Nevada Irrigation District

1036 West Main Street, Grass Valley, California
Fiscal Year 2017

Operating & Non Operating Budget

Proudly serving Nevada, Placer and Yuba Counties for over 90 Years.

Nevada Irrigation District

Fiscal Year 2017

Operating & Non Operating Budget

Table of Contents

Page

Executive Summary 1
Budget Development 2
Charts 3

Nevada Irrigation Disctict Budgets
- All Divisions 8
  - Water Division 10
    - 10113 Directors 13
    - 10114 Administration 13
    - 10115 Management 14
    - 10116 Watershed 15
    - 10117 Human Resources 15
    - 10118 Information Services 16
    - 10131 Cashiering 17
    - 10133 Customer Service 17
    - 10135 Accounting 18
    - 10151 Engineering 19
    - 10171 Water Operations 20
    - 10191 Maintenance 21
    - 10193 Purchasing 22
    - 10195 Shop Operations 22
  - Electric Division 24
    - 10112 Hydro Admin 25
    - 10161 Hydro Operations 26
    - 10167 Hydro Maintenance 27
  - Recreation Division 28
    - 30250 Recreation 29

Capital Project Spending 30
Staffing 36
Cash Reserves 40
Debt Service Coverage 42

To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, P.E., MBA
General Manager

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, I am pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2017 – December 31, 2017 for your approval. With our focus on efficiency and sustainability, the District continues to develop the Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Overall, we are committed to implementing the necessary improvements to our financial and operational processes, while remaining responsive to our rate payers. These actions further demonstrate our ongoing loyalty to improving the services provided to this community.

Water sales were flat from 2014 to 2015 as a result of the state conservation mandate of 36% relative to 2013. The water rate adjustment implemented this year did soften the revenue loss as consumption was held at the 2014 level. While it appears neither the current climate nor political environment appear to stabilize, we approach the 2017 budget very cautiously. Staff continues to investigate funding offsets and other potential revenue sources ranging from internal efficiencies and new revenue lines to grant funding from federal and state agencies, all for the benefit of all our rate payers and community.

The proposed FY 2017 budget anticipates a decrease in the District's Net Assets being driven by ongoing rebalancing efforts in the water fund due to the current drought. The overall proposed budget is funded by current operating and non-operating revenue from all three business lines, with a modest contribution from reserves. This spending plan is consistent with the 2013 financial plan and commitments of the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

This new budget format, including detailed cash forecast and accounting structure supports restructuring of the District's internal controls over the next year. This will yield a greater degree of clarity with regard to the District's current cash position and further our ability to operate a lean and flexible organization.

Contributing Staff: Department Managers, Analysts, Customer Service

Nevada Irrigation District

Fiscal Year 2017

Operating & Non Operating Budget

Budget Development (Objectives & Assumptions)

The District's accounting records are maintained using the accrual basis of accounting. The revenues of the District are recognized when earned and the expenses are recognized when incurred. The budget details in this document are used as a management tool for forecasting and monitoring revenues and expenses. The District's accounting system records the actual transactions associated with these forecasts. The budget is developed as closely as possible to a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization, and certain unrealized gains & losses.

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

Operating Revenue:

• Water Sales and Seasonal Ag 6% over 2016 forecast, rate study in January 2014. Transfer In $3M loan from Hydro and $350K from CFD and AD.

• Hydroelectric Power Contracts are projected at 85% of expected levels.

• Recreation revenues are 20% over forecast, excluding $200K transfer in. The increase is necessary to build operating reserves.

Capital Revenue:

• Property Taxes are set to 3% over 2016 forecast.

• 2017 Bond Proceeds draw down estimated at $9M.

• Capacity Fees consistent with forecast and Grant activity averages 2015 and 2016 forecast.

Operating & Maintenance Expenditure:

• Labor: 9 FTEs over 2016 budget, 3% COLA at Jan 2017, 5% for normal step increases, PERS Retirement rate at 29.97%.

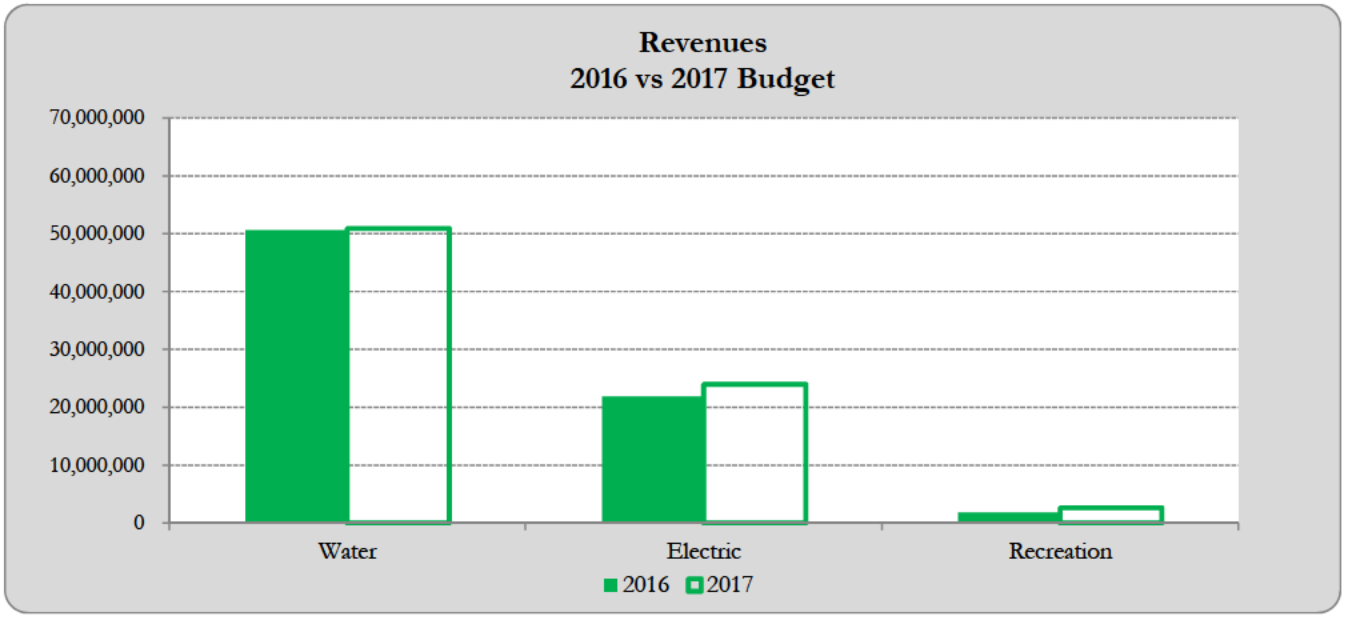
• O&M: Water $3.2M over forecast and $2.1M over prior budget. Hydro loan repayment of $3M. Overall, excluding Transfer Outs District is up 2.96% from prior budget.

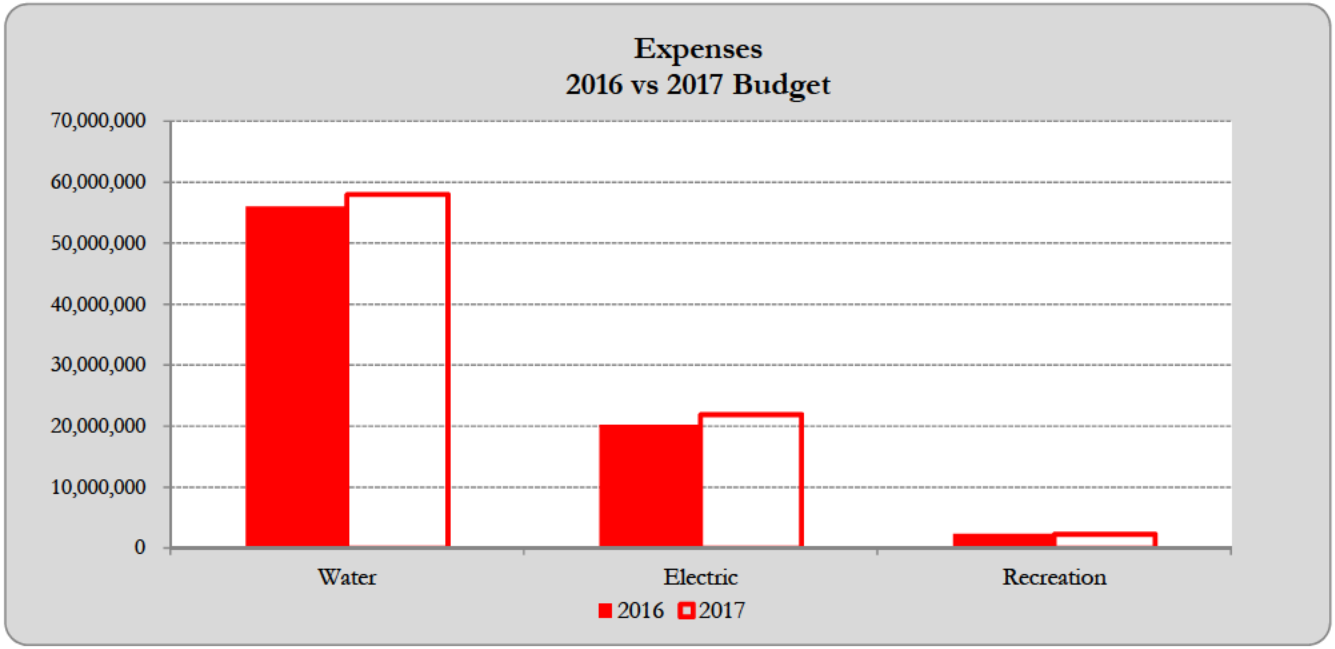
Capital Expenditure:

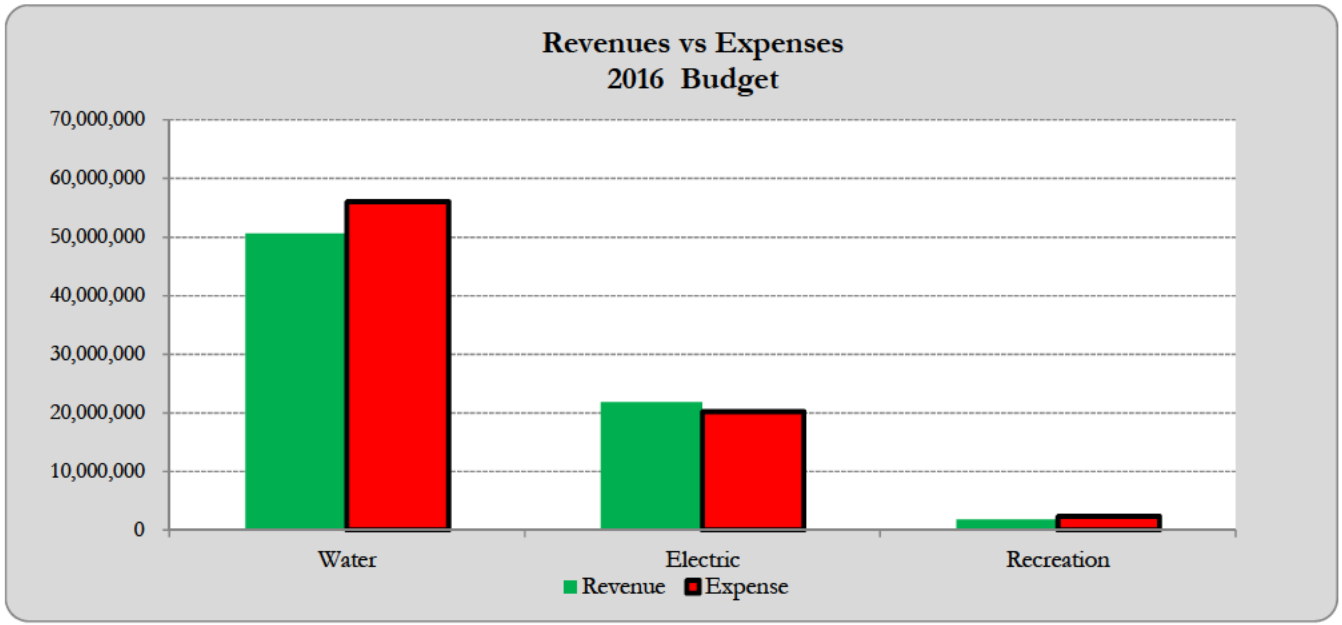
• Water drawing down $9M from Bond Proceeds.

