

Staff Report

for the Administrative Practices Committee for December 9, 2019

TO: Administrative Practices Committee
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: December 4, 2019
SUBJECT: Year-End Budget Amendment

FINANCE

RECOMMENDATION:

Review the requested budget amendment and advance a recommendation to the Board of Directors as appropriate.

BACKGROUND:

It is a best practice for Agencies (Counties, Cities, Special Districts, etc.) to conduct mid and year-end budget reviews. The reason is to demonstrate fiscal line item management and reflect accurate budgetary levels for future spending plans. There are several reasons why actual expenditures vary from budgets, such as unplanned, inaccurate estimates, and delayed purchases.

Staff's approach is to align budgets to actuals during mid and year-end meetings. In accordance with Budget Amendment Policy 3100, the Administrative Practices Committee has budget amendment authority up to \$1,000,000. Currently, the Committee has approved amendments totaling \$537,470 (page 37 of October Financial Report and BA 2019-133 for \$122,180). The attached budget amendment request totals approximately \$1.7 million. Therefore Board approval is required.

Budget to actual alignment achieves Goal No. 1 of the District's Strategic Plan by demonstrating proactive management of our physical, financial, and human resources.

BUDGETARY IMPACT:

There is a zero dollar impact to the District's final reserve position because total account increases are offset equally by decreases.

/MD

Attachment(s): (2)

- Budget Amendment 2019 – 134
- October 2019 Financial Report



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No

BA 2019 - 134

Date: 12/9/2019
 To: Remleh Scherzinger, General Manager
 From: Department Manager(s)

Initial

Budget Transfer: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
10113 Directors	52604 Legal Fees	\$ 3,000
10114 Administration	51324 OPEB Net ARC	\$ (79,390)
10114 Administration	52505 Safety	\$ 3,600
10114 Administration	52603 Consulting/Contractor Fees	\$ 28,300
10114 Administration	52604 Legal Fees	\$ (6,000)
10114 Administration	52705 Disadvantaged Customer	\$ (13,400)
10114 Administration	52706 Dues & Publications	\$ 30,200
10114 Administration	52710 Office Supplies	\$ 9,450
10114 Administration	52711 Education, Training, Meals	\$ 7,840
10115 Management	52501 Chemicals	\$ 800
10115 Management	52505 Safety	\$ 100
10115 Management	52603 Consulting/Contractor Fees	\$ 14,000
10115 Management	52604 Legal Fees	\$ 3,000
10115 Management	52706 Dues & Publications	\$ 300
10115 Management	52711 Education, Training, Meals	\$ (15,200)
10116 Watershed	51101 Salary	\$ (6,420)
10116 Watershed	51201 Salary - Temp EE	\$ 6,160
10116 Watershed	52711 Education, Training, Meals	\$ 260
10118 Info Technology	51105 Overtime	\$ 17,645
10118 Info Technology	51106 Double Time	\$ 1,000
10118 Info Technology	51144 Standby	\$ 4,010
10118 Info Technology	52603 Consulting/Contractor Fees	\$ (42,275)
10118 Info Technology	52706 Dues & Publications	\$ 370
10135 Accounting	51105 Overtime	\$ 14,000
10135 Accounting	52706 Dues & Publications	\$ 150
10135 Accounting	52710 Office Supplies	\$ 2,000
10135 Accounting	52711 Education, Training, Meals	\$ 3,100
10151 Engineering	52910 Program: Raw Water	\$ 300,000
10151 Engineering	52915 Projects: Non-Programmatic	\$ (300,000)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No

BA 2019 - 134

Date: 12/9/2019
 To: Remleh Scherzinger, General Manager
 From: Department Manager(s)

Initial

10193 Purchasing	52504 Materials	\$ (400)
10193 Purchasing	52706 Dues & Publications	\$ 400
10117 Human Resources	52604 Legal Fees	\$ (5,500)
10117 Human Resources	52706 Dues & Publications	\$ 1,000
10117 Human Resources	52709 Advertising/Legal Notices	\$ 2,000
10117 Human Resources	52710 Office Supplies	\$ 2,500
10191 Maintenance	51105 Overtime	\$ 35,000
10191 Maintenance	52503 Equipment Maintenance	\$ (26,000)
10191 Maintenance	52504 Materials	\$ (265,842)
10191 Maintenance	52603 Consulting/Contractor Fees	\$ (15,000)
10191 Maintenance	52604 Legal Fees	\$ 64
10191 Maintenance	52608 Fed/St/Co Fees	\$ (5,000)
10191 Maintenance	52609 Temporary Labor	\$ 3,372
10191 Maintenance	52706 Dues & Publications	\$ (5,000)
10191 Maintenance	52710 Office Supplies	\$ 7,200
10191 Maintenance	52711 Education, Training, Meals	\$ 4,000
10191 Maintenance	52713 Utilities	\$ 105,000
10191 Maintenance	52904 Equipment Purchases	\$ 1,500
10195 Shop Operations	51201 Salary - Temp EE	\$ 160
10195 Shop Operations	52503 Equipment Maintenance	\$ 160,000
10195 Shop Operations	52505 Safety	\$ 546
10192 Vegetation	51101 Salary	\$ 2,000
10192 Vegetation	51105 Overtime	\$ 1,611
10192 Vegetation	51106 Double Time	\$ 206
10192 Vegetation	52501 Chemicals	\$ (47,612)
10192 Vegetation	52506 Small Tools	\$ 561
10192 Vegetation	52603 Consulting/Contractor Fees	\$ 6,111
10192 Vegetation	52608 Fed/St/Co Fees	\$ 252
10192 Vegetation	52710 Office Supplies	\$ 190
10192 Vegetation	52902 Vehicle Purchases	\$ 1,681
10192 Vegetation	52904 Equipment Purchases	\$ 35,000
10131 Cashiering	51105 Overtime	\$ 1,000
10131 Cashiering	52503 Equipment Maintenance	\$ (1,000)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No

BA 2019 - 134

Date: 12/9/2019
 To: Remleh Scherzinger, General Manager
 From: Department Manager(s)

Initial

10133 Customer Service	51105 Overtime	\$ 8,000
10133 Customer Service	51106 Double Time	\$ 1,000
10133 Customer Service	51144 Standby	\$ 2,000
10133 Customer Service	52501 Chemicals	\$ 2,000
10133 Customer Service	52710 Office Supplies	\$ (34,000)
10133 Customer Service	52804 Bank Fees	\$ 20,000
10133 Customer Service	52902 Vehicle Purchases	\$ 1,000
10171 Water Operations	52501 Chemicals	\$ 36,000
10171 Water Operations	52503 Equipment Maintenance	\$ (56,000)
10171 Water Operations	52504 Materials	\$ 40,000
10171 Water Operations	52710 Office Supplies	\$ 20,000
10171 Water Operations	52902 Vehicle Purchases	\$ 10,000
10171 Water Operations	52915 Proj Bud: Non-Programmatic	\$ (50,000)
30250 Recreation General	51101 Salary	\$ (14,000)
30250 Recreation General	51324 OPEB Net ARC	\$ 18,000
30250 Recreation General	52501 Chemicals	\$ (2,000)
30250 Recreation General	52503 Equipment Maintenance	\$ 4,000
30250 Recreation General	52504 Materials	\$ 10,000
30250 Recreation General	52609 Temporary Labor	\$ (20,000)
30250 Recreation General	52713 Utilities	\$ 20,000
30250 Recreation General	52795 Rec-Customer Refunds	\$ (16,000)
30254 Recreation Upper Div	52604 Legal Fees	\$ (5,000)
30254 Recreation Upper Div	52713 Utilities	\$ 5,000
50112 Hydro Administration	51324 OPEB Net ARC	\$ 36,000
50112 Hydro Administration	52505 Safety	\$ (2,000)
50112 Hydro Administration	52603 Consulting/Contractor Fees	\$ (6,000)
50112 Hydro Administration	52604 Legal Fees	\$ 40,000
50112 Hydro Administration	52704 Insurance	\$ 36,000
50112 Hydro Administration	52902 Vehicle Purchases	\$ (36,000)
50161 Hydro Operations	51106 Double Time	\$ 4,000
50161 Hydro Operations	52503 Equipment Maintenance	\$ (8,000)
50161 Hydro Operations	52603 Consulting/Contractor Fees	\$ 4,000
50161 Hydro Operations	52609 Temporary Labor	\$ (30,000)



**NEVADA IRRIGATION DISTRICT
BUDGET AMENDMENT REQUEST**

Request Number

Req. No BA 2019 - 134

Date: 12/9/2019
 To: Remleh Scherzinger, General Manager
 From: Department Manager(s)

Initial _____

50167 Hydro Maintenance	52503 Equipment Maintenance	\$ (40,000)
50167 Hydro Maintenance	52505 Safety	\$ 2,000
Total		(\$13,400)

Budget Increase: Enter Operating/Capital Expenditure or Revenue line items.

Department	Object / Account	Increase/(Decrease)
10116 Watershed	52603 Consulting/Contractor Fees	\$ 291,220.00
Fund 10 Revenue	48101 Grants - Operating	\$ 277,820.00
Total Reserve Impact		\$0.00
Division Fund	Funding Account	Increase/(Decrease)

To demonstrate fiscal line item management and reflect accurate budgetary levels for future spending plans.

APPROVALS:

	<u>Date</u>	<u>Signature</u>	<u>AGM/FM Initials</u>	<u>Approved/Denied</u>
Level I:				
Level II:				
Level III:				

Nevada Irrigation District

Fiscal Year 2019
Monthly Financial Report
October 31, 2019



NID

Nevada Irrigation District
Fiscal Year 2019: October 83% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 83% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The October 31, 2019 period end report analyzes ten months of the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the period with net income of \$12.5M consisting of \$5.6M from operating and \$6.9M from non operating results. At this juncture, prior year operating results are \$6.7M and non operating was a negative \$3.1M.

Revenues:

Operating: Water revenues are 83.9% of budget compared to 86.9% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$5.9M driven by an increase of transfer ins (\$4.4M), grants (\$693K) and water sales (\$524K). Recreation campgrounds are 96.6% of budget compared to 100.1% for the prior fiscal year and actual receipt levels are consistent. Hydroelectric revenues are 99.2% of budget compared to 97.2% for the prior year and actual receipt levels are consistent. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 47.6% of budget compared to 46.3% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$2.3M driven by transfer ins from Hydroelectric (\$1.1M), property taxes (\$634K), and Combie grant (\$553K).

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 78.7% of budget compared to 72.3% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, prior spending levels are less than current (\$5.8M), being driven by projects. The approved rollovers column (prior approved budgets) ensures prior encumbrances (financial obligations of the District) are tracked appropriately and remains within budget. Salary & benefits increased by \$2.9M along with transfers outs (\$5.5M) as planned. Excluding Directors, The District has 214 budgeted FTEs and presently at 77.5% of its labor budget.

Cash Balances:

Fiscal year 2018 cash balances are estimated until completion of the independent financial statement audit. Overall cash balances are approximately \$101.7M as the District received its installment of property taxes and continues to carry \$12.7M in bond proceeds.

Treated Water Consumption:

The District's current verses prior treated water consumption through October is down 4.4% which equates to 6,804 and 7,115 acre feet respectively. Annual treated water revenue accounts for approximately 69% of water sales.

