

Staff Report

TO: Board of Directors

FROM: Jennifer Hanson, General Manager

DATE: October 11, 2023

SUBJECT: 2024 Operations Budget Workshop

FINANCE

RECOMMENDATION

Discuss and provide feedback on the proposed 2024 Operational budget.

BACKGROUND

The purpose of this staff report is to present the draft 2024 Operating Budget to the Board for consideration and feedback. Each year, prior to January 1st, the Board is required to adopt the Annual Budget for the following calendar year. The approval of the Annual Budget provides for appropriations for the following year. The Annual Budget has two primary components: the operational budget (revenue and expenditures) and the capital improvement budget. The operational budget includes projected expenditures and revenues that are required to complete day-to-day operational activities for the District. The proposed budget will be brought back on November 8, 2023, for formal adoption.

We are excited to have completed the 2022 audit in time to kick off our 2024 budget and have actuals numbers this year instead of past practice budgeting from budget. We have also opened up several new expenditure account numbers for transparency.

The proposed annual budget includes three components revenue, operating expenditures, and capital projects.

- Revenue total inflows equal \$107.8 million which include revenues of \$75.7 million and transfers-in of \$32.1 million.
 - Conservative Revenue Projections
 - Projected Revenue is -.07% less than the prior year's estimate. Revenues for Water and Hydro have been projected slightly under the prior year's budget, due to actual revenues falling short in 2023. This reduction is due to an over projection in the beginning 2023 Annual Budget. Reducing the

projection moving forward is more conservative and will aid in a more realistic budget.

- Transfers-in increased over 2023 due to transferring from operations to capital to fund the 2024 CIP requests. No Capital transfers were made in the prior year.
- Operating Expenditures total outflows equal \$113.4 million which include operational expenditures of \$99.9 million and capital projects of \$13.5 million.
 - Operating Expenditures increased by 9% over the prior year, primarily due to Interfund transfers from operating funds to capital funds. These transfers fund of this year’s capital expenditures. In removing these expenditures and comparing only operating department expenses, this year’s projected expenditures are -\$3.7 M, or -5% less than the prior year.

Conservative Staffing: It is proposed to remove four positions from the Annual Budget as requested by the Departments.

- Capital Improvement Projects include 50 requested projects totaling \$13.5 million; down from 2023 by \$9.7mil or 40%.
 - Conservative Projects: The proposed capital programs for each department were limited until a formal long range capital improvement plan and financing strategy is established. Both are included in the 2024 operating plan and budget.

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	25,035,058	47,055,722	1,669,496	48,725,218	(36,500,364)	(16,269,873)	(52,770,237)	20,990,039	-16%
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-21%
15 Water Capital Improvement Fund	18,224,776	-	9,537,865	9,537,865	(6,952,100)		(6,952,100)	20,810,541	14%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(50,670)		(50,670)	116,882	-3%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,012,080)	(939,410)	(3,951,490)	202,357	-
35 Recreation Capital Improvement Fund	605,000	-		-	-		-	605,000	0%
50 Hydroelectric Fund	12,566,982	24,196,000		24,196,000	(13,814,034)	(11,901,461)	(25,715,495)	11,047,487	-12%
55 Hydroelectric Capital Fund	48,825,996	-	4,565,000	4,565,000	(4,565,000)		(4,565,000)	48,825,996	0%
70 Internal Services Fund	600,511	792,775	14,642,728	15,435,503	(16,036,014)		(16,036,014)	-	-
TOTAL	116,664,528	75,678,844	32,115,089	107,793,933	(81,330,061)	(32,115,089)	(113,445,150)	111,013,311	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Fund Overview

The District has ten funds that are summarized below:

- Fund 10 Water Operations: Includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. Water operations includes the following divisions: Cashiering, Customer Service, Engineering, Water Operations, Maintenance and Vegetation.
- Fund 12 Capacity Fees: Includes revenue and expenditures associated with capacity fees paid for new connections. Fund 12 is a sub-fund of Fund 10.

- Fund 15 Water Capital: Includes expenditures for capital improvements associated with water operations. Fund 15 is a sub-fund of Fund 10.
- Fund 21 Cement Hill: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Cement Hill District. Fund 21 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 22 Rodeo Flat: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Rodeo Flat District. Fund 22 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 30 Recreation Operations: Includes expenditures and revenue associated with general recreation operations. The proposed budget only includes one division. In previous annual budgets there were two divisions. One for District owned campgrounds and one for United State Forest Service (USFS) owned campgrounds. The division associated with USFS was removed from the 2022 Annual Budget because the District will no longer operate the campgrounds.
- Fund 35 Recreation Capital: Includes expenditures for capital improvements associated with recreation operations. Fund 35 is a sub-fund of Fund 30.
- Fund 50 Hydroelectric Operations: Includes expenditures and revenue associated with general hydroelectric operations. Fund 50 includes expenditures associated with three divisions: Hydro Administration, Hydro Operations, and Hydro Maintenance.
- Fund 55 Hydroelectric Capital: Includes expenditures associated with capital improvements for the hydroelectric division. Fund 55 is a sub-fund of Fund 50.
- Fund 70 Internal Services: This fund was formed in 2022 to include expenditures associated with overhead functions. Fund 70 includes the following divisions: Board of Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Purchasing, and Shop Operations.

FINDINGS AND ANALYSIS

Overall:

The proposed budget for 2024 includes operational revenue of \$75,678,844 and interfund transfers of \$32.1 M (Total Inflows of \$107,793,933). Total projected outflow for all funds is \$113,445,150 (including debt service payments, interfund transfers, one-time grant expenditures).

Beginning Fund Balance is projected at \$116.6 M and with Revenue under expenses of \$5.7 million, Ending Fund Balance is calculated as \$111.0 M. The District is not currently

adhering to its Fund Balance Reserve Policy as several of the Funds fall short from the required balance, per the policy. Staff anticipate re-writing the policy and, in some cases, reducing duplicative reserve obligations, but there are other funds such as Water and Recreation that will require fee/rate increases to build reserves, and fund ongoing operating and capital expenditures.

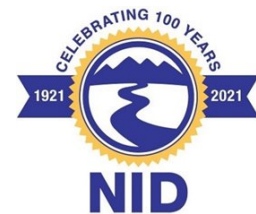
The proposed budget includes the removal of 3 Full-Time Equivalents (FTE) over the prior year. The table below provides a summary of the deletions proposed for the 2024 Annual Budget:

- Hydroelectric: Remove Senior Engineer – Dam Safety (Replaced with Consultant Resources)
- Recreation: Remove Recreation Assistant I/II – Position has not been filled for 2023 and is not needed.
- Engineering: remove Senior Engineer – Position has not been filled for 2023 and is not needed.

Additional restructuring of the Engineering Department is being considered and this may result in an additional decrease in staff costs when the budget is presented in November.

Attachments: (2)

- FY 2024 PowerPoint presentation
- FY 2024 Operating & Capital Budget - Draft



**NEVADA
IRRIGATION
DISTRICT**

**OPERATING &
CAPITAL
BUDGET
WORKSHOP**

**FOR THE FISCAL
YEAR 2024**

**Board of Directors
Workshop
October 11, 2023**

Budget Principles

Revenue - Conservative

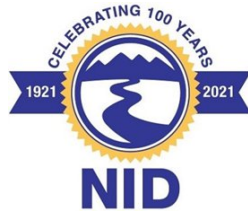
- Lower Revenue Projections for Fund 10 and Fund 50
- Recreation projected at 5% Increase (this may increase if the annual fee increase is more than 5%)

Operating Expenditures – Necessary Additions

- Operating Cost Increases
- Negotiated Salary Increases
- Targeted Improvement Funding
- Increased insurance, fuel, regulatory fees, and material costs

Capital Projects – Needed Projects & Purchases

- Reduced from Capital Budget Workshop



Budget Organization

1. The Budget is designed to include 3 Components
 - Revenue
 - Operating Expenditures
 - Capital Projects

2. Administration Dept. No. 114 in each Fund
 - Non-Department Specific Expenses
 - Debt Service
 - Interfund Transfers

Budget Overview

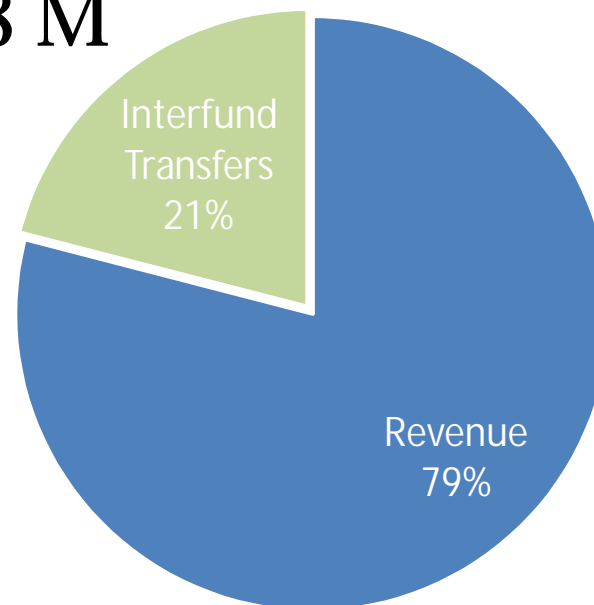
Revenue- Total Inflows – \$107.8 M

➤ Revenue \$75.7M

↓ Down \$0.9 M from FY23
Mostly flat

➤ Transfers-In \$32.1 M

↑ Up \$11.4 M from FY 2023
Increase in Capital Fund Transfers



Budget Overview

Expenditures- Total Outflows \$113.4 M

➤ Operating Expenditures Total – \$100.0 M

↑ UP -\$8.0 Million over FY23

Operating Costs \$67.9 M

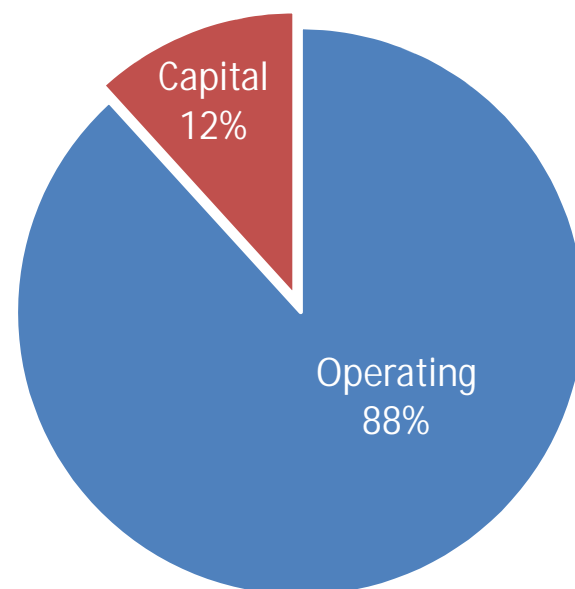
Interfund Transfers \$32.1 M

Shared Costs, Interfund Transfers Out,
Debt Service

➤ Capital Projects Total – \$13.5 M

50 Projects

↓ Down \$9.7 M from 2023



Overview of Funds

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

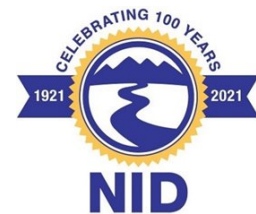


Fund Balance Summary

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
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15 Water Capital Improvement Fund	18,224,776	-	9,537,865	9,537,865	(6,952,100)		(6,952,100)	20,810,541	14%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(50,670)		(50,670)	116,882	-3%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,012,080)	(939,410)	(3,951,490)	202,357	-
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TOTAL	116,664,528	75,678,844	32,115,089	107,793,933	(81,330,061)	(32,115,089)	(113,445,150)	111,013,311	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

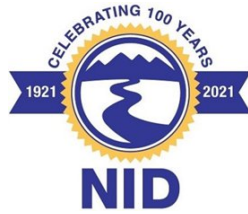
Fund 10 Water Operations

- Reserves - \$2M Projected ending balance
- Includes total Expenditures \$52.8 M
 - Water Operations \$14.2 M
 - Cashiering
 - Customer Service
 - Operations
 - Engineering \$4.2 M (Reimbursed for 35%; \$1.5 M)
 - Non-Departmental – Administration \$22.0
 - Debt Service, District-wide shared costs, Transfers
 - Maintenance \$12.4
 - Vegetation



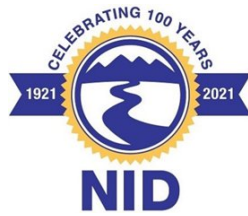
Revenue Fund 10 Water

Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
40106 NON-COMMERCIAL-INSIDE	17,072,000	17,000,000	17,000,000
47110 PROPERTY TAX REVENUE	14,308,560	14,534,112	14,534,112
40410 SUMMER - INSIDE	7,946,680	6,800,000	6,800,000
40206 COMMERCIAL - INSIDE	3,030,000	3,000,000	3,000,000
47610 INTEREST INCOME:INVESTMN	909,000	900,000	900,000
Other	4,625,907	4,625,907	4,821,610
Total Revenue	47,892,147	46,860,019	47,055,722
47777 TRANSFER IN - OPERATING	435,887	435,887	1,669,497
TOTAL INFLOWS	48,328,034	47,295,906	48,725,219



Engineering Allocation

	Fund 10	Fund 30	Fund 50	Total
Engineering Cost Allocation	2,694,559	207,274	1,243,643	4,145,475
	65%	5%	30%	100%

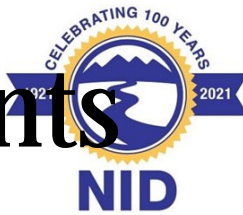


Fund 10 Water Operations

Budget Impacts	FY2024
Salary	12,762,357
Benefits	10,667,499
Non-Labor Operating	29,340,381
Total Operating Expenditures	\$52,770,237

Water Operations Reserve Requirements

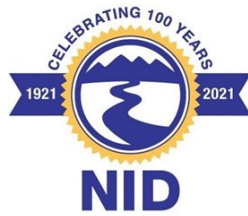
Policy 3040



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

Water Operations Reserve

Projected Ending Fund Balance		\$ 20,990,039
Operating Reserve	\$ 20,667,420	
Water Rate Stabilization Reserve	\$ -	
Community Investment Stabilization Reserve	\$ -	
Insurance and Catastrophic Reserve	\$ -	
Watershed Stewardship Reserve	\$ -	
Accrued Leave Reserve	\$ 250,000	
		<u>\$ 20,917,420</u>
Fund Balance Above/Below Minimum Reserve		<u><u>\$ 72,619</u></u>



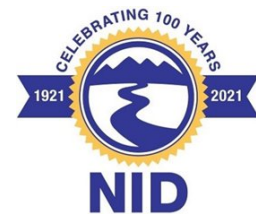
Fund 10 Transfers

Transfer Out - From			Description	
10114-54000	Water Fund	\$ 9,016,809	Internal Services Fund	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,752,100	Water Capital Fund	CIP Transfer
10114-54000	Water Fund	\$ 500,964	Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out \$ 16,269,873				
Transfer In - To			Description	
10000-47777	Water Fund	\$ 218,580	Water Capacity Fund	Transfer Debt Service
10000-47777	Water Fund	\$ 207,274	Recreation Fund	Allocated Expenses - Engineering
10000-47777	Water Fund	\$ 1,243,643	Hydroelectric Fund	Allocated Expenses - Engineering
TOTAL - Transfers In \$ 1,669,497				

Fund 15 Water CIP

Water Capital

- Includes Projects & Capital Purchases
- 26 Total Projects/Purchases \$7.0 M
- Projected Ending Fund Balance \$20.8 M
- Minimum Reserve \$22 M
- \$1.2 M Unfunded
 - Policy 3040.4.4

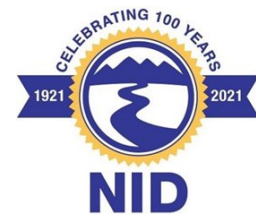


Fund 15 Transfer Summary

<u>Transfer In - To</u>		<u>Description</u>
15000-47777	Water Capital Fund \$ 6,752,100	Water Fund CIP Transfer
TOTAL - Transfers In \$ 6,752,100		

Fund 15 Capital Projects

Department		Project Description	Project #	Score	FY 2023 Expense
	Engineering	Automated Gaging Head Gates		0	100,000
	Engineering	Lake Wildwood Treatment Plant Upgrades	2568	57	300,000
	Engineering	Maben Canal Phase IV	8099-4	53	550,000
	Engineering	Rough & Ready Reservoir Pipe	TBD	56	100,000
	Engineering	Tarr Canal Diversion	2336	56	150,000
	Engineering	Tarr Canal Rehab	2646	57	200,000
	Engineering	Combie Ophir 2 & 3 Siphon Replacement	2645	68	900,000
	Engineering	Cedar Ridge Pressure Reducing Valve Station (PRV)	2366	50	154,000
	Engineering	Hughes Road Pipeline Replacement	TBD	53	424,000
	Engineering	Charging Stations at GV Headquarters	TBD	46	900,000
	Engineering	ADA Transition Plan	TBD	57	150,000
	Engineering	Grass Valley Admin-Operations Ramp Repair	2647	62	700,000
	Engineering	North Auburn Water Treatment Plant Upgrades	2376	57	1,200,000
	Maintenance	Vehicle Lift - Replace and Upgrade Existing	N/A	56	65,100
	Maintenance	1/2-ton Pickup Truck - Replace Vehicle 10418	N/A	59	55,000
	Maintenance	Tow- Behind Air Compressors (2) - Replace Existing	N/A	51	80,000
	Maintenance	1/2-ton Pickup Truck - Replace Vehicle 10514		54	55,000