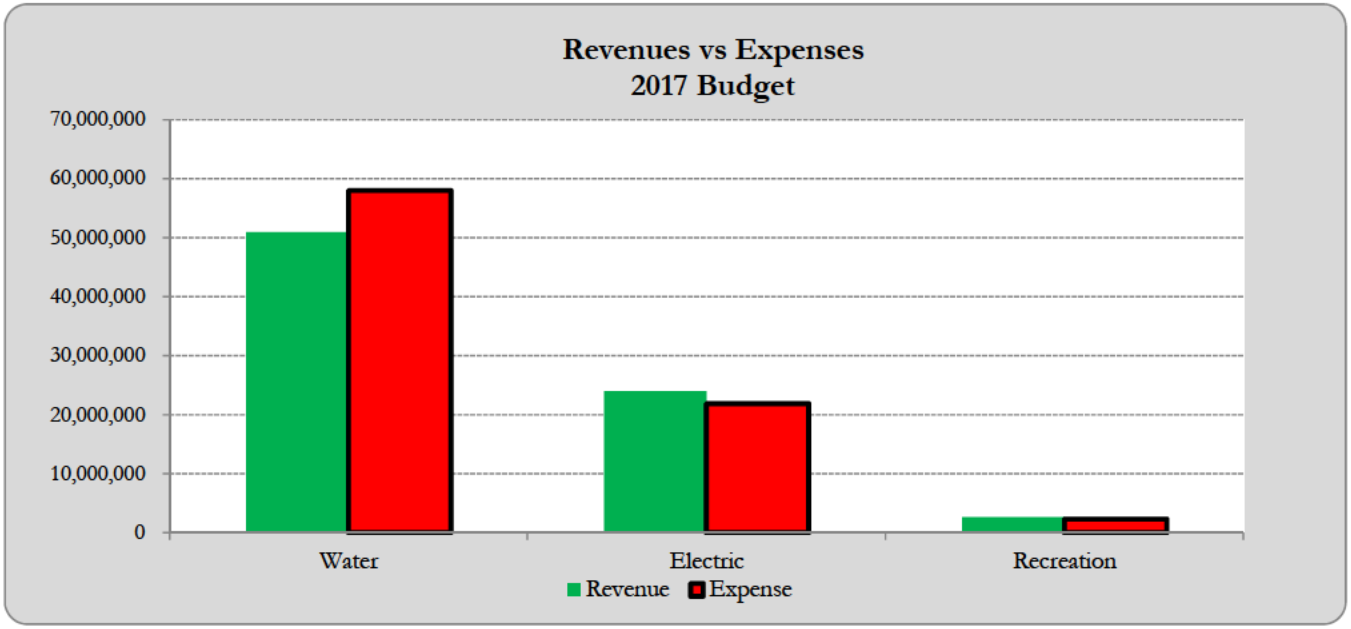
• Hydro up $1.2M from prior budget.

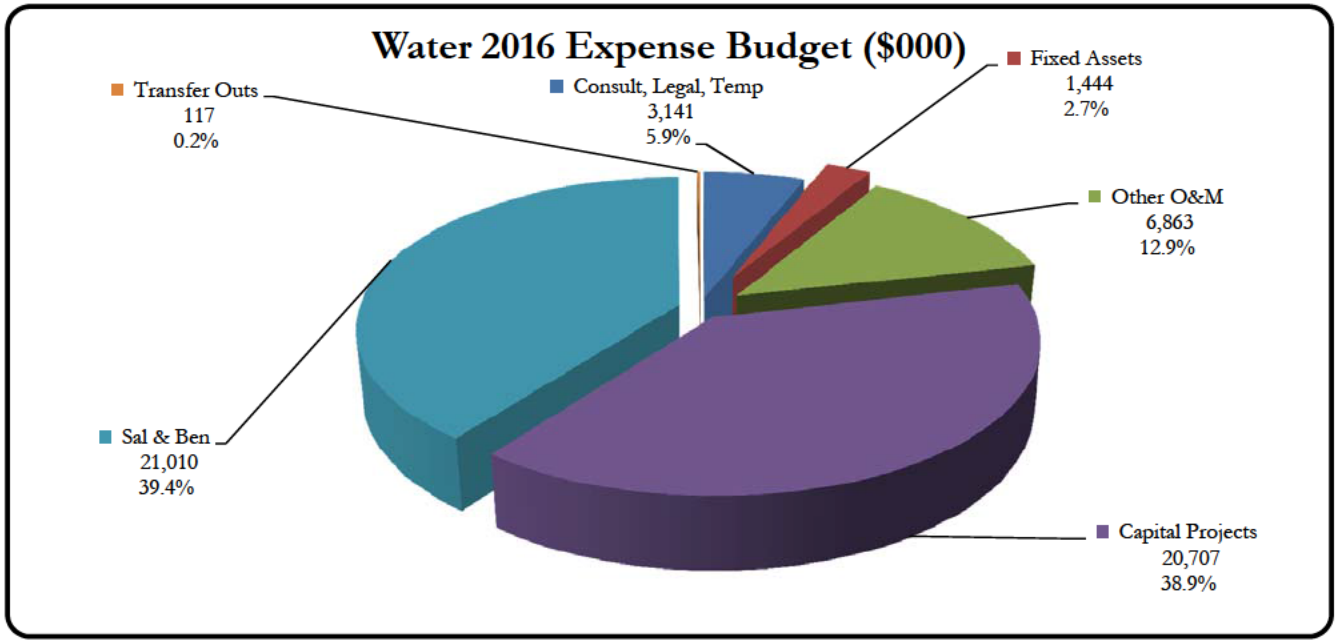
• Debt service up $1.5M for 2016A Series. 1st full obligation payment.

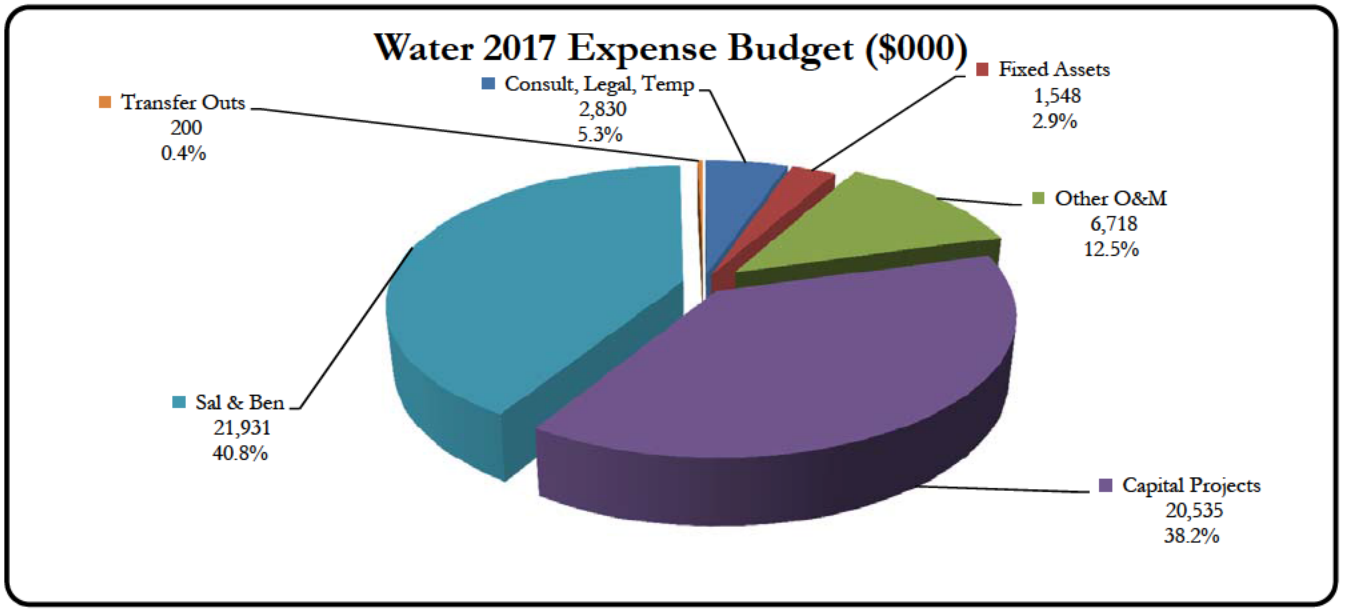

Revenues
2016 vs 2017 Budget
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Water
Electric
Recreation
2016
2017

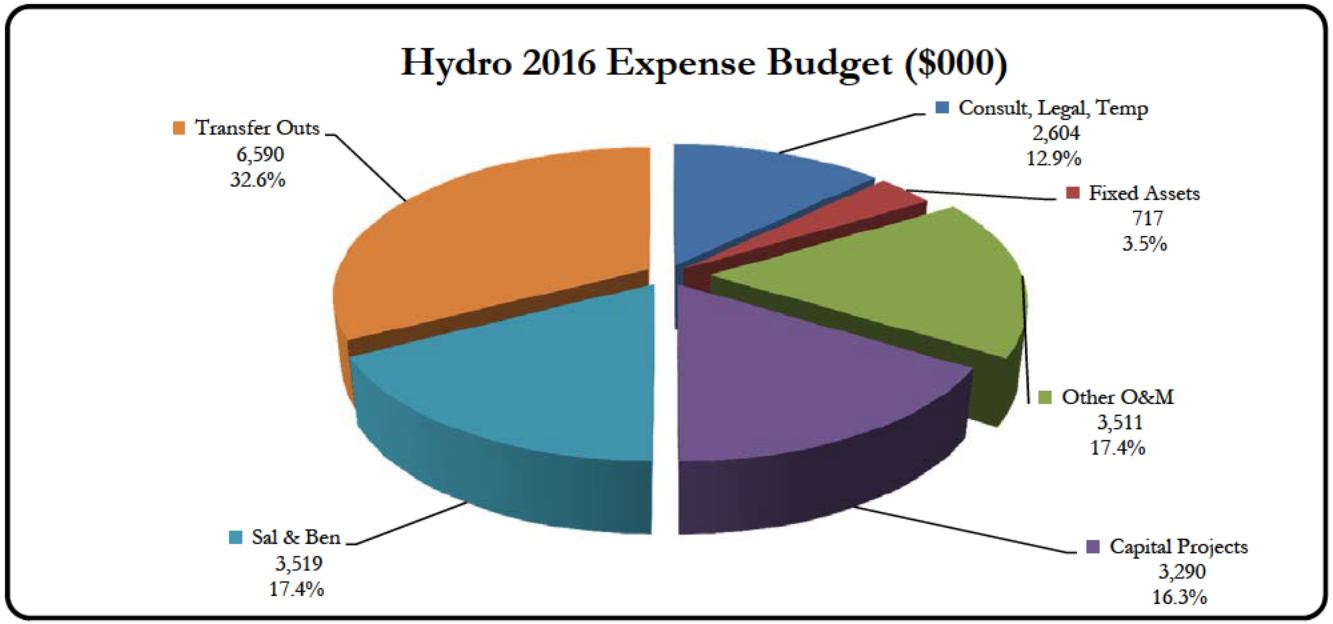

Expenses
2016 vs 2017 Budget
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Water
Electric
Recreation
2016
2017