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Revenues	Water Division	-	38,894,019	32,623,314	-	83.9%	30,708,571	26,696,996	-	86.9%
	Recreation Division	-	2,469,633	2,386,189	-	96.6%	2,319,279	2,320,652	-	100.1%
	Hydroelectric Division	-	20,124,690	19,968,301	-	99.2%	20,043,949	19,490,814	-	97.2%
Operating Revenues Total		-	61,488,342	54,977,804	-	89.4%	53,071,799	48,508,462	-	91.4%
Expenses	Water Division	915,138	39,922,239	30,882,251	1,285,322	78.8%	40,288,959	29,717,638	2,408,175	79.7%
	Recreation Division	-	2,302,163	1,854,087	1,025	80.6%	2,164,103	1,874,939	18,983	87.5%
	Hydroelectric Division	813,976	22,884,957	16,690,495	1,410,325	76.4%	16,170,762	10,253,720	1,467,331	72.5%
Operating Expenses Total		1,729,114	65,109,359	49,426,833	2,696,672	78.0%	58,623,824	41,846,298	3,894,489	78.0%
Operating Income				5,550,971						
Revenues	Water Division	4,549,739	27,574,953	15,292,087	-	47.6%	28,140,170	13,039,675	-	46.3%
	Recreation Division	-	315,000	262,500	-	83.3%	315,000	262,500	-	83.3%
Non operating Revenues Total		4,549,739	27,889,953	15,554,587	-	47.9%	28,455,170	13,302,175	-	46.7%
Expenses	Water Division	6,975,629	35,778,511	6,742,384	27,305,979	79.6%	37,480,107	13,542,600	9,973,000	62.7%
	Recreation Division	1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%
	Hydroelectric Division	922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%
Non operating Expenses Total		7,899,698	40,271,511	8,598,666	29,788,134	79.7%	43,584,584	16,427,045	11,742,077	64.6%
Non operating Income				<u>6,955,921</u>						
Net Income				12,506,892						
								<u>(3,124,871)</u>		
								3,537,293		

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	
Operating & Non Operating Budget:											
Expenses	Sal & Ben	-	31,009,746	24,035,389	-	77.5%	27,896,594	21,102,057	-	75.6%	
	Equipment Maint	-	1,585,594	874,459	83,143	60.4%	1,522,415	871,041	19,690	58.5%	
	Materials	-	2,546,860	1,641,051	19,760	65.2%	2,547,000	2,023,529	38,141	80.9%	
	Consultants	1,445,915	5,445,681	3,098,903	2,291,712	78.2%	7,669,639	3,076,111	3,250,868	82.5%	
	Legal Counsel	-	322,000	229,238	-	71.2%	300,000	227,623	-	75.9%	
	Temporary Labor	41,400	532,566	427,262	-	74.4%	1,373,600	1,086,500	-	79.1%	
	Other O&M	-	6,201,022	4,362,373	92,479	71.8%	5,780,190	4,275,522	143,803	76.5%	
	Debt Service	-	4,190,368	3,883,959	-	92.7%	4,190,493	3,900,532	-	93.1%	
	Fixed Assets	241,799	2,295,522	1,724,208	209,577	76.2%	2,838,893	1,687,548	441,987	75.0%	
	Projects	7,899,698	40,271,511	8,598,666	29,788,134	79.7%	43,584,584	16,427,045	11,742,077	64.6%	
	Transfer Outs	-	10,980,000	9,149,990	-	83.3%	4,505,000	3,595,834	-	79.8%	
Expenses Total			9,628,812	105,380,870	58,025,499	32,484,806	78.7%	102,208,408	58,273,343	15,636,566	72.3%

Cash Balances

	Water	Restricted	Bonds	Recreation	Hydroelectric	Total Cash
Unaudited FY 2018	11,423,039	6,010,785	12,522,962	710,335	58,452,409	89,119,530
FY 2019						
Net Income	10,290,765			519,278	1,696,849	12,506,892
Restricted			148,095			148,095
YTD Total	21,713,804	6,010,785	12,671,057	1,229,613	60,149,258	101,774,517

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Oct	Nov - Dec	Annual
2019	1298	1546	3333	627		
2018	1123	1357	3,421	1,214	936	8,051
2017	1051	1247	3,420	1,180	995	7,893
2016	1019	1207	3,182	890	947	7,245
2015	1160	1435	2,563	676	1,067	6,901
2014	1398	1426	3,624	815	1,114	8,377

% Change YTD 2019/2018 -4.4%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Operating	Revenues	-	38,894,019	32,623,314	-	83.9%	30,708,571	26,696,996	-	86.9%
	Expenses	915,138	39,922,239	30,882,251	1,285,322	78.8%	40,288,959	29,717,638	2,408,175	79.7%
	Operating Income			1,741,063				(3,020,642)		
Non Operating	Revenues	4,549,739	27,574,953	15,292,087	-	47.6%	28,140,170	13,039,675	-	46.3%
	Expenses	6,975,629	35,778,511	6,742,384	27,305,979	79.6%	37,480,107	13,542,600	9,973,000	62.7%
	Non operating Income			8,549,702				(502,925)		
	Net Income			10,290,765				(3,523,568)		
Operating Revenues	Treated Water	-	17,257,542	13,856,520	-	80.3%	16,116,052	13,503,228	-	83.8%
	Raw Water	-	7,167,304	7,053,515	-	98.4%	7,321,656	6,882,616	-	94.0%
	Supplemental Contract	-	387,696	411,846	-	106.2%	140,292	364,914	-	260.1%
	Interest Income	-	1,200,000	1,336,222	-	111.4%	1,200,000	1,020,377	-	85.0%
	New Connect/Install	-	297,531	206,774	-	69.5%	203,815	253,304	-	124.3%
	Other Revenue	-	794,196	640,588	-	80.7%	619,659	548,235	-	88.5%
	Reimbursable Costs	-	371,576	76,819	-	20.7%	188,603	220,345	-	116.8%
	Rents & Leases	-	291,214	80,421	-	27.6%	285,814	145,568	-	50.9%
	Sale of Timber	-	470,433	396,932	-	84.4%	-	307,983	-	0.0%
	Standby	-	108,184	69,914	-	64.6%	128,740	72,584	-	56.4%
	Gain/Loss FA Disposal	-	-	45,871	-	0.0%	-	42,914	-	0.0%
	Grants - Operating	-	685,825	693,829	-	101.2%	-	1,266	-	0.0%
	Transfer In Operating	-	9,862,518	7,754,063	-	78.6%	4,503,940	3,333,661	-	74.0%
Operating Revenues Total		-	38,894,019	32,623,314	-	83.9%	30,708,571	26,696,996	-	86.9%
Non Operating Revenues	Property Taxes	-	12,449,953	12,676,875	-	101.8%	11,881,710	12,042,724	-	101.4%
	Grants - Non operating	4,549,739	300,000	1,232,104	-	25.4%	5,880,000	678,904	-	11.5%
	Capacity Fees	-	400,000	237,277	-	59.3%	378,460	318,046	-	84.0%
	Transfer In Bonds	-	13,050,000	-	-	0.0%	10,000,000	-	-	0.0%
	Transfer In Capital	-	1,375,000	1,145,830	-	83.3%	-	-	-	0.0%
Non Operating Revenues Total		4,549,739	27,574,953	15,292,087	-	47.6%	28,140,170	13,039,675	-	46.3%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
<hr/>										
Operating Expenses	10113 Directors	-	225,487	160,384	-	71.1%	341,800	207,035	66,900	80.1%
	10114 Administration	-	6,731,895	6,010,975	63,219	90.2%	6,591,753	6,010,757	20,684	91.5%
	10115 Management	133,882	1,965,984	1,376,182	305,943	80.1%	1,968,779	1,368,036	170,920	78.2%
	10116 Watershed	121,370	1,089,973	852,182	222,374	88.7%	636,162	561,279	125,001	107.9%
	10117 Human Resources	-	485,987	358,237	-	73.7%	468,106	344,766	-	73.7%
	10118 Information Services	138,924	816,541	570,567	34,620	63.3%	1,225,037	577,499	284,960	70.4%
	10131 Cashiering	-	208,940	154,913	-	74.1%	194,630	145,213	-	74.6%
	10133 Customer Service	-	1,565,516	1,093,676	-	69.9%	1,002,836	696,837	50,297	74.5%
	10135 Accounting	29,591	1,148,949	881,691	46,083	78.7%	1,166,979	876,386	60,081	80.2%
	10151 Engineering	367,294	3,924,775	2,891,344	219,021	72.5%	5,292,193	2,781,678	1,283,388	76.8%
	10171 Water Operations	85,565	9,437,299	7,117,792	99,338	75.8%	9,468,572	6,748,908	142,341	72.8%
	10191 Maintenance	38,512	9,480,438	7,229,082	247,922	78.5%	9,950,919	8,279,833	179,923	85.0%
	10192 Vegetation	-	1,113,094	882,866	19,159	81.0%	-	-	-	0.0%
	10193 Purchasing	-	993,552	625,659	20,305	65.0%	1,021,357	627,085	23,680	63.7%
	10195 Shop Operations	-	733,809	676,701	7,338	93.2%	959,836	492,326	0	51.3%
Operating Expenses Total		915,138	39,922,239	30,882,251	1,285,322	78.8%	40,288,959	29,717,638	2,408,175	79.7%
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Non Operating Expenses	10114 Administration	203,094	120,000	69,004	231,927	93.1%	1,686,642	448,858	370,588	48.6%
	10115 Management	4,549,739	-	1,167,010	3,545,836	103.6%	7,725,123	995,532	1,595,061	33.5%
	10118 Information Services	-	2,750,000	75,229	2,291,150	86.1%	120,700	-	-	0.0%
	10151 Engineering	2,120,722	31,313,511	5,177,925	21,026,949	78.4%	26,525,368	11,465,443	7,912,743	73.1%
	10171 Water Operations	96,651	310,000	171,651	-	42.2%	372,274	202,473	-	54.4%
	10191 Maintenance	5,423	1,285,000	81,565	210,118	22.6%	1,050,000	430,294	94,608	50.0%
Non Operating Expenses Total		6,975,629	35,778,511	6,742,384	27,305,979	79.6%	37,480,107	13,542,600	9,973,000	62.7%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10113 Directors	51101 Salary	-	74,257	62,250	-	83.8%	74,257	62,000	-	83.5%
	51305 Air Ambulance	-	-	100	-	0.0%	-	208	-	0.0%
	51307 Deferred Comp	-	600	248	-	41.3%	600	495	-	82.5%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	1,077	1,023	-	95.0%	1,077	844	-	78.4%
	51312 Health Insurance	-	119,186	73,447	-	61.6%	106,673	70,182	-	65.8%
	51313 Life Insurance	-	608	255	-	41.9%	608	217	-	35.6%
	51314 Dental Insurance	-	7,374	2,471	-	33.5%	7,434	3,124	-	42.0%
	51315 Vision Insurance	-	942	719	-	76.3%	910	782	-	85.9%
	51317 Workers Comp	-	297	129	-	43.4%	297	53	-	17.8%
	51319 FICA	-	4,604	4,478	-	97.3%	4,604	3,611	-	78.4%
	52503 Equipment Maintenance	-	2,672	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	240	990	-	412.5%	104,660	38,040	66,900	100.3%
	52604 Legal Fees	-	-	2,304	-	0.0%	-	9,056	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	25,000	35	-	0.1%
	52710 Office Supplies	-	1,350	555	-	41.1%	3,350	2,589	-	77.3%
52711 Education/Training/Meals	-	10,150	10,033	-	98.8%	10,500	13,718	-	130.7%	
52713 Utilities	-	2,000	1,382	-	69.1%	1,700	2,071	-	121.8%	
10113 Directors Total		-	225,487	160,384	-	71.1%	341,800	207,035	66,900	80.1%
10114 Administration	51311 Pension Premiums	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	615	-	0.0%	-	1,074	-	0.0%
	51313 Life Insurance	-	21,000	12,635	-	60.2%	21,000	11,645	-	55.5%
	51321 Health Benefit-Retirees	-	1,000,000	842,570	-	84.3%	1,000,000	813,876	-	81.4%
	51324 Opeb Net Arc	-	435,000	342,000	-	78.6%	453,000	421,065	-	93.0%
	52503 Equipment Maintenance	-	52,222	34,319	8,144	81.3%	58,240	43,042	6,484	85.0%
	52504 Materials	-	12,560	10,650	-	84.8%	15,600	27	-	0.2%
	52505 Safety	-	17,400	21,021	-	120.8%	10,690	12,779	0	119.5%
	52603 Consulting/Contractor Fee	-	107,000	80,769	54,475	126.4%	126,500	57,863	14,200	57.0%
	52604 Legal Fees	-	200,000	111,430	-	55.7%	200,000	151,875	-	75.9%
	52608 Fed/St/Co Fees	-	82,000	61,464	-	75.0%	52,000	26,043	-	50.1%
	52703 Debt Service	-	4,190,368	3,883,959	-	92.7%	4,190,493	3,900,532	-	93.1%