Fund 15 Capital Projects

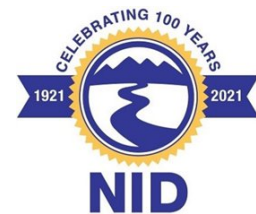
<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Maintenance	Tow-Behind Chipper - Replacement and Upgrade of Asset 99	N/A	43	85,000
Maintenance	1/2-ton Pickup Truck - Replace Vehicle 9860		54	55,000
Maintenance	Skip Loader - Replacement for Existing Grader Asset 9138 (Ti	N/A	59	140,000
Maintenance	Excavator - Replacement for Asset 8580 (Tier 0)	N/A	58	275,000
Maintenance	Forklift - Replacement for Asset 8339 (Tier 0)	N/A	56	122,000
Water Operations	Vehicle #10690 Replacement 1/2 Ton Pickup	N/A	61	48,000
Water Operations	Vehicle #10801 Replacement 1/2 Ton Pickup	N/A	61	48,000
Water Operations	Vehicle #10722 Replacement 1/2 Ton Pickup		61	48,000
Water Operations	Vehicle # 10692 Replacement 1/2 Ton Pickup		61	48,000
TOTAL				6,952,100



Assessment Districts

Fund 21 Cement Hill & Fund 22 Rodeo Flat

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(50,670)		(50,670)	116,882	-3%
TOTAL	188,021	380,500	-	380,500	(449,875)	-	(449,875)	118,646	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	



Fund 12 Capacity Fees

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-21%
TOTAL	10,618,184	800,000	-	800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	



Revenue Fund 30 Recreation

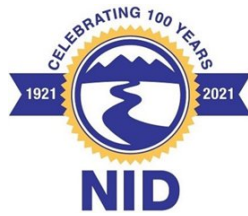
Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
48306 CAMPING	1,469,500	1,469,500	1,584,143
48301 DAY USE	225,735	225,735	318,922
48309 BOATING	150,945	150,945	200,968
48734 STORE TAXABLE	105,823	105,823	26,250
48403 SEASON PASS	95,445	95,445	137,540
Other	177,657	177,657	14,221
TOTAL REVENUE	2,225,104	2,225,104	2,453,847
47777 TRANSFER IN - OPERATING	1,415,000	1,415,000	1,700,000
TOTAL INFLOWS	3,640,104	3,640,104	4,153,847

Fund 30 Recreation

- Revenue Insufficient to fund Expenditures
- Operational Subsidy from Hydro \$1.7 M
- Projected Ending Fund Balance \$202k
- Reserves not funded – Policy 3040
 - Operations Reserve – 6 months operating expenses
 - Accrued Absences – 50% of annual liability
 - Capital - \$500,000

Fund 30 Recreation

- Total Expenditures \$3.9 M
 - Recreation \$3.0 M
 - General
 - Upper Division
 - Engineering \$0.2 M (Allocated 5%)
 - Non-Departmental \$.7 M (Allocated 5%)
 - Transfer to Fund Internal Services



Fund 30 Recreation

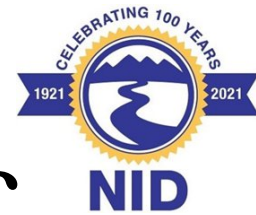
Budget Impacts	FY2024
Salary	819,508
Benefits	458,320
Non-Labor Operating	2,673,662
Total Operating Expenditures	\$3,951,490

Fund 30 Transfers

<u>Transfer Out - From</u>			<u>Transfer In - To</u>		<u>Description</u>
30114-54000	Recreation Fund	\$ 693,601		Internal Services Fund	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 207,274		Water Fund	Allocated Expenses - Engineering
30114-54000	Recreation Fund	\$ 38,536		Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 939,411			
<u>Transfer In - To</u>			<u>Transfer Out - From</u>		<u>Description</u>
30000-47777	Recreation Fund	\$ 1,700,000		Hydroelectric Fund	Allocated Expenses - Recreation
TOTAL - Transfers In		\$ 1,700,000			

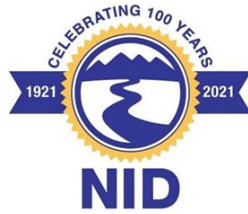
Fund 50 Hydroelectric

- Reserves - \$11.0 M Projected ending balance
- Includes total Expenditures \$25.7 M
 - Hydroelectric \$13.2 M
 - Management, Operations, Maintenance
 - Non-Departmental – Administration \$12.5
 - Debt Service, District-wide shared costs, Transfers
 - Recreation Subsidy \$1.7 M
 - Engineering \$1.2 M (Allocated 30%)
 - Internal Services \$4.2 M (Allocated 30%)



Revenue Fund 50 Hydroelectric

Account	Budget FY 2023	Projected FY 2023	Budget FY 2024
41160 POWER GENERATION	24,486,198	24,486,198	24,071,000
47610 INTEREST INCOME:INVESTMN	500,000	500,000	-
45182 BOWMAN COSTS - HAYPRESS	75,000	75,000	75,000
46170 HYDROELECT SUPPORT SVCS	40,000	40,000	50,000
Other	-	-	-
TOTAL REVENUE	25,101,199	25,101,199	24,196,000
47777 TRANSFER IN - OPERATING		-	
TOTAL INFLOWS	25,101,199	25,101,199	24,196,000



Fund 50 Hydroelectric

Budget Impacts	FY2024
Salary	4,396,457
Benefits	3,400,579
Non-Labor Operating	17,918,459
Total Operating Expenditures	\$25,715,495

Fund 50 Reserves

Policy 3040

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

Fund 50 Reserves

Projected Ending Fund Balance \$ 11,047,487

Operating Reserve \$ 10,725,529

Insurance and Catastrophic Reserve \$ -

Accrued Leave Reserve \$ 250,000

\$ 10,975,529

Fund Balance Above/Below Minimum Reserve \$ 71,958

Fund 50 Transfer Summary

<u>Transfer Out - From</u>			<u>Transfer In - To</u>	<u>Description</u>
50114-54000	Hydroelectric Fund	\$ 4,161,604	Internal Services Fund	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 1,243,643	Water Fund	Allocated Expenses - Engineering
50114-54000	Hydroelectric Fund	\$ 1,700,000	Recreation Fund	Allocated Expenses - Recreation
50114-54000	Hydroelectric Fund	\$ 4,565,000	Hydroelectric Capital Fund	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 231,214	Internal Services Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 11,901,461		

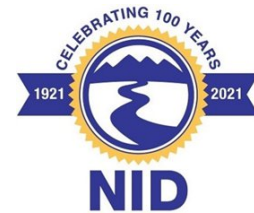
Fund 55 Hydroelectric CIP

Hydroelectric Capital

- Includes Projects & Capital Purchases
- 19 Total Projects/Purchases \$4.6 M
- Projected Ending Fund Balance \$48.8 M
- Minimum Reserve \$50 M
 - Not Fully Funded
 - Policy 3040.4.4

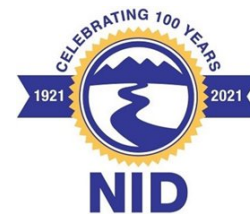
Fund 55 Reserves Policy 3040

Projected Ending Fund Balance		\$	48,825,996
CIP Reserve	\$	15,000,000	
FERC Reserve	\$	<u>35,000,000</u>	
		\$	<u>50,000,000</u>
Fund Balance Above/Below Minimum Reserve		\$	<u><u>(1,174,004)</u></u>



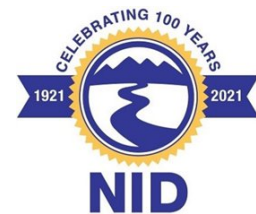
Fund 55 Transfer Summary

<u>Transfer In - To</u>		<u>Transfer Out - From</u>		<u>Description</u>
55000-47777	Hydroelectric Capital Fund	\$ 4,565,000	50114-54000 Hydroelectric Fund	CIP Transfer
TOTAL - Transfers In		\$ 4,565,000		



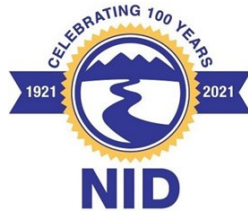
Fund 55 Capital Projects

Department	Project Description	Project #	Status	Score	FY 2024 Expense
Hydroelectric	SnoCat - 2000 XL (Xtra Lite)			73	250,000
Hydroelectric	Rollins Excitation Transformer Replacement	2664		66	50,000
Hydroelectric	SCADA Software and Hardware Update	2667		70	150,000
Hydroelectric	Deer Creek Powerhouse Communications Upgrade	2665		75	150,000
Hydroelectric	Bowman North Dam Upstream Lining Improvements	2359		72	100,000
Hydroelectric	Dutch Flat #2 Powerhouse Station Batteries/ Charger	2660		62	50,000
Hydroelectric	Dutch Flat #2 Powerhouse Backup Generator Upgrade	2483		77	100,000
Hydroelectric	Chicago Park Powerhouse Station Batteries/ Charger	2661		62	50,000
Hydroelectric	Chicago Park Powerhouse RTU Replacement	2598		71	200,000
Hydroelectric	Chicago Park Powerhouse Refurbishment	2655		90	1,000,000
Hydroelectric	Rollins Powerhouse Governor Replacement	2392		79	200,000
Hydroelectric	Rollins Powerhouse Relay Upgrade	2394		80	50,000
Hydroelectric	Scotts Flat Spillway Repair and Upgrade	2094		91	1,000,000
Hydroelectric	French Lake LLO Gate Improvements	2658		80	200,000
Hydroelectric	New Hydroelectric Field Office Development	2432		72	750,000
Hydroelectric	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	N/A		67	55,000
Hydroelectric	Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 w/ Service Body			70	100,000



Fund 55 Capital Projects

<u>Department</u>	<u>Project Description</u>	<u>Project #</u>	<u>Status</u>	<u>Score</u>	<u>FY 2023 Expense</u>
Hydroelectric	Operations Truck - Replaces H5435 - 1/2 Ton 4x4			68	55,000
Hydroelectric	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	N/A		69	55,000
	Hydroelectric Total				\$4,565,000



Fund 70

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

Fund 70 Internal Services

ISF Departments

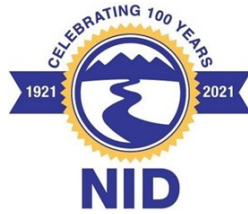
- Directors
- Management
- Watershed
- HR
- IT
- Safety
- Communications
- Accounting
- Purchasing
- Shop Operations

Cost Allocation Rate

- Fund 10 - 65%
- Fund 30 – 5%
- Fund 50 – 30%
- Blended Formula
 - Operating Expenditures 3 Year Average
- Recommend Completion of Full Cost Allocation Study (Budgeted)

Fund 70 Internal Services

- Includes total Expenditures \$16.0 M
 - Administration \$6.1 M
 - Directors
 - Management
 - Human Resources
 - Information Systems (IT)
 - Communications
 - Finance \$2.9 M
 - Accounting
 - Purchasing



Fund 70 Internal Services

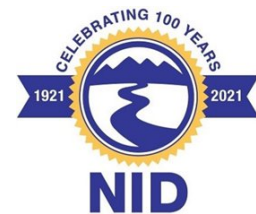
- Watershed \$.5 M
- Maintenance \$.8 M
 - Shop Operations
- Safety \$.4 M
- Non-Departmental – Administration \$3.3 M
 - Debt Service, District-wide shared costs, Transfer
- Capital \$2.0 M

Fund 70 Transfer Summary

<u>Transfer In - To</u>			<u>Transfer Out - From</u>	<u>Description</u>
70000-47777	Internal Services Fund	\$ 9,016,809	Water Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 500,964	Water Fund	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 693,601	Recreation Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 38,536	Recreation Fund	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 4,161,604	Hydroelectric Fund	Allocated Expenses - Internal Services
70000-47777	Internal Services Fund	\$ 231,214	Hydroelectric Fund	Transfer- ISF 70 CIPS
TOTAL - Transfers In		\$ 14,642,728		

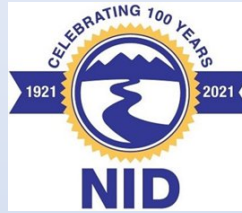
Staffing

- **3 Positions Removed**
- **206 FTE vs Prior Year 209 FTE**
 - Hydroelectric: Remove Senior Engineer – Dam Safety (Replaced with Consultant Resources)
 - Recreation: Remove Recreation Assistant I/II – Position has not been filled for 2023 and is not needed.
 - Engineering: remove Senior Engineer – Position has not been filled for 2023 and is not needed.



Next Steps

- Budget Refinement
- Staffing Review
- Budget Hearing November 8, 2023



Thank You and Questions

Nevada Irrigation District

Fiscal Year Budget: 2024

Operating & Capital Budget - Draft

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Nevada Irrigation District

Fiscal Year Budget: **2024**

Operating & Capital Budget - Draft

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Nevada Irrigation District

Fiscal Year Budget: 2024

Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	25,035,058	47,055,722	1,669,496	48,725,218	(36,500,364)	(16,269,873)	(52,770,237)	20,990,039	-16.2%
12 Capacity Fees Fund	10,618,184	800,000		800,000	(594)	(3,004,345)	(3,004,939)	8,413,245	-20.8%
15 Water Capital Improvement Fund	18,224,776	-	9,537,865	9,537,865	(6,952,100)		(6,952,100)	20,810,541	14.2%
21 Cement Hill Assessment District Fund	67,969	333,000		333,000	(399,205)		(399,205)	1,764	-97.4%
22 Rodeo Flat Assessment District Fund	120,052	47,500		47,500	(50,670)		(50,670)	116,882	-2.6%
30 Recreation Fund	-	2,453,847	1,700,000	4,153,847	(3,012,080)	(939,410)	(3,951,490)	202,357	-
35 Recreation Capital Improvement Fund	605,000	-		-	-		-	605,000	-
50 Hydroelectric Fund	12,566,982	24,196,000		24,196,000	(13,814,034)	(11,901,461)	(25,715,495)	11,047,487	-12.1%
55 Hydroelectric Capital Fund	48,825,996	-	4,565,000	4,565,000	(4,565,000)		(4,565,000)	48,825,996	0.0%
70 Internal Services Fund	600,511	792,775	14,642,728	15,435,503	(16,036,014)		(16,036,014)	-	-
TOTAL	116,664,528	75,678,844	32,115,089	107,793,933	(81,330,061)	(32,115,089)	(113,445,150)	111,013,311	-5%

Nevada Irrigation District

Fiscal Year Budget: 2024

Interfund Transfers Schedule

Transfer Out - From			Transfer In - To			Description
10114-54000	Water Fund	\$ 9,016,809	70000-47777	Internal Services Fund	\$ 9,016,809	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,752,100	15000-47777	Water Capital Fund	\$ 6,752,100	CIP Transfer
10114-54000	Water Fund	\$ 500,964	70000-47777	Internal Services Fund	\$ 500,964	Transfer- ISF 70 CIPS
12114-54000	Water Capacity Fund	\$ 218,580	10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
12114-54000	Water Capacity Fund	\$ 2,785,765	15000-47777	Water Capital Fund	\$ 2,785,765	CIP Transfer
30114-54000	Recreation Fund	\$ 693,601	70000-47777	Internal Services Fund	\$ 693,601	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 207,274	10000-47777	Water Fund	\$ 207,274	Allocated Expenses - Engineering
30114-54000	Recreation Fund	\$ 38,536	70000-47777	Internal Services Fund	\$ 38,536	Transfer- ISF 70 CIPS
50114-54000	Hydroelectric Fund	\$ 4,161,604	70000-47777	Internal Services Fund	\$ 4,161,604	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 1,243,643	10000-47777	Water Fund	\$ 1,243,643	Allocated Expenses - Engineering
50114-54000	Hydroelectric Fund	\$ 1,700,000	30000-47777	Recreation Fund	\$ 1,700,000	Allocated Expenses - Recreation
50114-54000	Hydroelectric Fund	\$ 4,565,000	55000-47777	Hydroelectric Capital Fund	\$ 4,565,000	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 231,214	70000-47777	Internal Services Fund	\$ 231,214	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 32,115,090	TOTAL - Transfers In		\$ 32,115,090	

Nevada Irrigation District
Fiscal Year: 2024
Operations Budget Summary

Department	#	FY 2023 Revenues	FY 2023 Expenditures	FY 2024 Revenues	FY 2024 Expenditures	Variance	%
Revenue	0000	76,620,950		76,070,334		(550,616)	-0.7%
Water Administration	10114		15,407,131		21,977,612	6,570,481	42.6%
Cashiering	10131		257,914		-	(257,914)	-100.0%
Customer Service	10133		1,682,699		1,944,207	261,508	15.5%
Engineering	10151		5,172,891		4,145,475	(1,027,416)	-19.9%
Water Operations	10171		12,749,969		12,294,417	(455,552)	-3.6%
Maintenance	10191		11,425,610		11,103,547	(322,063)	-2.8%
Vegetation	10192		1,289,621		1,304,981	15,360	1.2%
Water Capacity Administration	12114				3,004,939	3,004,939	-
Cement Hill Administration	21114		392,602		399,205	6,603	1.7%
Rodeo Flat Administration	22114		43,285		50,670	7,385	17.1%
Recreation Administration	30114		1,099,096		1,012,004	(87,092)	-7.9%
General Recreation	30250		2,955,797		2,939,486	(16,311)	-0.6%
Hydro Admin	50112		5,220,297		5,192,223	(28,074)	-0.5%
Hydro Administration	50114		11,759,789		12,487,830	728,041	6.2%
Hydro Operations	50161		2,770,187		2,631,709	(138,478)	-5.0%
Hydro Maintenance	50167		5,144,163		5,403,734	259,571	5.0%
Directors	70113		212,339		279,998	67,659	31.9%
ISF Administration	70114		521,955		3,309,499	2,787,544	534.1%
Management	70115		2,191,442		2,260,444	69,002	3.1%
Watershed	70116		3,106,346		532,208	(2,574,138)	-82.9%
Human Resources	70117		578,014		540,265	(37,749)	-6.5%
Information Services	70118		2,606,579		2,785,994	179,415	6.9%
Safety	70119		415,406		439,721	24,315	5.9%
Communications	70120		268,994		269,568	574	0.2%
Accounting	70135		2,075,118		1,969,849	(105,269)	-5.1%
Purchasing	70193		986,246		918,850	(67,396)	-6.8%
Shop Operations	70195		1,054,270		776,619	(277,651)	-26.3%
TOTAL		76,620,950	91,387,760	76,070,334	99,975,053	8,036,677	9%