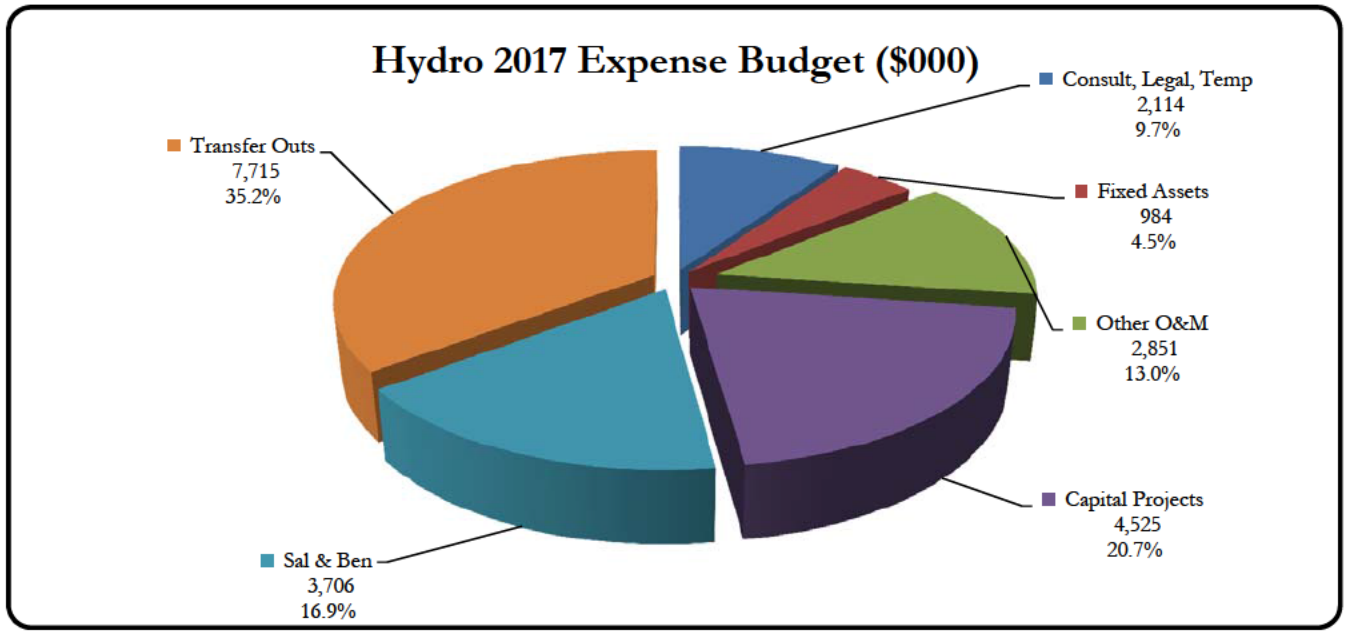

Revenues vs Expenses
2016 Budget
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Water
Electric
Recreation
Revenue
Expense

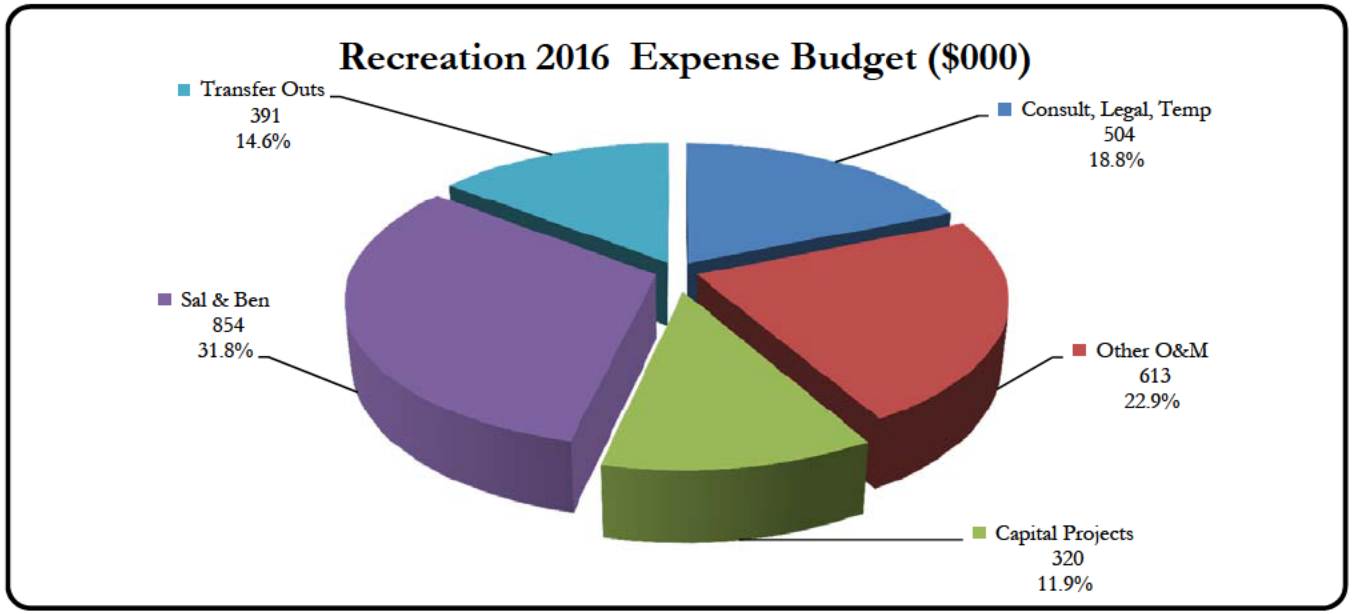

Revenues vs Expenses
2017 Budget
70,000,000
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
0
Water
Electric
Recreation
Revenue
Expense

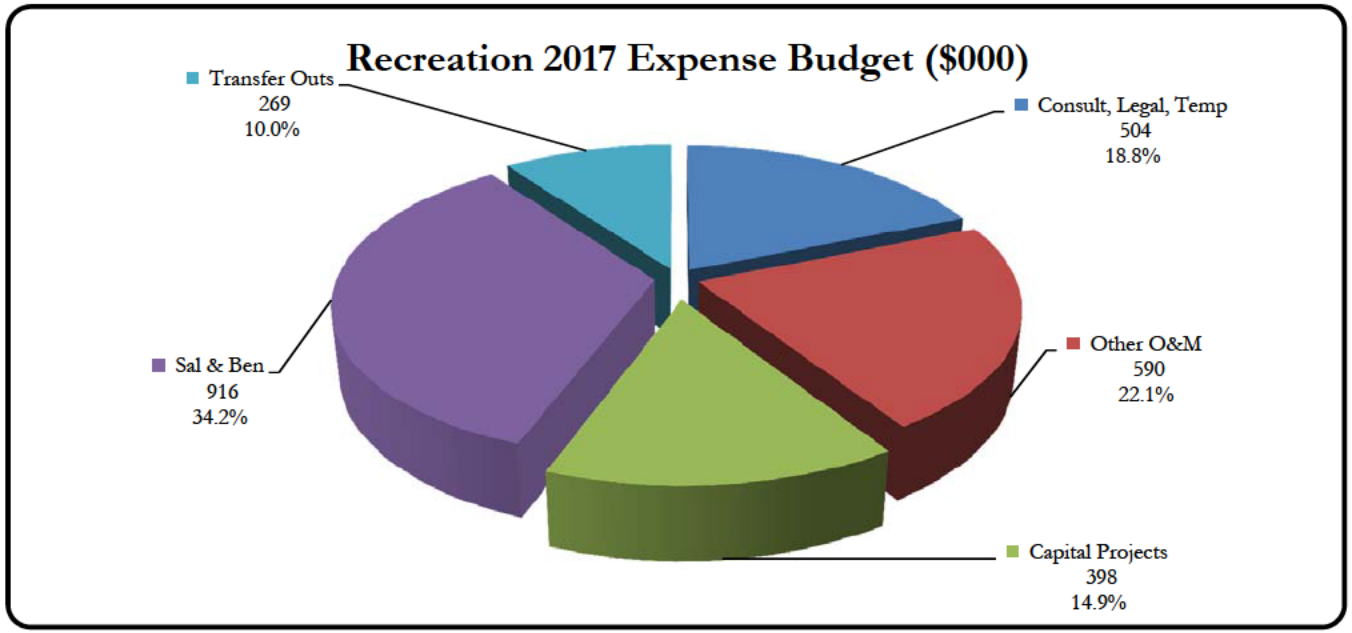

Water 2016 Expense Budget ($000)
Transfer Outs
117
0.2%
Consult, Legal, Temp
3,141
5.9%
Fixed Assets
1,444
2.7%
Other O&M
6,863
12.9%
Sal & Ben
21,010
39.4%
Capital Projects
20,707
38.9%


Water 2017 Expense Budget ($000)
Transfer Outs
200
0.4%
Consult, Legal, Temp
2,830
5.3%
Fixed Assets
1,548
2.9%
Other O&M
6,718
12.5%
Sal & Ben
21,931
40.8%
Capital Projects
20,535
38.2%


Hydro 2016 Expense Budget ($000)
Transfer Outs
6,590
32.6%
Consult, Legal, Temp
2,604
12.9%
Fixed Assets
717
3.5%
Other O&M
3,511
17.4%
Capital Projects
3,290
16.3%
Sal & Ben
3,519
17.4%


Hydro 2017 Expense Budget ($000)
Consult, Legal, Temp
2,114
9.7%
Transfer Outs
7,715
35.2%
Fixed Assets
984
4.5%
Other O&M
2,851
13.0%
Capital Projects
4,525
20.7%
Sal & Ben
3,706
16.9%


Recreation 2016 Expense Budget ($000)
Transfer Outs
391
14.6%
Consult, Legal, Temp
504
18.8%
Sal & Ben
854
31.8%
Other O&M
613
22.9%
Capital Projects
320
11.9%


Recreation 2017 Expense Budget ($000)
Transfer Outs
269
10.0%
Consult, Legal, Temp
504
18.8%
Sal & Ben
916
34.2%
Other O&M
590
22.1%
Capital Projects
398
14.9%

Nevada Irrigation District

Fiscal Year **2017**

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

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Operating Budgets:						
Revenues	Water Division	19,797,355	27,086,474	27,122,373	27,694,733	28,458,889
	Electric Division	21,609,031	21,200,110	21,464,305	18,521,267	19,426,142
	Recreation Division	1,833,275	1,764,931	2,139,694	1,803,614	2,634,210
Revenues Total		**43,239,661**	**50,051,514**	**50,726,372**	**48,019,614**	**50,519,241**
Expenses	Water Division	29,809,503	34,655,788	34,251,162	35,318,520	37,466,297
	Electric Division	6,554,155	15,832,944	15,287,653	16,940,199	17,368,664
	Recreation Division	1,843,305	1,931,673	1,908,845	2,362,172	2,278,516
Expenses Total		**38,206,963**	**52,420,405**	**51,447,660**	**54,620,891**	**57,113,477**
			Operating Income	(721,288)		(6,594,236)
Non Operating Budget:						
Revenues	Water Division	12,040,565	12,606,337	15,971,735	22,900,644	22,460,675
	Electric Division	967,977	3,518,742	2,937,109	3,290,000	4,525,000
	Recreation Division	9,631	-	-	320,000	397,500
Revenues Total		**13,018,173**	**16,125,079**	**18,908,844**	**26,510,644**	**27,383,175**
Expenses	Water Division	9,059,092	8,325,874	17,032,109	20,707,000	20,535,000
	Electric Division	967,977	3,518,742	2,937,109	3,290,000	4,525,000
	Recreation Division	9,631	-	-	320,000	397,500
Expenses Total		**10,036,700**	**11,844,616**	**19,969,218**	**24,317,000**	**25,457,500**
			Non Operating Income	(1,060,374)		1,925,675
* See Cash Schedule for Reserve Impact			District Net Income*	(1,781,662)		(4,668,561)

