</b>		
<b>Hydroelectric Total</b>			<b>35</b>	<b>35</b>
<b>Total</b>			<b>219</b>	<b>220</b>

# Nevada Irrigation District

Fiscal Year 2021 Capital Project Budget: Appendix C

Department & Account	Rank	Project	Project Description	2020	2021
<b>10114 Administration</b>					
52915 Projects: Non-Programmatic		TBD	Security and ADA Upgrades	100,000	20,000
			Total Dept 10114	100,000	20,000
<b>10118 Information Technology</b>					
52915 Projects: Non-Programmatic		2295	Financial System Upgrade		
			Total Dept 10118	-	-
<b>10119 Safety</b>					
52915 Projects: Non-Programmatic		TBD	Safety Fall Protection/ Confined Space Facility	20,000	
			Total Dept 10119	20,000	-
<b>10151 Engineering</b>					
52907 Program: Pipeline Replacement	1	6962	Hwy 49 @ Christian Life Way-Replace 1500 ft. with 8 inch		500,000
	2	2324	Meadow Brook-Copper (North Auburn) relocate pipeline		400,000
	3	2182	North Day Road Replacement		850,000
	4	2323	Willaura Acres- (Lime Kiln)-Replacement		150,000
	5	6966	Osborne Hill Pipeline		100,000
	6	TBD	Live Oak new main and services (4,600 ft)		50,000
			52907 Pipeline Rplc Program Total	1,500,000	2,050,000
52908 Program: PRV Stations	1	2371	Dorsey Drive-Replacement		130,000
	2	2370	Berggren Lane-Replacement		250,000
	3	1010	Slilver Lane-Replacement		100,000
			52908 PRV Program Total	160,000	480,000
52910 Program: Raw Water Replacement	1	1098	Santini Siphon 1-Replace 1 & 2-bottleneck & overtopping		350,000
	2	TBD	South Yuba Repairs		50,000
	3	8099	Maben Canal (Kyler Canal to Retrac Way)		100,000
	4	7809	Kyler Canal-Replace and enlarge canal		100,000
	5	TBD	Hayt #1, #5 and #6 (200 ft, 160 ft, 430 ft)		250,000
	6	2373	Pet Hill Canal Extension Repair		150,000
	7	2329	China Drop Pipe Replacement		200,000
	8	TBD	Clipper Creek Techite (8,600 ft of 24-inch)		50,000
			52910 Raw Water Rplc Program Total	1,800,000	1,250,000
52911 Program: Backbone Extension	1	2255	E George to LWW Pipeline		
	2	2254	LWW to Smartsville Pipeline		
			52911 Backbone Ext Program Total	1,000,000	-



# Nevada Irrigation District

Fiscal Year 2021 Capital Project Budget: Appendix C

Department & Account	Rank	Project	Project Description	2020	2021	
<b>10151 Engineering</b>						
52912 Program: Community Investment	1	2115	Iron Horse DFWE (24 Parcels)			
	2	2180	Table Meadows DFWE (41 Parcels)			
	3	2181	Loma Rica Drive DFWE (38 Parcels)			
52912 Comm Invest Program Total				800,000	-	
52913 Program: Extended CEQA	1	6593-2	Cascade Canal-Banner Cascade		30,000	
	52913 CEQA Program Total				-	30,000
52914 Program: Sediment Removal					-	
	52914 Sediment Removal Program Total				1,200,000	-
52915 Projects: Non-Programmatic	1	6746	Combie Phase I ByPass		400,000	
	2	7032	Hemphill Fish Diversion	100,000	300,000	
	3	2376	North Auburn Highlift Pumps		600,000	
	4	6996	LWW WTP-Upgrade drying beds, pumps, intake screen		600,000	
	5	2375	Loma Rica WTP-Clear well expansion		100,000	
	6	2378	Loma Rica WTP Modify CT	100,000	150,000	
	7	7013	Centennial Water Supply	500,000	50,000	
			6971	Alta Sierra Tank Replacement	5,000,000	
			2414	Orr Creek Reservoir-CEQA Repair	50,000	
			2321	LR WTP Pressure Vessel	100,000	
52915 Non-Prog Projects Total				5,850,000	2,200,000	
Total Dept 10151				12,310,000	6,010,000	
Total Water Fund				12,430,000	6,030,000	
<b>30250 Recreation</b>						
52915 Projects: Non-Programmatic	1	2091	Boat Slips/Docks	215,000	50,000	
	2	2314	Sewer System Replacements	30,000	30,000	
	3	TBD	Roadway Restoration	20,000	20,000	
	4	2020	Scotts Flat Office & Generator	10,000	150,000	
	5	TBD	Roofing Upgrade	30,000	30,000	
	6	2102	Ditch Tender House Upgrade	10,000	20,000	
Total Recreation Fund				315,000	300,000	

# Nevada Irrigation District

Fiscal Year 2021 Capital Project Budget: Appendix C

Department & Account	Rank	Project	Project Description	2020	2021	
50112 Hydroelectric Admin 52915 Projects: Non-Programmatic	2084		New Hydro Office Property	250,000	250,000	
			52915 Non-Prog Projects Total	250,000	250,000	
52920 Program: PH Improvements  50112 Hydroelectric Admin	2632		CPPH Transformer Replacement		50,000	
	TBD		CPPH Instrumentation Upgrade		100,000	
	2353		CPPH Turbine Overhaul		100,000	
	2168		CSPH Instrument/Control/Protection Upgrades		300,000	
	6943		CS Access Road		200,000	
	2342		DCPH Controls/Automation		50,000	
	2343		DCPH Generator Breaker		50,000	
	2395		DCPH Exciter Replacement		50,000	
	2246		DFPH Fire Suppression System Upgrades		250,000	
	TBD		DFPH Cooling Water System Upgrades		75,000	
	2351		RPH OCB Replacement		200,000	
	2379		RPH Rollins Powerhouse Fire Protection System		50,000	
	2392		RPH Governor Replacement		50,000	
	2393		RPH Balance of Plant		250,000	
	2394		RPH Relay Protection Improvements		150,000	
			52920 PH Improv Program Total		1,585,000	1,925,000
	52921 Program: Reserv, Dam, Wa	2094		Scotts Flat Dam Spillway Repair		500,000
201402			Combie Dam Stabilization		600,000	
2007			French Dam New Gauging Station		520,000	
2360			French Dam Upstream lining, Training Wall		1,040,000	
			52921 Reserv, Dams, Program Total	1,595,000	2,660,000	
52922 Program: Lower Division Waterway	2341		DF Canal Lining Replacement		50,000	
	2386		CP Flume Intake Drain		50,000	
			52922 Lower Div Program Total	450,000	100,000	
52923 Program: Upper Division Waterway	2304		BSC Fall Creek Flume		50,000	
	2339		BSC Rucker Spill Gate Replacement		250,000	
			52923 Upper Div Program Total	200,000	300,000	
52924 Program: SCADA Upgrade	2355		DFPH HVPB-Forebay Fiber Optic			
	2390		CPHVP-Intake Fiber Optic		200,000	
			52924 SCADA Program Total	265,000	200,000	
Total Hydro Fund				4,345,000	5,435,000	
Total District				17,090,000	11,765,000	

# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast

Appendix D



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# Nevada Irrigation District

## FY 2021 Budget: 5-Year Forecast Assumptions (Appendix D)

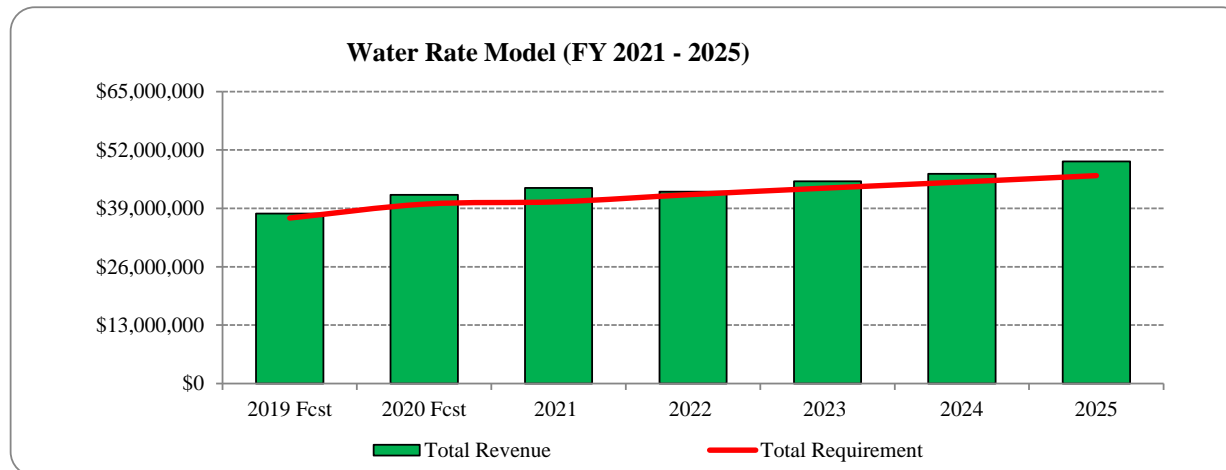
The objectives of the forecast are to demonstrate adequate water rates and sufficient revenue, compliance with debt-service-coverage and cash reserve levels after covering operating and capital project spending. The forecast is developed as closely as possible to a cash flow projection rather than a full accrual estimate, thus excluding receivables, payables, depreciation, and certain unrealized gains & losses. Management uses the tool to forecast receipts (revenues), disbursements (expenses) and cash reserves. The District maintains its' accounting system in accordance with Generally Accepted Accounting Principles (GAAP). The forecast period (2021 - 2025) uses the forecast year 2020 as its' base.

		Budget					
Years		2020	2021	2022	2023	2024	2025
<b><u>Revenues:</u></b>							
Treated Base Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Treated Usage Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Raw Base Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Raw Usage Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Connection Demand	1.0%	Historical growth is less than 1% growth in connections and delivery from FY 2014 -2019.					
Hydroelectric Revenue	1.4%	Assume 1.5% annual increase. Reduce by 20% in 2024 and 11% in 2025 for Chicago Park rewind.					
Recreation Revenue	10.0%						
Property Taxes	4%	FY 2014 - 2019 growth is 4.7%					
Other Revenue	4%	Includes New Connect/Install, Reimbursement/Fees, Rents & Leases, Standby					
Investment Income	\$4,090,965	1.5% return based on reserve levels throughout forecast					
Transfer Ins	\$36,795,899	30,000,000 -- Hydro,		3,295,899 -- ADs & Cap Fees,		3,500,000 Grants - Operating	
Capacity Fees	\$2,000,000	Covers applicable Debt and expansion projects as Transfer In, unable to use to operate system					
<b><u>Expenditures:</u></b>							
Salaries	4.0%	COLA: 1.5%, Merits: 2.5%					
Benefits - HDVL	4%	Non pers at 4% (Hedical, Dental, Vision, Life) given COVID and future issues					
Benefits - Retirement	% of Salary	34.70%	35.03%	36.70%	38.00%	38.40%	38.90%
Benefits - OPEB	\$2,205,000	Based on June 30, 2018 Actuarial Valuation					
Oper & Main	1.50%	Inflation level growth of 1.5% over 2020 assuming COVID and future issues					
Debt Service	\$28,630,516	2016A & 2011A Revenue Bonds, State Loan, 2020A New Debt					
Fixed Assets	1.50%	2020 forecast level increased by 1.5% for inflation					
Transfer Out	\$31,575,000	Hydroelectric Fund transfers into Water & Recreation Fund					
Capital Projects	\$157,270,000	Driven from detailed CIP schedule		\$83,330,000		Funded by Debt	
<b><u>Staffing Levels:</u></b>							
FTEs	220	Loaded at 2021 budget level: Water (176), Hydroelectric (35), Recreation (9)					

# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Water Rate Revenue Requirement (Appendix D)