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10114 Water Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
10114-51313	LIFE INSURANCE	\$12,974.03	\$11,939.00	\$12,000.00
10114-51321	HEALTH BENEFIT-RETIRES	\$790,786.06	\$734,185.00	\$985,422.38
10114-51324	OPEB NET ARC (EXPENSE)	-\$605,758.00	\$742,452.00	\$572,926.00
10114-51325	PENSION EXP - UAAL	-\$4,016,575.31	\$0.00	\$0.00
10114-52502	FACILITY MAINTENANCE	\$110,588.91	\$0.00	\$20,000.00
10114-52603	CONSULTANT FEES	\$17,793.00	\$0.00	\$100,000.00
10114-52608	FED/ST/CO FEES	\$36,514.88	\$0.00	\$24,000.00
10114-52703	*DEBT SERVICE	\$0.00	\$3,967,980.00	\$0.00
10114-52704	**INSURANCE	\$0.00	\$967,557.00	\$0.00
10114-52713	UTILITIES	-\$18.87		\$0.00
10114-52804	BANK FEES		\$0.00	\$29,535.00
10114-54000	TRANSFER OUT	\$0.00	\$8,983,018.00	\$16,269,873.00
10114-60110	INTEREST EXPENSE	\$4,118.60		\$0.00
10114-60111	LOAN INTEREST-CEMENT HILL	\$94,334.64	\$0.00	\$76,427.69
10114-60112	LOAN PRINCIPAL-CEMENT HIL	\$516,845.82	\$0.00	\$534,752.77
10114-60116	BOND INTEREST-2016A	\$786,475.00	\$0.00	\$450,700.00
10114-60117	BOND PRINCIPAL-2016A	\$705,000.00	\$0.00	\$670,000.00
10114-60118	BOND INTEREST-2020A	\$510,450.00	\$0.00	\$666,975.00
10114-60119	BOND PRINCIPAL-2020A	\$1,320,000.00	\$0.00	\$1,565,000.00
10114-69000	DEBT SERVICE CONTRA	-\$2,541,845.82	\$0.00	\$0.00
Total		-\$2,258,317.06	\$15,407,131.00	\$21,977,611.84

* 52703 Debt Service broken out by prin / interest

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10131 Cashiering

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
10131-51101	SALARY	\$70,278.06	\$118,539.00	\$0.00
10131-51105	OVERTIME	\$0.00	\$0.00	\$0.00
10131-51110	HOLIDAY	\$5,543.04	\$0.00	\$0.00
10131-51111	VACATION	\$17,015.98	\$0.00	\$0.00
10131-51112	SICK LEAVE	-\$2,138.18	\$0.00	\$0.00
10131-51114	COMP TIME OFF	\$0.00	\$0.00	\$0.00
10131-51115	OTHER PD LEAVE(JURY,FUNL)	\$2,696.85	\$0.00	\$0.00
10131-51305	AIR AMBULANCE	\$120.00	\$0.00	\$0.00
10131-51306	SHORT TERM DISABILITY	\$409.02	\$224.00	\$0.00
10131-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00
10131-51310	MEDICARE	\$1,411.36	\$1,719.00	\$0.00
10131-51311	PENSION PREMIUMS	\$9,916.98	\$40,247.00	\$0.00
10131-51312	HEALTH INSURANCE	\$51,113.71	\$39,097.00	\$0.00
10131-51313	LIFE INSURANCE	\$1,005.86	\$970.00	\$0.00
10131-51314	DENTAL INSURANCE	\$2,234.79	\$2,229.00	\$0.00
10131-51315	VISION INSURANCE	\$359.49	\$389.00	\$0.00
10131-51316	LONG TERM DISABILITY	\$292.95	\$533.00	\$0.00
10131-51317	WORKERS COMP	\$256.77	\$415.00	\$0.00
10131-51325	PENSION EXP - UAAL	\$14,811.15	\$31,752.00	\$0.00
10131-52503	EQUIPMENT MAINTENANCE	\$5,690.79	\$7,800.00	\$0.00
10131-52504	MATERIALS	\$0.00	\$1,000.00	\$0.00
10131-52603	CONSULTANT FEES	-\$360.00	\$12,000.00	\$0.00
10131-52615	CONTRACTOR FEES	\$10,882.50	\$12,000.00	\$0.00
10131-52710	SUPPLIES	\$117.91	\$1,000.00	\$0.00
Total		\$191,659.03	\$269,914.00	\$0.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10133 Customer Service

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
10133-51101	SALARY	\$565,067.32	\$587,190.76	\$596,981.00	\$737,250.65
10133-51105	OVERTIME	\$1,851.58	\$2,817.18	\$0.00	\$0.00
10133-51201	TEMP LABOR-PERS EXEMPT	\$0.00	\$0.00	\$50,000.00	\$25,000.00
10133-51305	AIR AMBULANCE	\$570.96	\$480.00	\$0.00	\$557.14
10133-51306	SHORT TERM DISABILITY	\$1,321.24	\$1,658.91	\$896.00	\$2,041.99
10133-51310	MEDICARE	\$7,070.50	\$8,507.79	\$8,656.00	\$10,678.53
10133-51311	PENSION PREMIUMS	\$47,556.13	\$58,297.15	\$182,024.00	\$79,242.09
10133-51312	HEALTH INSURANCE	\$169,360.67	\$161,006.47	\$147,947.00	\$215,955.12
10133-51313	LIFE INSURANCE	\$5,106.44	\$5,237.54	\$4,886.00	\$6,893.18
10133-51314	DENTAL INSURANCE	\$9,511.27	\$8,031.38	\$10,116.00	\$11,316.24
10133-51315	VISION INSURANCE	\$1,625.52	\$1,500.48	\$1,555.00	\$1,875.60
10133-51316	LONG TERM DISABILITY	\$1,284.98	\$1,330.17	\$2,686.00	\$2,062.06
10133-51317	WORKERS COMP	\$1,850.63	\$1,566.41	\$2,191.00	\$1,721.92
10133-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$25,775.77
10133-51319	FICA	\$0.00	\$0.00	\$0.00	\$45,659.94
10133-51325	PENSION EXP - UAAL	\$146,748.68	\$91,928.96	\$168,861.00	\$171,666.65
10133-52501	CHEMICALS	\$6,780.18	\$8,964.12	\$10,000.00	\$0.00
10133-52503	EQUIPMENT MAINTENANCE	\$0.00	\$3,190.42	\$7,500.00	\$5,500.00
10133-52504	MATERIALS	\$43,012.38	\$57,196.25	\$116,500.00	\$140,800.00
10133-52505	SAFETY SUPPLIES	\$0.00	\$0.00	\$500.00	\$550.00
10133-52506	SMALL TOOLS	\$136.55	\$82.38	\$1,000.00	\$1,060.00
10133-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$3,000.00
10133-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$1,000.00
10133-52603	CONSULTANT FEES	\$16,856.50	\$8,012.93	\$4,000.00	\$29,500.00
10133-52608	FED/ST/CO FEES	\$0.00	\$0.00	\$14,000.00	\$0.00
10133-52611	DISCOUNT	-\$2.07	-\$24.15	\$0.00	\$0.00
10133-52615	CONTRACTOR FEES	\$125,547.00	\$88,830.68	\$140,000.00	\$162,500.00
10133-52710	SUPPLIES	\$147,048.34	\$179,466.96	\$202,500.00	\$225,000.00
10133-52711	EDUCATION/TRAINING/MEALS	\$772.50	\$0.00	\$2,900.00	\$7,000.00
10133-52713	UTILITIES	\$1,046.84	\$1,341.66	\$2,000.00	\$2,000.00
10133-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$12,500.00
10133-52804	BANK FEES	\$2,606.82	\$2,016.42	\$5,000.00	\$5,300.00
10133-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$10,800.00
10133-57101	DEPRECIATION EXPENSE	\$16,286.56	\$15,258.47	\$0.00	\$0.00
Total		\$753,950.20	\$706,698.58	\$1,682,699.00	\$1,944,206.88

** New accounts in 2024*

***Dept 10131 Cashiering combined with Dept 10133 Customer Service in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 -Department: 10151 Engineering

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
10151-51101	SALARY	\$1,679,338.46	\$1,685,080.54	\$1,960,733.00	\$1,961,384.83
10151-51105	OVERTIME	\$23,529.34	\$23,214.11	\$0.00	\$0.00
10151-51201	TEMP LABOR-PERS EXEMPT	\$3,899.00	\$5,496.00	\$0.00	\$8,000.00
10151-51305	AIR AMBULANCE	\$1,101.12	\$900.00	\$0.00	\$947.14
10151-51306	SHORT TERM DISABILITY	\$2,237.14	\$2,444.32	\$2,016.00	\$3,305.16
10151-51310	MEDICARE	\$20,199.29	\$22,030.83	\$28,431.00	\$28,422.68
10151-51311	PENSION PREMIUMS	\$140,893.74	\$159,698.27	\$718,241.00	\$210,915.89
10151-51312	HEALTH INSURANCE	\$336,977.76	\$320,938.58	\$343,431.00	\$379,531.20
10151-51313	LIFE INSURANCE	\$14,183.50	\$12,945.46	\$16,047.00	\$18,328.61
10151-51314	DENTAL INSURANCE	\$18,517.02	\$16,256.10	\$20,062.00	\$18,835.68
10151-51315	VISION INSURANCE	\$2,985.33	\$2,641.47	\$3,499.00	\$3,188.52
10151-51316	LONG TERM DISABILITY	\$2,493.98	\$2,998.15	\$8,823.00	\$5,284.82
10151-51317	WORKERS COMP	\$30,933.09	\$30,224.70	\$46,539.00	\$27,530.86
10151-51318	UNEMPLOYMENT INSURANCE	\$17,812.97	\$3,600.00	\$0.00	\$68,606.47
10151-51319	FICA	\$241.73	\$133.63	\$0.00	\$121,531.46
10151-51325	PENSION EXP - UAAL	\$426,921.11	\$253,058.25	\$473,519.00	\$456,919.08
10151-52501	CHEMICALS	\$6,780.18	\$8,964.12	\$10,000.00	\$0.00
10151-52502	FACILITY MAINTENANCE	\$0.00	\$44,400.13	\$0.00	\$0.00
10151-52503	EQUIPMENT MAINTENANCE	\$26,532.16	\$29,152.14	\$10,800.00	\$13,800.00
10151-52504	MATERIALS	\$18,836.55	\$18,912.99	\$30,000.00	\$35,000.00
10151-52505	SAFETY SUPPLIES	\$707.29	\$114.07	\$1,500.00	\$3,100.00
10151-52506	SMALL TOOLS	\$1,056.46	\$3,215.41	\$8,000.00	\$8,000.00
10151-52515	Non-Capital Vehicles & Equipment	\$0.00	\$0.00	\$0.00	\$16,500.00
10151-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
10151-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$5,000.00
10151-52603	CONSULTANT FEES	\$5,447.00	\$625,798.30	\$1,370,000.00	\$635,000.00
10151-52604	LEGAL FEES	\$26,343.67	\$45,956.32	\$10,000.00	\$15,000.00
10151-52608	FED/ST/CO FEES	\$2,835.93	\$11,324.98	\$25,000.00	\$1,000.00
10151-52611	DISCOUNT	-\$1,319.87	-\$1,171.79	\$0.00	\$0.00
10151-52615	CONTRACTOR FEES	\$2,880.00	\$1,344.00	\$1,500.00	\$0.00
10151-52706	DUES, PUBLCTNS, SPNSRSHP	\$6,684.15	\$8,011.41	\$13,000.00	\$1,750.00
10151-52710	SUPPLIES	\$10,889.76	\$5,858.04	\$9,750.00	\$4,250.00
10151-52711	EDUCATION/TRAINING/MEALS	\$2,676.23	\$9,286.82	\$16,400.00	\$16,500.00
10151-52713	UTILITIES	\$3,451.42	\$3,927.99	\$4,500.00	\$5,000.00
10151-52714	<i>*Software/Licenses</i>		\$0.00	\$16,100.00	\$35,843.00
10151-52901	LAND/EASEMENT PURCHASES	\$87,154.14	\$43,022.95	\$25,000.00	\$25,000.00
10151-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$10,500.00
10151-57101	DEPRECIATION EXPENSE	\$232,189.67	\$248,502.67	\$0.00	\$0.00
Total		\$1,476,070.86	\$1,963,200.42	\$5,172,891.00	\$4,145,475.40

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 -Department: 1071 Water Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
10171-51101	SALARY	\$3,821,461.43	\$4,400,652.49	\$4,117,214.00	\$4,429,099.57
10171-51105	OVERTIME	\$114,650.26	\$60,566.07	\$65,000.00	\$72,409.58
10171-51106	DOUBLE TIME	\$62,833.01	\$68,024.37	\$70,000.00	\$77,173.89
10171-51201	TEMP LABOR-PERS EXEMPT	\$26,464.00	\$19,996.32	\$101,920.00	\$105,000.00
10171-51305	AIR AMBULANCE	\$2,569.43	\$2,580.00	\$0.00	\$2,451.43
10171-51306	SHORT TERM DISABILITY	\$8,547.99	\$9,717.44	\$4,928.00	\$10,856.43
10171-51310	MEDICARE	\$45,664.88	\$65,527.66	\$59,700.00	\$68,992.54
10171-51311	PENSION PREMIUMS	\$303,759.22	\$406,376.25	\$1,498,552.00	\$475,790.81
10171-51312	HEALTH INSURANCE	\$936,670.57	\$977,016.63	\$834,809.00	\$1,109,127.36
10171-51313	LIFE INSURANCE	\$31,290.34	\$34,481.58	\$33,695.00	\$41,033.03
10171-51314	DENTAL INSURANCE	\$52,506.82	\$53,302.96	\$54,233.00	\$56,718.12
10171-51315	VISION INSURANCE	\$7,861.89	\$8,049.45	\$8,554.00	\$8,252.64
10171-51316	LONG TERM DISABILITY	\$3,195.95	\$8,182.46	\$18,527.00	\$12,074.82
10171-51317	WORKERS COMP	\$110,797.01	\$126,199.74	\$135,522.00	\$110,303.05
10171-51318	UNEMPLOYMENT INSURANCE	\$2,438.11	-\$225.00	\$0.00	\$166,533.72
10171-51319	FICA	\$1,443.84	\$1,406.61	\$4,000.00	\$295,002.59
10171-51325	PENSION EXP - UAAL	\$909,505.09	\$609,362.54	\$1,117,465.00	\$1,109,114.56
10171-52501	CHEMICALS	\$401,541.88	\$533,968.39	\$580,500.00	\$475,500.00
10171-52502	FACILITY MAINTENANCE	\$0.00	\$23,586.28	\$0.00	\$0.00
10171-52503	EQUIPMENT MAINTENANCE	\$170,537.04	\$242,982.78	\$516,400.00	\$461,800.00
10171-52504	MATERIALS	\$213,589.69	\$297,260.62	\$429,500.00	\$487,700.00
10171-52505	SAFETY SUPPLIES	\$3,823.16	\$8,082.51	\$28,300.00	\$61,700.00
10171-52506	SMALL TOOLS	\$4,064.83	\$15,482.34	\$18,400.00	\$23,360.00
10171-52507	WATER PURCHASE	\$1,396,400.63	\$0.00	\$968,000.00	\$0.00
10171-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$183,900.00
10171-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$16,000.00
10171-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$9,500.00
10171-52603	CONSULTANT FEES	\$194,265.20	\$92,541.97	\$222,150.00	\$232,250.00
10171-52604	LEGAL FEES	\$11,178.84	\$14,346.50	\$12,000.00	\$20,500.00
10171-52608	FED/ST/CO FEES	\$361,783.82	\$352,306.73	\$369,500.00	\$238,000.00
10171-52611	DISCOUNT	-\$317.71	-\$2,109.38	\$0.00	\$0.00
10171-52612	<i>*Water Rights</i>	\$0.00	\$0.00	\$0.00	\$140,000.00
10171-52615	CONTRACTOR FEES	\$127,163.50	\$39,529.48	\$187,100.00	\$112,600.00
10171-52704	INSURANCE	\$193.00	\$198,496.00	\$0.00	\$0.00
10171-52706	DUES, PUBLCTNS, SPNSRSHP	\$5,267.55	\$23,294.12	\$8,200.00	\$9,700.00
10171-52709	OUTREACH/ADVERTISE/NOTICE	\$1,616.00	\$0.00	\$0.00	\$0.00
10171-52710	SUPPLIES	\$4,656.79	\$33,117.22	\$5,700.00	\$1,000.00
10171-52711	EDUCATION/TRAINING/MEALS	\$10,341.22	\$13,186.20	\$31,900.00	\$40,900.00
10171-52713	UTILITIES	\$1,071,868.18	\$1,352,940.20	\$1,248,200.00	\$1,166,000.00
10171-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$43,650.00
10171-52804	BANK FEES	\$0.00	\$915.17	\$0.00	\$0.00
10171-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$233,000.00
10171-57101	DEPRECIATION EXPENSE	\$6,762,244.91	\$6,172,239.08	\$0.00	\$0.00
Total		\$13,360,416.94	\$11,862,731.29	\$12,749,969.00	\$12,106,994.14