Nevada Irrigation District

Fiscal Year **2017**

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

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Revenues						
Operating	Water Sales	18,616,725	19,332,173	22,106,667	23,680,466	23,434,517
	Other Water Revenue	1,180,630	1,719,102	1,409,081	1,014,267	1,409,081
	Electric Power	21,609,031	21,200,110	21,464,305	18,521,267	19,426,142
	Recreation Fees	1,833,275	1,764,931	2,139,694	1,803,614	2,634,210
	Transfer Ins	-	6,035,199	3,606,625	3,000,000	3,615,290
Operating Total		**43,239,661**	**50,051,514**	**50,726,372**	**48,019,614**	**50,519,241**
Non Operating	Property Taxes	10,159,138	10,701,170	10,701,172	10,914,244	11,021,962
	Bond Proceeds	-	-	3,059,980	8,850,000	8,948,892
	Capacity Fees	854,499	414,305	784,463	780,000	831,531
	Grants	412,467	937,659	467,830	2,165,400	700,000
	Interest Income	541,023	452,139	758,541	117,000	758,541
	Rents & Leases	73,438	101,064	199,749	74,000	199,749
	Transfer Ins	977,608	3,518,742	2,937,109	3,610,000	4,922,500
Non Operating Total		**13,018,173**	**16,125,079**	**18,908,844**	**26,510,644**	**27,383,175**
Expenses						
Operating	Sal & Ben	20,680,122	23,057,620	25,249,913	25,382,691	26,552,861
	Consult, Legal, Temp	4,898,880	3,980,925	5,755,328	6,248,980	5,447,450
	Other O&M	6,717,019	8,634,680	9,408,825	10,987,296	10,159,143
	Debt Service	3,771,223	5,591,614	2,743,589	2,743,589	4,238,893
	Fixed Assets	1,162,111	1,601,625	2,051,861	2,160,300	2,531,330
	Transfer Outs	977,608	9,553,941	6,238,144	7,098,035	8,183,800
Operating Total		**38,206,963**	**52,420,405**	**51,447,660**	**54,620,891**	**57,113,477**
Non Operating	Capital Projects	10,036,700	11,844,616	19,969,218	24,317,000	25,457,500
Non Operating Total		**10,036,700**	**11,844,616**	**19,969,218**	**24,317,000**	**25,457,500**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Operating	Revenues	19,797,355	27,086,474	27,122,373	27,694,733	28,458,889
	Expenses	29,809,503	34,655,788	34,251,162	35,318,520	37,466,297
			Operating Income	(7,128,788)		(9,007,408)
Non Operating	Revenues	12,040,565	12,606,337	15,971,735	22,900,644	22,460,675
	Expenses	9,059,092	8,325,874	17,032,109	20,707,000	20,535,000
			Non Operating Income	(1,060,374)		1,925,675
* See Cash Schedule for Reserve Impact			**Net Income***	**(8,189,163)**		**(7,081,733)**

Nevada Irrigation District

Fiscal Year **2017**

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

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Operating & Non Operating Budgets:						
Revenues						
Operating	Treated Water	12,561,236	13,054,747	15,303,893	14,566,540	16,222,127
	Seasonal Ag	4,776,004	5,034,995	5,560,081	5,366,320	5,895,136
	Raw Water Annual	418,065	376,559	372,797	435,377	395,164
	Supplemental Contract	332,892	346,435	346,436	2,808,933	367,222
	GV Broadview Trt	35,885	37,714	45,000	33,860	47,700
	GV/Alta Raw Water	273,506	257,628	273,969	291,238	290,407
	In-Tank Water	127,567	143,878	120,940	93,625	128,196
	Nevada City/Lake V Raw	91,570	80,217	83,552	84,573	88,565
	Fees, Energy Pumping	372,323	397,077	468,114	278,026	468,114
	New Connect/Install	172,943	189,624	201,224	144,659	201,224
	Other Revenue	217,276	131,308	147,607	210,996	147,607
	Reimbursable Costs	219,057	873,775	457,573	208,320	457,573
	Standby	199,031	127,318	134,564	172,266	134,564
	Transfer In	-	6,035,199	3,606,625	3,000,000	3,615,290
Operating Total		**19,797,355**	**27,086,474**	**27,122,373**	**27,694,733**	**28,458,889**
Non Operating	Property Taxes	10,157,810	10,696,832	10,696,833	10,513,404	11,017,624
	Bond Proceeds	-	-	3,059,980	8,850,000	8,948,892
	Assessment/CFD	1,328	4,338	4,338	400,840	4,338
	Capacity Fees	854,499	414,305	784,463	780,000	831,531
	Grants	412,467	937,659	467,830	2,165,400	700,000
	Interest Income	541,023	452,139	758,541	117,000	758,541
	Rents & Leases	73,438	101,064	199,749	74,000	199,749
Non Operating Total		**12,040,565**	**12,606,337**	**15,971,735**	**22,900,644**	**22,460,675**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Expenses	10113 Directors	167,955	154,721	191,788	220,945	197,743
	10114 Admin	6,858,490	8,474,806	5,971,906	6,284,739	7,859,893
	10115 Management	1,849,236	1,989,461	2,338,495	2,250,090	1,973,397
	10116 Watershed	-	-	82,156	139,022	411,360
	10117 Human Resources	-	-	129,066	222,041	380,252
	10118 Information Tech	527,624	472,689	718,356	752,236	1,073,585
	10131 Cashiering	108,018	165,319	150,579	179,506	180,467
	10133 Customer Service	563,724	657,025	680,725	661,623	727,980
	10135 Accounting	800,784	958,192	964,756	1,034,795	1,061,724
	10151 Engineering	12,052,249	11,367,799	20,413,099	23,529,756	22,365,097
	10171 Water Operations	6,823,354	7,165,999	8,490,479	9,218,575	9,549,906
	10191 Maintenance	6,602,978	8,744,611	9,061,111	8,761,049	9,941,723
	10193 Purchasing	1,498,313	1,768,949	1,598,546	1,672,727	1,063,050
	10195 Shop Operations	1,015,870	1,062,091	492,209	1,098,416	1,215,120
Expenses Total		**38,868,595**	**42,981,662**	**51,283,271**	**56,025,520**	**58,001,297**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10113 Directors	51101 Salary	74,400	65,699	74,400	74,257	74,257
	51307 Deferred Compensation	594	643	593	600	600
	51308 EAP	165	146	130	130	130
	51310 Medicare	1,079	1,044	1,145	1,077	1,077
	51312 Health Insurance	57,659	70,498	70,215	95,528	96,976
	51313 Life Insurance	300	247	646	608	608
	51314 Dental	4,461	3,741	3,379	7,434	7,434
	51315 Vision	1,016	859	802	910	910
	51317 Workers Comp	161	145	316	297	297
	51319 FICA	4,613	4,467	4,611	4,604	4,604
	52603 Consulting/Contractor Fees	18,058	-	50	-	-
	52608 Fed/State/Co Fees	-	-	25,000	25,000	-
	52710 Office Supplies	-	47	-	-	350
	52711 Education, Training, Meals	5,449	7,185	10,500	10,500	10,500
10113 Directors Total		**167,955**	**154,721**	**191,788**	**220,945**	**197,743**
10114 Admin	51101 Salary	303,852	157,471	-	-	-
	51313 Life Insurance	17,538	16,170	22,323	21,000	21,000
	51321 Health Benefits Retirees	1,127,872	892,688	908,966	1,200,000	1,200,000
	51324 OPEB Net ARC	1,000,000	1,013,000	1,050,000	1,050,000	646,000
	52503 Equipment Maintenance	24,256	40,312	41,419	48,800	56,000
	52504 Materials	-	-	75,000	7,500	15,000
	52505 Safety	-	177	7	-	10,300
	52603 Consulting/Contractor Fees	33,653	20,802	104,150	104,150	116,000
	52604 Legal Fees	227,892	222,636	250,000	250,000	250,000
	52608 Fed/State/Co Fees	117	241,529	52,000	52,000	52,000
	52703 Debt Service	3,721,223	5,541,614	2,743,589	2,743,589	4,238,893
	52704 Insurance	205,627	197,742	294,700	294,700	240,000
	52706 Dues & Publications	-	-	6,089	-	56,700
	52709 Advertising/Legal Notices	8,104	8,453	2,979	3,000	3,000
	52710 Office Supplies	51,350	45,640	50,000	50,000	31,000
	52711 Education, Training, Meals	-	-	188	-	7,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10114 Admin	52713 Utilities	80,258	76,572	88,625	83,000	87,000
	52904 Equipment Purchases			21,871		
	54000 Transfer Out	-	-	-	117,000	200,000
	52915 Projects: Non-Programmatic	56,748	-	260,000	260,000	630,000
10114 Admin Total		**6,858,490**	**8,474,806**	**5,971,906**	**6,284,739**	**7,859,893**
10115 Management	51101 Salary	672,534	864,626	839,510	714,282	763,365
	51105 Overtime	6,157	-	288	1,000	1,000
	51308 EAP	311	321	235	235	234
	51310 Medicare	10,649	12,261	11,009	10,357	11,069
	51311 Pension	168,276	238,941	211,893	199,335	228,803
	51312 Health Insurance	140,695	151,249	128,119	171,950	174,556
	51313 Life Insurance	3,858	6,914	6,214	5,846	6,218
	51314 Dental	10,336	12,148	10,094	13,381	13,381
	51315 Vision	1,922	2,094	1,858	1,637	1,637
	51316 LT Disability	1,725	1,939	1,642	3,214	3,419
	51317 Workers Comp	8,367	11,570	11,367	10,693	11,155
	51318 Unemployment	9,559	31,361	35,000	20,000	20,000
	51319 FICA	1,188	-	-	1,200	1,200
	52503 Equipment Maintenance	15,367	100,922	13,000	13,000	-
	52504 Materials		18,828	-	-	-
	52505 Safety	91	9,922	14,260	14,260	360
	52603 Consulting/Contractor Fees	465,919	428,309	912,000	912,000	617,500
	52604 Legal Fees		7,776	-	-	-
	52608 Fed/State/Co Fees		1,018	-	-	-
	52609 Temporary Labor	5,877	196	16,126	40,000	20,000
	52704 Insurance		1,200	-	-	-
	52706 Dues & Publications	49,723	50,218	52,200	52,200	-
	52709 Advertising/Legal Notices	12,308	3,835	4,000	4,000	-
	52710 Office Supplies	7,254	12,774	11,191	8,000	10,500
	52711 Education, Training, Meals	33,308	19,977	47,000	47,000	56,000
	52713 Utilities	617	1,062	1,000	1,000	3,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10115 Management	52902 Vehicle Purchases		-	-	-	30,000
	52904 Equipment Purchases	323	-	10,488	5,500	-
	52915 Projects: Non-Programmatic	222,872	-	-	-	-
10115 Management Total		**1,849,236**	**1,989,461**	**2,338,495**	**2,250,090**	**1,973,397**
10116 Watershed	51101 Salary	-	-	38,400	85,280	87,574
	51308 EAP	-	-	27	27	27
	51310 Medicare	-	-	1,315	1,237	1,270
	51311 Pension	-	-	25,298	23,799	26,248
	51312 Health Insurance	-	-	8,020	19,106	19,395
	51313 Life Insurance	-	-	742	698	713
	51314 Dental	-	-	620	1,487	1,487
	51315 Vision	-	-	76	182	182
	51316 LT Disability	-	-	160	384	392
	51317 Workers Comp	-	-	7,252	6,822	6,972
	52504 Materials	-	-	-	-	10,000
	52506 Small Tools	-	-	-	-	500
	52603 Consulting/Contractor Fees	-	-	-	-	245,000
	52609 Temporary Labor	-	-		-	10,000
	52710 Office Supplies			246		
	52711 Education, Training, Meals	-	-	-	-	1,600
10116 Watershed Total		**-**	**-**	**82,156**	**139,022**	**411,360**
10117 Human Resources	51101 Salary	-	-	65,354	137,400	156,027
	51308 EAP	-	-	52	52	52
	51310 Medicare	-	-	2,117	1,992	2,262
	51311 Pension	-	-	40,760	38,344	46,766
	51312 Health Insurance	-	-	16,732	38,211	38,790
	51313 Life Insurance	-	-	1,195	1,124	1,271
	51314 Dental	-	-	1,239	2,974	2,974
	51315 Vision	-	-	152	364	364
	51316 LT Disability	-	-	273	618	699