	2019 Fcst	2020 Fcst	2021	2022	2023	2024	2025
<b>Total Requirement</b>	<b>36,857,446</b>	<b>39,949,406</b>	<b>40,477,443</b>	<b>42,106,990</b>	<b>43,540,592</b>	<b>44,887,261</b>	<b>46,297,624</b>
Other Sources							
Other Oper Rev	1,917,750	1,140,494	1,179,944	1,227,141	1,276,227	1,327,276	1,380,367
Investments	1,477,819	945,000	700,000	901,150	788,471	863,348	837,996
Transfer In	9,862,518	14,151,079	14,159,179	10,659,180	10,659,180	9,659,180	9,659,180
Grants	283,700	600,000	700,000	700,000	700,000	700,000	700,000
<b>Total Other</b>	<b>13,541,787</b>	<b>16,836,573</b>	<b>16,739,123</b>	<b>13,487,471</b>	<b>13,423,878</b>	<b>12,549,804</b>	<b>12,577,543</b>
<b>Rate Revenue Requirement</b>	<b>23,315,659</b>	<b>23,112,833</b>	<b>23,738,320</b>	<b>28,619,519</b>	<b>30,116,715</b>	<b>32,337,457</b>	<b>33,720,081</b>
Water Sales							
Treated Water Sales	16,679,929	17,223,413	18,380,826	20,135,201	21,760,112	23,516,153	25,413,907
Raw Water Sales	7,616,381	7,928,187	8,460,961	9,083,282	9,816,303	10,608,478	11,464,583
<b>Water Sales</b>	<b>24,296,310</b>	<b>25,151,599</b>	<b>26,841,787</b>	<b>29,218,483</b>	<b>31,576,415</b>	<b>34,124,632</b>	<b>36,878,489</b>
Treated Water			68.5%	68.9%	68.9%	68.9%	68.9%
Raw Water			31.5%	31.1%	31.1%	31.1%	31.1%
Base Rate Recovery			47.3%	47.0%	47.0%	47.0%	47.0%
Commodity Rate Recovery			53.4%	53.0%	53.0%	53.0%	53.0%
<b>Total Revenue</b>	<b>37,838,097</b>	<b>41,988,172</b>	<b>43,580,909</b>	<b>42,705,954</b>	<b>45,000,292</b>	<b>46,674,435</b>	<b>49,456,032</b>
<b>Over/(Under)</b>	<b>980,651</b>	<b>2,038,766</b>	<b>3,103,467</b>	<b>598,965</b>	<b>1,459,700</b>	<b>1,787,174</b>	<b>3,158,408</b>



**Nevada Irrigation District**  
 FY 2021 Budget: 5-Year Forecast Water Fund Projection (Appendix D)

	2019	2020 Fcst	2021 Budget	2022	2023	2024	2025
<b>Operating revenue</b>							
Treated Water	\$ 16,679,929	\$ 17,223,413	\$ 18,380,826	\$ 20,135,201	\$ 21,760,112	\$ 23,516,153	\$ 25,413,907
Raw Water	7,616,381	7,928,187	8,460,961	9,083,282	9,816,303	10,608,478	11,464,583
New Connect/Install	224,602	154,598	159,236	165,606	172,230	179,119	186,284
Reimburse/Fees/Other	1,455,235	748,120	770,564	801,386	833,442	866,779	901,451
Standby	131,541	140,715	150,171	156,178	162,425	168,922	175,679
Rents & Leases	106,372	97,061	99,972	103,971	108,130	112,455	116,954
Interest Income	1,477,819	945,000	700,000	901,150	788,471	863,348	837,996
Grants - Operating	283,700	600,000	700,000	700,000	700,000	700,000	700,000
Transfer In - Property Taxes	-	-	7,500,000	4,000,000	4,000,000	3,000,000	3,000,000
Transfer In - AD, CapFees	659,179	659,179	659,179	659,180	659,180	659,180	659,180
Transfer In - Hydroelectric	9,203,339	13,491,900	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
<b>Total operating revenue</b>	<b>37,838,097</b>	<b>41,988,172</b>	<b>43,580,909</b>	<b>42,705,954</b>	<b>45,000,292</b>	<b>46,674,435</b>	<b>49,456,032</b>
<b>Operating expense</b>							
Salaries	\$ 13,452,345	\$ 14,088,786	\$ 14,369,114	\$ 14,943,879	\$ 15,541,634	\$ 16,163,299	\$ 16,809,831
Benefits - HDVL	5,425,317	5,632,270	5,793,574	6,025,316	6,266,329	6,516,982	6,777,662
Benefits - Retirement	3,873,548	4,385,315	4,831,436	5,484,403	5,905,821	6,206,707	6,539,024
Benefits - OPEB	342,000	335,000	342,000	342,000	342,000	342,000	342,000
Materials/Chemicals/Consultants	8,533,079	9,975,225	10,463,684	10,620,639	10,779,949	10,941,648	11,105,773
Debt Service	4,189,549	4,190,368	3,945,435	3,947,569	3,950,529	3,950,979	3,946,204
Fixed Assets	1,041,608	1,342,441	732,200	743,183	754,331	765,646	777,130
<b>Total operating expense</b>	<b>36,857,446</b>	<b>39,949,406</b>	<b>40,477,443</b>	<b>42,106,990</b>	<b>43,540,592</b>	<b>44,887,261</b>	<b>46,297,624</b>
<b>Operating Net Income</b>	<b>980,651</b>	<b>2,038,766</b>	<b>3,103,467</b>	<b>598,965</b>	<b>1,459,700</b>	<b>1,787,174</b>	<b>3,158,408</b>
<b>Non operating revenue</b>							
Property Taxes	12,676,875	13,210,364	13,738,778	14,288,329	14,859,862	15,454,257	16,072,427
Grants - Non operating	3,094,515	1,219,051	-	-	-	-	-
Transfer In - Bonds	2,290,000	10,433,125	-	-	-	-	-
Transfer In - Capital	1,374,996	400,000	400,000	400,000	400,000	400,000	400,000
<b>Total non operating revenue</b>	<b>19,436,386</b>	<b>25,262,540</b>	<b>14,138,778</b>	<b>14,688,329</b>	<b>15,259,862</b>	<b>15,854,257</b>	<b>16,472,427</b>
<b>Capital Projects</b>							
Capital Projects	11,891,603	27,601,278	6,030,000	11,680,000	12,410,000	11,805,000	11,080,000
Transfer Ops - Debt Service	-	-	7,500,000	4,000,000	4,000,000	3,000,000	3,000,000
<b>Total non operating expense</b>	<b>11,891,603</b>	<b>27,601,278</b>	<b>13,530,000</b>	<b>15,680,000</b>	<b>16,410,000</b>	<b>14,805,000</b>	<b>14,080,000</b>
<b>Non operating Net Income</b>	<b><u>7,544,783</u></b>	<b><u>(2,338,738)</u></b>	<b><u>608,778</u></b>	<b><u>(991,671)</u></b>	<b><u>(1,150,138)</u></b>	<b><u>1,049,257</u></b>	<b><u>2,392,427</u></b>

**Nevada Irrigation District**  
 FY 2021 Budget: 5-Year Forecast Water Fund Projection (Appendix D)

		2019	2020 Fcst	2021	2022	2023	2024	2025	
		<b>Budget</b>							
<b>Unrestricted reserves:</b>									
	FY 2018 Audited Unrestricted	11,027,790							
	2019 Operating Encumbrances	(12,920,081)							
	Unrestricted less encumbr	<u>6,633,143</u>	<u>6,333,171</u>	<u>10,045,415</u>	<u>9,652,709</u>	<u>9,962,272</u>	<u>12,798,703</u>	<u>18,349,538</u>	
<b>Policy</b>	<b>Designated Reserves</b>	1.09	1.43	2.32	2.37	2.39	2.80	3.56	<b>Policy \$</b>
3040.4.1	Operating	2,541,984	3,742,012	6,845,478	7,061,550	7,371,113	9,158,287	12,316,695	suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	-	-	\$0 min
3040.4.4	Capital Improv/Replac	-	-	608,778	-	-	1,049,257	3,441,684	\$22M min
3040.4.3	Community Investment Stabilization	1,500,000	-	-	-	-	-	-	\$1.5M max
3040.4.5	Insurance and Catastrophic	-	-	-	-	-	-	-	\$5-10M min
3040.4.6	Watershed Stewardship	500,000	500,000	500,000	500,000	500,000	500,000	500,000	\$500K min
3040.4.7	Accrued Leave	1,091,159	1,091,159	1,091,159	1,091,159	1,091,159	1,091,159	1,091,159	50% Liability
	Designated Total	5,633,143	5,333,171	9,045,415	8,652,709	8,962,272	11,798,703	17,349,538	
	Working Capital								
3040.5.1	Operating Total	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	
<b>Restricted reserves:</b>									
	FY 2018 Audited Restricted	18,496,001							
	2019 Estimated cashflows	(2,146,685)							
	Restricted	<u>16,349,316</u>	<u>5,664,658</u>	<u>5,408,724</u>	<u>5,148,311</u>	<u>4,883,341</u>	<u>4,613,734</u>	<u>4,339,408</u>	
<b>Policy</b>	<b>Restricted Reserves</b>								<b>Policy</b>
3040.3.1	Capacity Fee Balance	5,305,011	5,053,478	4,797,544	4,537,131	4,272,161	4,002,554	3,728,229	\$2M min
3040.3.2	Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	Covenant
3040.3.3	Bonds/Loans/Fiduciary	10,433,125	(0)	(0)	(0)	(0)	(0)	(0)	Covenant
	Restricted Total	16,349,316	5,664,658	5,408,724	5,148,311	4,883,341	4,613,734	4,339,408	
	Unrestricted Total								
	Water	6,633,143	6,333,171	10,045,415	9,652,709	9,962,272	12,798,703	18,349,538	
	Recreation	831,854	470,627	307,001	198,225	256,126	511,460	988,317	
	Hydroelectric	55,569,215	50,294,016	49,724,248	42,713,777	47,338,116	42,556,248	32,672,417	
		63,034,212	57,097,814	60,076,665	52,564,711	57,556,514	55,866,410	52,010,272	
	Dash Cash on Hand (DCOH)	388	312	355	300	318	282	256	

**Nevada Irrigation District**  
 FY 2021 Budget: 5-Year Forecast Hydroelectric Fund Projection (Appendix D)

		2019	2020 Fcst	2021	2022	2023	2024	2025	
		Budget							
<b>Operating revenue</b>									
<b>Hydroelectric Fees</b>		\$ 24,310,815	\$ 24,084,359	\$ 23,586,962	\$ 23,926,614	\$ 24,271,157	\$ 19,696,530	\$ 17,782,342	
<b>Operating expense</b>									
Salaries	\$ 2,937,629	\$ 3,781,309	\$ 3,829,604	3,982,788	4,142,100	4,307,784	4,480,095		
Benefits - HDVL	834,779	941,097	1,054,883	1,097,078	1,140,961	1,186,600	1,234,064		
Benefits - Retirement	839,921	1,029,919	1,234,538	1,461,683	1,573,998	1,654,189	1,742,757		
Benefits - OPEB	99,000	99,000	99,000	99,000	99,000	99,000	99,000		
Materials/Chemicals/Consultants	3,835,979	3,995,716	5,477,206	5,559,364	5,642,754	5,727,395	5,813,306		
Debt Service	-	-	-	-	-	4,444,430	4,444,430		
Fixed Assets	783,979	1,033,075	711,500	722,173	733,005	744,000	755,160		
Transfer Out - Recreation	315,000	315,000	315,000	315,000	315,000	315,000	315,000		
Transfer Out - Water	10,665,000	13,579,500	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000		
<b>Total operating expense</b>	<b>20,311,287</b>	<b>24,774,616</b>	<b>18,721,730</b>	<b>19,237,086</b>	<b>19,646,818</b>	<b>24,478,398</b>	<b>24,883,812</b>		
Transfer In - Bond Proceeds	-	-	-	-	16,490,000	66,840,000	1,017,639		
Capital Projects	2,362,032	4,584,942	5,435,000	11,700,000	16,490,000	66,840,000	3,800,000		
<b>Hydroelectric Net income</b>	<b>1,637,496</b>	<b>(5,275,199)</b>	<b>(569,768)</b>	<b>(7,010,471)</b>	<b>4,624,340</b>	<b>(4,781,868)</b>	<b>(9,883,831)</b>		
<b>Unrestricted reserves:</b>									
FY 2018 Audited Unrestricted	57,387,669								
2019 Encumbrances	(3,455,950)								
Unrestricted less encumbr	55,569,215	50,294,016	49,724,248	42,713,777	47,338,116	42,556,248	32,672,417		
Designated Reserves	6.00	6.00	5.99	5.99	5.98	5.98	5.97	Oper months	
3040.4.1 Operating	7,366,462	9,354,954	9,953,355	9,435,324	8,569,638	9,518,873	10,449,281	suspended	
3040.4.4 Capital Improvement/Replacement	15,000,000	15,000,000	15,000,000	7,000,000	11,000,000	9,500,000	3,500,000	\$15M min	
3040.4.4 Capital Improvement/FERC	27,069,255	19,805,564	18,637,395	20,144,955	21,634,980	17,403,877	12,589,638	\$35M min	
3040.4.5 Insurance and Catastrophic	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	\$5-10M min	
3040.4.7 Accrued Leave	133,498	133,498	133,498	133,498	133,498	133,498	133,498	50% liability	
Designated Total	54,569,215	49,294,016	48,724,248	41,713,777	46,338,116	41,556,248	31,672,417		
Working Capital									
3040.5.1 Operating Cash	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
<b>Restricted reserves:</b>									
3040.3.3 Bonds/Loans/Fiduciary	-	-	-	-	66,840,000	1,002,600	-	Policy Covenant	
<b>Hydroelectric Total</b>	<b>55,569,215</b>	<b>50,294,016</b>	<b>49,724,248</b>	<b>42,713,777</b>	<b>114,178,116</b>	<b>43,558,848</b>	<b>32,672,417</b>		