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10191 Maintenance

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
10191-51101	SALARY	\$3,714,140.96	\$3,636,125.53	\$4,335,157.00	\$4,280,490.05
10191-51105	OVERTIME	\$44,571.81	\$42,952.73	\$50,000.00	\$55,122.45
10191-51106	DOUBLE TIME	\$14,165.58	\$16,146.64	\$15,000.00	\$16,536.73
10191-51201	TEMP LABOR-PERS EXEMPT	\$158,255.50	\$143,917.36	\$236,900.00	\$290,000.00
10191-51203	OVERTIME-TEMP-PERS EXEMPT	\$1,420.20	\$1,058.71	\$0.00	\$0.00
10191-51213	SICK LEAVE-TEMP-PERS EXMP	\$1,362.00	\$933.32	\$0.00	\$0.00
10191-51305	AIR AMBULANCE	\$3,537.83	\$3,120.00	\$0.00	\$3,064.29
10191-51306	SHORT TERM DISABILITY	\$6,366.23	\$6,656.07	\$6,832.00	\$8,666.40
10191-51310	MEDICARE	\$54,455.69	\$58,563.50	\$62,800.00	\$62,897.36
10191-51311	PENSION PREMIUMS	\$316,202.50	\$365,132.29	\$1,497,205.00	\$459,031.29
10191-51312	HEALTH INSURANCE	\$1,195,917.78	\$1,146,757.14	\$1,150,251.00	\$1,133,958.72
10191-51313	LIFE INSURANCE	\$32,763.65	\$31,844.07	\$35,479.00	\$39,771.72
10191-51314	DENTAL INSURANCE	\$66,496.99	\$58,234.26	\$67,988.00	\$57,737.40
10191-51315	VISION INSURANCE	\$10,476.86	\$9,612.45	\$11,858.00	\$10,315.80
10191-51316	LONG TERM DISABILITY	\$8,147.75	\$8,224.14	\$19,508.00	\$11,719.00
10191-51317	WORKERS COMP	\$137,747.84	\$144,450.39	\$166,540.00	\$140,922.10
10191-51318	UNEMPLOYMENT INSURANCE	\$4,890.07	\$14,550.00	\$2,500.00	\$151,821.22
10191-51319	FICA	\$10,234.05	\$9,381.11	\$10,000.00	\$268,940.45
10191-51325	PENSION EXP - UAAL	\$944,585.89	\$541,322.75	\$1,071,792.00	\$1,011,129.35
10191-52501	CHEMICALS	\$294,916.75	\$387,093.45	\$250,000.00	\$1,000.00
10191-52502	FACILITY MAINTENANCE	\$0.00	\$22,577.00	\$0.00	\$40,000.00
10191-52503	EQUIPMENT MAINTENANCE	\$13,795.05	\$34,902.89	\$75,000.00	\$79,250.00
10191-52504	MATERIALS	\$1,089,417.66	\$1,232,139.16	\$1,327,696.00	\$1,597,530.00
10191-52505	SAFETY SUPPLIES	\$8,267.71	\$7,949.82	\$16,000.00	\$35,250.00
10191-52506	SMALL TOOLS	\$28,407.40	\$31,372.30	\$43,300.00	\$12,000.00
10191-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$76,000.00
10191-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$25,750.00
10191-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$1,500.00
10191-52603	CONSULTANT FEES	\$14,816.92	\$16,953.75	\$45,000.00	\$46,350.00
10191-52604	LEGAL FEES	\$0.00	\$0.00	\$2,000.00	\$2,000.00
10191-52608	FED/ST/CO FEES	\$23,536.46	\$19,320.37	\$20,000.00	\$24,500.00
10191-52611	DISCOUNT	-\$1,592.87	-\$8,672.72	\$0.00	\$0.00
10191-52615	CONTRACTOR FEES	\$89,308.75	\$148,235.75	\$698,304.00	\$559,654.00
10191-52704	INSURANCE	\$2,296.50	\$1,024.00	\$0.00	\$0.00
10191-52706	DUES, PUBLCTNS, SPNSRSHP	\$14,117.13	\$16,346.33	\$17,000.00	\$13,390.00
10191-52710	SUPPLIES	\$4,290.64	\$7,259.39	\$20,500.00	\$3,000.00
10191-52711	EDUCATION/TRAINING/MEALS	\$11,695.03	\$13,751.26	\$26,000.00	\$27,580.00
10191-52713	UTILITIES	\$131,348.61	\$140,285.35	\$145,000.00	\$145,000.00
10191-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$400,000.00
10191-57101	DEPRECIATION EXPENSE	\$2,207,236.16	\$2,158,546.03	\$0.00	\$0.00
Total		\$6,943,456.12	\$6,831,941.06	\$11,425,610.00	\$11,091,878.33

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 - Department: 10192 Vegetation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
10192-51101	SALARY	\$379,120.47	\$347,915.75	\$434,886.00	\$457,500.46
10192-51105	OVERTIME	\$0.00	\$341.99	\$0.00	\$0.00
10192-51201	TEMP LABOR-PERS EXEMPT	\$35,371.00	\$65,573.94	\$64,650.00	\$48,300.00
10192-51213	SICK LEAVE-TEMP-PERS EXMP	\$252.00	\$805.46	\$0.00	\$0.00
10192-51305	AIR AMBULANCE	\$336.60	\$360.00	\$0.00	\$334.29
10192-51306	SHORT TERM DISABILITY	\$1,065.34	\$737.47	\$672.00	\$976.01
10192-51310	MEDICARE	\$1,028.68	\$3,191.00	\$6,306.00	\$6,610.56
10192-51311	PENSION PREMIUMS	\$32,579.26	\$34,847.08	\$146,497.00	\$17,431.31
10192-51312	HEALTH INSURANCE	\$132,267.30	\$135,315.73	\$117,291.00	\$156,796.56
10192-51313	LIFE INSURANCE	\$3,378.20	\$3,860.53	\$3,559.00	\$4,259.74
10192-51314	DENTAL INSURANCE	\$6,284.88	\$6,303.32	\$6,687.00	\$7,557.36
10192-51315	VISION INSURANCE	\$1,031.58	\$1,031.58	\$1,166.00	\$1,125.36
10192-51316	LONG TERM DISABILITY	\$828.86	\$901.64	\$1,957.00	\$1,274.28
10192-51317	WORKERS COMP	\$19,613.37	\$17,266.86	\$23,919.00	\$15,272.67
10192-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$15,956.52
10192-51319	FICA	\$2,305.16	\$4,115.43	\$1,800.00	\$28,265.83
10192-51325	PENSION EXP - UAAL	\$96,416.84	\$46,325.12	\$103,831.00	\$106,270.40
10192-52501	CHEMICALS	\$224,008.65	\$254,088.05	\$290,000.00	\$285,000.00
10192-52503	EQUIPMENT MAINTENANCE	\$1,061.13	\$216.99	\$1,000.00	\$1,000.00
10192-52504	MATERIALS	\$7,269.52	\$4,332.37	\$7,000.00	\$4,000.00
10192-52505	SAFETY SUPPLIES	\$328.78	\$1,115.72	\$1,500.00	\$3,600.00
10192-52506	SMALL TOOLS	\$1,877.99	\$1,836.90	\$22,000.00	\$2,000.00
10192-52515	*NON-CAPITAL VEHICLES & EQUIPMENT	\$0.00	\$0.00	\$0.00	\$23,000.00
10192-52516	*UNIFORM EXPENSES	\$0.00	\$0.00	\$0.00	\$3,000.00
10192-52603	CONSULTANT FEES	\$28,289.00	\$3,288.00	\$2,000.00	\$36,000.00
10192-52604	LEGAL FEES	\$0.00	\$0.00	\$1,000.00	\$1,000.00
10192-52608	FED/ST/CO FEES	\$3,139.00	\$4,847.00	\$3,000.00	\$5,000.00
10192-52611	DISCOUNT	-\$3.20	-\$39.18	\$0.00	\$0.00
10192-52615	CONTRACTOR FEES	\$3,410.00	\$4,554.00	\$40,000.00	\$40,500.00
10192-52704	INSURANCE	\$104.00	\$0.00	\$0.00	\$0.00
10192-52706	DUES, PUBLCTNS, SPNSRSHP	\$0.00	\$200.00	\$800.00	\$800.00
10192-52710	SUPPLIES	\$109.83	\$394.33	\$300.00	\$550.00
10192-52711	EDUCATION/TRAINING/MEALS	\$1,410.00	\$1,464.13	\$7,100.00	\$5,600.00
10192-52713	UTILITIES	\$4.31	\$132.65	\$700.00	\$1,000.00
10192-56127	*FUEL EXPENSE	\$0.00	\$0.00	\$0.00	\$25,000.00
10192-57101	DEPRECIATION EXPENSE	\$8,821.75	\$14,041.80	\$0.00	\$0.00
Total		\$612,589.83	\$611,449.91	\$1,289,621.00	\$1,304,981.35

* New accounts in 2024

Nevada Irrigation District

Fiscal Year: 2024

Fund 12 - Department: 12114 Capacity Fees Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
12114-52804	BANK FEES	\$0.00	\$0.00	\$0.00	\$594.00
12114-54000	TRANSFER OUT	\$0.00	\$0.00	\$0.00	\$3,004,345.00
Total		\$0.00	\$0.00	\$0.00	\$3,004,939.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 21 - Department: 21114 Cement Hill Admin

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
21114-52603	CONSULTANT FEES	\$0.00	\$0.00	\$6,600.00
21114-54000	TRANSFER OUT	\$0.00	\$392,602.00	\$0.00
21114-60120	*CFD LOAN INTEREST	\$39,737.15	\$0.00	\$25,771.00
21114-60121	*CFD LOAN PRINCIPAL	\$300,625.24	\$0.00	\$314,593.00
21114-60122	*CONNECTION LOAN INTEREST	\$11,621.35	\$0.00	\$9,735.00
21114-60123	*CONNECTION LOAN PRINCIPAL	\$40,618.47	\$0.00	\$42,506.00
21114-69000	DEBT SERVICE CONTRA	-\$341,243.71	\$0.00	\$0.00
Total		\$51,358.50	\$392,602.00	\$399,205.00

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 22 - Department: 22114 Rodeo Flat Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
22-52603	CONSULTANT FEES	\$3,502.45	\$3,625.44	\$0.00	\$3,700.00
22-60107	INTEREST-DEBT SERVICE	\$19,590.00	\$9,193.00	\$0.00	\$0.00
22114-52603	CONSULTANT FEES	\$0.00	\$0.00	\$0.00	\$3,650.00
22114-54000	TRANSFER OUT	\$0.00	\$0.00	\$43,285.00	\$0.00
22114-60113	<i>*BOND INTEREST-RODEO FLAT</i>	\$0.00	\$9,595.00	\$0.00	\$16,720.00
22114-60114	<i>*BOND PRINCIPAL-RODEO FLAT</i>	\$0.00	\$24,100.00	\$0.00	\$26,600.00
22114-69000	DEBT SERVICE CONTRA	\$0.00	-\$24,100.00	\$0.00	\$0.00
Total		\$23,092.45	\$22,413.44	\$43,285.00	\$50,670.00

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 - Department: 30114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
30114-51313	LIFE INSURANCE	\$232.05	\$734.00	\$300.00
30114-51321	HEALTH BENEFIT-RETIREEES	\$5,958.45	\$45,143.00	\$13,620.12
30114-51324	OPEB NET ARC (EXPENSE)	\$448,434.00	\$45,651.00	\$57,778.00
30114-51325	PENSION EXP - UAAL	\$942,081.24	\$0.00	\$0.00
30114-52704	**INSURANCE	\$0.00	\$45,115.00	\$0.00
30114-52804	BANK FEES	\$0.00	\$0.00	\$895.00
30114-54000	TRANSFER OUT	\$0.00	\$962,453.00	\$939,411.00
Total		\$1,396,705.74	\$1,099,096.00	\$1,012,004.12

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 - Department: 30250 General Recreation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
30250-51101	SALARY	\$531,440.47	\$531,273.97	\$570,232.00	\$576,380.28
30250-51105	OVERTIME	\$2,178.12	\$657.53	\$4,000.00	\$4,567.78
30250-51201	TEMP LABOR-PERS EXEMPT	\$138,238.75	\$119,664.50	\$226,720.00	\$238,560.00
30250-51305	AIR AMBULANCE	\$377.10	\$360.00	\$0.00	\$334.29
30250-51306	SHORT TERM DISABILITY	\$121.56	\$113.63	\$784.00	\$184.51
30250-51310	MEDICARE	\$7,302.83	\$9,410.69	\$8,268.00	\$8,406.35
30250-51311	PENSION PREMIUMS	\$37,726.99	\$50,303.91	\$203,629.00	\$61,906.34
30250-51312	HEALTH INSURANCE	\$101,135.91	\$103,491.37	\$128,398.00	\$90,934.56
30250-51313	LIFE INSURANCE	\$4,560.27	\$4,381.02	\$4,667.00	\$5,320.18
30250-51314	DENTAL INSURANCE	\$3,134.14	\$4,488.36	\$7,802.00	\$4,771.32
30250-51315	VISION INSURANCE	\$1,129.47	\$1,125.36	\$1,361.00	\$1,125.36
30250-51316	LONG TERM DISABILITY	\$718.68	\$1,068.12	\$2,566.00	\$1,567.02
30250-51317	WORKERS COMP	\$17,613.20	\$24,816.70	\$22,809.00	\$20,697.01
30250-51318	UNEMPLOYMENT INSURANCE	\$16,153.88	\$28,609.00	\$0.00	\$20,291.18
30250-51319	FICA	\$8,788.21	\$7,435.18	\$0.00	\$35,944.38
30250-51321	HEALTH BENEFIT-RETIRES	\$12,475.18	\$4,959.87	\$0.00	\$0.00
30250-51325	PENSION EXP - UAAL	\$127,238.41	\$62,503.01	\$162,504.00	\$135,139.27
30250-52501	CHEMICALS	\$20,128.25	\$18,100.66	\$17,000.00	\$0.00
30250-52503	EQUIPMENT MAINTENANCE	\$47,607.96	\$38,699.25	\$92,000.00	\$98,000.00
30250-52504	MATERIALS	\$83,774.58	\$148,523.43	\$312,000.00	\$202,000.00
30250-52505	SAFETY SUPPLIES	\$718.73	\$1,282.29	\$3,500.00	\$3,250.00
30250-52506	SMALL TOOLS	\$1,350.80	\$4,601.99	\$7,000.00	\$7,000.00
30250-52516	<i>*Uniform Expenses</i>		\$0.00	\$0.00	\$2,000.00
30250-52603	CONSULTANT FEES	\$320.00	\$0.00	\$0.00	\$40,000.00
30250-52604	LEGAL FEES	\$128.00	\$2,380.00	\$13,000.00	\$10,000.00
30250-52608	FED/ST/CO FEES	\$36,884.88	\$60,090.08	\$45,000.00	\$29,000.00
30250-52609	TEMPORARY LABOR	\$198,012.91	\$265,032.18	\$383,000.00	\$420,000.00
30250-52615	CONTRACTOR FEES	\$144,444.23	\$442,211.61	\$483,757.00	\$515,307.00
30250-52704	INSURANCE	\$120,266.94	\$12,371.00	\$0.00	\$0.00
30250-52706	DUES, PUBLCTNS, SPNSRSH	\$200.00	\$0.00	\$0.00	\$500.00
30250-52709	OUTREACH/ADVERTISE/NOTICE	\$5,129.06	\$8,304.02	\$7,500.00	\$7,500.00
30250-52710	SUPPLIES	\$7,919.96	\$11,513.32	\$5,000.00	\$5,000.00
30250-52711	EDUCATION/TRAINING/MEALS	\$100.00	\$220.00	\$300.00	\$300.00
30250-52713	UTILITIES	\$188,141.66	\$220,011.04	\$200,000.00	\$208,000.00
30250-52714	<i>*Software/Licenses</i>		\$0.00	\$0.00	\$500.00
30250-52795	REC-CUSTOMER REFUNDS	\$0.00	\$0.00	\$0.00	\$0.00
30250-52804	BANK FEES	\$42,874.99	\$62,932.33	\$43,000.00	\$85,000.00
30250-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$100,000.00
30250-57101	DEPRECIATION EXPENSE	\$300,564.08	\$295,097.02	\$0.00	\$0.00
30250-60110	INTEREST EXPENSE	\$2.47	\$16.07	\$0.00	\$0.00
Total		\$1,677,462.20	\$2,014,774.54	\$2,955,797.00	\$2,939,486.83