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Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10114 Administration	52704 Insurance	-	260,000	409,467	-	157.5%	250,000	371,948	-	148.8%
	52705 Disadvantaged Customer	-	150,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publictns, Spnsrshp	-	50,000	83,062	-	166.1%	72,750	60,195	-	82.7%
	52709 Outreach/Advertising/Notices	-	25,565	18,086	-	70.7%	3,000	6,599	-	220.0%
	52710 Office Supplies	-	24,800	34,023	601	139.6%	31,000	42,325	-	136.5%
	52711 Education/Training/Meals	-	13,500	21,336	-	158.0%	17,000	3,744	-	22.0%
	52713 Utilities	-	90,480	43,569	-	48.2%	90,480	86,125	-	95.2%
10114 Administration Total		-	6,731,895	6,010,975	63,219	90.2%	6,591,753	6,010,757	20,684	91.5%
10115 Management	51101 Salary	-	938,006	717,562	-	76.5%	814,244	676,584	-	83.1%
	51105 Overtime	-	1,000	3,173	-	317.3%	1,000	1,312	-	131.2%
	51201 Temporary Salary	-	30,000	3,078	-	10.3%	-	-	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	417	-	0.0%
	51306 Short Term Disability	-	1,670	1,396	-	83.6%	-	1,396	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	260	20	-	7.7%
	51310 Medicare	-	13,752	10,645	-	77.4%	11,807	7,729	-	65.5%
	51311 Pension Premiums	-	288,850	248,543	-	86.0%	244,053	183,361	-	75.1%
	51312 Health Insurance	-	232,423	156,823	-	67.5%	213,346	159,489	-	74.8%
	51313 Life Insurance	-	7,472	5,357	-	71.7%	6,664	5,445	-	81.7%
	51314 Dental Insurance	-	14,748	8,092	-	54.9%	14,868	7,578	-	51.0%
	51315 Vision Insurance	-	1,884	1,423	-	75.5%	1,819	1,516	-	83.3%
	51316 Long Term Disability	-	4,109	1,103	-	26.8%	3,664	1,142	-	31.2%
	51317 Workers Comp	-	15,594	8,014	-	51.4%	5,700	5,753	-	100.9%
	51318 Unemployment Insurance	-	10,000	-	-	0.0%	20,000	-	-	0.0%
	51319 FICA	-	1,200	191	-	15.9%	1,200	108	-	9.0%
	52501 Chemicals	-	-	765	-	0.0%	-	390	-	0.0%
	52504 Materials	-	-	-	-	0.0%	-	829	-	0.0%
	52505 Safety	-	-	145	-	0.0%	360	40	-	11.1%
	52603 Consulting/Contractor Fee	133,882	337,341	178,923	305,943	102.9%	545,874	269,947	170,920	80.8%
	52609 Temporary Labor	-	19,675	11,246	-	57.2%	20,000	1,769	-	8.8%
	52706 Dues, Publictns, Spnsrshp	-	-	266	-	0.0%	-	244	-	0.0%
	52710 Office Supplies	-	7,000	1,497	-	21.4%	10,920	12,080	-	110.6%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10115 Management	52711 Education/Training/Meals	-	38,000	16,182	-	42.6%	50,000	29,356	-	58.7%
	52713 Utilities	-	3,000	1,259	-	42.0%	3,000	1,531	-	51.0%
10115 Management Total		133,882	1,965,984	1,376,182	305,943	80.1%	1,968,779	1,368,036	170,920	78.2%
10116 Watershed	51101 Salary	-	105,265	82,466	-	78.3%	94,573	79,945	-	84.5%
	51105 Overtime	-	-	-	-	0.0%	-	313	-	0.0%
	51201 Temporary Salary	-	-	6,154	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	42	-	0.0%
	51306 Short Term Disability	-	399	358	-	89.7%	-	325	-	0.0%
	51308 Empl Assistance Plan	-	26	-	-	0.0%	26	2	-	7.7%
	51310 Medicare	-	1,526	1,307	-	85.6%	1,371	1,077	-	78.6%
	51311 Pension Premiums	-	33,685	28,816	-	85.5%	28,346	23,111	-	81.5%
	51312 Health Insurance	-	23,837	18,966	-	79.6%	21,335	19,494	-	91.4%
	51313 Life Insurance	-	861	814	-	94.6%	774	741	-	95.7%
	51314 Dental Insurance	-	1,475	1,229	-	83.3%	1,487	1,229	-	82.6%
	51315 Vision Insurance	-	188	156	-	83.1%	182	156	-	85.9%
	51316 Long Term Disability	-	474	130	-	27.4%	426	130	-	30.5%
	51317 Workers Comp	-	737	356	-	48.3%	7,566	282	-	3.7%
	51319 FICA	-	-	382	-	0.0%	-	-	-	0.0%
	52504 Materials	-	10,000	956	-	9.6%	10,000	5,268	-	52.7%
	52506 Small Tools	-	500	95	-	18.9%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	79,970	885,900	661,122	222,374	91.5%	457,976	418,211	125,001	118.6%
	52608 Fed/St/Co Fees	-	10,000	7,064	-	70.6%	-	4,927	-	0.0%
	52609 Temporary Labor	41,400	15,000	41,400	-	73.4%	10,000	4,600	-	46.0%
	52711 Education/Training/Meals	-	100	360	-	360.3%	1,600	1,427	-	89.2%
10116 Watershed Total		121,370	1,089,973	852,182	222,374	88.7%	636,162	561,279	125,001	107.9%
10117 Human Resources	51101 Salary	-	238,136	187,559	-	78.8%	226,637	174,846	-	77.1%
	51105 Overtime	-	1,000	503	-	50.3%	1,000	648	-	64.8%
	51305 Air Ambulance	-	-	150	-	0.0%	-	83	-	0.0%
	51306 Short Term Disability	-	618	518	-	83.8%	-	500	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10117 Human Resources	51310 Medicare	-	3,453	2,855	-	82.7%	3,156	2,407	-	76.3%
	51311 Pension Premiums	-	76,203	65,520	-	86.0%	65,232	50,476	-	77.4%
	51312 Health Insurance	-	71,512	54,159	-	75.7%	64,004	55,375	-	86.5%
	51313 Life Insurance	-	1,949	1,744	-	89.5%	1,781	1,693	-	95.1%
	51314 Dental Insurance	-	4,424	2,479	-	56.0%	4,460	2,611	-	58.5%
	51315 Vision Insurance	-	565	439	-	77.7%	546	469	-	85.9%
	51316 Long Term Disability	-	1,072	366	-	34.1%	979	388	-	39.7%
	51317 Workers Comp	-	1,667	751	-	45.1%	1,523	612	-	40.2%
	52504 Materials	-	-	-	-	0.0%	400	-	-	0.0%
	52603 Consulting/Contractor Fee	-	23,500	9,704	-	41.3%	56,000	11,221	-	20.0%
	52604 Legal Fees	-	51,000	21,054	-	41.3%	25,000	29,031	-	116.1%
	52706 Dues, Publcitns, Spnsrshp	-	250	225	-	90.0%	1,100	539	-	49.0%
	52709 Outreach/Advertising/Notices	-	2,000	3,144	-	157.2%	2,250	2,501	-	111.1%
	52710 Office Supplies	-	3,100	4,825	-	155.6%	7,000	8,699	-	124.3%
	52711 Education/Training/Meals	-	4,500	1,945	-	43.2%	6,000	2,398	-	40.0%
52713 Utilities	-	960	296	-	30.8%	960	263	-	27.4%	
10117 Human Resources Total		-	485,987	358,237	-	73.7%	468,106	344,766	-	73.7%
10118 Information Services	51101 Salary	-	300,337	235,914	-	78.5%	274,589	221,232	-	80.6%
	51105 Overtime	-	5,000	17,144	-	342.9%	5,000	4,728	-	94.6%
	51106 Double Time	-	-	867	-	0.0%	-	761	-	0.0%
	51144 Standby	-	-	2,509	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	125	-	0.0%
	51306 Short Term Disability	-	-	424	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	4,355	3,711	-	85.2%	3,982	2,388	-	60.0%
	51311 Pension Premiums	-	96,108	83,465	-	86.8%	82,303	59,607	-	72.4%
	51312 Health Insurance	-	71,512	39,399	-	55.1%	64,004	40,476	-	63.2%
	51313 Life Insurance	-	2,458	2,195	-	89.3%	2,247	2,121	-	94.4%
	51314 Dental Insurance	-	4,424	1,719	-	38.9%	4,460	1,719	-	38.5%
	51315 Vision Insurance	-	565	469	-	83.0%	546	469	-	85.9%
	51316 Long Term Disability	-	1,352	390	-	28.8%	1,236	390	-	31.6%

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Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10118 Information Services	51317 Workers Comp	-	2,102	1,011	-	48.1%	1,922	788	-	41.0%
	52501 Chemicals	-	200	267	-	133.6%	-	123	-	0.0%
	52503 Equipment Maintenance	-	143,300	105,455	6,855	78.4%	157,100	128,448	-	81.8%
	52506 Small Tools	-	500	79	-	15.7%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	138,924	5,000	48,945	8,200	39.7%	405,000	45,545	263,628	76.3%
	52609 Temporary Labor	-	10,000	-	-	0.0%	30,000	47,333	-	157.8%
	52706 Dues, Publctns, Spnsrshp	-	-	359	-	0.0%	320	260	-	81.3%
	52710 Office Supplies	-	68,300	18,676	19,565	56.0%	99,800	12,870	-	12.9%
	52711 Education/Training/Meals	-	500	340	-	68.0%	4,500	312	-	6.9%
	52713 Utilities	-	27,950	7,077	-	25.3%	12,950	7,797	-	60.2%
	52904 Equipment Purchases	-	72,500	-	-	0.0%	75,000	-	21,332	28.4%
10118 Information Services Total		138,924	816,541	570,567	34,620	63.3%	1,225,037	577,499	284,960	70.4%
10131 Cashiering	51101 Salary	-	105,941	81,099	-	76.6%	98,185	75,356	-	76.7%
	51105 Overtime	-	-	363	-	0.0%	500	330	-	65.9%
	51306 Short Term Disability	-	422	233	-	55.1%	-	309	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	52	4	-	7.7%
	51310 Medicare	-	1,536	1,130	-	73.6%	1,424	1,007	-	70.7%
	51311 Pension Premiums	-	33,901	22,477	-	66.3%	29,429	21,331	-	72.5%
	51312 Health Insurance	-	47,675	39,853	-	83.6%	42,669	35,253	-	82.6%
	51313 Life Insurance	-	867	692	-	79.8%	804	736	-	91.6%
	51314 Dental Insurance	-	2,950	2,335	-	79.2%	2,974	2,335	-	78.5%
	51315 Vision Insurance	-	377	297	-	78.8%	364	297	-	81.6%
	51316 Long Term Disability	-	477	197	-	41.2%	442	208	-	47.1%
	51317 Workers Comp	-	742	326	-	43.9%	687	263	-	38.2%
	52503 Equipment Maintenance	-	9,000	3,608	-	40.1%	9,000	5,597	-	62.2%
	52710 Office Supplies	-	5,000	2,305	-	46.1%	7,500	2,188	-	29.2%
	52711 Education/Training/Meals	-	-	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total		-	208,940	154,913	-	74.1%	194,630	145,213	-	74.6%
10133 Customer Service	51101 Salary	-	610,773	486,280	-	79.6%	391,466	341,821	-	87.3%
	51105 Overtime	-	-	5,734	-	0.0%	2,000	2,767	-	138.3%