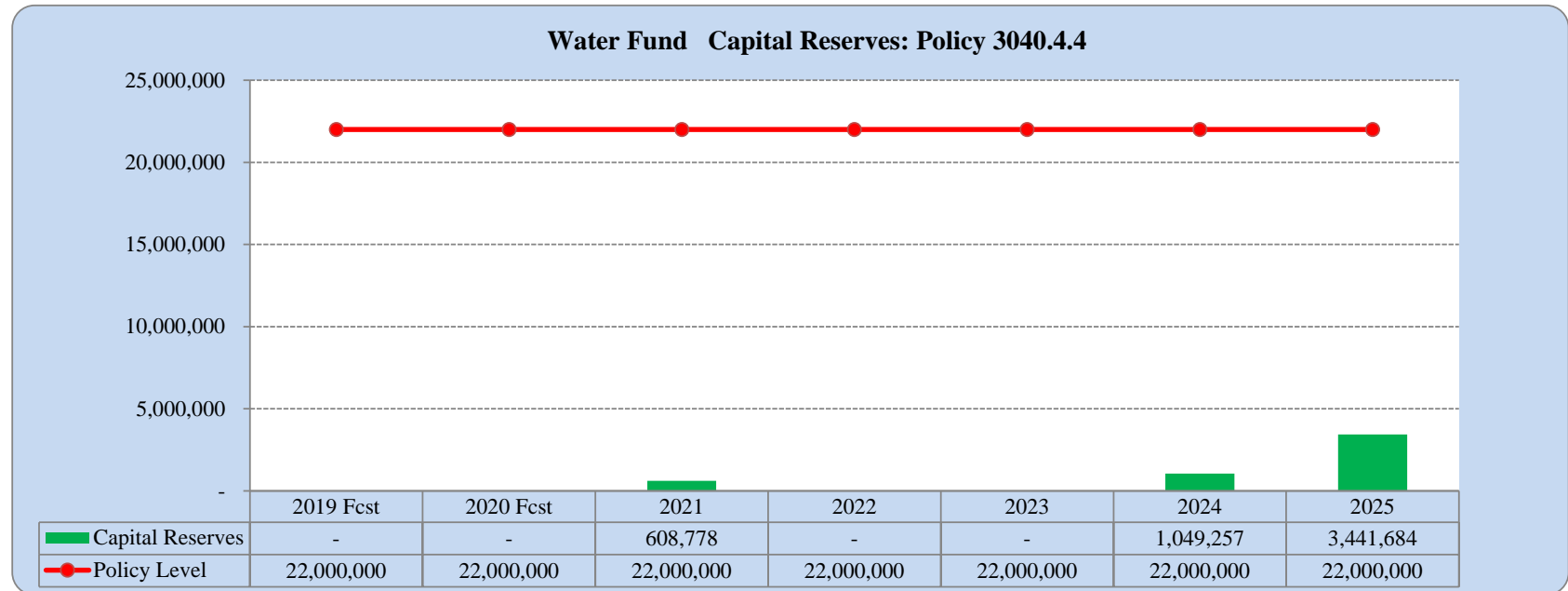
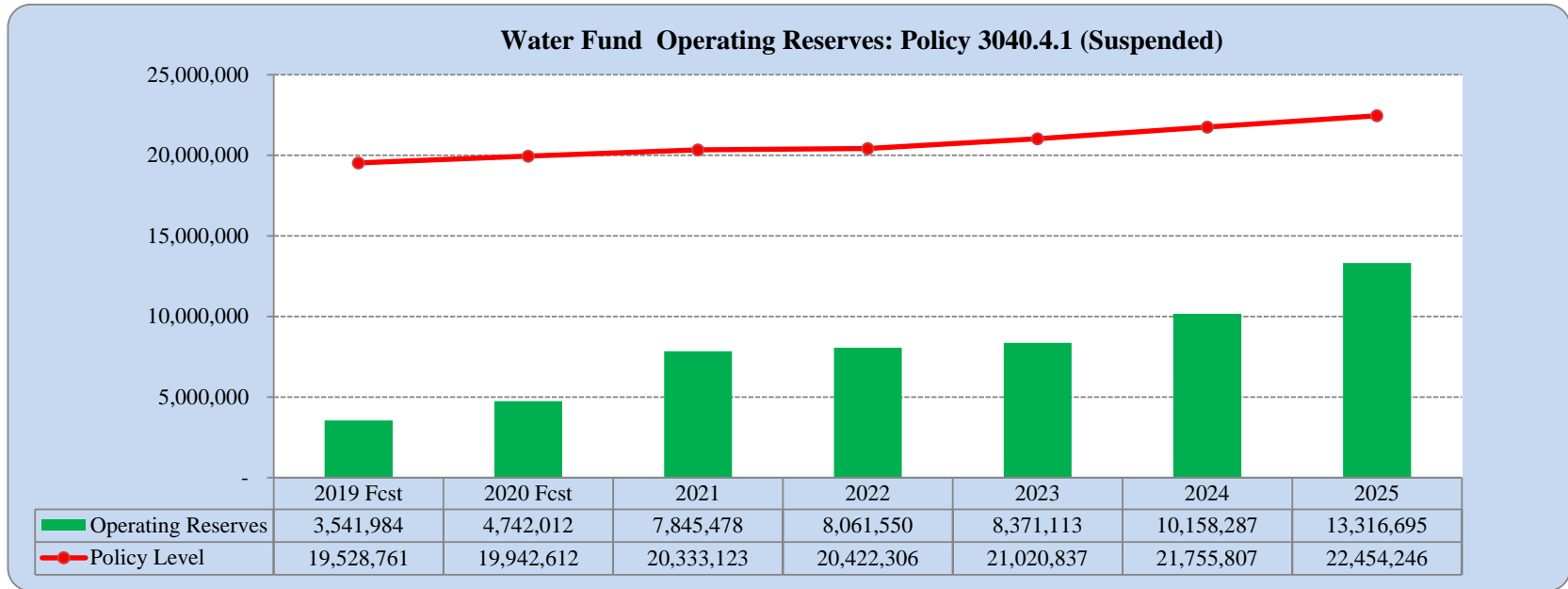
**Nevada Irrigation District**

FY 2021 Budget: 5-Year Forecast Recreation Fund Projection (Appendix D)

		2019	2020 Fcst	2021	2022	2023	2024	2025	
		<b>Budget</b>							
<b>Operating revenue</b>									
<b>Recreation Fees</b>		\$ 2,219,845	\$ 1,739,762	\$ 2,330,838	2,563,922	2,820,314	3,102,345	3,412,580	
<b>Operating expense</b>									
Salaries	\$ 709,477	\$ 782,778	\$ 865,028	899,629	935,615	973,039	1,011,961		
Benefits - HDVL	201,077	206,821	264,684	275,271	286,282	297,733	309,643		
Benefits - Retirement	170,762	171,828	214,211	330,164	355,534	373,647	393,653		
Benefits - OPEB	26,000	26,000	26,000	26,000	26,000	26,000	26,000		
Materials/Chemicals/Consultants	977,112	913,562	1,139,540	1,156,633	1,173,983	1,191,592	1,209,466		
<b>Total operating expense</b>	<b>2,084,428</b>	<b>2,100,989</b>	<b>2,509,464</b>	<b>2,687,698</b>	<b>2,777,413</b>	<b>2,862,012</b>	<b>2,950,722</b>		
Transfer In - Capital	315,000	315,000	315,000	315,000	315,000	315,000	315,000		
Capital Projects	295,445	315,000	300,000	300,000	300,000	300,000	300,000		
<b>Recreation Net income</b>	<b>154,972</b>	<b>(361,227)</b>	<b>(163,626)</b>	<b>(108,776)</b>	<b>57,901</b>	<b>255,333</b>	<b>476,857</b>		
<b>Unrestricted reserves:</b>									
FY 2018 Audited Unrestricted	677,803								
2019 Encumbrances	(921)								
Unrestricted less encumbr	831,854	470,627	307,001	198,225	256,126	511,460	988,317		
Designated Reserves	1.55	2.20	1.31	0.76	0.99	2.06	2.94		
3040.4.1 Operating	46,102	184,875	21,249	62,473	120,374	275,708	452,565	Oper months suspended	
3040.4.4 Capital Improvement/Replacement	500,000	-	-	-	-	-	250,000	\$500K min	
3040.4.7 Accrued Leave	35,752	35,752	35,752	35,752	35,752	35,752	35,752	50% liability	
Designated Total	581,854	220,627	57,001	98,225	156,126	311,460	738,317		
Working Capital									
3040.5.1 Operating Cash	250,000	250,000	250,000	100,000	100,000	200,000	250,000		