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50112 Hydro Admin

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
50112-51101	SALARY	\$736,851.39	\$814,656.08	\$855,317.00	\$780,425.35
50112-51105	OVERTIME	\$1,412.81	\$538.42	\$2,000.00	\$2,205.02
50112-51106	DOUBLE TIME	\$0.00	\$0.00	\$500.00	\$551.25
50112-51201	TEMP LABOR-PERS EXEMPT	\$15,532.00	\$0.00	\$25,520.00	\$30,000.00
50112-51305	AIR AMBULANCE	\$473.69	\$420.00	\$0.00	\$334.29
50112-51306	SHORT TERM DISABILITY	\$1,167.50	\$1,300.20	\$784.00	\$1,481.10
50112-51310	MEDICARE	\$8,977.63	\$11,734.13	\$12,402.00	\$11,350.33
50112-51311	PENSION PREMIUMS	\$55,880.59	\$79,801.56	\$277,164.00	\$83,737.05
50112-51312	HEALTH INSURANCE	\$130,968.82	\$144,935.37	\$136,839.00	\$115,893.12
50112-51313	LIFE INSURANCE	\$8,027.99	\$6,074.82	\$7,000.00	\$7,280.45
50112-51314	DENTAL INSURANCE	\$7,126.08	\$6,790.68	\$7,802.00	\$5,638.32
50112-51315	VISION INSURANCE	\$1,199.80	\$1,266.03	\$1,361.00	\$0.36
50112-51316	LONG TERM DISABILITY	\$989.60	\$1,447.66	\$3,849.00	\$1,985.18
50112-51317	WORKERS COMP	\$6,518.96	\$6,565.93	\$11,878.00	\$8,516.48
50112-51318	UNEMPLOYMENT INSURANCE	\$238.53	\$80.00	\$0.00	\$27,397.36
50112-51319	FICA	\$963.91	\$0.00	\$0.00	\$48,532.46
50112-51321	HEALTH BENEFIT-RETIREES	\$129,936.86	\$31,977.46	\$0.00	\$0.00
50112-51324	OPEB NET ARC (EXPENSE)	-\$163,034.27	\$0.00	\$0.00	\$0.00
50112-51325	PENSION EXP - UAAL	-\$327,533.53	\$123,424.56	\$220,663.00	\$182,466.40
50112-52501	CHEMICALS	\$95,373.35	\$112,959.60	\$140,000.00	\$2,000.00
50112-52502	FACILITY MAINTENANCE	\$0.00	\$9,852.88	\$0.00	\$0.00
50112-52503	EQUIPMENT MAINTENANCE	\$15,621.81	\$21,869.40	\$8,000.00	\$8,000.00
50112-52504	MATERIALS	\$1,224.96	\$9,187.38	\$10,000.00	\$5,000.00
50112-52505	SAFETY SUPPLIES	\$1,421.27	\$4,397.00	\$6,000.00	\$9,900.00
50112-52506	SMALL TOOLS	\$637.10	-\$440.83	\$2,500.00	\$2,500.00
50112-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$60,000.00
50112-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$5,000.00
50112-52603	CONSULTANT FEES	\$1,663,766.38	\$1,210,326.38	\$1,567,500.00	\$1,400,000.00
50112-52604	LEGAL FEES	\$365,792.69	\$204,987.07	\$300,000.00	\$300,000.00
50112-52607	FRANCHISE FEES	\$42,170.20	\$44,187.50	\$81,024.00	\$81,024.00
50112-52608	FED/ST/CO FEES	\$752,195.89	\$780,441.88	\$1,244,650.00	\$1,163,650.00
50112-52612	<i>*Water Rights</i>	\$0.00	\$0.00	\$0.00	\$150,000.00
50112-52615	CONTRACTOR FEES	\$64,826.04	\$29,308.69	\$56,164.00	\$123,504.00
50112-52704	INSURANCE	\$320,850.63	\$399,599.00	\$0.00	\$0.00
50112-52706	DUES, PUBLCTNS, SPNSRSHP	\$25,164.87	\$51,307.26	\$31,000.00	\$59,100.00
50112-52710	SUPPLIES	\$10,435.54	\$13,289.38	\$13,500.00	\$4,000.00
50112-52711	EDUCATION/TRAINING/MEALS	\$10,719.13	\$12,611.20	\$25,000.00	\$25,000.00
50112-52713	UTILITIES	\$159,421.49	\$159,883.18	\$171,880.00	\$241,450.00
50112-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$0.00	\$104,800.00
50112-52804	BANK FEES	\$0.00	\$1,909.20	\$0.00	\$1,500.00
50112-54000	TRANSFER OUT	\$6,315,000.00	\$0.00	\$0.00	\$0.00
50112-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$138,000.00
50112-57101	DEPRECIATION EXPENSE	\$1,086,933.14	\$1,127,461.24	\$0.00	\$0.00
50112-60110	INTEREST EXPENSE	\$75.67	\$71.23	\$0.00	\$0.00
Total		\$10,810,477.13	\$4,609,565.46	\$5,220,297.00	\$5,192,222.52

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
50114-51313	LIFE INSURANCE	\$2,604.00	\$3,601.00	\$3,000.00
50114-51321	HEALTH BENEFIT-RETIREEES	\$96,707.99	\$221,441.00	\$163,901.00
50114-51324	OPEB NET ARC (EXPENSE)	-\$523,228.00	\$223,934.00	\$369,348.00
50114-51325	PENSION EXP - UAAL	\$7,788,734.38	\$0.00	\$0.00
50114-52704	**INSURANCE	\$0.00	\$1,003,376.00	\$0.00
50114-52804	BANK FEES	\$0.00	\$0.00	\$50,120.00
50114-54000	TRANSFER OUT	\$0.00	\$10,307,437.00	\$11,901,461.00
Total		\$7,364,818.37	\$11,759,789.00	\$12,487,830.00

**52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50161 Hydro Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
50161-51101	SALARY	\$969,540.17	\$1,057,623.03	\$1,198,995.00	\$1,300,146.33
50161-51105	OVERTIME	\$38,683.83	\$41,840.81	\$45,000.00	\$49,810.35
50161-51106	DOUBLE TIME	\$12,681.75	\$14,427.02	\$15,000.00	\$16,537.82
50161-51144	STANDBY	\$33,906.37	\$34,710.46	\$0.00	\$5,832.81
50161-51305	AIR AMBULANCE	\$561.00	\$600.00	\$0.00	\$612.86
50161-51306	SHORT TERM DISABILITY	\$679.82	\$1,403.41	\$1,232.00	\$1,516.42
50161-51310	MEDICARE	\$12,005.30	\$17,251.07	\$17,385.00	\$19,785.17
50161-51311	PENSION PREMIUMS	\$75,905.99	\$106,734.12	\$427,027.00	\$139,701.73
50161-51312	HEALTH INSURANCE	\$207,968.82	\$221,351.75	\$206,592.00	\$268,144.80
50161-51313	LIFE INSURANCE	\$8,373.25	\$9,151.16	\$9,813.00	\$12,058.16
50161-51314	DENTAL INSURANCE	\$11,605.42	\$11,666.21	\$12,260.00	\$14,285.64
50161-51315	VISION INSURANCE	\$1,808.32	\$1,750.56	\$2,138.00	\$2,063.16
50161-51316	LONG TERM DISABILITY	-\$428.41	\$2,024.12	\$5,395.00	\$3,553.70
50161-51317	WORKERS COMP	\$12,004.08	\$11,698.93	\$20,743.00	\$19,890.25
50161-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$0.00	\$47,757.31
50161-51319	FICA	\$0.00	\$0.00	\$0.00	\$84,598.66
50161-51325	PENSION EXP - UAAL	\$248,869.71	\$161,880.66	\$298,098.00	\$318,063.67
50161-52501	CHEMICALS	\$1,238.47	\$2,696.55	\$1,000.00	\$1,000.00
50161-52503	EQUIPMENT MAINTENANCE	\$90,523.12	\$42,471.11	\$201,500.00	\$70,000.00
50161-52504	MATERIALS	\$21,988.80	\$14,514.84	\$26,000.00	\$13,000.00
50161-52505	SAFETY SUPPLIES	\$7,346.57	\$24,064.97	\$19,750.00	\$26,850.00
50161-52506	SMALL TOOLS	\$8,046.32	\$443.91	\$13,000.00	\$12,000.00
50161-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$1,000.00
50161-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$2,000.00
50161-52603	CONSULTANT FEES	\$2,113.93	\$2,113.93	\$32,000.00	\$30,000.00
50161-52611	DISCOUNT	-\$78.15	-\$36.61	\$0.00	\$0.00
50161-52615	CONTRACTOR FEES	\$50,428.94	\$83,348.06	\$161,259.00	\$115,000.00
50161-52704	INSURANCE	\$738.00	-\$21.00	\$0.00	\$0.00
50161-52710	SUPPLIES	\$206.39	\$4,065.03	\$10,000.00	\$10,000.00
50161-52711	EDUCATION/TRAINING/MEALS	\$5,246.54	\$29,044.58	\$40,000.00	\$40,000.00
50161-52713	UTILITIES	\$652.50	\$2,475.00	\$6,000.00	\$6,000.00
50161-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$0.00	\$500.00
50161-57101	DEPRECIATION EXPENSE	\$649,008.74	\$650,578.96	\$0.00	\$0.00
Total		\$1,502,085.42	\$1,492,249.61	\$2,770,187.00	\$2,631,708.84

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 - Department: 50167 Hydro Operations

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
50167-51101	SALARY	\$1,230,714.00	\$1,381,108.83	\$1,777,589.00	\$2,041,720.38
50167-51105	OVERTIME	\$65,446.04	\$92,345.86	\$80,000.00	\$88,202.60
50167-51106	DOUBLE TIME	\$3,484.86	\$3,495.82	\$10,000.00	\$11,025.33
50167-51201	TEMP LABOR-PERS EXEMPT	\$2,754.00	\$0.00	\$50,000.00	\$70,000.00
50167-51305	AIR AMBULANCE	\$617.10	\$780.00	\$0.00	\$891.43
50167-51306	SHORT TERM DISABILITY	\$2,738.96	\$2,754.30	\$1,792.00	\$4,312.83
50167-51310	MEDICARE	\$15,165.99	\$20,740.12	\$25,775.00	\$30,991.55
50167-51311	PENSION PREMIUMS	\$96,329.92	\$134,690.06	\$639,939.00	\$219,301.75
50167-51312	HEALTH INSURANCE	\$239,323.82	\$263,973.23	\$287,452.00	\$397,710.24
50167-51313	LIFE INSURANCE	\$10,602.76	\$11,472.58	\$14,548.00	\$19,050.60
50167-51314	DENTAL INSURANCE	\$14,613.60	\$14,994.91	\$17,833.00	\$20,165.04
50167-51315	VISION INSURANCE	\$2,203.83	\$2,235.09	\$3,110.00	\$3,000.96
50167-51316	LONG TERM DISABILITY	\$1,833.00	\$2,593.96	\$7,999.00	\$5,639.13
50167-51317	WORKERS COMP	\$16,285.14	\$15,514.67	\$32,284.00	\$31,083.44
50167-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$489.00	\$0.00	\$74,807.19
50167-51319	FICA	\$0.00	\$0.00	\$0.00	\$132,515.59
50167-51325	PENSION EXP - UAAL	\$312,822.52	\$199,593.36	\$370,842.00	\$498,215.89
50167-52501	CHEMICALS	\$4,115.93	\$4,597.12	\$7,500.00	\$7,500.00
50167-52502	FACILITY MAINTENANCE	\$0.00	\$306.60	\$0.00	\$0.00
50167-52503	EQUIPMENT MAINTENANCE	\$228,198.53	\$256,069.12	\$218,000.00	\$200,000.00
50167-52504	MATERIALS	\$126,555.02	\$212,774.90	\$320,000.00	\$410,000.00
50167-52505	SAFETY SUPPLIES	\$9,170.00	\$22,185.64	\$35,000.00	\$43,600.00
50167-52506	SMALL TOOLS	\$7,588.56	\$28,447.68	\$88,000.00	\$25,000.00
50167-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$0.00	\$50,000.00
50167-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$0.00	\$2,500.00
50167-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$0.00	\$2,000.00
50167-52603	CONSULTANT FEES	\$96,955.36	\$61,543.47	\$195,500.00	\$195,500.00
50167-52615	CONTRACTOR FEES	\$322,055.72	\$469,196.31	\$908,500.00	\$763,500.00
50167-52704	INSURANCE	\$291.25	\$753.00	\$0.00	\$0.00
50167-52710	SUPPLIES	\$0.00	\$124.73	\$2,500.00	\$5,000.00
50167-52711	EDUCATION/TRAINING/MEALS	\$9,948.49	\$3,861.60	\$50,000.00	\$50,000.00
50167-56127	<i>*Fuel Expense</i>		\$0.00	\$0.00	\$500.00
50167-57101	DEPRECIATION EXPENSE	\$270,054.52	\$285,741.39	\$0.00	\$0.00
Total		\$1,859,154.92	\$2,111,274.52	\$5,144,163.00	\$5,403,733.95

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70113 Directors

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70113-51101	SALARY	\$75,000.00	\$74,280.00	\$75,000.00
70113-51305	AIR AMBULANCE	\$300.00	\$0.00	\$278.57
70113-51306	SHORT TERM DISABILITY	\$0.00	\$0.00	\$684.00
70113-51310	MEDICARE	\$1,617.72	\$1,077.00	\$1,087.50
70113-51312	HEALTH INSURANCE	\$73,992.70	\$72,419.00	\$68,324.16
70113-51313	LIFE INSURANCE	\$298.30	\$608.00	\$702.00
70113-51314	DENTAL INSURANCE	\$3,720.96	\$5,573.00	\$3,942.24
70113-51315	VISION INSURANCE	\$937.80	\$972.00	\$937.80
70113-51316	Long-term Disability	\$0.00	\$0.00	\$210.00
70113-51317	WORKERS COMP	\$121.03	\$260.00	\$217.50
70113-51318	UNEMPLOYMENT INSURANCE	\$290.00	\$0.00	\$2,625.00
70113-51319	FICA	\$6,917.28	\$5,300.00	\$4,650.00
70113-51325	PENSION EXP - UAAL	-\$14,230.78	\$0.00	\$29,389.00
70113-52503	EQUIPMENT MAINTENANCE	\$0.00	\$2,500.00	\$2,500.00
70113-52604	LEGAL FEES	\$542.50	\$25,000.00	\$25,000.00
70113-52608	FED/ST/CO FEES	\$18,192.50	\$0.00	\$40,000.00
70113-52710	SUPPLIES	\$1,478.91	\$3,350.00	\$3,450.00
70113-52711	EDUCATION/TRAINING/MEALS	\$10,534.06	\$19,200.00	\$19,200.00
70113-52713	UTILITIES	\$1,841.60	\$1,800.00	\$1,800.00
Total		\$181,554.58	\$212,339.00	\$279,997.77

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70114 Administration

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70114-51313	LIFE INSURANCE	\$2,958.54	\$3,313.00	\$3,100.00
70114-51321	HEALTH BENEFIT-RETIREEES	\$136,463.23	\$203,698.00	\$164,883.00
70114-51324	OPEB NET ARC (EXPENSE)	\$0.00	\$205,991.00	\$313,948.00
70114-51325	PENSION EXP - UAAL	-\$8,435.87	\$0.00	\$0.00
70114-52704	**INSURANCE	\$0.00	\$108,953.00	\$2,826,673.00
70114-52804	BANK FEES		\$0.00	\$895.00
Total		\$130,985.90	\$521,955.00	\$3,309,499.00

***52704 Districtwide Insurance budgeted in Fund 70 Internal Service Fund*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70115 Management

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70115-51101	SALARY	\$765,241.15	\$729,123.00	\$788,945.13
70115-51305	AIR AMBULANCE	\$300.00	\$0.00	\$278.57
70115-51306	SHORT TERM DISABILITY	\$811.72	\$560.00	\$1,004.67
70115-51310	MEDICARE	\$10,822.22	\$10,572.00	\$11,439.70
70115-51311	PENSION PREMIUMS	\$70,189.42	\$212,702.00	\$84,890.50
70115-51312	HEALTH INSURANCE	\$100,268.82	\$89,301.00	\$45,448.32
70115-51313	LIFE INSURANCE	\$4,465.00	\$5,967.00	\$7,384.53
70115-51314	DENTAL INSURANCE	\$5,980.98	\$5,573.00	\$6,728.28
70115-51315	VISION INSURANCE	\$937.80	\$972.00	\$937.80
70115-51316	LONG TERM DISABILITY	\$1,082.53	\$3,281.00	\$1,632.17
70115-51317	WORKERS COMP	\$888.93	\$2,552.00	\$1,656.78
70115-51318	UNEMPLOYMENT INSURANCE	\$5,557.00	\$5,000.00	\$27,613.08
70115-51319	FICA	\$0.00	\$250.00	\$48,914.60
70115-51321	HEALTH BENEFIT-RETIREES	\$55,652.90	\$0.00	\$0.00
70115-51324	OPEB NET ARC (EXPENSE)	\$0.00	\$0.00	\$183,236.20
70115-51325	PENSION EXP - UAAL	-\$9,605.33	\$111,609.00	\$183,903.11
70115-52502	FACILITY MAINTENANCE	\$16,775.00	\$100,000.00	\$20,000.00
70115-52503	EQUIPMENT MAINTENANCE	\$16,372.58	\$28,650.00	\$14,752.00
70115-52504	MATERIALS	\$0.00	\$3,000.00	\$4,000.00
70115-52505	SAFETY SUPPLIES	\$518.85	\$0.00	\$0.00
70115-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$7,678.64
70115-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$10,000.00
70115-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$2,000.00
70115-52603	CONSULTANT FEES	\$219,527.41	\$205,500.00	\$188,500.00
70115-52604	LEGAL FEES	\$178,082.86	\$215,000.00	\$225,000.00
70115-52608	FED/ST/CO FEES	\$51,373.49	\$67,680.00	\$100,000.00
70115-52615	CONTRACTOR FEES	\$38,536.28	\$102,000.00	\$0.00
70115-52703	DEBT SERVICE	\$1,850.00	\$0.00	\$0.00
70115-52704	INSURANCE	\$979,337.38	\$0.00	\$0.00
70115-52706	DUES, PUBLCTNS, SPNSRSHP	\$173,004.99	\$125,850.00	\$128,000.00
70115-52709	OUTREACH/ADVERTISE/NOTICE	\$1,633.89	\$0.00	\$0.00
70115-52710	SUPPLIES	\$41,348.27	\$39,000.00	\$27,400.00
70115-52711	EDUCATION/TRAINING/MEALS	\$19,724.42	\$25,000.00	\$35,000.00
70115-52713	UTILITIES	\$43,956.93	\$102,300.00	\$102,600.00
70115-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$1,500.00
70115-60110	INTEREST EXPENSE	\$166.72	\$0.00	\$0.00
Total		\$2,029,561.06	\$2,191,442.00	\$2,260,444.08