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10133 Customer Service	51106 Double Time	-	-	440	-	0.0%	1,000	709	-	70.9%
	51144 Standby	-	-	1,168	-	0.0%	-	1,366	-	0.0%
	51305 Air Ambulance	-	-	550	-	0.0%	-	250	-	0.0%
	51306 Short Term Disability	-	1,043	1,107	-	106.1%	-	659	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	182	14	-	7.7%
	51310 Medicare	-	8,959	7,115	-	79.4%	5,676	4,567	-	80.5%
	51311 Pension Premiums	-	197,717	169,847	-	85.9%	117,334	96,994	-	82.7%
	51312 Health Insurance	-	238,373	145,488	-	61.0%	149,342	118,914	-	79.6%
	51313 Life Insurance	-	5,057	4,368	-	86.4%	3,204	3,149	-	98.3%
	51314 Dental Insurance	-	14,748	10,046	-	68.1%	10,408	8,452	-	81.2%
	51315 Vision Insurance	-	1,884	1,391	-	73.8%	1,273	1,154	-	90.7%
	51316 Long Term Disability	-	2,780	1,069	-	38.5%	1,762	831	-	47.2%
	51317 Workers Comp	-	4,550	2,075	-	45.6%	2,889	1,302	-	45.1%
	51319 FICA	-	-	40	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	5,722	-	114.4%	-	2,374	-	0.0%
	52503 Equipment Maintenance	-	10,000	1,341	-	13.4%	7,000	1,554	-	22.2%
	52504 Materials	-	33,300	22,726	-	68.2%	41,300	1,986	-	4.8%
	52505 Safety	-	1,000	79	-	7.9%	500	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	137,500	64,085	-	46.6%	133,500	22,318	49,800	54.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	474	-	0.0%
	52710 Office Supplies	-	240,000	97,313	-	40.5%	120,000	71,861	497	60.3%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	1,500	-	-	0.0%
52713 Utilities	-	500	360	-	72.0%	500	307	-	61.3%	
52804 Bank Fees	-	-	16,291	-	0.0%	-	13,014	-	0.0%	
52902 Vehicle Purchases	-	38,572	39,103	-	101.4%	-	-	-	0.0%	
52904 Equipment Purchases	-	10,000	9,936	-	99.4%	10,000	-	-	0.0%	
10133 Customer Service Total		-	1,565,516	1,093,676	-	69.9%	1,002,836	696,837	50,297	74.5%
10135 Accounting	51101 Salary	-	595,459	463,392	-	77.8%	510,107	412,766	-	80.9%
	51105 Overtime	-	6,500	19,824	-	305.0%	6,500	8,999	-	138.4%
	51305 Air Ambulance	-	-	350	-	0.0%	-	292	-	0.0%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10135 Accounting	51306 Short Term Disability	-	1,302	1,102	-	84.6%	-	1,056	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	12	-	6.6%
	51310 Medicare	-	8,634	7,101	-	82.2%	7,839	5,594	-	71.4%
	51311 Pension Premiums	-	190,547	163,501	-	85.8%	152,936	122,503	-	80.1%
	51312 Health Insurance	-	166,861	89,431	-	53.6%	138,642	88,160	-	63.6%
	51313 Life Insurance	-	4,873	4,032	-	82.7%	4,424	3,625	-	81.9%
	51314 Dental Insurance	-	10,324	5,261	-	51.0%	10,408	5,260	-	50.5%
	51315 Vision Insurance	-	1,319	1,046	-	79.3%	1,273	985	-	77.4%
	51316 Long Term Disability	-	2,680	833	-	31.1%	2,433	752	-	30.9%
	51317 Workers Comp	-	4,168	1,917	-	46.0%	3,784	1,475	-	39.0%
	52503 Equipment Maintenance	-	-	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	29,591	110,700	73,291	46,083	85.1%	154,751	134,354	60,081	125.6%
	52609 Temporary Labor	-	-	-	-	0.0%	99,600	41,084	-	41.2%
	52706 Dues, Publctns, Spnsrshp	-	500	650	-	130.0%	600	589	-	98.2%
	52710 Office Supplies	-	500	2,107	-	421.5%	4,000	4,160	-	104.0%
	52711 Education/Training/Meals	-	4,400	7,409	-	168.4%	8,000	9,549	-	119.4%
52804 Bank Fees	-	40,000	40,443	-	101.1%	50,000	35,172	-	70.3%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
10135 Accounting Total		29,591	1,148,949	881,691	46,083	78.7%	1,166,979	876,386	60,081	80.2%
10151 Engineering	51101 Salary	-	1,804,873	1,423,437	-	78.9%	1,773,375	1,348,284	-	76.0%
	51105 Overtime	-	10,000	9,236	-	92.4%	10,000	25,685	-	256.8%
	51201 Temporary Salary	-	125,000	60,641	-	48.5%	-	-	-	0.0%
	51305 Air Ambulance	-	-	900	-	0.0%	-	750	-	0.0%
	51306 Short Term Disability	-	1,800	1,503	-	83.5%	-	1,429	-	0.0%
	51308 Empl Assistance Plan	-	468	-	-	0.0%	494	36	-	7.3%
	51310 Medicare	-	26,171	21,677	-	82.8%	25,714	15,290	-	59.5%
	51311 Pension Premiums	-	577,559	492,678	-	85.3%	531,534	374,853	-	70.5%
	51312 Health Insurance	-	429,071	290,011	-	67.6%	405,358	297,335	-	73.4%
	51313 Life Insurance	-	14,771	12,336	-	83.5%	14,513	12,479	-	86.0%
	51314 Dental Insurance	-	26,546	15,941	-	60.0%	28,249	16,713	-	59.2%
	51315 Vision Insurance	-	3,391	2,657	-	78.4%	3,456	2,751	-	79.6%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10151 Engineering	51316 Long Term Disability	-	8,122	2,169	-	26.7%	7,980	2,278	-	28.5%
	51317 Workers Comp	-	79,203	39,350	-	49.7%	97,647	30,712	-	31.5%
	51318 Unemployment Insurance	-	-	2,250	-	0.0%	-	1,591	-	0.0%
	51319 FICA	-	-	3,563	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	6,846	-	136.9%	-	2,694	-	0.0%
	52503 Equipment Maintenance	-	40,000	36,304	902	93.0%	60,000	29,238	1,426	51.1%
	52504 Materials	-	100,000	14,602	-	14.6%	150,000	33,502	-	22.3%
	52505 Safety	-	2,500	355	2,656	120.5%	3,000	678	-	22.6%
	52506 Small Tools	-	2,500	547	-	21.9%	1,000	1,265	-	126.5%
	52603 Consulting/Contractor Fee	354,544	575,000	386,929	213,713	64.6%	1,821,073	446,960	1,277,012	94.7%
	52604 Legal Fees	-	-	3,456	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	186	-	0.0%	-	60	-	0.0%
	52609 Temporary Labor	-	10,000	4,853	-	48.5%	200,000	41,323	-	20.7%
	52706 Dues, Publictns, Spnsrshp	-	18,000	9,160	1,000	56.4%	20,000	9,226	3,497	63.6%
	52710 Office Supplies	-	19,000	3,860	-	20.3%	18,000	16,994	452	96.9%
	52711 Education/Training/Meals	-	15,000	5,909	-	39.4%	20,000	7,896	-	39.5%
	52713 Utilities	-	800	490	-	61.2%	800	535	-	66.8%
52901 Land/Easement Purchases	750	25,000	27,499	750	109.7%	40,000	29,603	1,000	76.5%	
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	31,521	-	105.1%	
52904 Equipment Purchases	12,000	5,000	12,000	-	70.6%	30,000	-	-	0.0%	
10151 Engineering Total		367,294	3,924,775	2,891,344	219,021	72.5%	5,292,193	2,781,678	1,283,388	76.8%
10171 Water Operations	51101 Salary	-	3,340,525	2,720,721	-	81.4%	3,279,662	2,621,782	-	79.9%
	51105 Overtime	-	50,000	39,806	-	79.6%	90,000	31,140	-	34.6%
	51106 Double Time	-	60,000	32,283	-	53.8%	113,700	20,155	-	17.7%
	51144 Standby	-	140,000	132,500	-	94.6%	140,000	124,468	-	88.9%
	51201 Temporary Salary	-	84,000	53,550	-	63.8%	-	-	-	0.0%
	51305 Air Ambulance	-	-	2,100	-	0.0%	-	1,792	-	0.0%
	51306 Short Term Disability	-	6,923	5,458	-	78.8%	-	5,400	-	0.0%
	51308 Empl Assistance Plan	-	1,118	-	-	0.0%	1,170	86	-	7.4%
	51310 Medicare	-	48,834	43,630	-	89.3%	47,555	24,722	-	52.0%
	51311 Pension Premiums	-	1,077,722	934,630	-	86.7%	983,013	666,378	-	67.8%