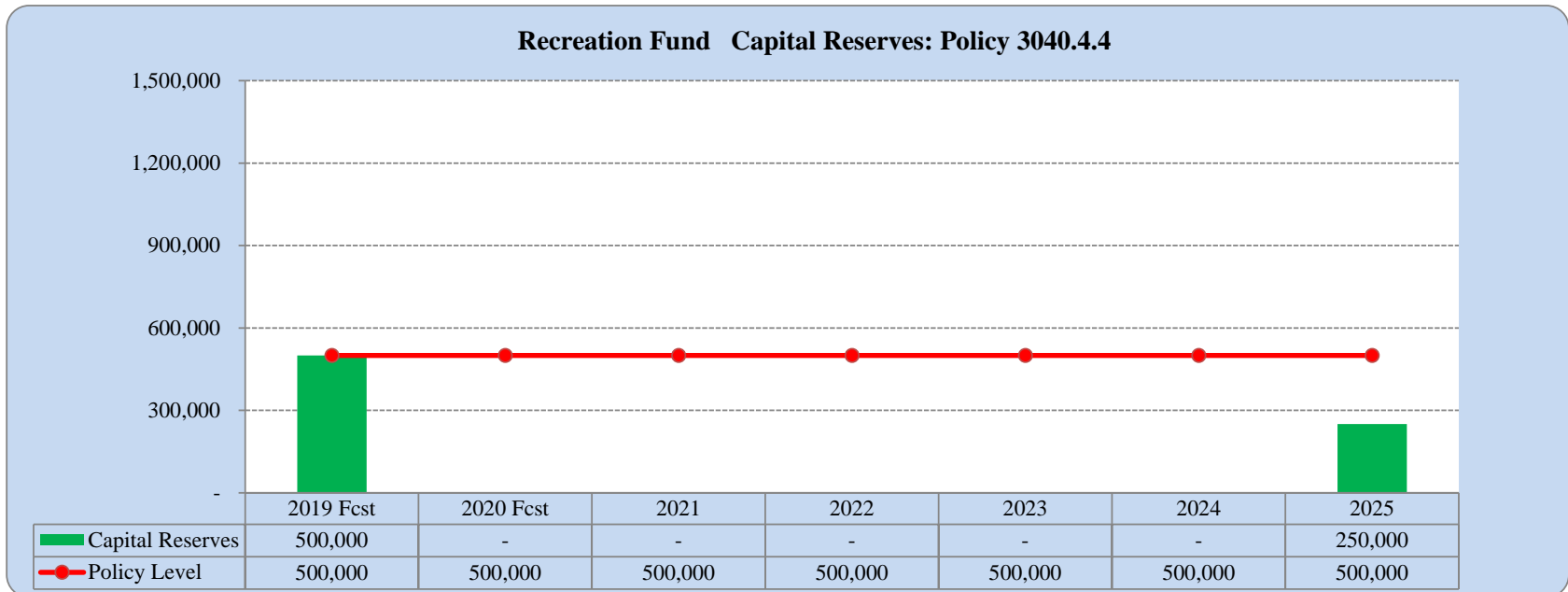
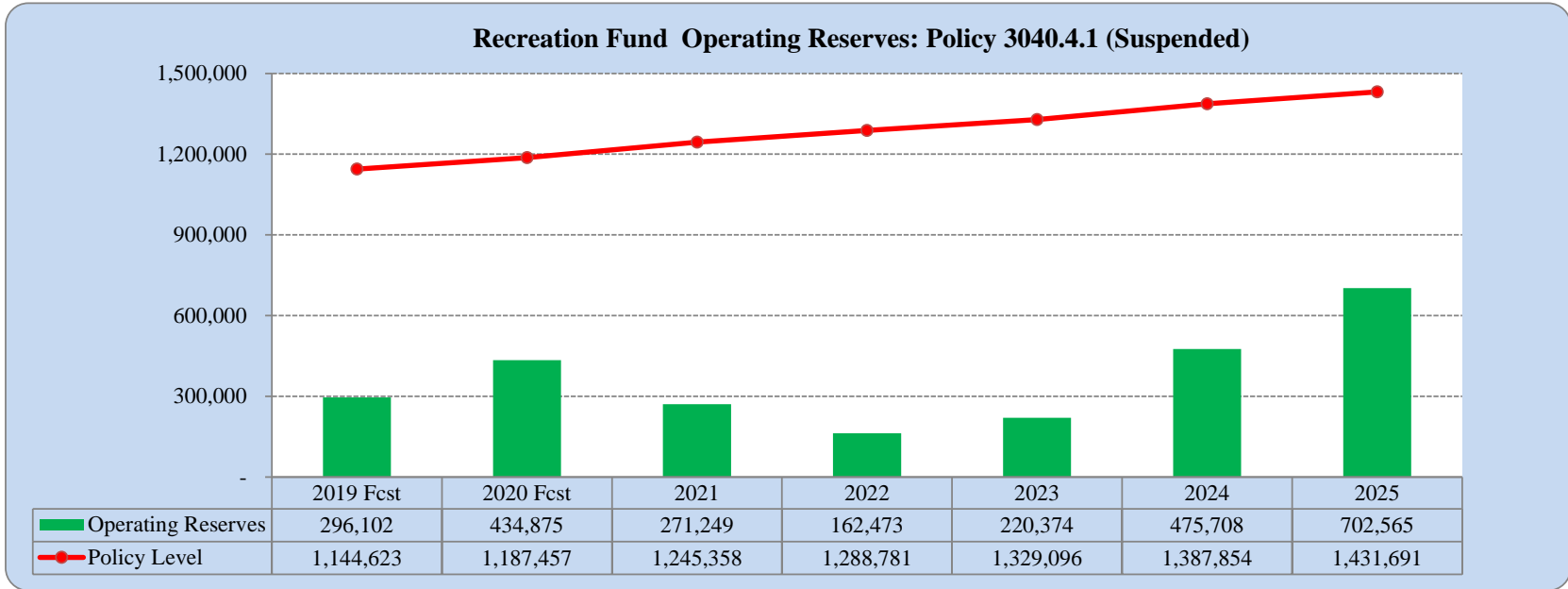
# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Cash Reserve Projection (Appendix D)



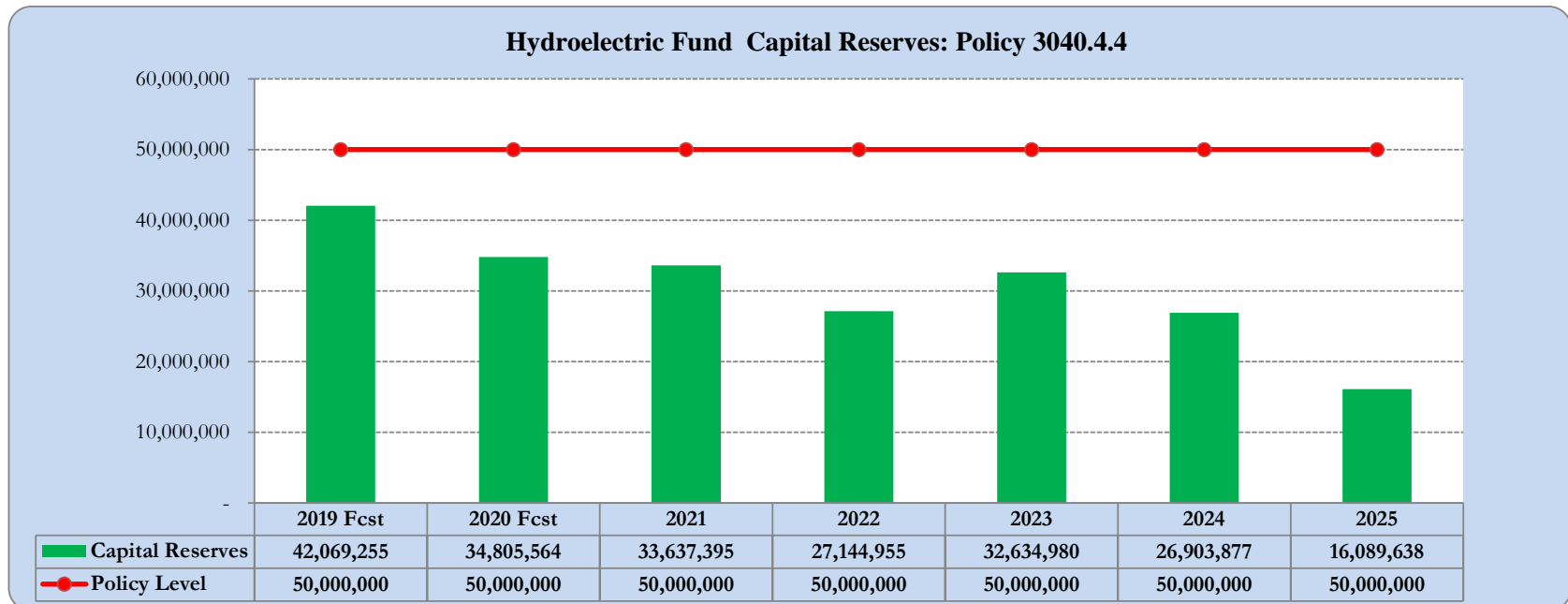
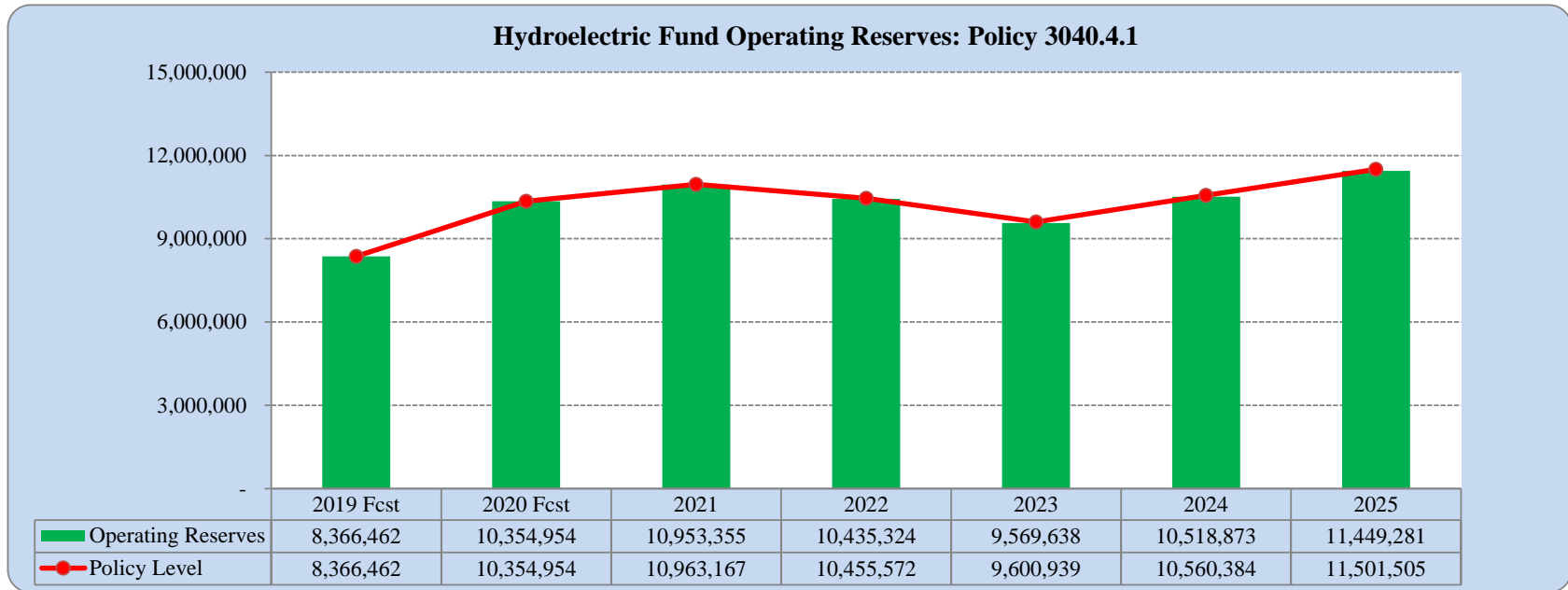
# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Cash Reserve Projection (Appendix D)



# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Cash Reserve Projection (Appendix D)



## Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Policy vs Reserves @ FY 2025 (Appendix D)

Policy #	Policy minimums	Water	Recreation	Hydroelectric	Total Cash	
3040.4.1	6 Month Operating Reserves	22,454,246	1,431,691	11,501,505	35,387,442	
3040.4.4	Capital Improv/Rplc	22,000,000	500,000	50,000,000	72,500,000	
3040.4.5	Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	
3040.4.6	Watershed Stewardship	500,000	-	-	500,000	
3040.4.7	Accrued Leave	1,091,159	35,752	133,498	1,260,409	
	Total	48,545,405	1,967,443	64,135,003	114,647,851	
	<u>Unrestricted reserves (less encumbrances)</u>					<u>Over/(Under)</u>
	Operating Reserves (Incl Oper Cash)	13,316,695	702,565	11,449,281	25,468,541	(9,918,902)
	Capital Improv/Rplc	3,441,684	250,000	16,089,638	19,781,322	(52,718,678)
	Insurance and Catastrophic	-	-	5,000,000	5,000,000	-
	Watershed Stewardship	500,000	-	-	500,000	-
	Accrued Leave	1,091,159	35,752	133,498	1,260,409	-
	Total	18,349,538	988,317	32,672,417	52,010,272	(62,637,579)
	<b>Over/(Under) unrestricted</b>	<b>(30,195,867)</b>	<b>(979,126)</b>	<b>(31,462,586)</b>	<b>(62,637,579)</b>	

# Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Debt Service Coverage Projection (Appendix D)