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70116 Watershed

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70116-51101	SALARY	\$185,794.54	\$195,957.00	\$216,994.79
70116-51305	AIR AMBULANCE	\$120.00	\$0.00	\$111.43
70116-51306	SHORT TERM DISABILITY	\$725.69	\$224.00	\$763.86
70116-51310	MEDICARE	\$2,704.93	\$2,841.00	\$3,134.82
70116-51311	PENSION PREMIUMS	\$19,295.15	\$55,049.00	\$23,068.88
70116-51312	HEALTH INSURANCE	\$51,496.70	\$39,097.00	\$59,082.72
70116-51313	LIFE INSURANCE	\$1,732.04	\$1,604.00	\$2,006.74
70116-51314	DENTAL INSURANCE	\$2,949.60	\$2,229.00	\$2,949.60
70116-51315	VISION INSURANCE	\$375.12	\$389.00	\$375.12
70116-51316	LONG TERM DISABILITY	\$396.18	\$882.00	\$600.31
70116-51317	WORKERS COMP	\$244.23	\$3,175.00	\$454.01
70116-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$7,566.82
70116-51319	FICA	\$0.00	\$0.00	\$13,404.08
70116-51325	PENSION EXP - UAAL	\$33,106.33	\$55,237.00	\$50,395.00
70116-52503	EQUIPMENT MAINTENANCE	\$0.00	\$400.00	\$0.00
70116-52504	MATERIALS	\$1,155.72	\$4,000.00	\$4,000.00
70116-52506	SMALL TOOLS	\$314.64	\$1,000.00	\$2,000.00
70116-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$4,000.00
70116-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$5,000.00
70116-52603	CONSULTANT FEES	\$159,965.39	\$172,000.00	\$120,000.00
70116-52608	FED/ST/CO FEES	\$2,661.94	\$5,000.00	\$5,300.00
70116-52609	TEMPORARY LABOR	\$0.00	\$36,909.00	\$0.00
70116-52615	CONTRACTOR FEES	\$538,110.34	\$2,524,353.00	\$0.00
70116-52709	OUTREACH/ADVERTISE/NOTICE	\$100.00	\$1,000.00	\$1,000.00
70116-52710	SUPPLIES	\$0.00	\$3,500.00	\$2,000.00
70116-52711	EDUCATION/TRAINING/MEALS	\$485.29	\$1,000.00	\$5,000.00
70116-52713	UTILITIES	\$1,722.65	\$500.00	\$1,000.00
70116-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$2,000.00
Total		\$817,661.94	\$3,106,346.00	\$532,208.18

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 - Department: 70117 Human Resources

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70117-51101	SALARY	\$220,981.87	\$224,307.00	\$245,233.72
70117-51305	AIR AMBULANCE	\$11,820.00	\$0.00	\$111.43
70117-51306	SHORT TERM DISABILITY	\$248.18	\$224.00	\$164.53
70117-51310	MEDICARE	\$3,218.66	\$3,252.00	\$3,555.89
70117-51311	PENSION PREMIUMS	\$20,274.07	\$63,014.00	\$26,387.15
70117-51312	HEALTH INSURANCE	\$36,614.44	\$39,097.00	\$22,724.16
70117-51313	LIFE INSURANCE	\$1,863.52	\$1,836.00	\$2,295.39
70117-51314	DENTAL INSURANCE	\$2,303.88	\$2,229.00	\$2,303.88
70117-51315	VISION INSURANCE	\$375.12	\$389.00	\$375.12
70117-51316	LONG TERM DISABILITY	\$417.42	\$1,009.00	\$686.65
70117-51317	WORKERS COMP	\$253.92	\$785.00	\$514.99
70117-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$8,583.18
70117-51319	FICA	\$0.00	\$0.00	\$15,204.49
70117-51325	PENSION EXP - UAAL	\$35,193.72	\$63,354.00	\$57,163.98
70117-52503	EQUIPMENT MAINTENANCE	\$3,164.50	\$2,000.00	\$2,000.00
70117-52504	MATERIALS	\$0.00	\$100.00	\$2,000.00
70117-52517	Furniture & Fixtures	\$0.00	\$0.00	\$1,500.00
70117-52603	CONSULTANT FEES	\$78,082.81	\$95,000.00	\$50,000.00
70117-52604	LEGAL FEES	\$14,342.00	\$54,000.00	\$60,000.00
70117-52706	DUES, PUBLCTNS, SPNSRSHP	\$229.00	\$458.00	\$500.00
70117-52709	OUTREACH/ADVERTISE/NOTICE	\$14,858.62	\$8,000.00	\$10,000.00
70117-52710	SUPPLIES	\$8,930.30	\$12,500.00	\$12,500.00
70117-52711	EDUCATION/TRAINING/MEALS	\$6,696.64	\$5,500.00	\$5,500.00
70117-52713	UTILITIES	\$1,166.67	\$960.00	\$960.00
70117-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$10,000.00
Total		\$240,053.47	\$578,014.00	\$540,264.56

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70118 Information Technology

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70118-51101	SALARY	\$357,270.23	\$590,034.00	\$615,573.59
70118-51105	OVERTIME	\$7,370.73	\$15,000.00	\$16,536.82
70118-51201	TEMP LABOR-PERS EXEMPT	\$95,040.00	\$0.00	\$0.00
70118-51305	AIR AMBULANCE	\$180.00	\$0.00	\$278.57
70118-51306	SHORT TERM DISABILITY	\$597.17	\$560.00	\$1,364.64
70118-51310	MEDICARE	\$6,936.80	\$8,555.00	\$9,165.60
70118-51311	PENSION PREMIUMS	\$34,850.79	\$165,756.00	\$65,945.20
70118-51312	HEALTH INSURANCE	\$45,233.85	\$97,742.00	\$97,713.84
70118-51313	LIFE INSURANCE	\$2,940.06	\$4,829.00	\$5,736.50
70118-51314	DENTAL INSURANCE	\$2,585.62	\$4,829.00	\$5,012.40
70118-51315	VISION INSURANCE	\$547.05	\$972.00	\$937.80
70118-51316	LONG TERM DISABILITY	\$661.16	\$2,655.00	\$1,716.05
70118-51317	WORKERS COMP	\$524.06	\$2,065.00	\$1,327.43
70118-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$22,123.86
70118-51319	FICA	\$6,383.52	\$1,500.00	\$39,190.85
70118-51325	PENSION EXP - UAAL	\$52,906.46	\$95,585.00	\$147,344.94
70118-52501	CHEMICALS	\$333.76	\$1,000.00	\$0.00
70118-52502	FACILITY MAINTENANCE	\$108,317.50	\$0.00	\$0.00
70118-52503	EQUIPMENT MAINTENANCE	\$440,531.97	\$749,225.00	\$8,400.00
70118-52504	MATERIALS	\$0.00	\$2,000.00	\$2,000.00
70118-52506	SMALL TOOLS	\$0.00	\$500.00	\$500.00
70118-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$5,000.00
70118-52603	CONSULTANT FEES	\$214,131.88	\$295,000.00	\$420,000.00
70118-52604	LEGAL FEES	\$0.00	\$115,000.00	\$0.00
70118-52609	TEMPORARY LABOR	\$114,147.39	\$115,000.00	\$135,000.00
70118-52615	CONTRACTOR FEES	\$455.00	\$0.00	\$0.00
70118-52706	DUES, PUBLCTNS, SPNSRSHP	\$260.00	\$260.00	\$260.00
70118-52710	SUPPLIES	\$107,166.55	\$225,500.00	\$205,000.00
70118-52711	EDUCATION/TRAINING/MEALS	\$12,325.27	\$20,000.00	\$20,000.00
70118-52713	UTILITIES	\$90,485.28	\$93,012.00	\$120,750.00
70118-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$838,116.00
70118-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$1,000.00
Total		\$1,344,911.87	\$2,606,579.00	\$2,785,994.09

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70119 Safety

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70119-51101	SALARY	\$168,138.59	\$171,600.00	\$203,807.36
70119-51305	AIR AMBULANCE	\$120.00	\$0.00	\$111.43
70119-51306	SHORT TERM DISABILITY	\$888.17	\$224.00	\$1,095.54
70119-51310	MEDICARE	\$2,473.90	\$2,488.00	\$2,955.21
70119-51311	PENSION PREMIUMS	\$17,080.95	\$56,796.00	\$21,832.83
70119-51312	HEALTH INSURANCE	\$48,711.98	\$39,097.00	\$45,448.32
70119-51313	LIFE INSURANCE	\$1,528.36	\$1,404.00	\$1,891.72
70119-51314	DENTAL INSURANCE	\$1,658.16	\$2,229.00	\$1,658.16
70119-51315	VISION INSURANCE	\$375.12	\$389.00	\$375.12
70119-51316	LONG TERM DISABILITY	\$366.24	\$772.00	\$565.90
70119-51317	WORKERS COMP	\$3,203.28	\$6,864.00	\$4,202.18
70119-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$7,133.26
70119-51319	FICA	\$0.00	\$0.00	\$12,636.06
70119-51325	PENSION EXP - UAAL	\$28,532.00	\$48,943.00	\$47,507.50
70119-52504	MATERIALS	\$8.63	\$0.00	\$0.00
70119-52505	SAFETY SUPPLIES	\$12,828.70	\$12,000.00	\$14,000.00
70119-52603	CONSULTANT FEES	\$8,580.00	\$50,000.00	\$62,000.00
70119-52706	DUES, PUBLCTNS, SPNSRSHP	\$14,010.14	\$16,000.00	\$3,000.00
70119-52710	SUPPLIES	\$193.41	\$3,300.00	\$6,000.00
70119-52711	EDUCATION/TRAINING/MEALS	\$17,430.00	\$2,300.00	\$2,500.00
70119-52713	UTILITIES	\$1,316.32	\$1,000.00	\$1,000.00
Total		\$159,305.36	\$415,406.00	\$439,720.59

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70120 Communications

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70120-51101	SALARY	\$97,887.46	\$87,630.00	\$97,498.32
70120-51305	AIR AMBULANCE	\$60.00	\$0.00	\$55.71
70120-51306	SHORT TERM DISABILITY	\$602.67	\$112.00	\$688.82
70120-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00
70120-51310	MEDICARE	\$1,259.38	\$1,271.00	\$1,413.73
70120-51311	PENSION PREMIUMS	\$9,238.16	\$24,618.00	\$10,393.98
70120-51312	HEALTH INSURANCE	\$14,667.91	\$19,548.00	\$11,362.08
70120-51313	LIFE INSURANCE	\$866.78	\$717.00	\$904.16
70120-51314	DENTAL INSURANCE	\$527.54	\$1,115.00	\$404.64
70120-51315	VISION INSURANCE	\$203.19	\$194.00	\$187.56
70120-51316	LONG TERM DISABILITY	\$198.40	\$394.00	\$270.48
70120-51317	WORKERS COMP	\$114.50	\$307.00	\$204.75
70120-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$3,412.44
70120-51319	FICA	\$0.00	\$0.00	\$6,044.90
70120-51325	PENSION EXP - UAAL	\$15,850.68	\$28,088.00	\$22,726.86
70120-52504	MATERIALS	\$864.69	\$5,000.00	\$4,000.00
70120-52603	CONSULTANT FEES	\$58,100.00	\$65,000.00	\$75,000.00
70120-52709	OUTREACH/ADVERTISE/NOTICE	\$11,630.32	\$35,000.00	\$35,000.00
70120-52710	SUPPLIES	\$719.91	\$0.00	\$0.00
70120-52711	EDUCATION/TRAINING/MEALS	\$50.00	\$0.00	\$0.00
70120-52713	UTILITIES	\$702.22	\$0.00	\$0.00
Total		\$115,656.35	\$268,994.00	\$269,568.43

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70135 Accounting

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70135-51101	SALARY	\$525,766.51	\$914,950.00	\$910,833.71
70135-51105	OVERTIME	\$10,723.04	\$15,000.00	\$16,547.84
70135-51305	AIR AMBULANCE	\$360.00	\$0.00	\$501.43
70135-51306	SHORT TERM DISABILITY	\$1,714.07	\$1,008.00	\$2,871.87
70135-51308	EMPL ASSISTANCE PLAN	\$0.00	\$0.00	\$0.00
70135-51310	MEDICARE	\$8,212.27	\$13,267.00	\$13,447.03
70135-51311	PENSION PREMIUMS	\$51,644.39	\$299,683.00	\$97,715.19
70135-51312	HEALTH INSURANCE	\$117,271.29	\$150,612.00	\$45,448.32
70135-51313	LIFE INSURANCE	\$4,434.15	\$7,488.00	\$8,500.13
70135-51314	DENTAL INSURANCE	\$5,887.70	\$10,031.00	\$10,265.88
70135-51315	VISION INSURANCE	\$1,094.10	\$1,750.00	\$1,688.04
70135-51316	LONG TERM DISABILITY	\$1,086.98	\$4,117.00	\$2,453.65
70135-51317	WORKERS COMP	\$625.31	\$3,202.00	\$1,947.50
70135-51318	UNEMPLOYMENT INSURANCE	\$3,150.00	\$0.00	\$32,458.35
70135-51319	FICA	\$0.00	\$0.00	\$57,497.66
70135-51325	PENSION EXP - UAAL	\$85,551.89	\$164,810.00	\$216,172.64
70135-52503	EQUIPMENT MAINTENANCE	\$1,366.08	\$3,000.00	\$3,000.00
70135-52603	CONSULTANT FEES	\$236,094.03	\$363,600.00	\$450,000.00
70135-52604	LEGAL FEES	\$175.00	\$0.00	\$0.00
70135-52609	TEMPORARY LABOR	\$135,203.04	\$90,000.00	\$0.00
70135-52615	CONTRACTOR FEES	\$0.00	\$0.00	\$15,000.00
70135-52706	DUES, PUBLCTNS, SPNSRSHP	\$495.00	\$1,600.00	\$2,000.00
70135-52710	SUPPLIES	\$1,512.22	\$2,000.00	\$2,000.00
70135-52711	EDUCATION/TRAINING/MEALS	\$1,484.21	\$16,500.00	\$16,500.00
70135-52713	UTILITIES	\$2,969.69	\$2,500.00	\$3,000.00
70135-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$60,000.00
70135-52804	BANK FEES	\$17,176.28	\$10,000.00	\$0.00
Total		\$688,230.74	\$2,075,118.00	\$1,969,849.24

** New accounts in 2024*

Nevada Irrigation District
Fiscal Year: 2024
Fund 70 -Department: 70193 Purchasing

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70193-51101	SALARY	\$330,757.26	\$330,075.00	\$357,712.43
70193-51105	OVERTIME	\$0.00	\$1,000.00	\$1,102.71
70193-51305	AIR AMBULANCE	\$240.00	\$0.00	\$222.86
70193-51306	SHORT TERM DISABILITY	\$620.94	\$448.00	\$695.20
70193-51310	MEDICARE	\$4,617.65	\$4,786.00	\$5,191.22
70193-51311	PENSION PREMIUMS	\$32,173.26	\$114,124.00	\$38,403.78
70193-51312	HEALTH INSURANCE	\$78,197.41	\$78,194.00	\$74,989.68
70193-51313	LIFE INSURANCE	\$2,899.40	\$2,701.00	\$3,340.70
70193-51314	DENTAL INSURANCE	\$4,041.84	\$4,458.00	\$3,758.88
70193-51315	VISION INSURANCE	\$750.24	\$778.00	\$750.24
70193-51316	LONG TERM DISABILITY	\$712.20	\$1,485.00	\$999.35
70193-51317	WORKERS COMP	\$397.49	\$1,155.00	\$751.83
70193-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$12,530.53
70193-51319	FICA	\$0.00	\$0.00	\$22,196.94
70193-51325	PENSION EXP - UAAL	\$54,194.53	\$95,192.00	\$83,453.33
70193-52501	CHEMICALS	\$190.70	\$200.00	\$0.00
70193-52503	EQUIPMENT MAINTENANCE	\$595.47	\$2,250.00	\$2,250.00
70193-52504	MATERIALS	\$27,278.34	\$67,000.00	\$67,000.00
70193-52505	SAFETY SUPPLIES	\$35,748.14	\$70,700.00	\$85,000.00
70193-52506	SMALL TOOLS	\$13,041.39	\$29,000.00	\$29,000.00
70193-52515	Non-Capital Vehicles & Equipment	\$0.00	\$0.00	\$1,500.00
70193-52516	*Uniform Expenses	\$0.00	\$0.00	\$1,500.00
70193-52517	*Furniture & Fixtures	\$0.00	\$0.00	\$2,000.00
70193-52609	TEMPORARY LABOR	\$0.00	\$50,000.00	\$50,000.00
70193-52615	CONTRACTOR FEES	\$28,625.22	\$110,000.00	\$40,000.00
70193-52706	DUES, PUBLCTNS, SPNSRSHP	\$454.22	\$600.00	\$1,000.00
70193-52710	SUPPLIES	\$5,949.94	\$16,000.00	\$16,000.00
70193-52711	EDUCATION/TRAINING/MEALS	\$0.00	\$6,000.00	\$6,000.00
70193-52713	UTILITIES	\$167.27	\$100.00	\$500.00
70193-52714	*Software/Licenses	\$0.00	\$0.00	\$10,000.00
70193-56127	*Fuel Expense	\$0.00	\$0.00	\$1,000.00
Total		\$290,895.65	\$986,246.00	\$918,849.68

* New accounts in 2024

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 -Department: 70195 Shop Operations