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Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10171 Water Operations	51312 Health Insurance	-	1,025,003	704,968	-	68.8%	960,058	749,153	-	78.0%
	51313 Life Insurance	-	27,563	24,579	-	89.2%	26,841	24,596	-	91.6%
	51314 Dental Insurance	-	63,416	43,644	-	68.8%	66,906	45,470	-	68.0%
	51315 Vision Insurance	-	8,101	6,490	-	80.1%	8,186	6,661	-	81.4%
	51316 Long Term Disability	-	15,155	5,351	-	35.3%	14,758	5,464	-	37.0%
	51317 Workers Comp	-	239,489	118,309	-	49.4%	221,203	95,472	-	43.2%
	51318 Unemployment Insurance	-	-	1,113	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	3,285	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	325,000	295,605	65,033	111.0%	300,000	218,899	63,292	94.1%
	52503 Equipment Maintenance	-	479,000	236,777	18,518	53.3%	454,500	286,019	8,029	64.7%
	52504 Materials	-	331,500	293,907	51	88.7%	347,000	272,430	9,702	81.3%
	52505 Safety	-	33,000	7,590	1,936	28.9%	23,000	7,056	-	30.7%
	52506 Small Tools	-	29,500	15,323	1,307	56.4%	31,800	10,750	-	33.8%
	52507 Water Purchase	-	-	-	-	0.0%	150,000	-	-	0.0%
	52603 Consulting/Contractor Fee	85,565	169,500	107,297	12,494	47.0%	198,420	33,747	-	17.0%
	52608 Fed/St/Co Fees	-	399,200	239,019	-	59.9%	357,700	238,353	-	66.6%
	52609 Temporary Labor	-	-	-	-	0.0%	100,000	23,839	-	23.8%
	52706 Dues, Publctns, Spnsrshp	-	7,000	3,365	-	48.1%	9,000	4,041	-	44.9%
	52710 Office Supplies	-	8,000	27,219	-	340.2%	8,000	5,596	-	70.0%
	52711 Education/Training/Meals	-	35,000	22,026	-	62.9%	35,000	22,227	-	63.5%
52713 Utilities	-	1,016,000	643,980	-	63.4%	976,000	813,357	50,000	88.5%	
52902 Vehicle Purchases	-	188,750	195,779	-	103.7%	178,100	162,943	-	91.5%	
52904 Equipment Purchases	-	228,000	157,489	-	69.1%	347,000	226,912	11,319	68.7%	
10171 Water Operations Total		85,565	9,437,299	7,117,792	99,338	75.8%	9,468,572	6,748,908	142,341	72.8%
10191 Maintenance	51101 Salary	-	3,696,951	2,972,774	-	80.4%	3,942,771	3,062,575	-	77.7%
	51105 Overtime	-	30,000	39,124	-	130.4%	30,000	31,706	-	105.7%
	51106 Double Time	-	15,000	10,481	-	69.9%	15,000	10,133	-	67.6%
	51201 Temporary Salary	-	140,000	107,406	-	76.7%	-	-	-	0.0%
	51305 Air Ambulance	-	-	3,350	-	0.0%	-	2,708	-	0.0%
	51306 Short Term Disability	-	7,139	5,565	-	78.0%	-	6,261	-	0.0%
	51308 Empl Assistance Plan	-	1,534	-	-	0.0%	1,716	131	-	7.6%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10191 Maintenance	51310 Medicare	-	54,494	50,060	-	91.9%	57,170	33,018	-	57.8%
	51311 Pension Premiums	-	1,160,463	1,035,147	-	89.2%	1,181,767	836,890	-	70.8%
	51312 Health Insurance	-	1,406,400	948,694	-	67.5%	1,408,086	1,018,833	-	72.4%
	51313 Life Insurance	-	30,757	27,665	-	89.9%	32,268	29,058	-	90.1%
	51314 Dental Insurance	-	87,013	57,958	-	66.6%	98,129	61,540	-	62.7%
	51315 Vision Insurance	-	11,116	9,108	-	81.9%	12,007	10,019	-	83.4%
	51316 Long Term Disability	-	16,912	6,953	-	41.1%	17,742	7,539	-	42.5%
	51317 Workers Comp	-	292,459	146,742	-	50.2%	321,008	130,701	-	40.7%
	51318 Unemployment Insurance	-	-	130	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	6,645	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	201,500	154,404	-	76.6%	-	221,927	127	0.0%
	52503 Equipment Maintenance	-	85,600	35,545	3,084	45.1%	87,800	127,132	1,066	146.0%
	52504 Materials	-	1,250,000	848,863	16,394	69.2%	1,108,000	1,235,088	25,938	113.8%
	52505 Safety	-	30,300	18,314	-	60.4%	33,300	17,121	1,161	54.9%
	52506 Small Tools	-	47,500	39,624	-	83.4%	80,830	27,238	1,159	35.1%
	52603 Consulting/Contractor Fee	31,743	169,000	80,379	80,074	79.9%	225,532	271,774	64,034	148.9%
	52604 Legal Fees	-	-	64	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	13,718	-	54.9%	7,500	14,115	-	188.2%
	52609 Temporary Labor	-	-	3,372	-	0.0%	200,000	202,691	-	101.3%
	52706 Dues, Publictns, Spnsrshp	-	21,600	7,613	-	35.2%	14,000	850	-	6.1%
	52710 Office Supplies	-	7,000	8,670	-	123.9%	12,500	1,766	-	14.1%
	52711 Education/Training/Meals	-	14,700	6,592	-	44.8%	30,000	10,935	-	36.5%
	52713 Utilities	-	25,300	79,319	-	313.5%	35,000	9,451	-	27.0%
	52902 Vehicle Purchases	6,769	261,000	150,080	109,942	97.1%	623,793	812,239	-	130.2%
	52904 Equipment Purchases	-	391,700	354,721	38,428	100.4%	370,000	86,394	86,439	46.7%
10191 Maintenance Total		38,512	9,480,438	7,229,082	247,922	78.5%	9,950,919	8,279,833	179,923	85.0%
10192 Vegetation	51101 Salary	-	407,449	327,907	-	80.5%	-	-	-	0.0%
	51105 Overtime	-	-	1,311	-	0.0%	-	-	-	0.0%
	51106 Double Time	-	-	206	-	0.0%	-	-	-	0.0%
	51201 Temporary Salary	-	30,000	32,000	-	106.7%	-	-	-	0.0%
	51306 Short Term Disability	-	726	1,703	-	234.6%	-	-	-	0.0%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10192 Vegetation	51308 Empl Assistance Plan	-	156	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	5,908	483	-	8.2%	-	-	-	0.0%
	51311 Pension Premiums	-	130,384	114,586	-	87.9%	-	-	-	0.0%
	51312 Health Insurance	-	143,024	100,321	-	70.1%	-	-	-	0.0%
	51313 Life Insurance	-	3,335	3,048	-	91.4%	-	-	-	0.0%
	51314 Dental Insurance	-	8,849	5,406	-	61.1%	-	-	-	0.0%
	51315 Vision Insurance	-	1,130	938	-	83.0%	-	-	-	0.0%
	51316 Long Term Disability	-	1,834	769	-	41.9%	-	-	-	0.0%
	51317 Workers Comp	-	44,819	21,658	-	48.3%	-	-	-	0.0%
	51319 FICA	-	-	2,063	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	255,000	220,183	-	86.3%	-	-	-	0.0%
	52503 Equipment Maintenance	-	2,200	34	-	1.6%	-	-	-	0.0%
	52504 Materials	-	5,000	2,794	-	55.9%	-	-	-	0.0%
	52505 Safety	-	2,700	103	-	3.8%	-	-	-	0.0%
	52506 Small Tools	-	-	261	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	62,500	44,452	19,159	101.8%	-	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,780	133	-	4.8%	-	-	-	0.0%
	52710 Office Supplies	-	-	90	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	2,300	736	-	32.0%	-	-	-	0.0%
52713 Utilities	-	2,000	-	-	0.0%	-	-	-	0.0%	
52902 Vehicle Purchases	-	-	1,681	-	0.0%	-	-	-	0.0%	
10192 Vegetation Total		-	1,113,094	882,866	19,159	81.0%	-	-	-	0.0%
10193 Purchasing	51101 Salary	-	354,346	288,450	-	81.4%	328,814	266,703	-	81.1%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	333	-	33.3%
	51305 Air Ambulance	-	-	250	-	0.0%	-	208	-	0.0%
	51306 Short Term Disability	-	840	730	-	86.9%	-	682	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	5,138	4,136	-	80.5%	4,768	2,874	-	60.3%
	51311 Pension Premiums	-	113,391	100,503	-	88.6%	98,555	71,996	-	73.1%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10193 Purchasing	51312 Health Insurance	-	119,186	80,115	-	67.2%	106,673	80,091	-	75.1%
	51313 Life Insurance	-	2,900	2,708	-	93.4%	2,691	2,572	-	95.6%
	51314 Dental Insurance	-	7,374	4,715	-	63.9%	7,434	4,715	-	63.4%
	51315 Vision Insurance	-	942	782	-	83.0%	910	782	-	85.9%
	51316 Long Term Disability	-	1,595	650	-	40.7%	1,480	640	-	43.3%
	51317 Workers Comp	-	2,480	1,154	-	46.5%	2,302	932	-	40.5%
	52501 Chemicals	-	100	148	-	148.2%	-	60	-	0.0%
	52503 Equipment Maintenance	-	18,000	3,177	-	17.7%	53,000	357	-	0.7%
	52504 Materials	-	125,000	30,831	0	24.7%	125,000	64,318	349	51.7%
	52505 Safety	-	56,000	32,492	-	58.0%	52,000	35,317	11,682	90.4%
	52506 Small Tools	-	65,000	17,304	-	26.6%	100,000	29,078	0	29.1%
	52603 Consulting/Contractor Fee	-	110,000	54,623	20,305	68.1%	60,000	27,620	8,286	59.8%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	130	519	-	399.3%	600	390	-	65.0%
	52710 Office Supplies	-	8,500	2,289	-	26.9%	63,000	36,965	3,364	64.0%
	52711 Education/Training/Meals	-	-	-	-	0.0%	6,000	-	-	0.0%
52713 Utilities	-	1,500	82	-	5.4%	2,000	441	-	22.0%	
10193 Purchasing Total		-	993,552	625,659	20,305	65.0%	1,021,357	627,085	23,680	63.7%
10195 Shop Operations	51101 Salary	-	221,082	180,533	-	81.7%	192,673	127,690	-	66.3%
	51105 Overtime	-	1,500	1,340	-	89.3%	1,500	4,906	-	327.1%
	51305 Air Ambulance	-	-	-	-	0.0%	-	125	-	0.0%
	51306 Short Term Disability	-	208	275	-	132.3%	-	111	-	0.0%
	51308 Empl Assistance Plan	-	104	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,348	2,639	-	78.8%	2,794	1,429	-	51.1%
	51311 Pension Premiums	-	64,882	58,804	-	90.6%	57,750	35,017	-	60.6%
	51312 Health Insurance	-	95,349	69,408	-	72.8%	64,004	44,717	-	69.9%
	51313 Life Insurance	-	1,890	1,574	-	83.3%	1,577	949	-	60.2%
	51314 Dental Insurance	-	5,899	3,856	-	65.4%	4,460	2,473	-	55.5%
	51315 Vision Insurance	-	754	547	-	72.6%	546	328	-	60.1%
	51316 Long Term Disability	-	1,039	420	-	40.4%	867	245	-	28.2%
	51317 Workers Comp	-	16,162	7,764	-	48.0%	13,487	4,819	-	35.7%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
10195 Shop Operations	52501 Chemicals	-	25,000	24,244	-	97.0%	225,000	18,403	-	8.2%
	52503 Equipment Maintenance	-	185,000	254,367	-	137.5%	175,000	102,307	-	58.5%
	52504 Materials	-	33,000	22,079	-	66.9%	57,000	16,452	0	28.9%
	52505 Safety	-	1,400	1,946	-	139.0%	1,300	(4,173)	-	-321.0%
	52506 Small Tools	-	3,000	542	-	18.1%	3,000	1,718	-	57.3%
	52609 Temporary Labor	-	-	-	-	0.0%	28,000	36,708	-	131.1%
	52706 Dues, Publictns, Spnsrshp	-	1,892	1,500	-	79.3%	-	-	-	0.0%
	52710 Office Supplies	-	1,500	790	382	78.1%	2,500	10	-	0.4%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	4,000	20	-	0.5%
	52713 Utilities	-	19,300	1,187	-	6.1%	22,300	22,832	-	102.4%
	52902 Vehicle Purchases	-	-	-	-	0.0%	75,000	67,902	-	90.5%
	52904 Equipment Purchases	-	50,000	42,886	6,956	99.7%	27,000	7,331	-	27.2%
10195 Shop Operations Total		-	733,809	676,701	7,338	93.2%	959,836	492,326	0	51.3%
Total Operating Expenses		915,138	39,922,239	30,882,251	1,285,322	78.8%	40,288,959	29,717,638	2,408,175	79.7%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52915 Project: Non-Programmati	203,094	120,000	69,004	231,927	93.1%	1,686,642	448,858	370,588	48.6%
10114 Administration Total		203,094	120,000	69,004	231,927	93.1%	1,686,642	448,858	370,588	48.6%
10115 Management	52915 Project: Non-Programmati	4,549,739	-	1,167,010	3,545,836	103.6%	7,725,123	995,532	1,595,061	33.5%
10115 Management Total		4,549,739	-	1,167,010	3,545,836	103.6%	7,725,123	995,532	1,595,061	33.5%
10118 Information Services	52915 Project: Non-Programmati	-	2,750,000	75,229	2,291,150	86.1%	120,700	-	-	0.0%
10118 Information Services Total		-	2,750,000	75,229	2,291,150	86.1%	120,700	-	-	0.0%
10151 Engineering	52907 Program: Pipeline Rplc	89,324	1,450,000	784,264	435,973	79.3%	750,000	375,806	57,379	57.8%
	52908 Program: PRV Program	1,000	160,000	32,694	1,000	20.9%	160,000	62,156	1,000	39.5%
	52909 Program: Minor System	-	-	-	-	0.0%	209,241	33,834	-	16.2%
	52910 Program: Raw Water Rplc	262,397	850,000	831,841	225,600	95.1%	1,077,753	793,220	606,269	129.9%
	52911 Program: Backbone Ext	771,331	1,000,000	960,127	83,060	58.9%	3,447,932	2,553,993	140,839	78.2%
	52912 Program: Community Inves	6,343	2,708,511	18,625	1,081,356	40.5%	712,723	19,437	5,326	3.5%
	52913 Program: Extended CEQA	273,781	200,000	359,427	26,133	81.4%	268,942	21,538	275,602	110.5%
	52914 Program: Sediment Removl	124,657	800,410	525,190	373,703	97.2%	978,785	94,431	714,848	82.7%
	52915 Project: Non-Programmati	591,889	24,144,590	1,665,757	18,800,124	82.7%	18,919,992	7,511,030	6,111,479	72.0%
10151 Engineering Total		2,120,722	31,313,511	5,177,925	21,026,949	78.4%	26,525,368	11,465,443	7,912,743	73.1%
10171 Water Operations	52915 Project: Non-Programmati	96,651	310,000	171,651	-	42.2%	372,274	202,473	-	54.4%
10171 Water Operations Total		96,651	310,000	171,651	-	42.2%	372,274	202,473	-	54.4%
10191 Maintenance	52915 Project: Non-Programmati	5,423	1,285,000	81,565	210,118	22.6%	1,050,000	430,294	94,608	50.0%
10191 Maintenance Total		5,423	1,285,000	81,565	210,118	22.6%	1,050,000	430,294	94,608	50.0%
Total Non Operating Expenses		6,975,629	35,778,511	6,742,384	27,305,979	79.6%	37,480,107	13,542,600	9,973,000	62.7%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Operating	Revenues	-	2,469,633	2,386,189	-	96.6%	2,319,279	2,320,652	-	100.1%
	Expenses	-	2,302,163	1,854,087	1,025	80.6%	2,164,103	1,874,939	18,983	87.5%
	Operating Income			532,102				445,712		
Non Operating	Revenues	-	315,000	262,500	-	83.3%	315,000	262,500	-	83.3%
	Expenses	1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%
	Non operating Income			<u>(12,824)</u>				<u>(438,410)</u>		
	Net Income			519,278				7,302		
Operating Revenues	Scotts Flat	-	1,024,775	1,147,094	-	111.9%	904,470	972,459	-	107.5%
	Peninsula	-	252,086	213,166	-	84.6%	242,480	223,367	-	92.1%
	Orchard Springs	-	330,974	314,684	-	95.1%	316,606	299,623	-	94.6%
	Long Ravine	-	635,637	550,555	-	86.6%	548,236	589,534	-	107.5%
	Jackson Meadows	-	145,899	92,652	-	63.5%	220,000	178,223	-	81.0%
	Greenhorn	-	39,668	36,806	-	92.8%	39,844	23,380	-	58.7%
	Combie	-	29,087	31,094	-	106.9%	34,021	29,743	-	87.4%
	Cascade Shores Gate	-	11,507	137	-	1.2%	13,622	4,323	-	31.7%
Operating Revenues Total		-	2,469,633	2,386,189	-	96.6%	2,319,279	2,320,652	-	100.1%
Non Operating Revenues	Transfer In Capital	-	315,000	262,500	-	83.3%	315,000	262,500	-	83.3%
Non Operating Revenues Total		-	315,000	262,500	-	83.3%	315,000	262,500	-	83.3%
Operating Expenses	30250 General Recreation	-	1,922,970	1,621,006	943	84.3%	1,754,232	1,627,898	10,183	93.4%
	30254 Upper Division Recreation	-	379,193	233,081	82	61.5%	409,871	247,042	8,800	62.4%
Operating Expenses Total		-	2,302,163	1,854,087	1,025	80.6%	2,164,103	1,874,939	18,983	87.5%
Non Operating Expenses	30250 General Recreation	1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%
Non Operating Expenses Total		1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
30250 General Recreation	51101 Salary	-	455,855	346,544	-	76.0%	448,613	360,813	-	80.4%
	51105 Overtime	-	5,000	2,744	-	54.9%	5,000	5,273	-	105.5%
	51201 Temporary Salary	-	180,000	162,130	-	90.1%	-	-	-	0.0%
	51305 Air Ambulance	-	-	400	-	0.0%	-	250	-	0.0%
	51306 Short Term Disability	-	406	288	-	70.9%	-	331	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	16	-	8.8%
	51310 Medicare	-	7,499	7,389	-	98.5%	6,505	3,780	-	58.1%
	51311 Pension Premiums	-	104,471	128,004	-	122.5%	134,463	92,972	-	69.1%
	51312 Health Insurance	-	166,861	81,979	-	49.1%	149,342	87,764	-	58.8%
	51313 Life Insurance	-	3,994	3,416	-	85.5%	3,671	3,269	-	89.0%
	51314 Dental Insurance	-	10,324	3,024	-	29.3%	10,408	3,808	-	36.6%
	51315 Vision Insurance	-	1,319	975	-	73.9%	1,273	1,024	-	80.4%
	51316 Long Term Disability	-	2,196	794	-	36.2%	2,019	832	-	41.2%
	51317 Workers Comp	-	41,372	23,036	-	55.7%	35,343	16,899	-	47.8%
	51318 Unemployment Insurance	-	-	108	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	8,915	-	0.0%	-	502	-	0.0%
	51321 Health Benefit-Retirees	-	-	8,962	-	0.0%	-	8,404	-	0.0%
	51324 Opeb Net Arc	-	8,000	26,000	-	325.0%	24,000	7,689	-	32.0%
	52501 Chemicals	-	15,000	2,596	-	17.3%	20,000	9,075	-	45.4%
	52503 Equipment Maintenance	-	62,000	49,893	697	81.6%	61,275	51,678	181	84.6%
	52504 Materials	-	165,000	166,216	-	100.7%	191,200	172,869	-	90.4%
	52505 Safety	-	3,000	1,437	-	47.9%	3,000	5,200	-	173.3%
	52506 Small Tools	-	3,500	3,199	-	91.4%	3,500	3,331	-	95.2%
	52603 Consulting/Contractor Fee	-	25,000	13,584	246	55.3%	32,043	28,557	10,003	120.3%
	52604 Legal Fees	-	12,000	10,592	-	88.3%	5,000	192	-	3.8%
52608 Fed/St/Co Fees	-	40,000	22,042	-	55.1%	40,000	23,563	-	58.9%	
52609 Temporary Labor	-	382,991	359,029	-	93.7%	362,000	540,904	-	149.4%	
52704 Insurance	-	16,000	13,673	-	85.5%	6,000	11,259	-	187.6%	
52706 Dues, Publcns, Spnsrshp	-	-	-	-	0.0%	-	180	-	0.0%	
52709 Outreach/Advertising/Notices	-	10,000	4,174	-	41.7%	10,000	5,656	-	56.6%	
52710 Office Supplies	-	12,500	7,633	-	61.1%	12,500	8,676	-	69.4%	
52711 Education/Training/Meals	-	300	40	-	13.3%	300	-	-	0.0%	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
30250 General Recreation	52713 Utilities	-	127,200	116,135	-	91.3%	127,200	130,707	-	102.8%
	52795 Rec-Customer Refunds	-	16,000	-	-	0.0%	14,395	(231)	-	-1.6%
	52804 Bank Fees	-	45,000	46,056	-	102.3%	45,000	42,655	-	94.8%
30250 General Recreation Total		-	1,922,970	1,621,006	943	84.3%	1,754,232	1,627,898	10,183	93.4%
30254 Upper Division Recreation	51101 Salary	-	128,766	80,034	-	62.2%	77,099	63,908	-	82.9%
	51105 Overtime	-	3,000	305	-	10.2%	1,000	2,311	-	231.1%
	51201 Temporary Salary	-	18,000	14,229	-	79.1%	-	-	-	0.0%
	51306 Short Term Disability	-	-	54	-	0.0%	-	18	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	39	-	-	0.0%
	51310 Medicare	-	1,867	1,443	-	77.3%	838	813	-	97.1%
	51311 Pension Premiums	-	33,384	27,940	-	83.7%	23,109	20,165	-	87.3%
	51312 Health Insurance	-	47,675	22,393	-	47.0%	32,002	14,942	-	46.7%
	51313 Life Insurance	-	854	707	-	82.7%	473	417	-	88.1%
	51314 Dental Insurance	-	2,950	700	-	23.7%	2,230	492	-	22.1%
	51315 Vision Insurance	-	377	275	-	73.0%	273	195	-	71.6%
	51316 Long Term Disability	-	467	201	-	43.1%	260	118	-	45.5%
	51317 Workers Comp	-	10,301	5,116	-	49.7%	4,048	3,423	-	84.6%
	51319 FICA	-	-	882	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	3,000	-	-	0.0%	-	135	-	0.0%
	52503 Equipment Maintenance	-	15,000	9,116	-	60.8%	10,000	25,119	-	251.2%
	52504 Materials	-	15,000	9,460	-	63.1%	20,000	3,888	-	19.4%
	52505 Safety	-	2,000	-	-	0.0%	2,000	44	-	2.2%
	52506 Small Tools	-	2,000	-	-	0.0%	-	7,895	-	0.0%
	52603 Consulting/Contractor Fee	-	15,000	10,546	82	70.9%	45,000	16,200	8,800	55.6%
	52604 Legal Fees	-	8,000	-	-	0.0%	15,000	5,581	-	37.2%
	52608 Fed/St/Co Fees	-	6,000	2,740	-	45.7%	6,000	3,989	-	66.5%
	52609 Temporary Labor	-	13,000	7,362	-	56.6%	138,000	67,704	-	49.1%
	52704 Insurance	-	10,000	3,437	-	34.4%	-	-	-	0.0%
	52710 Office Supplies	-	2,500	137	-	5.5%	2,500	-	-	0.0%
	52713 Utilities	-	40,000	36,005	-	90.0%	30,000	9,685	-	32.3%
30254 Upper Division Recreation Total		-	379,193	233,081	82	61.5%	409,871	247,042	8,800	62.4%
Total Operating Expenses		-	2,302,163	1,854,087	1,025	80.6%	2,164,103	1,874,939	18,983	87.5%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
30250 General Recreation	52915 Project: Non-Programmati	1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%
30250 General Recreation Total		1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%
Total Non Operating Expenses		1,262	313,000	275,324	1,262	88.0%	844,019	700,910	55,694	89.6%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	20,124,690	19,968,301	-	99.2%	20,043,949	19,490,814	-	97.2%
	Expenses	813,976	22,884,957	16,690,495	1,410,325	76.4%	16,170,762	10,253,720	1,467,331	72.5%
Non Operating	Expenses	922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%
	Net Income			1,696,849				7,053,559		
Operating Revenues	Chicago Park Powerhouse	-	8,755,841	8,429,921	-	96.3%	8,668,778	8,283,033	-	95.6%
	Rollins Powerhouse	-	4,864,356	4,677,615	-	96.2%	4,815,987	4,616,697	-	95.9%
	Dutch Flat Powerhouse	-	4,864,356	4,666,485	-	95.9%	4,815,987	4,608,680	-	95.7%
	Bowman Powerhouse	-	972,871	874,496	-	89.9%	963,197	904,300	-	93.9%
	Scotts Flat Powerhouse	-	250,000	398,847	-	159.5%	300,000	364,999	-	121.7%
	Combie South Powerhouse	-	200,000	683,374	-	341.7%	200,000	460,698	-	230.3%
	Combie North Powerhouse	-	150,000	175,583	-	117.1%	180,000	179,749	-	99.9%
	Bowman Transmission Line	-	67,266	61,979	-	92.1%	100,000	72,659	-	72.7%
Operating Revenues Total		-	20,124,690	19,968,301	-	99.2%	20,043,949	19,490,814	-	97.2%
Operating Expenses	50112 Hydro Admin	588,758	16,221,242	12,309,129	1,073,391	79.6%	10,081,364	6,747,444	1,065,255	77.5%
	50161 Hydro Operations	-	2,723,041	1,733,585	88,416	66.9%	2,240,917	1,572,275	1,086	70.2%
	50167 Hydro Maintenance	225,218	3,940,674	2,647,782	248,518	69.5%	3,848,481	1,934,001	400,990	60.7%
Operating Expenses Total		813,976	22,884,957	16,690,495	1,410,325	76.4%	16,170,762	10,253,720	1,467,331	72.5%
Non Operating Expenses	50112 Hydro Admin	922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%
Non Operating Expenses Total		922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
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Operating & Non Operating Budget:

50112 Hydro Admin	51101 Salary	-	581,800	410,411	-	70.5%	497,192	412,404	-	82.9%
	51105 Overtime	-	2,000	1,094	-	54.7%	2,000	889	-	44.4%
	51106 Double Time	-	-	195	-	0.0%	-	251	-	0.0%
	51201 Temporary Salary	-	125,000	31,870	-	25.5%	-	-	-	0.0%
	51305 Air Ambulance	-	-	1,350	-	0.0%	-	167	-	0.0%
	51306 Short Term Disability	-	865	664	-	76.8%	-	746	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	104	8	-	7.7%
	51310 Medicare	-	8,015	6,546	-	81.7%	7,209	4,487	-	62.2%
	51311 Pension Premiums	-	195,520	153,580	-	78.5%	138,425	111,315	-	80.4%
	51312 Health Insurance	-	119,186	81,959	-	68.8%	85,339	78,435	-	91.9%
	51313 Life Insurance	-	4,524	5,629	-	124.4%	3,780	5,460	-	144.4%
	51314 Dental Insurance	-	7,374	4,946	-	67.1%	5,947	4,523	-	76.1%
	51315 Vision Insurance	-	942	766	-	81.3%	728	719	-	98.8%
	51316 Long Term Disability	-	2,488	612	-	24.6%	2,078	588	-	28.3%
	51317 Workers Comp	-	17,133	7,115	-	41.5%	15,804	4,777	-	30.2%
	51319 FICA	-	-	222	-	0.0%	-	-	-	0.0%
	51321 Health Benefit-Retirees	-	-	108,131	-	0.0%	160,000	105,616	-	66.0%
	51324 Opeb Net Arc	-	63,000	99,000	-	157.1%	-	61,246	-	0.0%
	52501 Chemicals	-	87,000	66,115	-	76.0%	75,000	58,379	-	77.8%
	52503 Equipment Maintenance	-	66,000	8,117	1,676	14.8%	21,000	8,189	2,505	50.9%
	52504 Materials	-	25,000	2,636	-	10.5%	25,000	4,190	-	16.8%
	52505 Safety	-	89,250	13,750	-	15.4%	85,760	24,547	-	28.6%
	52506 Small Tools	-	6,000	20	-	0.3%	5,000	361	-	7.2%
	52603 Consulting/Contractor Fee	588,758	2,085,000	970,578	1,071,715	76.4%	2,666,023	1,073,216	1,062,750	80.1%
	52604 Legal Fees	-	50,000	80,338	-	160.7%	50,000	31,888	-	63.8%
	52607 Franchise Fees	-	46,000	34,944	-	76.0%	46,000	35,142	-	76.4%
	52608 Fed/St/Co Fees	-	1,068,515	694,625	-	65.0%	979,975	713,885	-	72.8%
	52609 Temporary Labor	-	5,000	-	-	0.0%	60,000	-	-	0.0%
	52704 Insurance	-	220,000	250,334	-	113.8%	200,000	237,195	-	118.6%
	52706 Dues, Publctns, Spnsrshp	-	30,500	23,525	-	77.1%	30,500	24,573	-	80.6%
	52710 Office Supplies	-	37,000	5,617	-	15.2%	32,500	11,529	-	35.5%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
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Operating & Non Operating Budget:

50112 Hydro Admin	52711 Education/Training/Meals	-	21,000	7,310	-	34.8%	19,000	19,477	-	102.5%	
	52713 Utilities	-	177,000	90,742	-	51.3%	202,000	111,098	-	55.0%	
	52901 Land/Easement Purchases	-	40,000	6,438	-	16.1%	150,000	-	-	0.0%	
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	-	-	-	0.0%	
	52904 Equipment Purchases	-	60,000	23,291	-	38.8%	50,000	6,310	-	12.6%	
	54000 Transfer Out	-	10,940,000	9,116,660	-	83.3%	4,465,000	3,595,834	-	80.5%	
50112 Hydro Admin Total			588,758	16,221,242	12,309,129	1,073,391	79.6%	10,081,364	6,747,444	1,065,255	77.5%
50161 Hydro Operations	51101 Salary	-	1,141,867	848,703	-	74.3%	1,012,391	778,377	-	76.9%	
	51105 Overtime	-	75,000	57,872	-	77.2%	75,000	36,637	-	48.8%	
	51106 Double Time	-	8,000	11,815	-	147.7%	-	6,141	-	0.0%	
	51144 Standby	-	32,000	26,800	-	83.8%	-	25,714	-	0.0%	
	51306 Short Term Disability	-	1,117	1,024	-	91.6%	-	827	-	0.0%	
	51308 Empl Assistance Plan	-	312	-	-	0.0%	286	20	-	7.0%	
	51310 Medicare	-	15,530	13,616	-	87.7%	14,680	8,550	-	58.2%	
	51311 Pension Premiums	-	391,791	287,397	-	73.4%	303,444	213,750	-	70.4%	
	51312 Health Insurance	-	286,047	185,477	-	64.8%	234,681	187,198	-	79.8%	
	51313 Life Insurance	-	8,765	7,301	-	83.3%	8,285	7,535	-	90.9%	
	51314 Dental Insurance	-	17,698	10,708	-	60.5%	16,355	11,268	-	68.9%	
	51315 Vision Insurance	-	2,261	1,638	-	72.5%	2,001	1,690	-	84.4%	
	51316 Long Term Disability	-	4,820	1,350	-	28.0%	4,556	1,405	-	30.8%	
	51317 Workers Comp	-	43,233	18,795	-	43.5%	40,738	15,555	-	38.2%	
	51318 Unemployment Insurance	-	-	9,450	-	0.0%	-	-	-	0.0%	
	52501 Chemicals	-	1,000	309	-	30.9%	-	836	-	0.0%	
	52503 Equipment Maintenance	-	125,100	24,654	28,964	42.9%	124,500	21,561	-	17.3%	
	52504 Materials	-	46,000	15,342	-	33.4%	46,000	42,004	1,086	93.7%	
	52505 Safety	-	10,000	2,719	-	27.2%	-	369	-	0.0%	
	52506 Small Tools	-	14,500	1,889	-	13.0%	10,000	5,971	-	59.7%	
	52603 Consulting/Contractor Fee	-	85,000	76,796	11,000	103.3%	70,000	26,525	-	37.9%	
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	47,854	-	0.0%	
	52609 Temporary Labor	-	40,000	-	-	0.0%	40,000	27,240	-	68.1%	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
50161 Hydro Operations	52710 Office Supplies	-	3,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	30,000	10,378	-	34.6%	80,000	8,146	-	10.2%
	52713 Utilities	-	-	-	-	0.0%	-	23	-	0.0%
	52902 Vehicle Purchases	-	230,000	96,968	2,781	43.4%	80,000	65,688	-	82.1%
	52904 Equipment Purchases	-	100,000	14,253	45,671	59.9%	68,000	31,394	-	46.2%
	54000 Transfer Out	-	10,000	8,330	-	83.3%	10,000	-	-	0.0%
50161 Hydro Operations Total		-	2,723,041	1,733,585	88,416	66.9%	2,240,917	1,572,275	1,086	70.2%
50167 Hydro Maintenance	51101 Salary	-	1,138,225	853,939	-	75.0%	1,035,932	819,360	-	79.1%
	51105 Overtime	-	75,000	51,943	-	69.3%	75,000	49,030	-	65.4%
	51106 Double Time	-	8,000	6,167	-	77.1%	-	2,756	-	0.0%
	51201 Temporary Salary	-	45,000	25,756	-	57.2%	-	-	-	0.0%
	51306 Short Term Disability	-	1,789	1,771	-	99.0%	-	1,273	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	313	22	-	7.1%
	51310 Medicare	-	16,794	13,982	-	83.3%	15,021	8,239	-	54.9%
	51311 Pension Premiums	-	370,632	315,493	-	85.1%	310,500	218,938	-	70.5%
	51312 Health Insurance	-	286,047	168,199	-	58.8%	250,682	165,138	-	65.9%
	51313 Life Insurance	-	9,479	7,658	-	80.8%	8,478	7,546	-	89.0%
	51314 Dental Insurance	-	17,698	9,787	-	55.3%	17,842	10,157	-	56.9%
	51315 Vision Insurance	-	2,261	1,675	-	74.1%	2,183	1,702	-	78.0%
	51316 Long Term Disability	-	5,212	1,355	-	26.0%	4,662	1,377	-	29.5%
	51317 Workers Comp	-	40,075	19,488	-	48.6%	41,581	15,742	-	37.9%
	51319 FICA	-	-	887	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	750	37	-	4.9%	-	334	-	0.0%
	52503 Equipment Maintenance	-	305,500	80,868	14,303	31.2%	252,500	65,919	0	26.1%
	52504 Materials	-	395,500	199,987	3,315	51.4%	410,500	170,678	1,067	41.8%
	52505 Safety	-	-	1,494	-	0.0%	-	1,248	-	0.0%
	52506 Small Tools	-	40,000	26,275	-	65.7%	30,000	20,981	0	69.9%
	52603 Consulting/Contractor Fee	2,938	542,500	235,890	225,851	84.7%	567,287	154,013	69,455	39.4%
	52609 Temporary Labor	-	36,900	-	-	0.0%	81,000	50,832	-	62.8%
	52710 Office Supplies	-	3,000	538	-	17.9%	-	2,800	1,371	0.0%

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Hydroelectric Division**

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
50167 Hydro Maintenance	52711 Education/Training/Meals	-	15,000	7,508	-	50.1%	40,000	6,605	7,200	34.5%
	52902 Vehicle Purchases	195,950	280,000	469,019	-	98.5%	400,000	32,873	276,801	77.4%
	52904 Equipment Purchases	26,330	275,000	123,066	5,049	42.5%	275,000	126,438	45,097	62.4%
	54000 Transfer Out	-	30,000	25,000	-	83.3%	30,000	-	-	0.0%
50167 Hydro Maintenance Total		225,218	3,940,674	2,647,782	248,518	69.5%	3,848,481	1,934,001	400,990	60.7%
Total Operating Expenses		813,976	22,884,957	16,690,495	1,410,325	76.4%	16,170,762	10,253,720	1,467,331	72.5%
50112 Hydro Admin	52915 Project: Non-Programmati	253,716	484,000	18,083	249,786	36.3%	1,693,308	433,090	260,444	41.0%
	52920 Program: Ph Improvements	81,433	1,370,000	383,548	482,237	59.7%	1,463,078	927,415	641,872	107.3%
	52921 Program: Reserv, Dam, Wa	587,658	2,326,000	1,179,326	1,748,870	100.5%	2,104,072	823,030	811,068	77.7%
50112 Hydro Admin Total		922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%
Total Non Operating Expenses		922,807	4,180,000	1,580,957	2,480,893	79.6%	5,260,458	2,183,535	1,713,384	74.1%