	2019 Fcst	2020 Fcst	2021	2022	2023	2024	2025
<b>Revenues</b>			<b>Budget</b>				
Water Sales	\$ 24,296,310	\$ 25,151,599	\$ 26,841,787	\$ 29,218,483	\$ 31,576,415	\$ 34,124,632	\$ 36,878,489
Hydro Receipts	24,310,815	24,084,359	23,586,962	23,926,614	24,271,157	19,696,530	17,782,342
Property Taxes	12,676,875	13,210,364	13,738,778	14,288,329	14,859,862	15,454,257	16,072,427
New Connect/Install	224,602	154,598	159,236	165,606	172,230	179,119	186,284
Rents & Leases	106,372	97,061	99,972	103,971	108,130	112,455	116,954
Standby	131,541	140,715	150,171	156,178	162,425	168,922	175,679
Interest Income	1,477,819	945,000	700,000	901,150	788,471	863,348	837,996
Grants - Operating	283,700	600,000	700,000	700,000	700,000	700,000	700,000
Reimburse/Fees/Other	1,455,235	748,120	770,564	801,386	833,442	866,779	901,451
Transfer Ins	9,862,518	14,151,079	6,659,179	6,659,180	6,659,180	6,659,180	6,659,180
<b>Total Revenues</b>	<b>74,825,787</b>	<b>79,282,895</b>	<b>73,406,649</b>	<b>76,920,898</b>	<b>80,131,312</b>	<b>78,825,222</b>	<b>80,310,802</b>
<b>Operating Expenses</b>							
Water less debt Service	32,667,896	35,759,038	36,532,008	38,159,421	39,590,063	40,936,282	42,351,420
Hydro less debt service	20,311,287	24,774,616	18,721,730	19,237,086	19,646,818	20,033,968	20,439,382
<b>Total O&amp;M Budget</b>	<b>52,979,183</b>	<b>60,533,654</b>	<b>55,253,738</b>	<b>57,396,506</b>	<b>59,236,881</b>	<b>60,970,250</b>	<b>62,790,802</b>
<b>Net Revenues Avail for DS</b>	<b>21,846,604</b>	<b>18,749,241</b>	<b>18,152,911</b>	<b>19,524,392</b>	<b>20,894,431</b>	<b>17,854,972</b>	<b>17,520,000</b>
<b>Debt Service</b>							
2020A Revenue Bonds			-	-	-	4,444,430	4,444,430
2011A Revenue Bonds	2,077,144	2,077,144	1,833,030	1,834,225	1,106,000	1,107,825	1,103,050
2016A Series	1,502,165	1,502,165	1,502,165	1,502,165	2,233,350	2,231,975	2,231,975
CDPH Loan	611,179	611,179	611,179	611,179	611,179	611,179	611,179
<b>Total Debt Service</b>	<b>4,190,488</b>	<b>4,190,488</b>	<b>3,946,374</b>	<b>3,947,569</b>	<b>3,950,529</b>	<b>8,395,409</b>	<b>8,390,634</b>
<b>Net Revenue after Debt Service</b>	<b><u>\$ 17,656,116</u></b>	<b><u>\$ 14,558,753</u></b>	<b><u>\$ 14,206,537</u></b>	<b><u>\$ 15,576,823</u></b>	<b><u>\$ 16,943,902</u></b>	<b><u>\$ 9,459,563</u></b>	<b><u>\$ 9,129,365</u></b>
Debt Service Coverage	5.21	4.47	4.60	4.95	5.29	2.13	2.09

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

## Nevada Irrigation District

FY 2021 Budget: 5-Year Forecast Debt Issuance Projection (Appendix D)

2023 Revenue Bonds:

	<b>83,330,000</b>	<b>\$83,330,000</b>	<b>\$83,330,000</b>	<b>\$83,330,000</b>
Annual Coupon Rate	4.00%	4.25%	4.50%	4.75%
Maturity	35	35	35	35
Payment Frequency	2	2	2	2

Payments:

Annual Payment	4,444,430	4,596,312	4,750,573	4,907,151
Total Paid	155,555,061	160,870,905	166,270,050	171,750,300
Total Interest Paid	72,225,061	77,540,905	82,940,050	88,420,300

Capital Projects List:

	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>Total</u>
Scotts Flat Spillway Upgrades		-		-
Hydro 5-Year CIP	16,490,000	12,645,000		29,135,000
Combie Dam Scour & Stability Improvements			-	-
E. George to LWW Backbone Extension	-			-
Lake Wildwood Treatment Plant Upgrades		5,745,000		5,745,000
Chicago Park Turbine and Generator Rewind		4,150,000		4,150,000
FERC Permanent		42,000,000		42,000,000
Chicago Park Transformer Replacement	-	2,300,000	-	2,300,000
	16,490,000	66,840,000	-	83,330,000

The background of the slide is a photograph of a river flowing through a lush green forest. The water is in motion, creating a blurred effect that suggests a fast current. The trees are dense and vibrant green, with sunlight filtering through the canopy. The overall scene is natural and serene.

**NEVADA  
IRRIGATION  
DISTRICT**

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-

**OPERATING &  
NON-  
OPERATING  
BUDGET**

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-

**FOR THE FISCAL  
YEAR 2021**

**Administrative  
Practices Committee  
September 1, 2020**

- ✓ **Fiscal Governance**
- ✓ **Historical Results**
- ✓ **Trend Analysis**
- ✓ **2021 Budgets**
- ✓ **Cash Forecast**





# **Nevada Irrigation District**

## **Fiscal Governance System**

# 2021 Budget Fiscal Governance System

- Fiscal Management Calendar
- Financial Reporting Structure
- Procurement Management
- Encumbrance Control
- Internal Controls Progress
- Financial Management Policies

# 2021 Budget: Fiscal Management Calendar



Long-term Planning	<ul style="list-style-type: none"> <li>- Strategic Planning</li> <li>- Water Cost of Service Studies (Prop 218)</li> <li>- Capacity Fee Studies (Government Code 66013)</li> <li>- 5-Year Financial Forecast (LT Revenue &amp; Expense assumptions)</li> <li>- Bond Rating Forecast (Fitch, Standard &amp; Poors)</li> </ul>											
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Fiscal Planning	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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Budget Calendar						Revenue Forecast	Department Schedules GM Summary Review	APC Review & Approval	Approval Fcst Review			
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Reporting Calendar	Monthly: - Warrants - Trades - Projects - Facilities - Ad Hoc		- Bud vs Act - Investments - Forecast - Reserves - Roll prior budget			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Reserves - CFD & AD - Bonds, etc.
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Audit Calendar	<u>Fiscal Year End Accruals:</u> - Other Post EE Benefits (OPEB) - Net Pension Liability (NPL) - Depreciation, Amortization, etc. - Open Encumbrances	Auditor Onsite Work	Auditor Offsite Work	- Annual Report (CAFR) - Board Presentation - Capacity Fee Report - GFOA Submission							- Fiscal Year End System - Setup new Fiscal Year (Depts, Accounts, etc.)
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Fiscal Control	<ul style="list-style-type: none"> <li>- Policy 3035 Investments</li> <li>- Policy 3040 Reserves</li> <li>- Policy 3050 Debt Management</li> <li>- Policy 3080 Procurement</li> <li>- Policy 3100 Budget Amendment</li> <li>- GASB, GAAP, SEC, GC Sections, Procedures</li> </ul>											
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# 2021 Budget: Fiscal Reporting Structure



## Revenue Reporting Structure

Fund 10 Water	Operating & Non-Operating Accounts
Fund 30 Recreation	Operating Accounts
Fund 50 Hydroelectric	Operating Accounts
Fund 30 & 50	Operating Revenue by Location
<u>Operating Accounts</u>	<u>Non-Operating Accounts</u>
Treated Water	Property Taxes
Raw Water	Bond Proceeds
Reimburse/Fees/Other	Capacity Fees
Standby, Leases/Interest	Grants (For Capital Projects)
Transfer In (Operating)	Transfer In (Capital Projects)
Hydroelectric Revenue	
Recreation Revenue	

## Expenditure Reporting Structure

10 - 10115 - 52603 - 6746	
All Funds share same Object and Project list	
10 = Fund	
10115 = Department	
52603 = Object	
6746 = Project	
<u>Operating Accounts</u>	<u>Non operating Accounts</u>
Salaries: 511xx	Projects: 52907 thru 24
Benefits: 513xx	Some funded by rates
O&M: 52xxx	
Fixed Assets: 52901 thru 04	
Transfer Out: 54000	

## Fiduciary Reporting Structure

Fund 20 Improv Districts	Assets, Liab
Fund 11 Bond Proceeds	"
Fund 21 Cement Hill	"
Fund 22 Rodeo Flat	"
Fund 80 Retirement	"

# 2021 Budget: Procurement Management



- Procurement Policy 3080
  - Clear definitions
  - Clear spending levels
  - Competitive procurement process
- Documented procurement procedure
- Budget Amendment Policy 3100
  - Clear definitions
  - Clear amendment authority
- Documented budget amendment procedure
- Encumbrance Accounting
  - Documented process
  - End of year review & rollovers
  - Appropriate end of year budget rollovers
- Inventory Stocking & Requisitions – documented process



# 2021 Budget Encumbrance Control

- ❑ The purpose of the procedure is to document the process used by staff to account for encumbrances authorized within adopted budgets. Encumbrances can obligate the District in multiple fiscal years while General Accepted Accounting Principles (GAAP) prohibits liquidation of those encumbrances across multiple fiscal years.
  
- ❑ GAAP rules require recording expenses in the period services are rendered rather than the period they are contracted. If the expense remains unpaid after the period services are performed, this creates a liability on the District's balance sheet. However, fiscal management requires staff to ensure authorized spending (budgets) are within actual spending (liquidated encumbrances). Therefore, staff follows the following procedure to move certain encumbrances along with authorized spending into future fiscal periods.

# 2021 Budget: Encumbrance Control Steps



- 1) Beginning each fiscal year, roll over all open encumbrances into the new fiscal year. From January through March, prior fiscal year encumbrances are liquidated against the newly adopted budget as GAAP rules prevent cash disbursements to a prior period.
- 2) After March, determine actual services rendered against the prior fiscal year and paid in the current fiscal year to accrue those expenses back.
- 3) After accruing the appropriate fiscal expenses back to the prior year in accordance with GAAP, analyze the remaining prior year budget. This step determines if there is sufficient budget to cover rolled encumbrances or has the budget been overspent.
- 4) After March, record a budget amendment to roll the applicable prior budget covering prior remaining encumbrances. This final step ensures prior District obligations remain within prior authorized budgets not consuming current fiscal budgets.

# 2021 Budget: Internal Control Progress

2019 Expected Audit Findings (no new findings)



## Finding 2014-1: Year-End Closing Procedures:

The District has accomplished the following to address this finding.

- ✓ Brought on new Controller & Accountant
- ✓ Working with consultants to implement Enterprise Resources Planning (ERP) system, review & recommended changes to business processes
- ✓ Working with consultants to implement Computerized Maintenance Management System (CMMS)
- ✓ Coordinating with vendor for new Banking Services, including online billing
- ✓ Positioned to receive its' 4th Government Finance Officers Association (GFOA) certificate for excellence in financial reporting.

## Finding 2014-5: Recreation Division Cash Handling

Staff implemented a cash receipt review process requiring supervisor approval for voids and daily cash totals. As part of improving handling of these receipts, staff brought on a consultant, redesigned the Chart of Accounts, purchased touch screen laptops, installed wireless infrastructure and purchased a new POS Intuit software system. Due to COVID, implementation of the project has been delayed.