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
70195-51101	SALARY	\$262,418.16	\$286,229.00	\$15,198.98
70195-51105	OVERTIME	\$99.03	\$500.00	\$551.40
70195-51106	DOUBLE TIME	\$0.00	\$500.00	\$551.40
70195-51305	AIR AMBULANCE	\$180.00	\$0.00	\$222.86
70195-51306	SHORT TERM DISABILITY	\$579.02	\$448.00	\$677.32
70195-51310	MEDICARE	\$3,926.97	\$4,150.00	\$4,156.88
70195-51311	PENSION PREMIUMS	\$26,167.80	\$80,409.00	\$30,728.25
70195-51312	HEALTH INSURANCE	\$79,729.12	\$69,753.00	\$68,765.52
70195-51313	LIFE INSURANCE	\$2,305.46	\$2,342.00	\$2,673.01
70195-51314	DENTAL INSURANCE	\$5,530.50	\$4,458.00	\$5,253.48
70195-51315	VISION INSURANCE	\$703.35	\$778.00	\$750.24
70195-51316	LONG TERM DISABILITY	\$605.01	\$1,288.00	\$799.62
70195-51317	WORKERS COMP	\$4,229.65	\$11,449.00	\$8,156.39
70195-51318	UNEMPLOYMENT INSURANCE	\$0.00	\$0.00	\$10,033.85
70195-51319	FICA	\$0.00	\$0.00	\$17,774.24
70195-51325	PENSION EXP - UAAL	\$42,861.33	\$72,966.00	\$66,825.41
70195-52501	CHEMICALS	\$50,301.16	\$55,000.00	\$45,000.00
70195-52503	EQUIPMENT MAINTENANCE	\$256,072.28	\$360,000.00	\$364,000.00
70195-52504	MATERIALS	\$11,845.18	\$38,000.00	\$38,000.00
70195-52505	SAFETY SUPPLIES	\$4,932.75	\$5,500.00	\$8,000.00
70195-52506	SMALL TOOLS	\$1,954.36	\$11,500.00	\$6,000.00
70195-52515	<i>*Non-Capital Vehicles & Equipment</i>	\$0.00	\$0.00	\$8,500.00
70195-52516	<i>*Uniform Expenses</i>	\$0.00	\$0.00	\$2,100.00
70195-52517	<i>*Furniture & Fixtures</i>	\$0.00	\$0.00	\$500.00
70195-52615	CONTRACTOR FEES	\$32,905.80	\$1,000.00	\$5,000.00
70195-52706	DUES, PUBLCTNS, SPNSRSHP	\$1,763.13	\$38,900.00	\$40,000.00
70195-52710	SUPPLIES	\$0.00	\$2,000.00	\$1,000.00
70195-52711	EDUCATION/TRAINING/MEALS	\$73.23	\$2,000.00	\$5,200.00
70195-52713	UTILITIES	\$6,937.83	\$5,100.00	\$1,700.00
70195-52714	<i>*Software/Licenses</i>	\$0.00	\$0.00	\$8,500.00
70195-56127	<i>*Fuel Expense</i>	\$0.00	\$0.00	\$10,000.00
Total		\$533,702.96	\$1,054,270.00	\$776,618.85

** New accounts in 2024*

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Grant Funding	2651	Bear River Wildfire Recovery Project	66	\$ 335,000					\$ 500,000
	N/A	Upper Yuba Forest Restoration Project	68	\$ 318,500	\$ 318,500	\$ 318,500	\$ 318,500		\$ 1,274,000
	2592	English Meadow Restoration Project	63	\$ 139,275					\$ 1,034,506
Total Grant Funding				\$ 792,775	\$ 318,500	\$ 318,500	\$ 318,500	\$ -	\$ 2,808,506

Hydroelectric Capital Fund 55	N/A	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	67	\$ 55,000					\$ 55,000
		Operations Truck - Replaces H5435 - 1/2 Ton 4x4	68	\$ 55,000					\$ 55,000
		SnoCat - 2000 XL (Xtra Lite)	73	\$ 250,000					\$ 250,000
	N/A	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	69	\$ 55,000					\$ 55,000
		Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body	70	\$ 100,000					\$ 100,000
	2664	Rollins Excitation Transformer Replacement	66	\$ 50,000					\$ 50,000
	2667	SCADA Software and Hardware Update	70	\$ 150,000					\$ 150,000
	2665	Deer Creek Powerhouse Communications Upgrade	75	\$ 150,000					\$ 150,000
	2359	Bowman North Dam Upstream Lining Improvements	72	\$ 100,000	\$ 250,000				\$ 373,318
	2660	Dutch Flat #2 Powerhouse Station Batteries/ Charger	62	\$ 50,000					\$ 50,000
	2483	Dutch Flat #2 Powerhouse Backup Generator Upgrade	77	\$ 100,000					\$ 115,987
	2661	Chicago Park Powerhouse Station Batteries/ Charger	62	\$ 50,000					\$ 135,000
	2598	Chicago Park Powerhouse RTU Replacement	71	\$ 200,000					\$ 200,000
	2655	Chicago Park Powerhouse Refurbishment	90	\$ 1,000,000	\$ 18,500,000				\$ 19,524,584
	2392	Rollins Powerhouse Governor Replacement	79	\$ 200,000					\$ 200,000
	2394	Rollins Powerhouse Relay Upgrade	80	\$ 50,000					\$ 253,636
	2094	Scotts Flat Spillway Repair and Upgrade	91	\$ 1,000,000	\$ 2,000,000	\$ 6,500,000	\$ 6,500,000		\$ 16,225,120
	2658	French Lake LLO Gate Improvements	80	\$ 200,000	\$ 200,000				\$ 400,000
	2432	New Hydroelectric Field Office Development	72	\$ 750,000	\$ 3,250,000				\$ 7,675,664
Total Hydroelectric Capital Fund 55				\$ 4,565,000	\$ 24,200,000	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 46,018,309

Internal Services Fund 70	N/A	Selective Logging	61	\$ 165,000	\$ 215,700	\$ 216,500	\$ 217,300	\$ 218,200	\$ 1,032,700
		Upgrade Door Security	56	\$ 350,000					\$ 350,000
	N/A	Hazard Tree / Fire Fuels Management	70	\$ 283,500	\$ 292,425	\$ 301,639	\$ 319,756	\$ 335,744	\$ 1,803,064
	2651	Bear River Wildfire Recovery Project	66						\$ 55,000
	N/A	Upper Yuba Forest Restoration Project	68	\$ 181,500	\$ 171,500	\$ 171,500	\$ 16,500		\$ 541,000
	2592	English Meadow Restoration Project	63	\$ 80,225	\$ 10,000	\$ 10,000			\$ 222,306
	TBD	Roof Replacement – Business Center	61	\$ 100,000					\$ 100,000
Total Internal Services Fund 70				\$ 1,160,225	\$ 689,625	\$ 699,639	\$ 553,556	\$ 553,944	\$ 4,104,070

Water Capital Fund 15	N/A	Vehicle #10690 Replacement 1/2 Ton Pickup	61	\$ 48,000					\$ 48,000
	N/A	Vehicle Lift - Replace and Upgrade Existing	56	\$ 65,100					\$ 65,100
	N/A	1/2-ton Pickup Truck - Replace Vehicle 10418	59	\$ 55,000					\$ 55,000
	N/A	Tow- Behind Air Compressors (2) - Replace Existing	51	\$ 80,000					\$ 80,000
		1/2-ton Pickup Truck - Replace Vehicle 10514	54	\$ 55,000					\$ 55,000
	N/A	Tow-Behind Chipper - Replacement and Upgrade of Asset 9995	43	\$ 85,000					\$ 85,000
		1/2-ton Pickup Truck - Replace Vehicle 9860	54	\$ 55,000					\$ 55,000
	N/A	Skip Loader - Replacement for Existing Grader Asset 9138 (Tier 0)	59	\$ 140,000					\$ 140,000
	N/A	Excavator - Replacement for Asset 8580 (Tier 0)	58	\$ 275,000					\$ 275,000
	N/A	Forklift - Replacement for Asset 8339 (Tier 0)	56	\$ 122,000					\$ 122,000
	N/A	Vehicle #10801 Replacement 1/2 Ton Pickup	61	\$ 48,000					\$ 48,000

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Fund

Funding Source	Project Number	Request Title	Score	FY2024	FY2025	FY2026	FY2027	FY2028	Total
		Vehicle #10722 Replacement 1/2 Ton Pickup	61	\$ 48,000					\$ 48,000
		Vehicle # 10692 Replacement 1/2 Ton Pickup	61	\$ 48,000					\$ 48,000
	2568	Lake Wildwood Treatment Plant Upgrades	57	\$ 300,000	\$ 3,691,000	\$ 4,330,000			\$ 8,321,000
		Automated Gaging Head Gates	0	\$ 100,000					\$ 100,000
	8099-4	Maben Canal Phase IV	53	\$ 550,000					\$ 550,000
	TBD	Rough & Ready Reservoir Pipe	56	\$ 100,000					\$ 100,000
	2336	Tarr Canal Diversion	56	\$ 150,000	\$ 1,400,000				\$ 1,730,000
	2646	Tarr Canal Rehab	57	\$ 200,000	\$ 2,500,000	\$ 1,350,000			\$ 4,150,000
	2645	Combie Ophir 2 & 3 Siphon Replacement	68	\$ 900,000	\$ 825,000	\$ 3,861,000			\$ 5,756,000
	2366	Cedar Ridge Pressure Reducing Valve Station (PRV)	50	\$ 154,000					\$ 154,000
	TBD	Hughes Road Pipeline Replacement	53	\$ 424,000					\$ 424,000
	TBD	Charging Stations at GV Headquarters	46	\$ 900,000	\$ 800,000	\$ 250,000			\$ 1,950,000
	TBD	ADA Transition Plan	57	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000
	2647	Grass Valley Admin-Operations Ramp Repair	62	\$ 700,000					\$ 700,000
	2376	North Auburn Water Treatment Plant Upgrades	57	\$ 1,200,000					\$ 2,107,334
Total Water Capital fund 15				\$ 5,728,000	\$ 9,316,000	\$ 9,891,000	\$ 100,000	\$ 100,000	\$ 26,492,334
Total Funding Sources				\$ 13,470,100	\$ 34,524,125	\$ 17,409,139	\$ 7,472,056	\$ 653,944	\$ 80,754,430

Nevada Irrigation District

Fiscal Year Budget: 2024

Capital Budget by Department

Department	Project #	Request Title	Score	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Total
Engineering		Automated Gaging Head Gates	0		\$ 100,000					\$ 100,000	\$ 100,000
	2568	Lake Wildwood Treatment Plant Upgrades	57		\$ 300,000	\$ 3,691,000	\$ 4,330,000			\$ 8,321,000	\$ 8,321,000
	8099-4	Maben Canal Phase IV	53	\$ 7,248	\$ 550,000					\$ 557,248	\$ 557,248
	TBD	Rough & Ready Reservoir Pipe	56		\$ 100,000					\$ 100,000	\$ 100,000
	2336	Tarr Canal Diversion	56	\$ 180,000	\$ 150,000	\$ 1,400,000				\$ 1,730,000	\$ 1,730,000
	2646	Tarr Canal Rehab	57	\$ 100,000	\$ 200,000	\$ 2,500,000	\$ 1,350,000			\$ 4,150,000	\$ 4,150,000
	2645	Combie Ophir 2 & 3 Siphon Replacement	68	\$ 170,000	\$ 900,000	\$ 825,000	\$ 3,861,000			\$ 5,756,000	\$ 5,756,000
	2366	Cedar Ridge Pressure Reducing Valve Station (PRV)	50		\$ 154,000					\$ 154,000	\$ 154,000
	TBD	Hughes Road Pipeline Replacement	53		\$ 424,000					\$ 424,000	\$ 424,000
	TBD	Charging Stations at GV Headquarters	46		\$ 900,000	\$ 800,000	\$ 250,000			\$ 1,950,000	\$ 1,950,000
	TBD	ADA Transition Plan	57		\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 550,000	\$ 550,000
	2647	Grass Valley Admin-Operations Ramp Repair	62	\$ 25,000	\$ 700,000					\$ 725,000	\$ 725,000
	2376	North Auburn Water Treatment Plant Upgrades	57	\$ 1,007,197	\$ 1,200,000					\$ 2,207,197	\$ 2,207,197
Total Engineering					\$ 1,489,445	\$ 5,828,000	\$ 9,316,000	\$ 9,891,000	\$ 100,000	\$ 100,000	\$ 26,724,445

Hydro Admin		SnoCat - 2000 XL (Xtra Lite)	73		\$ 250,000					\$ 250,000	\$ 250,000
	2664	Rollins Excitation Transformer Replacement	66		\$ 50,000					\$ 50,000	\$ 50,000
	2667	SCADA Software and Hardware Update	70		\$ 150,000					\$ 150,000	\$ 150,000
	2665	Deer Creek Powerhouse Communications Upgrade	75		\$ 150,000					\$ 150,000	\$ 150,000
	2359	Bowman North Dam Upstream Lining Improvements	72	\$ 23,318	\$ 100,000	\$ 250,000				\$ 373,318	\$ 373,318
	2660	Dutch Flat #2 Powerhouse Station Batteries/ Charger	62		\$ 50,000					\$ 50,000	\$ 50,000
	2483	Dutch Flat #2 Powerhouse Backup Generator Upgrade	77	\$ 15,987	\$ 100,000					\$ 115,987	\$ 115,987
	2661	Chicago Park Powerhouse Station Batteries/ Charger	62	\$ 85,000	\$ 50,000					\$ 135,000	\$ 135,000
	2598	Chicago Park Powerhouse RTU Replacement	71		\$ 200,000					\$ 200,000	\$ 200,000
	2655	Chicago Park Powerhouse Refurbishment	90	\$ 24,584	\$ 1,000,000	\$ 18,500,000				\$ 19,524,584	\$ 19,524,584
	2392	Rollins Powerhouse Governor Replacement	79		\$ 200,000					\$ 200,000	\$ 200,000
	2394	Rollins Powerhouse Relay Upgrade	80	\$ 203,636	\$ 50,000					\$ 253,636	\$ 253,636
	2094	Scotts Flat Spillway Repair and Upgrade	91	\$ 225,120	\$ 1,000,000	\$ 2,000,000	\$ 6,500,000	\$ 6,500,000		\$ 16,225,120	\$ 16,225,120
	2658	French Lake LLO Gate Improvements	80		\$ 200,000	\$ 200,000				\$ 400,000	\$ 400,000
	2432	New Hydroelectric Field Office Development	72	\$ 3,675,662	\$ 750,000	\$ 3,250,000				\$ 7,675,662	\$ 7,675,662
Total Hydro Admin					\$ 4,253,307	\$ 4,300,000	\$ 24,200,000	\$ 6,500,000	\$ 6,500,000	\$ -	\$ 45,753,307

Hydro Maintenance	N/A	Maintenance Truck - Replaces H5359 - 1/2 Ton 4x4	67		\$ 55,000					\$ 55,000	\$ 55,000
		Maintenance Truck - Replaces H5406 - 3/4 Ton 4x4 with Service Body	70		\$ 100,000					\$ 100,000	\$ 100,000
Total Hydro Maintenance					\$ -	\$ 155,000	\$ -	\$ -	\$ -	\$ 155,000	\$ 155,000

Hydro Operations		Operations Truck - Replaces H5435 - 1/2 Ton 4x4	68		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Operations Truck - Replaces H5372 - 1/2 Ton 4x4	69		\$ 55,000					\$ 55,000	\$ 55,000
Total Hydro Operations					\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000	\$ 110,000

Information Services		Upgrade Door Security	56		\$ 350,000					\$ 350,000	\$ 350,000
Total Information Services					\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000

Maintenance	TBD	Roof Replacement – Business Center	61		\$ 100,000					\$ 100,000	\$ 100,000
	N/A	Vehicle Lift - Replace and Upgrade Existing	56		\$ 65,100					\$ 65,100	\$ 65,100
	N/A	1/2-ton Pickup Truck - Replace Vehicle 10418	59		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Tow- Behind Air Compressors (2) - Replace Existing	51		\$ 80,000					\$ 80,000	\$ 80,000
		1/2-ton Pickup Truck - Replace Vehicle 10514	54		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Tow-Behind Chipper - Replacement and Upgrade of Asset 9995	43		\$ 85,000					\$ 85,000	\$ 85,000

Nevada Irrigation District

Fiscal Year Budget: 2024
Capital Budget by Department

Department	Project #	Request Title	Score	To Date	FY2024	FY2025	FY2026	FY2027	FY2028	Total	Project Total
		1/2-ton Pickup Truck - Replace Vehicle 9860	54		\$ 55,000					\$ 55,000	\$ 55,000
	N/A	Skip Loader - Replacement for Existing Grader Asset 9138 (Tier 0)	59		\$ 140,000					\$ 140,000	\$ 140,000
	N/A	Excavator - Replacement for Asset 8580 (Tier 0)	58		\$ 275,000					\$ 275,000	\$ 275,000
	N/A	Forklift - Replacement for Asset 8339 (Tier 0)	56		\$ 122,000					\$ 122,000	\$ 122,000
Total Maintenance				\$ -	\$ 1,032,100	\$ -	\$ -	\$ -	\$ -	\$ 1,032,100	\$ 1,032,100
Water Operations	N/A	Vehicle #10690 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
	N/A	Vehicle #10801 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
		Vehicle #10722 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
		Vehicle # 10692 Replacement 1/2 Ton Pickup	61		\$ 48,000					\$ 48,000	\$ 48,000
Total Water Operations				\$ -	\$ 192,000	\$ -	\$ -	\$ -	\$ -	\$ 192,000	\$ 192,000
Watershed	N/A	Selective Logging	61		\$ 165,000	\$ 215,700	\$ 216,500	\$ 217,300	\$ 218,200	\$ 1,032,700	\$ 1,032,700
	N/A	Hazard Tree / Fire Fuels Management	70	\$ 270,000	\$ 283,500	\$ 292,425	\$ 301,639	\$ 319,756	\$ 335,744	\$ 1,803,064	\$ 1,803,064
	2651	Bear River Wildfire Recovery Project	66	\$ 220,000	\$ 335,000					\$ 555,000	\$ 555,000
	N/A	Upper Yuba Forest Restoration Project	68		\$ 500,000	\$ 490,000	\$ 490,000	\$ 335,000		\$ 1,815,000	\$ 1,815,000
	2592	English Meadow Restoration Project	63	\$ 1,017,312	\$ 219,500	\$ 10,000	\$ 10,000			\$ 1,256,812	\$ 1,256,812
Total Watershed				\$ 1,507,312	\$ 1,503,000	\$ 1,008,125	\$ 1,018,139	\$ 872,056	\$ 553,944	\$ 6,462,576	\$ 6,462,576
Total Departments				\$ 7,250,064	\$ 13,470,100	\$ 34,524,125	\$ 17,409,139	\$ 7,472,056	\$ 653,944	\$ 80,779,428	\$ 80,779,428