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
	51317 Workers Comp	-	-	1,023	962	1,087
	52504 Materials	-	-	-	-	1,000
	52603 Consulting/Contractor Fees	-	-	-	-	77,500
	52604 Legal Fees	-	-	-	-	35,000
	52609 Temporary Labor	-	-	-	-	10,000
	52709 Advertising/Legal Notices	-	-	-	-	4,000
	52710 Office Supplies	-	-	170	-	1,500
	52713 Utilities	-	-	-	-	960
10117 Human Resources Total		**-**	**-**	**129,066**	**222,041**	**380,252**
10118 Information Tech	51101 Salary	139,389	225,837	227,976	239,298	262,069
	51105 Overtime	2,800	-	1,500	3,000	3,000
	51308 EAP	66	93	78	78	78
	51310 Medicare	2,185	3,332	3,689	3,470	3,800
	51311 Pension	35,691	62,304	70,988	66,781	78,550
	51312 Health Insurance	21,557	34,106	32,721	57,317	58,185
	51313 Life Insurance	871	1,901	2,081	1,958	2,134
	51314 Dental	1,409	2,093	2,709	4,460	4,460
	51315 Vision	406	530	562	546	546
	51316 LT Disability	416	550	545	1,077	1,174
	51317 Workers Comp	821	1,208	1,781	1,675	1,826
	52503 Equipment Maintenance	174,656	88,875	164,176	164,176	146,513
	52504 Materials			1,151	-	
	52603 Consulting/Contractor Fees	-	2,950	5,000	5,000	5,000
	52609 Temporary Labor	65,037	1,048	1,000	1,000	30,000
	52706 Dues & Publications	705	462	1,000	1,000	1,000
	52710 Office Supplies	63,442	43,864	121,800	121,800	111,800
	52711 Education, Training, Meals	2,175	1,246	6,500	6,500	6,500
	52713 Utilities	7,530	2,290	12,100	12,100	11,950
	52904 Equipment Purchases	7,251	-	40,000	40,000	45,000
	52915 Projects: Non-Programmatic	1,217	-	21,000	21,000	300,000
10118 Information Tech Total		**527,624**	**472,689**	**718,356**	**752,236**	**1,073,585**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10131 Cashiering	51101 Salary	44,819	80,625	82,135	89,857	94,606
	51105 Overtime	-	-	500	500	500
	51308 EAP	36	53	52	52	52
	51310 Medicare	681	1,212	1,385	1,303	1,372
	51311 Pension	12,003	22,213	26,657	25,077	28,356
	51312 Health Insurance	18,067	31,911	33,816	38,211	38,790
	51313 Life Insurance	334	584	781	735	770
	51314 Dental	1,643	2,602	2,949	2,974	2,974
	51315 Vision	203	312	374	364	364
	51316 LT Disability	156	244	262	404	424
	51317 Workers Comp	257	436	669	629	659
	52503 Equipment Maintenance	-	4,739	-	5,000	7,000
	52609 Temporary Labor	27,583	20,388	-	6,000	1,000
	52710 Office Supplies	2,236	-	1,000	3,000	3,000
	52711 Education, Training, Meals	-	-	-	400	600
	52904 Equipment Purchases	-	-	-	5,000	-
10131 Cashiering Total		**108,018**	**165,319**	**150,579**	**179,506**	**180,467**
10133 Customer Service	51101 Salary	279,203	281,772	342,298	308,601	321,552
	51105 Overtime	368	205	500	2,000	2,000
	51106 Double Time	877	-	250	1,000	1,000
	51308 EAP	204	174	156	156	156
	51310 Medicare	4,498	4,289	4,757	4,475	4,663
	51311 Pension	71,416	80,939	91,547	86,121	96,379
	51312 Health Insurance	99,736	95,125	87,120	114,633	116,371
	51313 Life Insurance	2,143	2,647	2,685	2,526	2,619
	51314 Dental	8,161	6,799	4,428	8,921	8,921
	51315 Vision	1,265	1,078	619	1,092	1,092
	51316 LT Disability	995	774	559	1,389	1,440
	51317 Workers Comp	1,787	1,603	2,454	2,309	2,387
	52503 Equipment Maintenance	6,238	19,782	14,952	-	25,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
	52504 Materials	155	1,631	1,200	1,200	1,200
	52505 Safety	243	65	500	500	500
	52506 Small Tools	130	1,572	1,000	1,000	1,000
	52603 Consulting/Contractor Fees	-	-	14,000	14,000	-
	52609 Temporary Labor	6,372	-	-	-	10,000
	52710 Office Supplies	79,371	129,421	100,000	100,000	120,000
	52711 Education, Training, Meals	75	-	1,200	1,200	1,200
	52713 Utilities	487	363	500	500	500
	52902 Vehicle Purchases	-	28,786	-	-	-
	52904 Equipment Purchases	-	-	10,000	10,000	10,000
10133 Customer Service Total		**563,724**	**657,025**	**680,725**	**661,623**	**727,980**
10135 Accounting	51101 Salary	440,581	478,454	487,253	514,137	531,848
	51105 Overtime	5,783	-	5,000	5,000	5,000
	51308 EAP	223	199	182	182	182
	51310 Medicare	7,027	7,204	7,925	7,455	7,712
	51311 Pension	112,657	130,887	152,519	143,480	159,411
	51312 Health Insurance	113,323	106,109	95,410	133,739	116,371
	51313 Life Insurance	2,579	3,530	4,473	4,208	4,332
	51314 Dental	6,328	6,209	6,214	10,408	10,408
	51315 Vision	1,266	1,117	1,257	1,273	1,273
	51316 LT Disability	1,201	1,084	1,197	2,314	2,382
	51317 Workers Comp	2,646	2,612	3,826	3,599	3,705
	52503 Equipment Maintenance	-	-	1,500	1,500	1,500
	52504 Materials	-	252	-		
	52603 Consulting/Contractor Fees	74,559	157,014	81,500	137,000	118,000
	52609 Temporary Labor	26,302	56,239	90,400	30,000	52,000
	52706 Dues & Publications	390	688	700	700	700
	52710 Office Supplies	4,860	4,962	4,000	4,000	4,000
	52711 Education, Training, Meals	750	1,554	1,000	8,000	15,500
	52713 Utilities	309	78	400	400	-
	52804 Bank Fees	-	-	20,000	27,400	27,400

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10135 Accounting Total		**800,784**	**958,192**	**964,756**	**1,034,795**	**1,061,724**
10151 Engineering	51101 Salary	1,406,929	1,593,631	1,920,648	1,676,263	1,923,261
	51105 Overtime	2,195	4,508	1,500	6,000	6,000
	51308 EAP	668	564	520	520	494
	51310 Medicare	19,930	24,246	25,837	24,306	24,811
	51311 Pension	360,763	450,177	497,266	467,795	512,868
	51312 Health Insurance	290,268	304,095	259,082	382,111	368,507
	51313 Life Insurance	8,391	13,991	14,583	13,719	13,936
	51314 Dental	21,863	21,340	9,490	29,736	28,249
	51315 Vision	3,719	3,517	1,678	3,638	3,456
	51316 LT Disability	3,678	3,210	1,598	7,543	7,663
	51317 Workers Comp	52,627	53,066	95,537	89,875	93,602
	52503 Equipment Maintenance	6,824	44,075	50,000	75,000	75,000
	52504 Materials	44,929	68,879	70,000	70,000	135,000
	52505 Safety	3,066	1,195	2,000	2,000	2,000
	52506 Small Tools	1,769	563	1,500	1,000	1,000
	52603 Consulting/Contractor Fees	962,415	177,995	607,750	607,750	445,250
	52608 Fed/State/Co Fees	-	-	-	-	500
	52609 Temporary Labor	51,968	13,131	-	120,000	-
	52706 Dues & Publications	6,931	7,618	13,000	6,000	18,000
	52710 Office Supplies	12,984	17,689	10,000	12,000	12,000
	52711 Education, Training, Meals	8,834	4,810	16,000	13,000	18,000
	52713 Utilities	627	312	4,000	500	500
	52901 Land/Easement Purchase	7,203	24,206	-	-	40,000
	52902 Vehicle Purchases	50,133	53,826	60,000	60,000	90,000
	52904 Equipment Purchases	126,162	155,281	-	-	10,000
	52907 Projects: Pipeline Rplc Program	685,204	186,722	295,000	750,000	750,000
	52908 Projects: Pressure Reducing Value	33,063	-	14,000	80,000	160,000
	52909 Projects: Minor System Work	-	768	-	330,000	600,000
	52910 Projects: Raw Water Repairs	53,641	325,285	507,000	1,395,000	900,000
	52911 Projects: Backbone Extension	89,858	1,780,228	1,866,000	1,000,000	1,000,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10151 Engineering	52912 Projects: Community Investment	309	17,862	-	2,025,000	1,225,000
	52913 Projects: Extended CEQA	92,929	6,110	-	50,000	50,000
	52915 Projects: Non-Programmatic	7,642,369	6,008,899	14,069,109	14,231,000	13,850,000
10151 Engineering Total		**12,052,249**	**11,367,799**	**20,413,099**	**23,529,756**	**22,365,097**
10171 Water Operations	51101 Salary	2,605,939	2,943,156	3,515,847	3,052,045	3,173,921
	51105 Overtime	44,202	27,760	20,000	90,000	90,000
	51106 Double Time	119,697	73,247	20,000	113,700	113,700
	51144 Standby	107,478	133,870	132,602	140,000	140,000
	51308 EAP	1,477	1,273	1,172	1,172	1,172
	51310 Medicare	44,874	51,406	46,920	44,139	46,022
	51311 Pension	673,699	833,782	903,021	849,502	951,319
	51312 Health Insurance	682,742	725,597	614,803	859,750	872,780
	51313 Life Insurance	15,761	26,202	26,481	24,912	25,975
	51314 Dental	54,546	58,403	23,561	66,906	66,906
	51315 Vision	8,284	8,346	3,346	8,186	8,186
	51316 LT Disability	7,613	7,054	3,081	13,698	14,283
	51317 Workers Comp	154,854	161,924	219,685	206,665	212,412
	52501 Chemicals	234,444	198,980	244,816	280,000	290,000
	52503 Equipment Maintenance	59,459	170,715	291,500	291,500	404,000
	52504 Materials	254,196	273,765	170,129	134,100	346,800
	52505 Safety	10,466	7,028	5,000	25,000	17,000
	52506 Small Tools	12,708	9,810	12,500	27,500	31,000
	52507 Water Purchase	-	171,210	490,000	800,000	300,000
	52603 Consulting/Contractor Fees	47,943	42,016	149,319	259,500	246,000
	52604 Legal Fees	-	2,580	-		
	52608 Fed/State/Co Fees	161,497	97,878	240,500	240,500	282,700
	52609 Temporary Labor	167,710	89,546	75,429	150,000	150,000
	52706 Dues & Publications	6,340	4,783	9,000	9,000	9,000
	52710 Office Supplies	5,144	5,535	3,000	6,000	6,000
	52711 Education, Training, Meals	16,481	1,651	20,000	35,000	35,000
	52713 Utilities	889,254	769,681	829,468	910,500	936,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10171 Water Operations	52902 Vehicle Purchases	135,685	168,511	206,800	206,800	151,230
	52904 Equipment Purchases	291,426	100,290	212,500	212,500	318,500
	52915 Projects: Non-Programmatic	9,435	-	-	160,000	310,000
10171 Water Operations Total		**6,823,354**	**7,165,999**	**8,490,479**	**9,218,575**	**9,549,906**
10191 Maintenance	51101 Salary	2,811,727	3,231,899	4,008,036	3,468,834	3,745,317
	51105 Overtime	30,042	17,761	10,000	30,000	30,000
	51106 Double Time	6,549	9,828	5,000	15,000	15,000
	51308 EAP	1,862	1,858	1,612	1,612	1,690
	51310 Medicare	42,970	48,256	53,467	50,298	54,307
	51311 Pension	721,762	917,094	1,029,034	968,047	1,122,584
	51312 Health Insurance	853,285	963,300	1,184,545	1,184,545	1,260,683
	51313 Life Insurance	19,305	29,160	30,178	28,389	30,652
	51314 Dental	71,136	72,320	92,182	92,182	96,642
	51315 Vision	11,238	10,910	11,279	11,279	11,825
	51316 LT Disability	9,380	8,533	15,610	15,610	16,854
	51317 Workers Comp	202,756	211,242	298,812	281,103	303,069
	52501 Chemicals			2,500	-	
	52503 Equipment Maintenance	57,300	443,599	175,964	69,500	67,800
	52504 Materials	328,926	979,341	695,000	695,000	1,126,600
	52505 Safety	13,021	16,310	16,728	23,000	28,000
	52506 Small Tools	33,280	51,145	76,400	76,400	57,100
	52603 Consulting/Contractor Fees	543,035	441,135	197,849	214,000	117,000
	52604 Legal Fees		-	-	-	5,000
	52608 Fed/State/Co Fees	5,484	6,337	20,000	7,500	7,500
	52609 Temporary Labor	138,715	185,247	177,819	180,000	180,000
	52706 Dues & Publications	720	2,860	3,500	11,750	14,000
	52710 Office Supplies	3,546	10,528	4,000	4,000	16,500
	52711 Education, Training, Meals	9,481	37,744	33,000	33,000	30,000
	52713 Utilities	31,740	40,802	33,000	33,000	33,000
	52902 Vehicle Purchases	104,347	94,650	590,000	590,000	310,000
	52904 Equipment Purchases	379,924	912,752	295,596	272,000	500,600