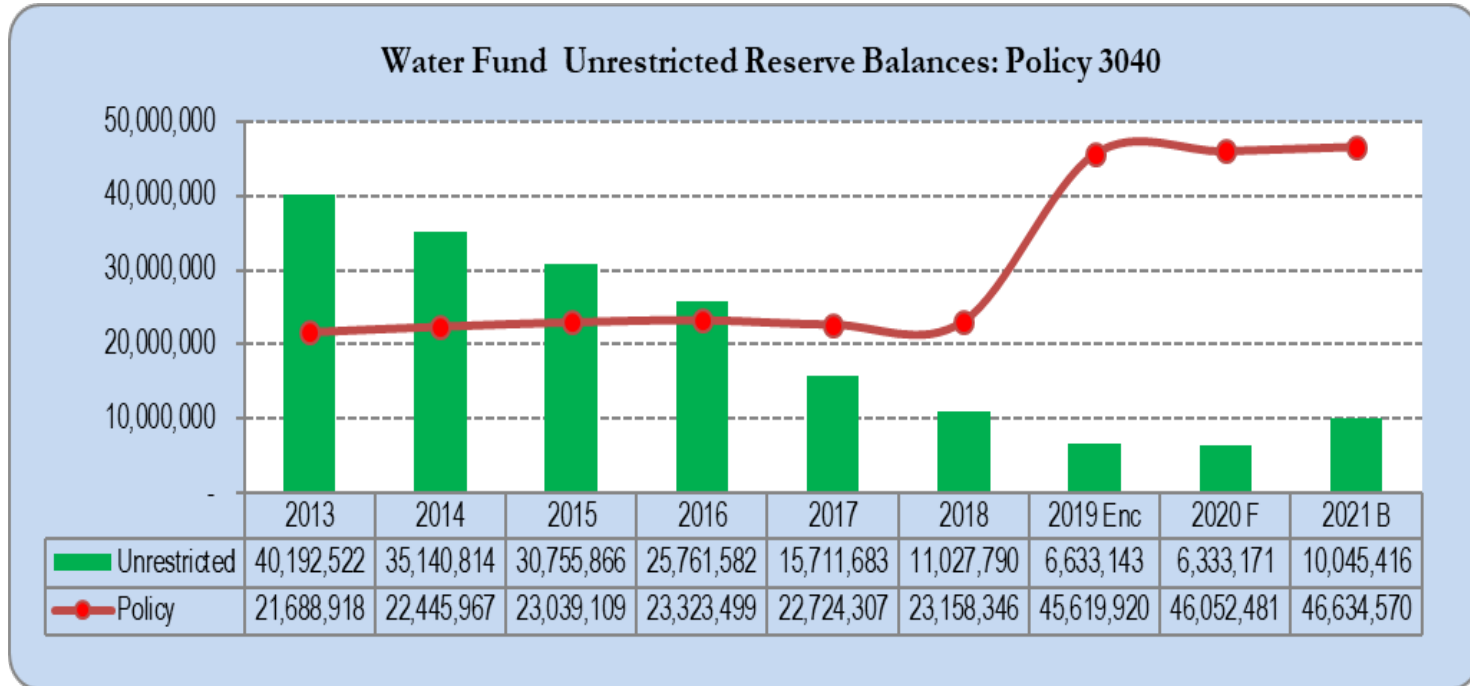




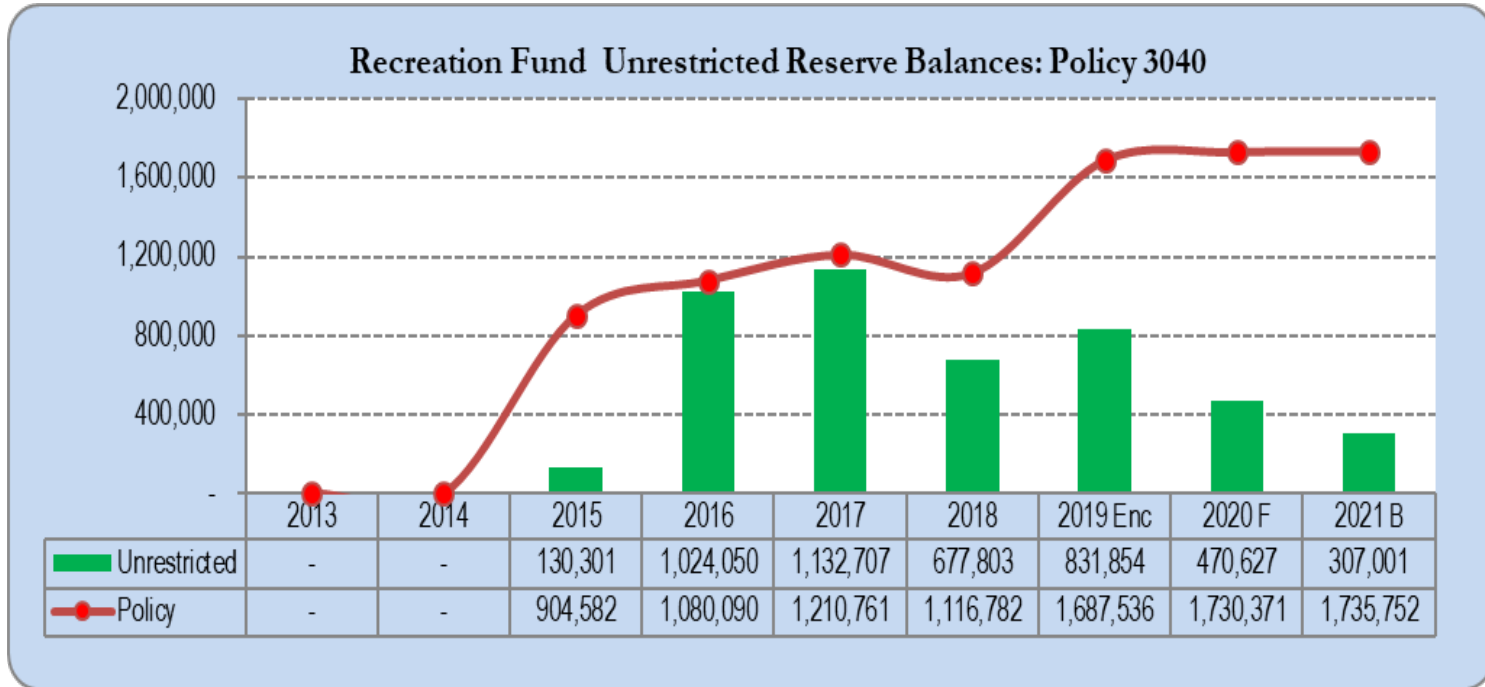
# **Nevada Irrigation District**

## **Historical Results & Expense Trends**

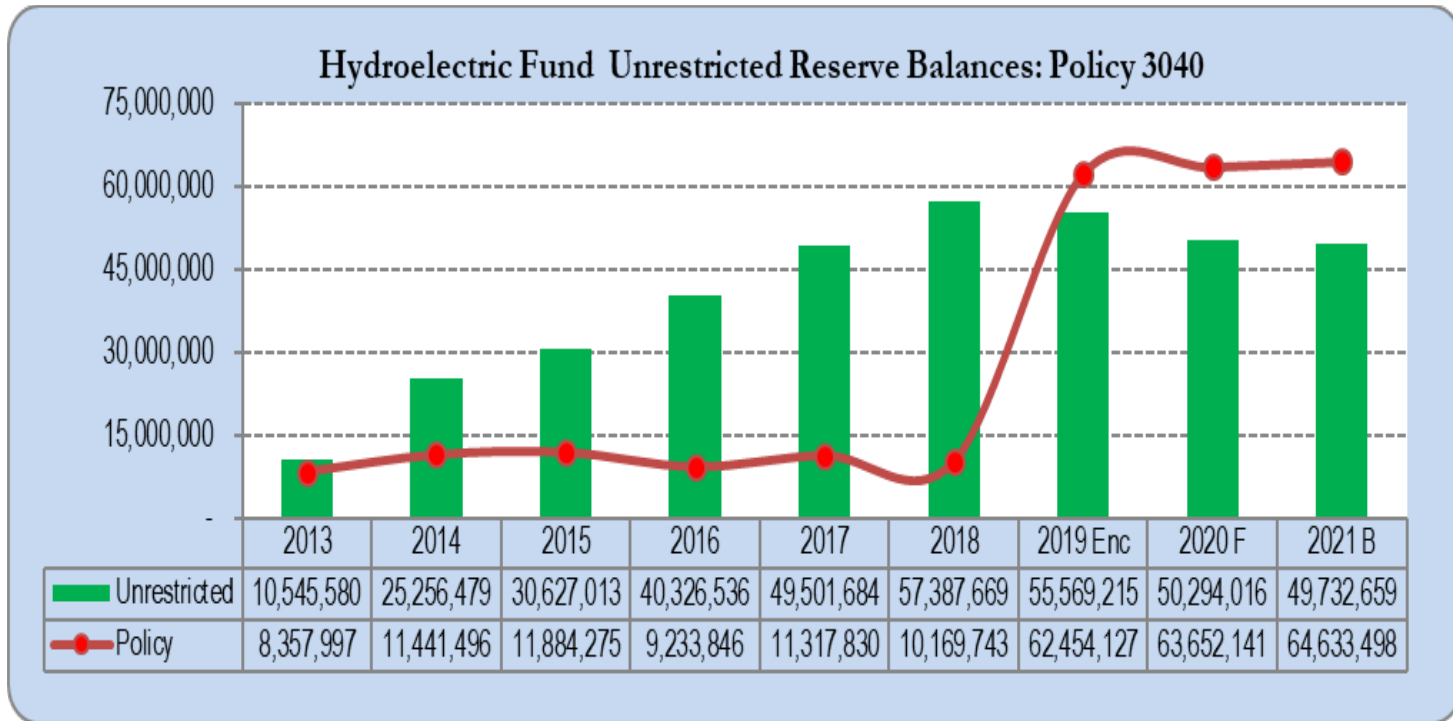
# 2021 Budget: Water Reserves



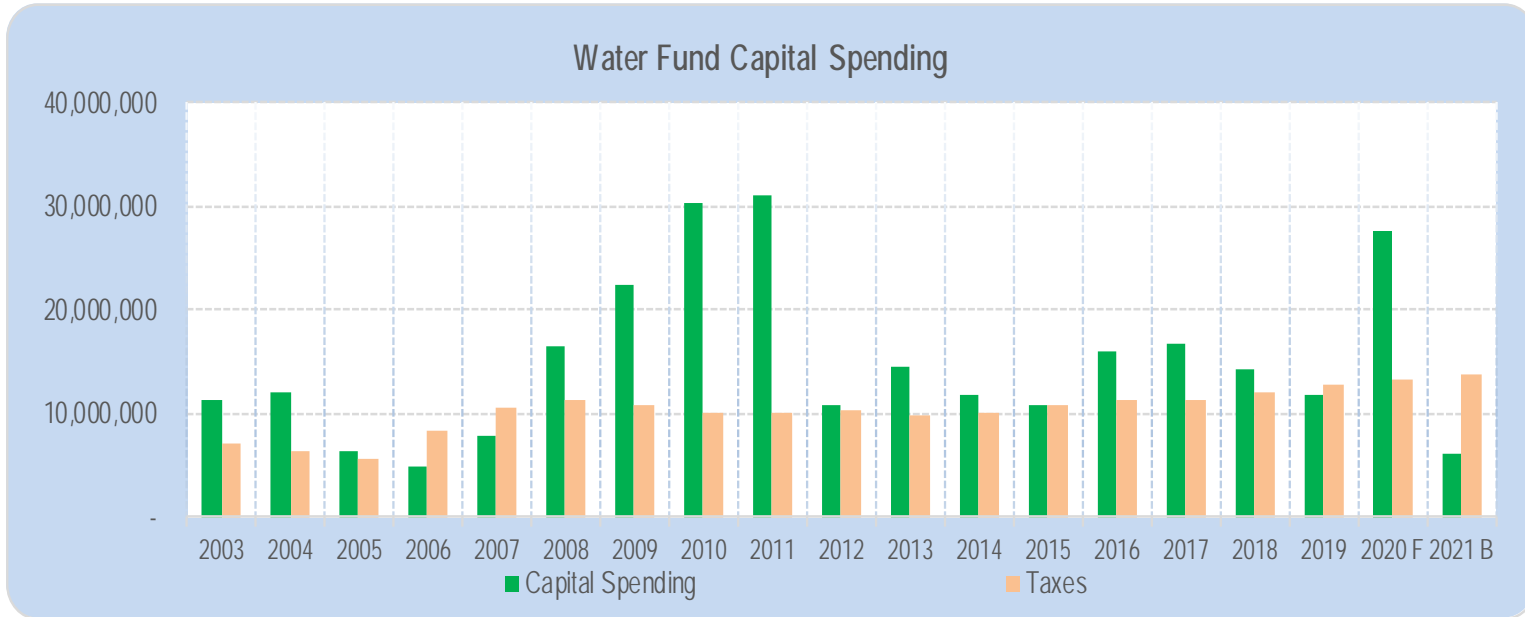
# 2021 Budget: Recreation Reserves



# 2021 Budget: Hydroelectric Reserves

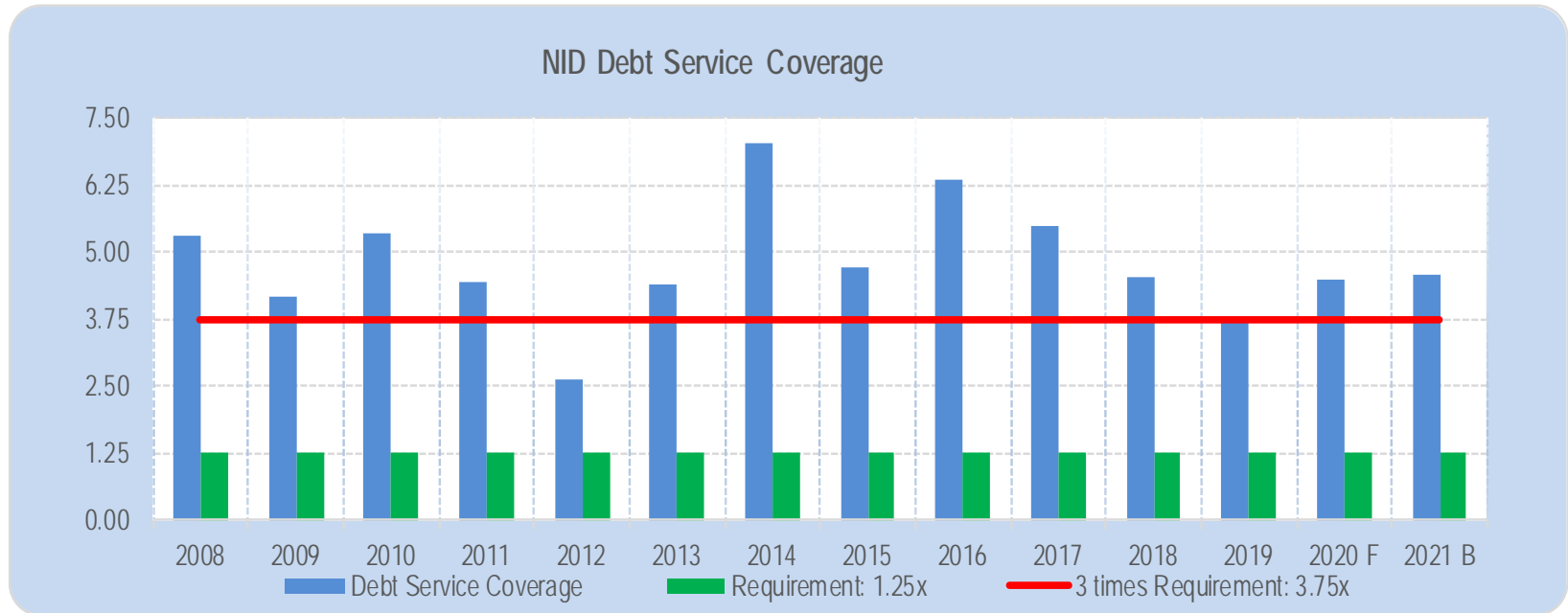


# 2021 Budget: Capital Spending



FY 2003 - 2021		
Project Funding	\$ Amount	% Funded
Tax Receipts	195,833,735	69%
Bonds	70,588,407	25%
Capacity Fees	15,243,601	5%
Reserves	1,512,246	1%
<b>Total Funded</b>	<b>283,177,988</b>	<b>100%</b>

# 2021 Budget: Historical DSC Ratio



FY 2008 - 2021

Maximum	7.03
Minimum	2.63
2021 Estimate	4.60

# 2021 Budget: Expense Trends (\$000)



	2016	2017	2018	2019	2020 Fcst	2021 Bud	% Change
Salaries	15,055	14,259	15,499	17,099	18,653	19,056	5.5%
Benefits - HDVL	5,133	5,625	6,170	6,461	6,780	7,272	7.2%
Benefits - Retirement	2,986	3,975	4,221	4,884	5,587	6,277	17.0%
Other O&M	14,215	11,818	13,784	12,040	13,240	15,312	-1.8%
Fed/St/Co Fees	527	870	1,288	1,306	1,645	1,771	32.9%
Fixed Assets	2,181	1,389	1,913	1,826	2,376	1,444	2.2%
Debt Service	3,610	4,428	4,190	4,190	4,190	3,945	3.8%
<b>Total</b>	<b>43,707</b>	<b>42,363</b>	<b>47,066</b>	<b>47,806</b>	<b>52,471</b>	<b>55,077</b>	<b>4.7%</b>

- Full-Time Employees (FTEs) increased from 197 to 213
- 2021 budget level is 220
- Natural attrition retiring higher paid with lower-paid employees
- COLAs and normal step increases
- Regulatory impacts
- Climate and recent COVID
- Addition of Deer Creek Facilities



# **Nevada Irrigation District**

## **2021 Operating & Non Operating Budget**



# 2021 Budget: Assumptions



## ❑ Revenue Assumptions

- Water Sales: 5.72% fee increase, 1% demand
- Water Other: 4% (Installs, Reimbursements, Rents, Leases, etc.)
- Water Property taxes: 4% over 2020 forecast
- Water Grants: \$700K operating (SNC Forestry , CFIP Cal Fire)
- Recreation: 5% in fees
- Hydroelectric: 95% of expected levels
- Hydro Transfer In: \$6M to Water, \$315K to Recreation
- Property Tax Transfer In: \$7.5 million to Water Operating Fund

## ❑ Labor Costs Assumptions

- 1 additional FTEs over 2020 budget, 1.5% Cola, 2.5% for step increases
- 5% in Health, Dental, Vision, Life over the 2020 forecast
- 35% PERS (includes unfunded payment), \$467K OPEB

## ❑ O&M and Capital Costs

- \$5M (8.3%) under 2020 budget, \$2.5M (4.6%) over 2020 forecast
- \$5.2M (30.8%) under 2020 capital budget, driven by use of taxes to service debt

## ❑ Cash Flow Assumptions

- 2020: \$5.9M contribution from reserves (see Division breakdown)
- 2020: \$2.9M contribution to reserves

# 2021 Budget: Division Net Income



		2018	2019	2020	2020	2021	% Change
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Forecast</u>
Revenues	Operating	56,411,369	64,368,757	67,812,293	68,200,744	69,498,709	2.5%
	Non Operating	19,784,368	19,751,386	25,577,540	13,835,875	14,453,778	-43.5%
Revenues Total		76,195,737	84,120,143	93,389,833	82,036,618	83,952,487	-10.1%
							<u>Budget</u>
Expenses	Operating	51,871,189	59,253,160	66,825,011	74,309,870	61,708,636	-17.0%
	Non Operating	20,354,993	14,549,080	32,501,220	16,990,000	19,265,000	13.4%
Expenses Total		72,226,182	73,802,241	99,326,231	91,299,870	80,973,636	-11.3%