Nevada Irrigation District

Fiscal Year: 2024

Revenue Summary

Fund	FY 2023 Revenue	FY 2024 Revenue	Variance	FY 2023 Transfers In	FY 2024 Transfers In	Variance	FY 2023 Total Inflows	FY 2024 Total Inflows	Variance
10 Water Fund	\$ 47,892,147	\$ 47,055,723	\$ (836,424)	\$ 435,887	\$ 1,669,496	\$ 1,233,609	\$ 48,328,034	\$ 48,725,219	\$ 397,185
12 Capacity Fees Fund	\$ 1,000,000	\$ 800,000	\$ (200,000)			\$ -	\$ 1,000,000	\$ 800,000	\$ (200,000)
15 Water Capital Improvement Fund	\$ -		\$ -	\$ -	\$ 9,537,865	\$ 9,537,865	\$ -	\$ 9,537,865	\$ 9,537,865
21 Cement Hill Assessment District Fund	\$ 355,000	\$ 333,000	\$ (22,000)			\$ -	\$ 355,000	\$ 333,000	\$ (22,000)
22 Rodeo Flat Assessment District Fund	\$ 47,500	\$ 47,500	\$ -			\$ -	\$ 47,500	\$ 47,500	\$ -
30 Recreation Fund	\$ 2,224,259	\$ 2,453,847	\$ 229,588	\$ 1,415,000	\$ 1,700,000	\$ 285,000	\$ 3,639,259	\$ 4,153,847	\$ 514,588
35 Recreation Capital Improvement Fund	\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	\$ -
50 Hydroelectric Fund	\$ 25,101,199	\$ 24,196,000	\$ (905,199)			\$ -	\$ 25,101,199	\$ 24,196,000	\$ (905,199)
55 Hydroelectric Capital Fund	\$ -		\$ -	\$ 4,500,000	\$ 4,565,000	\$ 65,000	\$ 4,500,000	\$ 4,565,000	\$ 65,000
70 Internal Services Fund	\$ -	\$ 792,775	\$ 792,775	\$ 14,337,909	\$ 14,642,728	\$ 304,819	\$ 14,337,909	\$ 15,435,503	\$ 1,097,594
	\$ 76,620,105	\$ 75,678,845	\$ (941,260)	\$ 20,688,796	\$ 32,115,089	\$ 11,426,293	\$ 97,308,901	\$ 107,793,934	\$ 10,485,033

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 Water

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
40106	NON-COMMERCIAL-INSIDE	\$17,388,119.51	\$15,533,615.15	\$17,072,000.00	\$17,000,000.00
40107	NON-COMMERCIAL-OUTSIDE	\$125,364.54	\$90,775.99	\$125,000.00	\$150,000.00
40206	COMMERCIAL - INSIDE	\$3,098,381.62	\$2,775,128.23	\$3,030,000.00	\$3,000,000.00
40207	COMMERCIAL - OUTSIDE	\$9,398.26	\$9,820.41	\$10,100.00	\$11,000.00
40410	SUMMER - INSIDE	\$6,883,078.54	\$6,708,878.43	\$7,946,680.00	\$6,800,000.00
40411	SUMMER - OUTSIDE	\$240,744.63	\$225,504.43	\$222,200.00	\$230,000.00
40412	WINTER - INSIDE	\$674,317.79	\$628,255.10	\$606,000.00	\$650,000.00
40413	WINTER - OUTSIDE	\$14,934.81	\$12,130.88	\$20,200.00	\$14,500.00
40414	ANNUAL	\$459,126.59	\$441,635.71	\$353,500.00	\$440,000.00
40415	DEMAND/FALL/INTERM RAW	\$42,878.81	\$111,891.10	\$37,000.00	\$80,000.00
40501	NEVADA CITY RAW	\$136,392.89	\$411,776.59	\$140,000.00	\$130,000.00
40502	LAKE VERA TREATED	\$30,922.35	\$24,101.64	\$25,000.00	\$27,000.00
40503	GRASS VALLEY RAW WATER	\$394,421.16	\$30,242.08	\$350,000.00	\$350,000.00
40504	GV-TREATED @ TRMT PLANT	\$6,946.85	\$2,605.71	\$5,000.00	\$8,000.00
40505	GRASS VALLEY BROADVEW TR	\$56,728.30	\$60,192.97	\$45,000.00	\$56,000.00
40701	NEVADA COUNTY-IN-TANK WT	\$343,049.63	\$241,603.49	\$250,000.00	\$250,000.00
40705	SUPPLEMENTAL RAW WTR	\$590,068.89	\$477,646.13	\$525,200.00	\$500,000.00
40707	STATE/COUNTY MANDATED FE	\$444,449.77	\$446,521.82	\$424,200.00	\$0.00
40711	FS/DC/PRV FEES	\$284,595.24	\$447,743.65	\$303,000.00	\$450,000.00
40713	ENERGY PUMPING - RAW	\$69,414.14	\$72,603.45	\$70,700.00	\$75,000.00
40715	TAX TRANSFER-WATER TOLLS	-\$176,400.44	-\$200,500.06		\$250,000.00
40716	APPLICATION FEES	\$13,400.00	\$11,100.00	\$13,130.00	\$11,000.00
40109	LOW INCOME RATE ASSIST	-\$6,851.00	-\$7,818.50	-\$7,070.00	-\$10,000.00
40809	5% DISCOUNT-AG WATER	-\$4,519.12	-\$8,114.43	-\$5,050.00	\$0.00
40995	STANDBY CHARGES	\$150,133.06	\$145,150.44	\$173,417.00	\$0.00
43101	TREATED WTR METER INSTAL	\$184,797.00	\$167,234.87	\$140,250.00	\$165,000.00
43102	CHANGE OF SERVICE	\$65.00	\$0.00	\$3,030.00	\$0.00
43103	NEW DBL CK VALVE INSTALL	\$73,562.00	\$60,661.40	\$52,800.00	\$55,000.00
43104	NEW RAW WATER SVC INSTAL	\$96,602.90	\$59,956.50	\$65,250.00	\$66,000.00
43107	SERVICE LINE INSTALL FEE	\$30,609.20	\$19,709.80	\$15,000.00	\$20,000.00
44101	INSURANCE/CLAIMS SETLMTS	\$278,368.77	\$173,800.50		\$0.00
44102	INSURANCE REFUNDS		\$18,146.62	\$0.00	\$0.00
45130	QUITCLAIM;EASEMNT;ABNDMN	\$852.70	\$6,176.00	\$0.00	\$0.00
45170	PIPELINE REIMB FEE	\$211,904.01	\$478,920.80	\$153,000.00	\$0.00
48990	CASH OVER/SHORT	\$4.98	\$443.10	\$0.00	\$100.00
46102	ADMIN FEES-VARIANCE	\$4,075.00	\$1,150.00	\$0.00	\$2,000.00
46104	WATER AVAILABILITY	\$0.00	\$300.00	\$0.00	\$0.00
46107	MERCHANT SERVICE FEE	\$0.00	-\$12.00	\$0.00	\$0.00
46131	TURN ON/OFF, SERV CHGS	\$11,757.00	\$35,902.25	\$10,100.00	\$10,000.00
46132	PENALTIES-WATER ACCOUNTS	\$2,653.48	\$56,672.05	\$15,150.00	\$50,000.00
46165	REIMBURSABLE PROJ REVENU	\$137,835.63	\$120,620.42	\$25,250.00	\$50,000.00
46190	MISCELLANEOUS	\$1,618.96	\$142,180.59	\$10,100.00	\$0.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 10 Water

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
46302	EXPENSE REIMBURSEMENTS	\$1,188.96	\$23,045.47	\$22,220.00	\$0.00
46310	RECYCLING INCOME	\$7,162.04	\$18,659.16	\$20,200.00	\$0.00
42101	TREATED WTR-CAPACITY FEE	\$0.60	\$0.00		\$0.00
47110	PROPERTY TAX REVENUE	\$14,095,473.77	\$15,504,622.59	\$14,308,560.00	\$14,534,111.84
47115	ASMT-HOME OWNER EXEMPTIO	\$92,919.11	\$94,897.64	\$151,500.00	\$153,888.16
47126	RODEO FLAT 2008 PRINCIPAL		\$0.00	\$0.00	\$26,600.00
47128	CFD LOAN PRINCIPAL				\$357,098.00
47610	INTEREST INCOME:INVESTMN	\$501,094.69	\$166,619.53	\$909,000.00	\$900,000.00
47611	UNREAL GAIN/LOSS-INVESTM	-\$407,943.35	-\$2,886,289.94		\$0.00
47615	INTEREST INCOME: OTHER	\$605,420.40	\$578,419.59	\$0.00	\$0.00
47616	RODEO FLAT 2008 INTEREST		\$19,190.00	\$0.00	\$16,720.00
47617	CFD LOAN INTEREST		\$24,710.70		\$35,504.00
47777	TRANSFER IN - OPERATING	\$6,715,444.29	\$4,465,593.31	\$435,887.00	\$1,669,497.00
48101	GRANTS - OPERATING	\$997,635.40	\$1,145,368.41		\$0.00
48601	GAIN/LOSS-DISPOSAL F/A	-\$35,146.07	\$89,759.66		\$0.00
48650	CONTRIBUTED CAPITAL	\$1,740,655.50	\$270,631.80		\$0.00
49101	RENTS AND LEASES	\$86,414.35	\$95,471.91	\$90,900.00	\$90,000.00
49102	RENTAL INCOME	\$0.00	\$247,748.35	\$26,260.00	\$26,200.00
49105	GRAVEL, MINERAL LEASES	\$19,387.06	\$22,163.28	\$35,350.00	\$23,000.00
49115	GRAZING INCOME	\$850.00	\$1,690.00	\$2,020.00	\$2,000.00
47126	RODEO FLAT 2008 PRINCIPA		\$24,100.00		\$0.00
47127	PRINCIPAL PAYMENT REVENU		\$341,243.71		\$0.00
49611	SALE OF TIMBER	\$4,188.00	\$0.00	\$101,000.00	\$0.00
Total		\$56,728,548.20	\$50,281,998.48	\$48,328,034.00	\$48,725,219.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 12 Capacity Fees

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
42101	TREATED WTR-CAPACITY FEE	\$1,564,979.84	\$864,344.24	\$900,000.00	\$700,000.00
47610	INTEREST INCOME:INVESTMN		\$106,901.61	\$100,000.00	\$100,000.00
47778	TRANSFER IN - CAPITAL				\$0.00
Total		\$1,564,979.84	\$971,245.85	\$1,000,000.00	\$800,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 15 Water Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
47778	TRANSFER IN - CAPITAL	\$29,658,000.00		\$9,537,865.00
Total		\$29,658,000.00	\$0.00	\$9,537,865.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 21 Cement Hill

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
46302	EXPENSE REIMBURSEMENTS	\$150.00			\$0.00
47110	PROPERTY TAX REVENUE	\$349,305.51	\$313,368.14	\$355,000.00	\$333,000.00
Total		\$349,455.51	\$313,368.14	\$355,000.00	\$333,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 22 Rodeo Flat

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
46302	EXPENSE REIMBURSEMENTS	\$150.00			\$0.00
47110	PROPERTY TAX REVENUE	\$79,572.68	\$44,414.36	\$47,500.00	\$47,500.00
Total		\$79,722.68	\$44,414.36	\$47,500.00	\$47,500.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 30 Recreation

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
48301	DAY USE	\$374,679.66	\$303,736.28	\$225,735.00	\$318,922.00
48306	CAMPING	\$1,596,207.52	\$1,508,708.94	\$1,467,448.00	\$1,584,143.40
48309	BOATING	\$158,607.80	\$191,398.00	\$150,945.00	\$200,967.90
48401	CASCADE SHORES	\$50,083.43	\$46,373.88	\$35,350.00	\$37,117.50
48403	SEASON PASS	\$152,402.16	\$130,990.12	\$95,445.00	\$137,539.50
48734	STORE TAXABLE	\$32,660.52	\$25,438.15	\$95,063.00	\$26,250.00
48735	STORE NON-TAX GROCERY	\$393.09	\$11,497.03	\$49,848.00	\$12,008.00
48843	FUEL	\$37,274.71	\$48,957.20	\$54,540.00	\$57,267.00
48933	SHOWERS & W/D		\$16,741.00	\$0.00	\$5,000.00
48990	CASH OVER/SHORT	-\$4.00	\$4,026.91	\$0.00	\$0.00
46112	DISCOUNT: SEASON PASS		-\$2,257.36		\$0.00
46113	DISCOUNT: WALK IN CAMPIN		-\$467.64		\$0.00
46132	PENALTIES-WATER ACCOUNTS	-\$123.94	\$459.17	\$0.00	\$0.00
46190	MISCELLANEOUS		-\$9,146.19	\$0.00	\$0.00
46302	EXPENSE REIMBURSEMENTS	\$3,346.76	\$13,014.67	\$19,459.00	\$0.00
49123	CUSTOMER REFUNDS	-\$293,288.85	-\$105,709.46	-\$61,105.00	-\$60,000.00
49124	REFUND PROCESSING FEES		\$1,315.00	\$0.00	\$0.00
49101	RENTS AND LEASES	\$50,969.13	\$51,044.08	\$43,778.00	\$85,000.00
49121	RECREATION ROYALTIES	\$33,011.67	\$36,721.05	\$34,888.00	\$36,632.00
44101	INSURANCE/CLAIMS SETLMTS		\$2,998.58	\$0.00	\$0.00
46190	MISCELLANEOUS		\$12,760.00		\$0.00
47610	INTEREST INCOME:INVESTMN		\$11,326.28	\$11,865.00	\$12,000.00
47611	UNREAL GAIN/LOSS-INVESTM		-\$46,166.45		\$0.00
47615	INTEREST INCOME: OTHER		\$0.00	\$1,000.00	\$1,000.00
47777	TRANSFER IN - OPERATING	\$117.00	\$791,970.08	\$1,415,000.00	\$1,700,000.00
47778	TRANSFER IN - CAPITAL	\$315,000.00			\$0.00
Total		\$2,511,336.66	\$3,045,729.32	\$3,639,259.00	\$4,153,847.30

Nevada Irrigation District

Fiscal Year: 2024

Fund 35 Recreation Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
47610	INTEREST INCOME:INVESTMN	\$0.00		\$0.00
47778	TRANSFER IN - CAPITAL	\$650,000.00		\$0.00
Total		\$650,000.00	\$0.00	\$0.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 50 Hydroelectric

ACCOUNT ID	Description	2021 Actual	2022 Actual	2023 Adopted	2024 Budget
46170	HYDROELECT SUPPORT SVCS	\$44,034.10	\$314,629.78	\$40,000.00	\$50,000.00
49101	RENTS AND LEASES	\$384.00			\$0.00
46190	MISCELLANEOUS		\$10,160.13	\$0.00	\$0.00
47610	INTEREST INCOME:INVESTMN		\$507,771.29	\$0.00	\$0.00
47611	UNREAL GAIN/LOSS-INVESTM	-\$876,796.65	-\$4,803,367.41		\$0.00
47615	INTEREST INCOME: OTHER	-\$1,228.30	\$0.00	\$500,000.00	\$0.00
47777	TRANSFER IN - OPERATING	\$13,545.25	\$1,230,843.11		\$0.00
48601	GAIN/LOSS-DISPOSAL F/A	-\$17,399.97	\$39,868.36	\$0.00	\$0.00
47778	TRANSFER IN - CAPITAL	\$110,157.63			\$0.00
41160	POWER GENERATION	\$22,412,025.40	\$22,728,369.18	\$22,597,639.00	\$24,071,000.00
41160	POWER GENERATION	\$1,856,402.85	\$2,295,331.70	\$1,888,560.00	\$0.00
45182	BOWMAN COSTS - HAYPRESS	\$50,421.45	\$68,030.51	\$75,000.00	\$75,000.00
Total		\$23,591,545.76	\$22,391,636.65	\$25,101,199.00	\$24,196,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 55 Hydroelectric Capital

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
47778	TRANSFER IN - CAPITAL	\$54,805,000.00	\$4,500,000.00	\$4,565,000.00

Nevada Irrigation District

Fiscal Year: 2024

Fund 70 Internal Services

ACCOUNT ID	Description	2022 Actual	2023 Adopted	2024 Budget
44101	INSURANCE/CLAIMS SETLMTS	\$2,491.92	\$0.00	\$0.00
46190	MISCELLANEOUS	\$8,700.00		\$0.00
47777	TRANSFER IN - OPERATING	\$14,629,199.43	\$14,337,909.00	\$14,642,728.00
48101	GRANTS - OPERATING	\$145,611.11	\$0.00	\$792,775.00
Total		\$14,786,002.46	\$14,337,909.00	\$15,435,503.00