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10191 Maintenance	52915 Projects: Non-Programmatic	171,447	-	-	405,000	760,000
10191 Maintenance Total		**6,602,978**	**8,744,611**	**9,061,111**	**8,761,049**	**9,941,723**
10193 Purchasing	51101 Salary	234,757	281,397	335,073	303,006	312,111
	51105 Overtime	594	1,123	-	1,000	1,000
	51308 EAP	151	150	130	130	130
	51310 Medicare	3,604	4,141	4,671	4,394	4,526
	51311 Pension	60,176	77,548	89,887	84,560	93,549
	51312 Health Insurance	68,379	73,600	82,430	95,528	96,976
	51313 Life Insurance	1,658	2,249	2,636	2,480	2,542
	51314 Dental	3,950	4,241	5,045	7,434	7,434
	51315 Vision	921	812	938	910	910
	51316 LT Disability	827	785	835	1,364	1,398
	51317 Workers Comp	1,356	1,498	2,255	2,121	2,174
	52501 Chemicals	225,789	248,688	220,000	220,000	-
	52503 Equipment Maintenance	10,786	15,074	5,000	12,000	73,000
	52504 Materials	736,350	801,943	740,000	740,000	60,000
	52505 Safety	85,910	76,336	52,000	52,000	52,000
	52506 Small Tools	16,910	14,455	13,000	17,000	200,000
	52507 Water Purchase	-	84,392	-	-	-
	52603 Consulting/Contractor Fees		2,535	32,047	83,000	55,000
	52609 Temporary Labor	14,868	15,597	5,000	10,000	10,000
	52706 Dues & Publications	260	390	600	600	600
	52710 Office Supplies	3,535	2,837	2,000	3,200	64,200
	52711 Education, Training, Meals	220	2,822	3,000	5,000	6,000
	52713 Utilities	915	4,520	2,000	2,000	2,000
	52902 Vehicle Purchases	26,397	29,913	-		
	52904 Equipment Purchases	-	21,903	-	25,000	17,500
10193 Purchasing Total		**1,498,313**	**1,768,949**	**1,598,546**	**1,672,727**	**1,063,050**
10195 Shop Operations	51101 Salary	152,767	177,542	126,171	184,687	204,285
	51105 Overtime	581	1,332	1,500	1,500	1,500

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
10195 Shop Operations	51308 EAP	94	86	78	78	78
	51310 Medicare	3,554	2,726	2,847	2,678	2,962
	51311 Pension	37,859	52,443	54,787	51,540	61,230
	51312 Health Insurance	41,990	53,292	42,132	57,317	58,185
	51313 Life Insurance	1,005	1,682	1,606	1,511	1,666
	51314 Dental	3,733	3,302	2,849	4,460	4,460
	51315 Vision	563	563	531	546	546
	51316 LT Disability	512	518	456	831	916
	51317 Workers Comp	9,856	10,967	13,742	12,928	14,252
	52501 Chemicals	-	-	-	550,000	550,000
	52503 Equipment Maintenance	709,350	695,241	155,000	155,000	175,000
	52504 Materials	4,782	6,565	10,000	10,000	57,000
	52505 Safety	707	1,002	1,000	1,240	1,240
	52506 Small Tools	1,678	1,485	11,000	4,500	3,000
	52609 Temporary Labor	-	16,175	27,009	18,000	25,000
	52710 Office Supplies	13	424	500	500	5,000
	52711 Education, Training, Meals	598	720	1,000	2,800	2,500
	52713 Utilities	20,100	24,519	23,000	21,300	21,300
	52904 Equipment Purchases	26,128	11,507	17,000	17,000	25,000
10195 Shop Operations Total		**1,015,870**	**1,062,091**	**492,209**	**1,098,416**	**1,215,120**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Operating	Revenues	21,609,031	21,200,110	21,464,305	18,521,267	19,426,142
	Expenses	6,554,155	15,832,944	15,287,653	16,940,199	17,368,664
	Operating Income			6,176,652		2,057,478
Non Operating	Revenues	967,977	3,518,742	2,937,109	3,290,000	4,525,000
	Expenses	967,977	3,518,742	2,937,109	3,290,000	4,525,000
	Non Operating Income			-		-
* See Cash Schedule for Reserve Impact	**Net Income***			**6,176,652**		**2,057,478**

Revenues

Operating	Chicago Park Powerhouse	10,156,075	9,688,910	9,914,203	8,713,415	8,500,098
	Dutch Flat Powerhouse	5,247,156	5,417,285	5,218,001	4,501,806	4,700,071
	Rollins Powerhouse	5,149,319	5,147,382	5,121,281	4,417,853	4,740,081
	Bowman Powerhouse	374,419	255,525	350,027	350,027	860,099
	Bowman Transmission Line	19,574	53,129	109,423	109,423	109,423
	Combie North Powerhouse	152,047	125,539	100,008	100,008	140,008
	Combie South Powerhouse	216,272	141,890	150,067	166,392	150,067
	Hydro Plants	2,851	160,183	351,255	1,255	1,255
	Scotts Flat Powerhouse	291,319	210,267	150,040	161,088	225,040
Operating Total		**21,609,031**	**21,200,110**	**21,464,305**	**18,521,267**	**19,426,142**
Non Operating	Transfer In from Operating	967,977	3,518,742	2,937,109	3,290,000	4,525,000
Non Operating Total		**967,977**	**3,518,742**	**2,937,109**	**3,290,000**	**4,525,000**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
50112 Hydro Admin	51101 Salary	581,755	646,706	449,669	408,743	458,108
	51105 Overtime	-	-	15,000	91,500	-
	51308 EAP	213	574	104	104	104
	51310 Medicare	9,100	9,662	6,300	5,927	6,537
	51311 Pension	121,323	163,864	121,254	114,068	135,127
	51312 Health Insurance	123,405	139,085	176,373	76,422	77,580
	51313 Life Insurance	-	-	3,556	3,345	3,672
	51314 Dental	7,745	9,314	6,345	5,947	5,947
	51315 Vision	1,139	1,294	957	728	728
	51316 LT Disability	1,261	1,424	1,018	1,839	2,019
	51317 Workers Comp	17,424	15,143	15,253	14,349	15,286
	51321 Health Benefits Retirees	94,429	120,252	-	2,020	2,020
	51324 OPEB Net ARC	154,600	127,000	-	130,000	-
	52501 Chemicals	86,561	69,510	70,000	100,000	100,000
	52503 Equipment Maintenance	-	-	1,000	6,000	71,000
	52504 Materials	-	-	25,000	25,000	50,000
	52505 Safety	-	-	40,000	80,000	80,000
	52506 Small Tools	-	-	1,200	-	5,000
	52603 Consulting/Contractor Fees	1,448,873	1,483,751	1,149,000	1,149,000	1,355,000
	52604 Legal Fees	-	-	50,000	50,000	50,000
	52607 Franchise Fees	-	-	38,400	38,400	46,000
	52608 Fed/State/Co Fees	-	-	975,000	975,000	969,500
	52609 Temporary Labor	-	-	26,400	26,400	50,000
	52704 Insurance	202,988	221,129	193,000	225,000	230,000
	52706 Dues & Publications	19,412	21,150	21,000	25,000	30,500
	52709 Advertising/Legal Notices	-	-	1,344	-	-
	52710 Office Supplies	22,629	44,354	26,203	50,000	50,000
	52711 Education, Training, Meals	8,250	8,662	165	165,500	19,000
	52713 Utilities		-	112,735	181,600	202,000
	52901 Land/Easement Purchase		-	-	-	150,000
	52902 Vehicle Purchases		-	87,000	87,000	42,000

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
	52904 Equipment Purchases	7,132	-	239,527	225,000	100,000
	52915 Projects: Non-Programmatic	-	293,160	1,000,000	1,245,000	1,325,000
	52920 Projects: Powerhouse Improv	967,977	3,150,058	1,787,109	1,745,000	1,000,000
	52921 Projects: Reservoir, Dam	-	75,524	150,000	300,000	2,200,000
	55000 TO to Non Oper	967,977	3,518,742	2,937,109	3,290,000	4,525,000
	54000 Transfer Out Water	-	6,035,061	3,200,000	3,200,000	3,150,000
50112 Hydro Admin Total		**4,844,193**	**16,155,419**	**12,927,020**	**14,043,892**	**16,507,128**
50161 Hydro Operations	51101 Salary	525,312	582,387	579,975	718,110	890,063
	51105 Overtime	-	-	18,237	-	-
	51106 Double Time	-	-	300	-	-
	51308 EAP	191	516	235	235	235
	51310 Medicare	8,152	8,691	11,069	10,413	12,906
	51311 Pension	108,684	147,393	213,028	200,403	266,779
	51312 Health Insurance	110,549	125,105	154,001	171,950	193,951
	51313 Life Insurance	-	-	6,247	5,877	7,252
	51314 Dental	6,938	8,378	8,570	13,381	14,868
	51315 Vision	1,021	1,164	1,291	1,637	1,819
	51316 LT Disability	1,129	1,280	1,337	3,231	3,987
	51317 Workers Comp	15,609	13,621	31,361	29,502	36,185
	52503 Equipment Maintenance	-	-	5,000	8,500	64,500
	52504 Materials	-	-	86,000	86,000	86,000
	52505 Safety	48,106	31,107	-	-	
	52506 Small Tools	-	-	-	-	14,500
	52603 Consulting/Contractor Fees	54,032	50,442	50,000	70,000	70,000
	52609 Temporary Labor	-	-	-	-	80,000
	52711 Education, Training, Meals	-	-	-	-	60,000
	52713 Utilities	125,107	151,093	-	1,000	-
	52902 Vehicle Purchases	-	-	-	-	105,000
	52904 Equipment Purchases	-	-	35,000	77,000	82,000
	54000 Transfer Out Water	-	-	-	70,000	10,000
50161 Hydro Operations Total		**1,004,830**	**1,121,177**	**1,201,651**	**1,467,239**	**2,000,045**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
50167 Hydro Maintenance	51101 Salary	545,871	635,802	753,429	948,374	979,154
	51105 Overtime	-	-	22,287	-	
	51106 Double Time	-	-	1,000	-	
	51308 EAP	199	563	290	290	293
	51310 Medicare	8,506	9,488	14,617	13,751	14,198
	51311 Pension	113,401	160,911	281,337	264,663	293,482
	51312 Health Insurance	115,347	136,580	201,321	210,161	213,346
	51313 Life Insurance	-	-	8,250	7,761	7,978
	51314 Dental	7,239	9,146	11,203	16,355	16,355
	51315 Vision	1,065	1,271	1,689	2,001	2,001
	51316 LT Disability	1,178	1,398	1,747	4,268	4,387
	51317 Workers Comp	16,287	14,870	44,677	42,029	39,297
	52503 Equipment Maintenance	297,451	253,584	725,000	862,700	282,500
	52504 Materials	566,565	846,522	500,000	620,000	370,500
	52505 Safety	-	-	-	500	-
	52506 Small Tools	-	-	10,000	37,500	40,000
	52603 Consulting/Contractor Fees	-	4,955	1,208,480	1,208,480	427,500
	52607 Franchise Fees	-	-	4,080	4,080	-
	52608 Fed/State/Co Fees	-	-	9,500	9,500	-
	52609 Temporary Labor	-	-	10,000	100,000	81,000
	52704 Insurance	-	-	9,500	7,500	-
	52711 Education, Training, Meals	-	-	-	-	80,000
	52713 Utilities	-	-	-	1,920	-
	52901 Land/Easement Purchase	-	-	2,950	-	
	52902 Vehicle Purchases	-	-	160,000	160,000	180,000
	52904 Equipment Purchases	-	-	85,000	167,500	324,500
	54000 Transfer Out Water	-	-	29,735	29,735	30,000
50167 Hydro Maintenance Total		**1,673,109**	**2,075,090**	**4,096,091**	**4,719,068**	**3,386,491**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
Operating	Revenues	1,833,275	1,764,931	2,139,694	1,803,614	2,634,210
	Expenses	1,843,305	1,931,673	1,908,845	2,362,172	2,278,516
			Net Income	230,849		355,694
Non Operating	Revenues	9,631	-	-	320,000	397,500
	Expenses	9,631	-	-	320,000	397,500
			Non Operating Income	-		-
* See Cash Schedule for Reserve Impact			**Net Income***	**230,849**		**355,694**