Net Income		3,969,555	10,317,902	(5,936,399)	(9,263,252)	2,978,851	

# 2021 Budget: Division Revenues



		<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Forecast</u>	<u>2020</u> <u>Budget</u>	<u>2021</u> <u>Budget</u>	<u>% Change</u> <u>Forecast</u>
Revenues	Water Sales	23,217,695	24,296,310	25,151,599	26,919,806	26,841,787	6.7%
	Hydroelectric Fees	23,561,491	24,310,815	24,084,359	21,195,975	23,586,962	-2.1%
	Recreation Fees	2,353,165	2,219,845	1,739,762	2,657,126	2,330,838	34.0%
	Other Water Revenue	1,661,949	1,917,750	1,140,494	1,576,757	1,179,944	3.5%
	Interest Income	1,130,580	1,477,819	945,000	1,100,000	700,000	-25.9%
	Grants	2,165,910	3,378,215	1,819,051	600,000	700,000	-61.5%
	Property Taxes	12,042,724	12,676,875	13,210,364	13,120,875	13,738,778	4.0%
	Transfer In	10,062,223	13,842,514	25,299,204	14,866,079	14,874,179	-41.2%
<b>Revenues Total</b>	<b>76,195,737</b>	<b>84,120,143</b>	<b>93,389,833</b>	<b>82,036,618</b>	<b>83,952,487</b>	<b>-10.1%</b>	

# 2021 Budget: Division Expenses



		2018	2019	2020	2020	2021	% Change
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Expenses	Salaries	15,499,255	17,099,452	18,652,873	19,268,255	19,063,746	-1.1%
	Benefits	10,880,818	11,812,404	12,827,251	15,448,253	13,860,325	-10.3%
	Other O&M	8,493,778	7,299,387	7,810,216	11,454,054	9,791,898	-14.5%
	Consultant/Contractor	3,879,054	3,967,994	4,614,272	4,940,233	4,515,300	-8.6%
	Fed/St/Co Fees	1,288,305	1,306,376	1,644,664	1,642,068	1,770,732	7.8%
	Temporary Labor	1,137,921	428,245	461,330	585,550	532,500	-9.1%
	Legal	273,738	344,167	354,020	430,300	470,000	9.2%
	Debt Service	4,190,490	4,189,549	4,190,368	4,190,368	3,945,435	-5.8%
	Fixed Assets	1,912,830	1,825,587	2,375,516	2,456,289	1,443,700	-41.2%
	Capital Projects	20,354,993	14,549,080	32,501,220	16,990,000	11,765,000	-30.8%
	Transfer Out	4,315,000	10,980,000	13,894,500	13,894,500	13,815,000	-0.6%
<b>Expenses Total</b>	<b>72,226,182</b>	<b>73,802,241</b>	<b>99,326,231</b>	<b>91,299,870</b>	<b>80,973,636</b>	<b>-11.3%</b>	

# 2021 Budget: Water Division



		<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2020</u>	<u>2021</u>	<u>% Change</u>
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Budget</u>	<u>Budget</u>	<u>Fcst / Bud</u>
<b>Operating</b>	Revenues	30,496,713	37,838,097	41,988,172	44,347,643	43,580,909	3.8%
	Expenses	37,155,770	36,857,446	39,949,406	45,213,811	40,477,443	-10.5%
<b>Operating Income</b>		<b>(6,659,057)</b>	<b>980,651</b>	<b>2,038,766</b>	<b>(866,168)</b>	<b>3,103,467</b>	
<b>Revenues</b>	Property Taxes	12,042,724	12,676,875	13,210,364	13,120,875	13,738,778	4.0%
	Grants - Non operating	2,164,644	3,094,515	1,219,051	-	-	
	Transfer In - Capital	-	1,374,996	400,000	400,000	400,000	
<b>Revenues Total</b>		<b>19,469,368</b>	<b>19,436,386</b>	<b>25,262,540</b>	<b>13,520,875</b>	<b>14,138,778</b>	
<b>Expenses</b>	Capital Projects	16,369,800	11,891,603	27,601,278	12,430,000	6,030,000	-51.5%
	Transfer Ops - Debt Service	-	-	-	-	7,500,000	
<b>Expenses Total</b>		<b>16,369,800</b>	<b>11,891,603</b>	<b>27,601,278</b>	<b>12,430,000</b>	<b>13,530,000</b>	
<b>Non Operating Income</b>		<b>3,099,568</b>	<b>7,544,783</b>	<b>(2,338,738)</b>	<b>1,090,875</b>	<b>608,778</b>	
<b>Net Income</b>		<b>(3,559,489)</b>	<b>8,525,434</b>	<b>(299,972)</b>	<b>224,706</b>	<b>3,712,245</b>	