Revenues

Operating	Scotts Flat	775,855	677,845	756,103	776,125	934,543
	Long Ravine	496,695	538,999	546,180	477,180	675,078
	Orchard Springs	348,419	297,687	272,486	321,126	336,793
	Peninsula	153,267	192,812	256,994	173,339	317,645
	Jackson Meadow	-	-	249,877	-	299,852
	General	59,039	57,588	58,054	55,844	70,298
Operating Total		**1,833,275**	**1,764,931**	**2,139,694**	**1,803,614**	**2,634,210**
Non Operating	Transfer In from Operating	9,631	-	-	320,000	197,500
	Transfer In from Water	-	-	-	-	200,000
Non Operating Total		**9,631**	**-**	**-**	**320,000**	**397,500**

Nevada Irrigation District

Fiscal Year **2017**

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

Operating & Non Operating Budgets:

		2014 Act	2015 Act	2016 Fcst	2016 Bud	2017 Bud
30250 Recreation	51101 Salary	581,683	647,467	479,619	479,619	544,576
	51308 EAP	206	177	209	209	208
	51310 Medicare	4,917	5,690	7,392	6,954	7,243
	51311 Pension	79,738	114,011	142,279	133,847	149,722
	51312 Health Insurance	75,988	91,165	110,371	152,844	155,161
	51313 Life Insurance	2,206	3,337	4,172	3,925	4,070
	51314 Dental	5,830	5,929	5,926	11,894	11,894
	51315 Vision	1,125	1,126	1,258	1,455	1,455
	51316 LT Disability	1,014	1,023	1,065	2,158	2,238
	51317 Workers Comp	25,020	28,092	40,285	37,897	39,279
	51324 OPEB Net ARC	22,863	23,000	23,000	23,000	-
	52501 Chemicals	-	-	1,000	20,000	20,000
	52503 Equipment Maintenance	30,931	31,205	30,000	68,000	68,000
	52504 Materials	219,857	225,186	232,469	244,200	229,200
	52505 Safety		536	750	720	720
	52506 Small Tools	-	-	-	-	2,500
	52603 Consulting/Contractor Fees	66,173	65,927	4,000	-	-
	52604 Legal Fees	572	5,126	11,000	3,700	3,700
	52608 Fed/State/Co Fees	35,271	32,477	46,250	46,250	46,250
	52609 Temporary Labor	451,324	467,409	500,000	500,000	500,000
	52703 Debt Service	50,000	50,000	-	-	-
	52704 Insurance	8,287	4,961	8,000	8,000	8,000
	52709 Advertising/Legal Notices	5,954	4,748	6,000	17,500	17,500
	52710 Office Supplies	24,978	28,825	25,000	51,200	28,000
	52711 Education, Training, Meals	279	508	300	300	300
	52713 Utilities	139,458	93,610	157,200	157,200	157,200
	52804 Bank Fees	-	-	-	-	12,500
	52915 Projects: Non-Programmatic	9,631	-	-	320,000	397,500
	55000 TO to Non Oper	9,631	-	-	320,000	197,500
	54000 Transfer Out Water	-	138	71,300	71,300	71,300
30250 Recreation Total		**1,852,936**	**1,931,673**	**1,908,845**	**2,682,172**	**2,676,016**

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
10114 Administration					
52915 Projects: Non-Programmatic			260,000	630,000	
		CP Powerhouse Access Road	20,000		
		Safety Training Tower	45,000	120,000	
		Rock and Window Work (West End Rehab)	25,000		
		Watershed Center (SF Ditch Tender House)	10,000		
		Misc Capital Project	60,000		
		ADA Compliance Business Center Modifications		10,000	
		Phase 1: Design/Permit for Remodel & Generator		400,000	
	7032	Hemphill Diversion - fish passage facilitation	100,000	100,000	
10118 Information Tech					
52915 Projects: Non-Programmatic			21,000	300,000	
		Financial System Upgrade	21,000	300,000	
10151 Engineering					
52907 Projects: Pipeline Rplc Program			750,000	750,000	
		1. Penn Valley Pipeline Phase 1-4			
		2. Hughes Road			
		3. Hwy 49 @ Christian Life Way			
		4. Auburn to Hidden Valley Road			
		5. Boreham/Gayle Lane			
		6. Lister Avenue/Country Club Terrace			
		7. Alta Sierra - Miscellaneous			
52908 Projects: Pressure Reducing Value Program			80,000	160,000	
		1. Brunswick at Hwy 174			
		2. Silver Way			
		3. Star Motel			
		4. Smith Road			

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
10151 Engineering					
52909 Projects: Minor System Work Program			330,000	600,000	
		1. E. Ridge Road			
	6930	2. E. George: Ridge Rd - Sierra College Dr			
	8348	3. Loma Rica: Cedar Ridge			
		4. Loma Rica: Alta Sierra 12 and 16 inch Pipeline			
		5. LOP Hydraulic Work			
52910 Projects: Raw Water Repairs Program			1,395,000	900,000	
		Nevada County			
	8099	1. Maben Canal: Rehabilitate and enlarge			
		2. Lake Vera-Rplc Lake Pipe			
		3. Kyler Canal-Rplc and enlarge			
		4. Riffle Box			
		5. Chicago Park-Lower Section			
		6. Magnolia 3 Canal-Easement			
		7. Tunnel Canal, diversion in Deer Creek			
		8. Loma Rica Outlet Pipe			
		Placer County			
		1. Santini 1&2-bottleneck & overtopping			
		2. Doty North Siphon			
		3. Vernon Canal Siphon			
		4. Renken Canal Siphon			
		5. Haight #1 & #6			
		Yuba County			
		1. Smartsville			
52911 Projects: Backbone Extension Program			1,000,000	1,000,000	
	6952	1. Alta Sierra/LOP-Phase IV			

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
10151 Engineering		2. Rattlesnake Rd			
	7027	3. Alta Sierra Minor Modifications			
		4. Idaho Maryland Rd			
52912 Projects: Community Investment Program			2,025,000	1,225,000	
		Develop Funds for DFWLE & AD/CFD Projects	250,000	250,000	
	6979	New Fire Hydrants	25,000	25,000	
		DFWLE Projects for construction:	950,000	950,000	
		1. Table Meadows Phase 1 (2015)	800,000		
		2. Marantha Place (11/18/14)			
		3. Rock Creek Road (5/12/15)			
		4. Alderwood Way (5/12/15)			
		5. Lodestar/Victoria Road (11/9/15)			
		Minor Extensions (District Needs)			
		1. Armstrong Road (TSL Extension)			
52913 Projects: Extended CEQA Program			50,000	50,000	
	6593	1. Lower Cascade			
	6690	2. Mount Vernon			
	8371	3. Newtown Canal			
52915 Projects: Non-Programmatic			14,231,000	13,850,000	
	6746	1. Combie Phase I Pipeline:Phase I Rplc #466	5,000,000	8,000,000	2016A Bond
	6646	2. Lincoln WTP Ph I ($62.72 M Total)	350,000		
	7013	3. Centennial Reservoir & Power - Initial studies	4,500,000	3,500,000	2016A Bond and Pay Go
	6996	4. LWW TP Upgrade	120,000	100,000	
		5. Alta Sierra Reservoir Rplc (3.0 MG Storage Tank)		50,000	
	7033	6. Willow Creek / 1st Ave Watermain	50,000	500,000	
	1020	7. Shale Ridge Tank Pipeline Phase 3,4,5 Completion	1,200,000	1,400,000	
		8. Meade Canal		300,000	
	6994	Cascade Shores-E. George (S. Yuba Backup)	2,500,000		

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
10151 Engineering	6899	Treated Water Intertie to PCWA-Locksley Ln	106,000		
	6898	Raw Water Intertie to PCWA-Rock Creek Resv.	345,000		
	6970	Siphon Lane Pump Station (S.Yuba Backup)	60,000		
10171 Water Operations					
52915 Projects: Non-Programmatic			160,000	310,000	
		WTP Security	25,000	25,000	
		Operation Building Remodel	50,000		
		Piezometer installation Loma Rica	15,000		
		Misc. Projects	70,000	80,000	
		Chemical Tanks & Pads		100,000	
		North Auburn Clarifier Repairs		30,000	
		Lime System Removal		75,000	
10191 Maintenance					
52915 Projects: Non-Programmatic			405,000	760,000	
		2016 Projects	125,000		
		Tank Restoration (Green Tank in Chicago Park and LWW 3B)	260,000	300,000	
		Asphalt sealing (WTP and pump stations)	20,000	50,000	
		Concrete Pad and Move 40' x 40' Building from Hansen Site		40,000	
		Building Replacement and electric gate (Placer Yard)		140,000	
		New Roof Installation on Purchasing		100,000	
		Extend storage building in Maint Yard	-		
		Admin Building rock siding removal	-		
		South Yuba			
		Steel Building (50'x100')		-	
		Concrete Foundation		-	
		House Remodel		40,000	
		Site Grading		40,000	
		Timber removal		30,000	

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
10191 Maintenance		Fencing		20,000	
		Water Fund Total	**20,707,000**	**20,535,000**	
30250 Recreation					
52915 Projects: Non-Programmatic			320,000	397,500	
		Oxidation Ponds Heavy Repair	5,000		
		Water System/Sewer Heavy Repair	10,000		
		Rehabilitation at Rec Sites	5,000		
		Internal Roads/Spur Repair	15,000		
		Scotts Flat Watershed & Bear Boxes	15,000		
		Kiosky - Pass Creek	25,000		
		Orchard Springs Store - Removed/Replaced	150,000		
		Road/Spur replacement or repair	20,000	15,000	
		Water Line - Replace Section	30,000	30,000	
		Sewer Line - Replace Section	25,000	25,000	
		Mountain Division Store		$12,500	
		Water Tank Systems Upgrade	10,000	10,000	
		Outside Restroom at Ditchtenders House		20,000	
		Shade Structures at Orchard Springs		5,000	
		Fences & Gates		5,000	
		Long Ravine Replacement Docks		250,000	
		Electrical System at Ditchtenders House		25,000	
		Upper Division Recreation - Evaluation	10,000		
		Recreation Fund Total	**320,000**	**397,500**	
50112 Hydro Admin					
52915 Projects: Non-Programmatic			1,245,000	1,325,000	
		Loma Rica Powerhouse	1,200,000	1,200,000	
		Other	45,000	125,000	

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Non Operating (Capital Spending)**

Account	Project	Project Description	2016	2017	Notes
50112 Hydro Admin					
52920 Proj Bud: Powerhouse Improvements			1,745,000	1,000,000	
		Replace 52G Breaker at Bowman Powerhouse		150,000	
		Replace Voltage Regulator at Dutch Flat Powerhouse		200,000	
		Chicago Park Powerhouse Protection Upgrade		350,000	
		SCADA Upgrades	250,000	250,000	
		Powerhouse Upgrades	800,000		
		Bowman PH Upgrades, #201404	500,000		
		Gaging Station Design for New License	150,000		
		CNPH Fish Release Improvements	45,000		
		Other		50,000	
52921 Proj Bud: Reservoir, Dam & Waterway Improvements			300,000	2,200,000	
		Canal Lining Repair		450,000	
		Dutch Flat Afterbay Low Level Outlet Repair		500,000	
		Design/Procure Rollins Low Level Outlet HBV		700,000	
		Construct French Lake Gaging Station		500,000	
		Land Acquisition BS Canal, #201307	150,000		
		Property - Hydro lower div flumes, #201308	150,000		
		Other		50,000	
		Electric Fund Total	**3,290,000**	**4,525,000**	
		Districtwide Total	**24,317,000**	**25,457,500**	

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Staffing**

Dept	2016 Position Budget	2016 FTE	2017 Position Budget	2017 FTE
10113 Directors	Director	5	Director	5
	Total Directors	5		5
10115 Management	Asst. General Mgr	1	Asst. General Mgr	1
	Board Secretary	1	Board Secretary	1
	General Manager	1	General Manager	1
	Management Asst	2	Management Asst	2
	Office Assistant	3	Office Assistant	3
	Human Resource Tech	1		
	Human Resources Manager	1		
	Safety Analyst	1	Safety Analyst	1
	Total Management	11		9
10116 Watershed			Watershed Planner	1
	Total Watershed	0		1
10117 Human Resources			Human Resource Tech	1
			Human Resources Manager	1
	Total Human Resources	0	2	2
10118 Info Tech	I T Technician	1	I T Technician	1
	Info Tech Analyst	2	Info Tech Analyst	2
	Total Info Tech	3		3
10131 Cashiering	Cashier	2	Cashier	2
	Total Cashiering	2		2
10133 Cust Service	Customer Acct Admin	1	Customer Acct Admin	1
	Finance Asst I	2	Finance Asst I	2
	Finance Asst I		Finance Asst I	
	Meter Reader I	3	Meter Reader I	3
	Total Customer Service	6		6

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Staffing**

Dept	2016 Position Budget	2016 FTE	2017 Position Budget	2017 FTE
10135 Accounting	Accountant	1	Accountant	1
	Acctng Admin	1	Acctng Admin	1
	Finance Analyst	1	Finance Analyst	1
	Finance Assistant	2	Finance Assistant	2
	Finance Manager	1	Finance Manager	1
	Sr Finance Assistant	1	Sr Finance Assistant	1
	Total Accounting	7		7
10151 Engineering	Associate Eng	2	Associate Eng	2
	Const Inspector	2	Const Inspector	2
	Engineer Manager	1	Engineer Manager	1
	Engineer Tech	4	Engineer Tech	4
	Land Surveyor	1	Land Surveyor	1
	Management Asst	1	Management Asst	1
	Right Of Way Agt	1	Right Of Way Agt	1
	Senior Engineer	2	Senior Engineer	2
	Sr Engineer Tech	4	Sr Engineer Tech	4
	Sr Right Of Way Agt	1	Sr Right Of Way Agt	1
	Part-Time	1	Part-Time	4
	Total Engineering	20		23
10171 Water Ops	Asst. Water Supt.	1	Asst. Water Supt.	1
	Bus Service Tec II	1	Bus Service Tec II	1
	Chief Wtr Trmt Op	2	Chief Wtr Trmt Op	2
	Elect Sys Tech	3	Elect Sys Tech	3
	Electrical Systems Supt	1	Electrical Systems Supt	1
	Hydraulic Technician I	1	Hydraulic Technician I	2
	Management Asst	1	Management Asst	1
	Operations Tech	3	Operations Tech	2
	Sr Operations Tech	2	Sr Operations Tech	2
	Sr Wtr Dist Oper	3	Sr Wtr Dist Oper	3
	Treated Water Supt	1	Treated Water Supt	1
	Water Dist Oper	12	Water Dist Oper	12

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Staffing**

Dept	2016 Position Budget	2016 FTE	2017 Position Budget	2017 FTE
10171 Water Ops	Water Eff. Tech - Vacant	1	Water Eff. Tech - Vacant	1
	Water Resources Supt	1	Water Resources Supt	1
	Water Superintendent	1	Water Superintendent	1
	Watershed Planner	1		
	Wtr Dist Supervisor	3	Wtr Dist Supervisor	3
	Wtr Operations Mgr	1	Wtr Operations Mgr	1
	Wtr Trmt Oper	6	Wtr Trmt Oper	7
	Wtr Trmt Supervisor	1	Wtr Trmt Supervisor	
	Total Water Ops	46		45
10191 Maintenance	Equipment Operator	12	Equipment Operator	13
	Maint Supervisor	5	Maint Supervisor	6
	Maintenance Manager	1	Maintenance Manager	1
	Maintenance Supt.	2	Maintenance Supt.	2
	Management Asst	1	Management Asst	1
	Office Assistant I	1	Office Assistant I	1
	Senior Welder	1	Senior Welder	1
	Sr Utility Worker	5	Sr Utility Worker	6
	Utility Worker	27	Utility Worker	27
	Asst Maint Supt-Veg Cntrl	1	Asst Maint Supt-Veg Cntrl	1
	Sr Veg Control Wrkr	1	Sr Veg Control Wrkr	1
	Veg Cntrl Wrkr	4	Veg Cntrl Wrkr	4
	Welder I	1	Welder I	1
	Total Maintenance	62		65
10193 Purchasing	Buyer	1	Buyer	1
	Purchasing Supv	1	Purchasing Supv	1
10193 Purchasing	Sr Storekeeper	1	Sr Storekeeper	1
	Storekeeper	2	Storekeeper	2
	Total Purchasing	5		5
10195 Shop Ops	Equip Mechanic Supv	1	Equip Mechanic Supv	1
	Equipment Mech	2	Equipment Mech	2

Nevada Irrigation District

Fiscal Year: **2017**

Operating & Non Operating Budget: **Staffing**

Dept	2016 Position Budget	2016 FTE	2017 Position Budget	2017 FTE
	Total Shop Ops	3		3
30250 Recreation	Facility Ranger	2.5	Facility Ranger	3
	Recreation Asst I	1	Recreation Asst I	1
	Recreation Manager	1	Recreation Manager	1
	Senior Park Ranger	4	Senior Park Ranger	3
			Park Ranger	1
	Total Recreation	8.5		9
50112 Hydro Admin	Hyd Prog Analyst	1	Hyd Prog Analyst	1
	Hydroelectric Manager	1	Hydroelectric Manager	1
	Management Asst	1	Management Asst	1
	Sr Engineer Dam Safety	1	Sr Engineer Dam Safety	1
			Hydro Temporary	1
50161 Hydro Ops	Hydro Gen Supv	1	Hydro Gen Supv	1
	Hydro Plant Oper	3	Hydro Plant Oper	4
	Sr Hydrographer	1	Sr Hydrographer	1
	Hydrographer II	0.5	Hydrographer II	1
	Res Hydro Plant Oper	2	Res Hydro Plant Oper	2
	Sr Hydro Plant Op	1	Sr Hydro Plant Op	1
50167 Hydro Maint	Hydro Elec Machinist	3	Hydro Elec Machinist	3
	Hydro Maint Supv - Civil	1	Hydro Maint Supv - Civil	1
	Hydro Maint Supv - Elec	1	Hydro Elec Sys Tech II - Vacant	1
50167 Hydro Maint	Hydro Sys Tech	2	Hydro Sys Tech	2
	Hydro Utility Wrk	2	Hydro Utility Wrk	2
	Sr Hyd Elec Machinist/Tech	2	Sr Hyd Elec Machinist/Tech	2
	Total Hydroelectric	23.5		26.00
	District FTEs (excl Dir)	197		206

Nevada Irrigation District

Fiscal Year 2017

Operating & Non Operating Budget: **Cash Balances**

	Water	Electric	Recreation	Total Cash	Notes
2015 Audited Cash:	**$ 37,557,602**	**$ 30,627,013**	**$ 130,301**	**$ 68,314,916**	
2016 Revenues	43,094,108	24,401,414	2,139,694	69,635,216	
2016 Spent at September	27,571,630	5,405,628	1,303,343	34,280,601	
Current Encumbrances	10,977,153	1,326,864	-	12,304,017	Will carryover if unspent
Additional EOY Spending	12,734,488	11,492,270	605,502	24,832,260	
Net Income 2016	(8,189,163)	6,176,652	230,849	(1,781,662)	
2016 Unaudited Cash	**$ 29,368,439**	**$ 36,803,665**	**$ 361,150**	**$ 66,533,254**	
Working Capital					
Operating Cash	5,676,528	16,276,707	289,647	22,242,882	
Designated					
Accrued Leave	2,110,814	266,996	71,503	2,449,313	Equal to Liability
Operating Reserve	11,000,000	10,000,000	-	21,000,000	4.90 Mons of Op Bud
Capital Improvement	2,500,000	10,000,000	-	12,500,000	Reviewed with Budget
Hydroelectric Relicense	-	259,962	-	259,962	
Watershed Stewardship	2,145,749	-	-	2,145,749	
Total	17,756,563	20,526,958	71,503	38,355,024	
Restricted					
Debt Service	611,180	-	-	611,180	Bond Covenants
Capacity Fees	5,324,168	-	-	5,324,168	Capacity Fees
Total	5,935,348	-	-	5,935,348	
Estimated - EOY 2016 *	**$ 29,368,439**	**$ 36,803,665**	**$ 361,150**	**$ 66,533,254**	
Operating 6 Mon Avg	17,125,581	7,643,827	954,423	25,723,830	

* Only includes applicable 2016A Series Cash

Nevada Irrigation District

Fiscal Year 2017

Operating & Non Operating Budget: **Cash Balances**

		Water	Electric	Recreation	Total Cash	Notes
2017 Estimated Cash:						
Net Income 2017		(7,081,733)	2,057,478	355,694	(4,668,561)	
Working Capital						
Operating Cash		5,466,795	18,334,185	300,341	24,101,321	
Designated						
Accrued Leave		2,110,814	266,996	71,503	2,449,313	Equal to Liability
Operating Reserve		6,128,000	10,000,000	345,000	16,473,000	3.46 Mons of Op Bud
Capital Improvement		500,000	10,000,000	-	10,500,000	Reviewed with Budget
Hydroelectric Relicense		-	259,962	-	259,962	
Watershed Stewardship		2,145,749	-	-	2,145,749	
	Total	10,884,563	20,526,958	416,503	31,828,024	
Restricted						
Debt Service		611,180	-	-	611,180	Bond Covenants
System Expansion		5,324,168	-	-	5,324,168	Capacity Fees
	Total	5,935,348	-	-	5,935,348	
Estimated - EOY 2017		**$ 22,286,706**	**$ 38,861,143**	**$ 716,844**	**$ 61,864,693**	
Operating 6 Mon Avg		18,733,149	8,684,332	1,139,258	28,556,739	

Nevada Irrigation District

Fiscal Year 2017

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

	2016 Fcst	2017 Budget	
Water Operating Revenue			
Water Sales	$ 22,106,667	$ 23,434,517	
Property Taxes	10,696,833	11,017,624	
Interest Earned	758,541	758,541	
New Connect/Install	201,224	201,224	
Reimbursable Costs	457,573	457,573	
Standby	134,564	134,564	
Grants	467,830	700,000	
Other Revenues	815,470	815,470	
Transfer Ins	3,606,625	3,615,290	
Total Water Revenues	39,245,326	41,134,802	
Water Operating Budget	31,507,573	33,227,404	excl DS
Net Revenues			
Water	7,737,754	7,907,398	
Electric	6,176,652	2,057,478	
Recreation	230,849	355,694	
Revenues Avail for DS	14,145,254	10,320,570	
Debt Service			
2011A Revenue Bonds	2,084,219	2,074,643	
2016A Series	-	1,503,850	
CDPH Loan, Other	659,370	660,400	
Total Debt Service	2,743,589	4,238,893	
Debt Service Coverage	5.16	2.43	

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