# 2021 Budget: Recreation Division



		2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Forecast</u>	2020 <u>Budget</u>	2021 <u>Budget</u>	% Change <u>Fcst / Bud</u>
Operating	Revenues	2,353,165	2,219,845	1,739,762	2,657,126	2,330,838	34.0%
	Expenses	2,150,332	2,084,428	2,100,989	2,535,524	2,509,464	-1.0%
	Operating Income	202,833	135,417	(361,227)	121,602	(178,626)	
Non Operating	Revenues	315,000	315,000	315,000	315,000	315,000	
	Expenses	795,512	295,445	315,000	315,000	300,000	
	Non Operating Income	(480,512)	19,555	-	-	15,000	
	Net Income	(277,679)	154,972	(361,227)	121,602	(163,626)	

# 2021 Budget: Hydroelectric Division



		2018 <u>Actual</u>	2019 <u>Actual</u>	2020 <u>Forecast</u>	2020 <u>Budget</u>	2021 <u>Budget</u>	% Change <u>Fcst / Bud</u>
<b>Operating</b>	Revenues	23,561,491	24,310,815	24,084,359	21,195,975	23,586,962	-2.1%
	Expenses	12,565,087	20,311,287	24,774,616	26,560,535	18,721,730	-29.5%
	Operating Income	10,996,404	3,999,528	(690,257)	(5,364,560)	4,865,232	
<b>Non Operating</b>	Expenses	3,189,681	2,362,032	4,584,942	4,245,000	5,435,000	28.0%
	Net Income	7,806,723	1,637,496	(5,275,199)	(9,609,560)	(569,768)	



# 2021 Budget: Staffing Comparison

	<u>2020 FTE</u>	<u>2021 FTE</u>
Administration	11	12
Human Resources	3	3
Finance	15	15
Engineering	18	19
Maintenance	73	73
Water Operations	55	54
Hydroelectric	35	35
Recreation	9	9
<b>Total (excl Directors)</b>	<b>219</b>	<b>220</b>



# 2021 Budget: 2020 Cash Balances



	Water	DS, CapFees	2016A Bond	Recreation	Hydro	Total Cash
2019 Unaudited Cash	\$19,553,224	\$ 6,163,398	\$10,433,125	\$ 832,775	\$ 59,025,165	\$96,007,687
Encumbrances	(12,920,081)	-	(10,433,125)	(921)	(3,455,950)	(26,810,077)
<b>2019 Unaudited Cash (less Enc)</b>	<b>6,633,143</b>	<b>6,163,398</b>	<b>-</b>	<b>831,854</b>	<b>55,569,215</b>	<b>69,197,610</b>

## FY 2020 Forecast

Net operating income	2,038,766			(361,227)	(5,275,199)	(3,597,660)
Net non operating income	(2,338,738)					(2,338,738)
Restricted Cash: Cap Fees, Bonds		(498,740)	-			(498,740)
<b>2020 Unaudited Cash</b>	<b>6,333,171</b>	<b>5,664,658</b>	<b>-</b>	<b>470,627</b>	<b>50,294,016</b>	<b>62,762,471</b>

## 2020 Cash Breakdown:

Policy 3040	Restricted						Policy \$
3040.3.1	Capacity Fees	-	-	-	-	-	\$2M min
3040.3.2	Debt Service	-	611,180	-	-	611,180	Covenant
3040.3.3	Bond/Loan/Fiduciary	-	5,053,478	-	-	5,053,478	Covenant
	<b>Restricted Total</b>	<b>-</b>	<b>5,664,658</b>	<b>-</b>	<b>-</b>	<b>5,664,658</b>	
	<b>Designated</b>						
3040.4.1	Operating	3,742,012	-	-	(65,125)	10,160,518	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	\$1.5M max
3040.4.4	Capital Improvement/Replacement	-	-	-	250,000	14,000,000	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	20,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	-	-	-	-	5,000,000	\$5 - 10 min
3040.4.6	Watershed Stewardship	500,000	-	-	-	500,000	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	50% liability
	<b>Designated Total</b>	<b>5,333,171</b>	<b>-</b>	<b>-</b>	<b>220,627</b>	<b>49,294,016</b>	<b>54,847,813</b>
	<b>Working Capital</b>						
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000
	<b>2020 Unaudited Cash</b>	<b>\$ 6,333,171</b>	<b>\$ 5,664,658</b>	<b>\$ -</b>	<b>\$ 470,627</b>	<b>\$ 50,294,016</b>	<b>\$62,762,471</b>

# 2021 Budget: 2021 Cash Balances



2020 Unaudited Cash \$ 6,333,171 \$ 5,664,658 \$ - \$ 470,627 \$ 50,294,016 \$62,762,471

FY 2021 Budget	Water	DS, CapFees	2016A Bond	Recreation	Hydro	Total Cash
Net operating income	3,103,467			(163,626)	(569,768)	2,370,073
Net non operating income	608,778					608,778
Restricted Cash: Cap Fees, Bonds		(255,934)	-			(255,934)
<b>2021 Unaudited Cash</b>	<b>\$ 10,045,416</b>	<b>\$ 5,408,724</b>	<b>\$ -</b>	<b>\$ 307,001</b>	<b>\$ 49,724,248</b>	<b>\$65,485,388</b>

## 2021 Cash Breakdown:

Policy 3040	Restricted						Policy \$
3040.3.1	Capacity Fees	-	4,797,544	-	-	-	\$2M min
3040.3.2	Debt Service	-	611,180	-	-	-	Covenant
3040.3.3	Bond/Loan/Fiduciary	-	-	-	-	-	Covenant
	Restricted Total	-	5,408,724	-	-	-	5,408,724
	<b>Designated</b>						
3040.4.1	Operating	6,845,478	-	-	21,249	9,590,750	Suspended
3040.4.2	Water Rate Stabilization	-	-	-	-	-	\$0 min
3040.4.3	Community Investment Stabilization	-	-	-	-	-	\$1.5M max
3040.4.4	Capital Improvement/Replacement	608,778	-	-	-	14,000,000	\$37.5 min
3040.4.4	Capital Improvement: FERC License	-	-	-	-	20,000,000	\$35M min
3040.4.5	Insurance and Catastrophic	-	-	-	-	5,000,000	\$5-10M min
3040.4.6	Watershed Stewardship	500,000	-	-	-	500,000	500K min
3040.4.7	Accrued Leave	1,091,159	-	-	35,752	133,498	50% liability
	Designated Total	9,045,416	-	-	57,001	48,724,248	57,826,664
	<b>Working Capital</b>						
3040.5.1	Operating Cash	1,000,000	-	-	250,000	1,000,000	2,250,000
	<b>2021 Unaudited Cash</b>	<b>\$ 10,045,416</b>	<b>\$ 5,408,724</b>	<b>\$ -</b>	<b>\$ 307,001</b>	<b>\$ 49,724,248</b>	<b>\$65,485,388</b>

# 2021 Budget: Debt Service Coverage



	<u>2020 Fcst</u>	<u>2021 Budget</u>	
<b><u>Revenues</u></b>			
Water Revenues	\$ 55,198,536	\$ 49,819,687	
Hydroelectric Revenues	24,084,359	23,586,962	
Water Operating Budget	35,759,038	36,532,008	exclude debt service
Hydroelectric Operating Budget	24,774,616	18,721,730	exclude capital projects
Net Revenues Avail for DS	18,749,241	18,152,911	
<b>Debt Service</b>			
2011A Revenue Bonds	2,077,143	1,833,030	
2016A Series	1,501,225	1,501,225	
CDPH Loan, Other	612,000	611,180	
Total Debt Service	4,190,368	3,945,435	
<b>Net Revenue after Debt Service</b>	<b><u>\$ 14,558,873</u></b>	<b><u>\$ 14,207,476</u></b>	
Debt Service Coverage	4.47	4.60	

Notes: Excludes Recreation Fund, Bond Proceeds & Capacity Fees



# Nevada Irrigation District

## 2021 Budget: Cash Forecasts

# 2021 Budget: Short-term Cash Forecast



	Estimate	Forecast →			
	2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021
Union Bank	-				
Wells Fargo	2,061,224				
LAIF	53,154,589				
Short-T Cash	\$ 55,215,813				

	Reconcile Budget
Receipts	68,378,308
Disbursements	67,150,225
Budget Rec - Disb	1,228,083
Transfer Ins & Outs	1,059,179
Interest Income	700,000
FY 2021 Budget NI	2,987,262

Wells Fargo					
Budget Receipts		19,385,860	18,039,361	16,854,583	14,098,504
Budget Disbursements		16,679,946	14,752,399	18,752,841	16,965,038
LAIF Transfer Ins/(Outs)		(2,700,000)	(3,200,000)	1,900,000	2,900,000
Ending Balance		2,067,138	2,154,100	2,155,842	2,189,307

LAIF					
2016A Drawdown		-	-	-	-
Transfer Ins/(Outs) WF		2,700,000	3,200,000	(1,900,000)	(2,900,000)
Transfer Ins/(Outs) UB		175,000	425,000	425,000	425,000
Ending Balance		56,029,589	59,654,589	58,179,589	55,704,589

Total Short-Term Cash    \$ 58,096,727    \$ 61,808,689    \$ 60,335,431    \$ 57,893,896    Dec 31 Estimate

# 2021 Budget: 5 Year Forecast Assumptions



Years		2020	2021	2022	2023	2024	2025
<b>Revenues:</b>		<b>Budget</b>					
Treated Base Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Treated Usage Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Raw Base Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Raw Usage Rates		5.72%	5.72%	7.00%	7.00%	7.00%	7.00%
Connection Demand	1.0%	Historical growth is less than 1% growth in connections and delivery from FY 2014 -2019.					
Hydroelectric Revenue	1.4%	Assume 1.5% annual increase. Reduce by 20% in 2024 and 11% in 2025 for Chicago Park rewind.					
Recreation Revenue	10.0%						
Property Taxes	4%	FY 2014 - 2019 growth is 4.7%					
Other Revenue	4%	Includes New Connect/Install, Reimbursement/Fees, Rents & Leases, Standby					
Investment Income	\$4,090,965	1.5% return based on reserve levels throughout forecast					
Transfer Ins	\$36,795,899	30,000,000 -- Hydro, 3,295,899 -- ADs & Cap Fees, 3,500,000 Grants - Operating					
Capacity Fees	\$2,000,000	Covers applicable Debt and expansion projects as Transfer In, unable to use to operate system					
<b>Expenditures:</b>							
Salaries	4.0%	COLA: 1.5%, Merits: 2.5%					
Benefits - HDVL	4%	Non pers at 4% (Hedical, Dental, Vision, Life) given COVID and future issues					
Benefits - Retirement	% of Salary	34.70%	35.03%	36.70%	38.00%	38.40%	38.90%
Benefits - OPEB	\$2,205,000	Based on June 30, 2018 Actuarial Valuation					
Oper & Main	1.50%	Inflation level growth of 1.5% over 2020 assuming COVID and future issues					
Debt Service	\$28,630,516	2016A & 2011A Revenue Bonds, State Loan, 2020A New Debt					
Fixed Assets	1.50%	2020 forecast level increased by 1.5% for inflation					
Transfer Out	\$31,575,000	Hydroelectric Fund transfers into Water & Recreation Fund					
Capital Projects	\$157,270,000	Driven from detailed CIP schedule \$83,330,000 Funded by Debt					
<b>Staffing Levels:</b>							
FTEs	220	Loaded at 2021 budget level: Water (176), Hydroelectric (35), Recreation (9)					

# 2021 Budget: 5 Year Forecast Reserves



	2019	2020 Fcst	2021	2022	2023	2024	2025
Unrestricted Total			<b>Budget</b>				
Water	6,633,143	6,333,171	10,045,415	9,652,709	9,962,272	12,798,703	18,349,538
Recreation	831,854	470,627	307,001	198,225	256,126	511,460	988,317
Hydroelectric	55,569,215	50,294,016	49,724,248	42,713,777	47,338,116	42,556,248	32,672,417
	63,034,212	57,097,814	60,076,665	52,564,711	57,556,514	55,866,410	52,010,272
Dash Cash on Hand (DCOH)	388	312	355	300	318	282	256
<b>Debt Service Coverage</b>	<b>5.21</b>	<b>4.47</b>	<b>4.60</b>	<b>4.95</b>	<b>5.29</b>	<b>2.13</b>	<b>2.09</b>



**Thank You and Questions**