Nevada Irrigation District (October 2019)
 Fiscal Year 2019: 83% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance
Water	10114 Administration	52915 Project: Non-Programmatic	2019 Budget		130,000			
			2019 Budget Amendment		(10,000)			
			7032 HEMPHILL DIVERSION/FISH	203,094	-	69,004	231,927	
			52915 Project: Non-Programmatic Sum	203,094	120,000	69,004	231,927	22,163
	10115 Management	52915 Project: Non-Programmatic	2135 COMBIE RES DWR GRANT-MERC	4,549,739	-	1,167,010	3,545,836	
			52915 Project: Non-Programmatic Sum	4,549,739	-	1,167,010	3,545,836	(163,107)
	10118 Information Services	52915 Project: Non-Programmatic	2019 Budget		2,750,000			
			2295 FINANCIAL SYSTEMS IMPLMNT		-	75,229	2,291,150	
			52915 Project: Non-Programmatic Sum		2,750,000	75,229	2,291,150	383,621
	10151 Engineering	52907 Program: Pipeline Rplc	2019 Budget		1,100,000			
			2019 Budget Amendment	71,040	350,000			
			Approved Rollovers	18,284				
			1037 PENN VLY PIPELN RPLCMT		-	40,307	3,500	
			2070 BOREHAM RD & GAYLE LN PIP		-	510,483	411,138	
			2220 SFCG TW SYSTEM UPGRD		-	195,730	-	
			2270 LONG RAVINE WATER SYSTEM		-	32,199	21,335	
			2312 PENINSULA WTR SYS REPLCMT		-	5,546	-	
				52907 Program: Pipeline Rplc Sum	89,324	1,450,000	784,264	435,973
		52908 Program: PRV	2019 Budget		160,000			
			Approved Rollovers	1,000				
			2101 PRV RPLCMNT BREWER #2		-	32,694	1,000	
			52908 Program: PRV Sum	1,000	160,000	32,694	1,000	127,306
		52910 Program: Raw Water Rplc	2019 Budget		1,200,000			
			2019 Budget Amendment		(350,000)			
	Approved Rollovers		262,397					
	1031 DOTY N.CANAL REPL SIPHON1			-	55,936	19,978		
	2086 GOLD HILL MEASURING STN			-	175	-		
2172 RIFFLE BOX STORM WTR IMP			-	121,078	-			
6898 RAW WTR INTERTIE W/ PCWA	5,754							
8099-3 MABEN REHAB PHASE III			-	654,652	205,622			
	52910 Program: Raw Water Rplc Sum	268,151	850,000	831,841	225,600	60,710		
52911 Program: Backbone Ext	2019 Budget		1,000,000					

Nevada Irrigation District (October 2019)
 Fiscal Year 2019: 83% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10151 Engineering	52911 Program: Backbone Ext	Approved Rollovers	771,331						
			1089 RATTLESNAKE RD BEP		-	-	1,000			
			2114 HACIENDA/MAGNOLIA PRV STN			-	779,763	32,371		
			2254 LWW TO SMARTSVILLE P-LINE				-	28,471	3,327	
			2255 E GEORGE TO LWW BEP				-	151,892	46,362	
			52911 Program: Backbone Ext	Sum		771,331	1,000,000	960,127	83,060	728,144
			52912 Program: Community Inves	2019 Budget			600,000			
				2019 Budget Amendment			2,108,511			
				Approved Rollovers	6,343					
				2011 LODESTAR/VICTORIA DFWLE			-	-	1,586	
				1019 IRONHORSE/BREWER DFWLE			-	18,625	1,079,770	
			52912 Program: Community Inves	Sum	6,343	2,708,511	18,625	1,081,356	1,614,873	
			52913 Program: Extended CEQA	2019 Budget			200,000			
				Approved Rollovers	273,781					
				6593-2 BANNER CASCADE EXT CEQA			-	-	23,403	
				8371 REALIGN/ENCASE-NWTN CANAL			-	359,427	2,730	
			52913 Program: Extended CEQA	Sum	273,781	200,000	359,427	26,133	88,221	
			52914 Program: Sediment Removl	2019 Budget			800,410			
				Approved Rollovers	124,657					
				2090 LOMA RICA RES SDMNT RMVL			-	20,486	271,533	
				2213 DUTCH FLAT SEDIMENT RMVL			-	2,654	65,231	
				6958 NEWTOWN RESERVR CLEANING			-	351,178	14,330	
				6963 ORR CREEK RESVR CLEANING			-	46,225	7,726	
				8301 MERCURY REMOVAL DEMO			-	-	4,947	
				8515 GHORN CRK SEDIMENT REMV			-	104,647	9,936	
			52914 Program: Sediment Removl	Sum	124,657	800,410	525,190	373,703	26,174	
			52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT		2,627	300,000	108,053	7,471	
				2414 ORR CREEK REPAIR			309,590			
				6746 COMBIE PHASE 1 BYPASS		9,045	19,960,000	1,488,496	18,168,223	
				6971 ALTA SIERRA TANK REPLCMNT			2,000,000	4,675	-	
				7013 CENTENNIAL WATER SUPPLY		574,463	1,575,000	64,502	624,430	

Nevada Irrigation District (October 2019)
 Fiscal Year 2019: 83% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52915 Project: Non-Programmatic Sum		586,135	24,144,590	1,665,727	18,800,124	4,264,874	
	10171 Water Operations	52915 Project: Non-Programmatic	2019 Budget		310,000				
			2235 LOP CAUSTIC SYSTEM	96,651	-	171,651	-		
			52915 Project: Non-Programmatic Sum	96,651	310,000	171,651	-	235,000	
	10191 Maintenance	52915 Project: Non-Programmatic	2019 Budget			845,000			
			2019 Budget Amendment			400,000			
			10230 MAIN OFFICE HVAC System			40,000			
			2192 PENN VALLEY TANK PAINTING	900	-	900	-		
			2214 CARPENTER SHOP RPLCMNT		-	9,396	-		
			2222 VALLEY VIEW ACCESS ROAD	4,523					
			2222 VALLEY VIEW RSVR ACCESS		-	31,671	10,118		
			2410 BUS CTR/SRVR RM HVAC RPLC		-	39,598	-		
	2428 2020 METER REPLACEMENT		-	-	200,000				
	52915 Project: Non-Programmatic Sum		5,423	1,285,000	81,565	210,118	998,740		
Water Total				6,975,629	35,778,511	6,742,355	27,305,979	8,705,807	
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2019 Budget		315,000				
			2019 Budget Amendment		(2,000)				
			2023 ORCH SPRGS BUILDING RPL		-	7,819	-		
			2102 DITCH TENDER HOUSE IMP'S		-	57,462	-		
			2215 SF ADMIN OFFICE RPLCMNT	1,262	-	4,707	1,262		
			2257 LR BOAT SLIP/ENTRY REPAIR		-	25,010	0		
			2263 SF MOORING BALLS		-	10,058	-		
			2276 ORCHARD SPRINGS HOUSE RPR		-	40,062	0		
			2281 ORCHARD SPRINGS GANGWAY		-	14,906	(0)		
			2293 LONG RAVINE ADA BATHROOM		-	48,219	-		
			2296 OS RV SITES ELECTRICAL		-	9,873	-		
			2302 GREENHORN SEWER RPLCMNT		-	7,207	-		
	2356 LR BOAT SLIP REPLACEMENT		-	50,000	-				
	52915 Project: Non-Programmatic Sum		1,262	313,000	275,324	1,262	37,677		
Recreation Total				1,262	313,000	275,324	1,262	37,677	

Nevada Irrigation District (October 2019)
 Fiscal Year 2019: 83% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2019 Budget		1,250,000				
			2019 Budget Amendment		(766,000)				
			2083 ROLLINS NO 2 POWERHOUSE	4,035	-	613	4,035		
			2084 HYDRO OFFICE PROP ACQ		-	797	-		
			2177 KLOVE TOWER UPGRADES		-	2,862	-		
			6947 LOMA RICA HYDROELECTRIC	249,682	-	9,812	245,751		
			8464 DEER CRK/SO YUBA CNL ACQ		-	4,000	-		
		52915 Project: Non-Programmatic Sum	253,717	484,000	18,083	249,786	469,848		
		52920 Program: Ph Improvements	2019 Budget			1,865,000			
			2019 Budget Amendment			(495,000)			
			201502 SCADA UPGRADE	58,766	-	110,810	30,728		
			2164 CPPH FIRE SUPPRESSION UPG		-	34,327	232,812		
			2165 CPPH BALANCE OF PLANT PLC	8,224	-	155	8,224		
			2210 CSPH CAISO MTR/SWTCHGR	14,443	-	114,453	21,546		
			2233 SFPH REPLACE EXCITER		-	51,130	7,833		
			2234 BOWMAN PH GOVERNOR		-	-	15,758		
			2290 DEER CREEK PH UPGRADES		-	58,044	130,767		
			2306 SFPH CAISO METER		-	14,529	34,570		
			6943 COMBIE SO ACCESS RD		-	99	-		
			52920 Program: Ph Improvements Sum	81,433	1,370,000	383,548	482,237	585,647	
			52921 Program: Res, Dam, Wtrwy	2019 Budget			1,700,000		
		2019 Budget Amendment				626,000			
		2007 HYDRO GAGING STN DESIGN			-	27,254	9,709		
		201307 BWMN-SPALDING LAND ACQ			-	43,679	23,000		
		201308 HYD LWR DIV PROP ACQ			-	125	-		
		2053 DFAB LLO VALVE REPL			-	7,128	-		
		2076 ROLLINS LLO HB VALVE		505,295	-	527,879	1,205,680		
		2094 SF SPILLWAY REPAIR		79,531	-	72,864	193,481		
		2229 DF FLUME FOOTING REPAIRS		2,833	-	11,933	317,000		
		2230 BS CANAL LINING PROJ FY19			-	482,576	-		
		6927 HYD LWR DIV PROP ACQ			-	5,888	-		
		52921 Program: Res, Dam, Wtrwy Sum		587,659	2,326,000	1,179,326	1,748,870	(14,537)	
		Hydroelectric Total				922,809	4,180,000	1,580,958	2,480,893
Grand Total				7,899,700	40,271,511	8,598,637	29,788,133	9,784,441	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment Summary**

	Rollovers	2019 Budget	Amendments	Deer Creek	Original
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Operating & Non Operating Expenses:

Water Division	10113 Directors	-	225,487	(4,438)		229,925
	10114 Administration	203,094	6,851,895	(468,625)		7,320,520
	10115 Management	4,683,621	1,965,984	(195,159)		2,161,143
	10116 Watershed	121,370	1,089,973	(59,700)		1,149,673
	10117 Human Resources	-	485,987	(26,400)		512,387
	10118 Information Services	138,924	3,566,541	(43,320)		3,609,861
	10131 Cashiering	-	208,940	(600)		209,540
	10133 Customer Service	-	1,565,516	(83,519)		1,649,035
	10135 Accounting	29,591	1,148,949	11,000		1,137,949
	10151 Engineering	2,488,016	35,238,286	1,673,511	225,000	33,339,775
	10171 Water Operations	182,216	9,747,299	(445,106)		10,192,405
	10191 Maintenance	43,935	10,765,438	(101,000)	417,889	10,448,549
	10192 Vegetation	-	1,113,094	(138,400)		1,251,494
	10193 Purchasing	-	993,552	(55,470)		1,049,022
	10195 Shop Operations	-	733,809	(62,800)		796,609
Water Division Total		7,890,767	75,700,750	(26)	642,889	75,057,887
Recreation Division	30250 General Recreation	1,262	2,235,970	(998)		2,236,968
	30254 Upper Division Recreation	-	379,193	(126,000)		505,193
Recreation Division Total		1,262	2,615,163	(126,998)	-	2,742,161
Hydroelectric Division	50112 Hydro Admin	1,511,565	20,401,242	(1,115,000)	734,895	20,781,347
	50161 Hydro Operations	-	2,723,041	(55,000)	332,404	2,445,637
	50167 Hydro Maintenance	225,218	3,940,674	(170,000)	240,000	3,870,674
Hydroelectric Division Total		1,736,783	27,064,957	(1,340,000)	1,307,299	27,097,658
Grand Total		9,628,812	105,380,870	(1,467,024)	1,950,188	104,897,706

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Existing encumbrances, incomplete end of year contracts</u>				
BA 2019-111	10114	52915 Project: Non-Programmatic	203,094	Roll over budget for 2018 encumbrances
	10115	52603 Consulting/Contractor Fees	133,882	
	10115	52915 Project: Non-Programmatic	4,359,739	
	10116	52603 Consulting/Contractor Fees	79,970	
	10118	52603 Consulting/Contractor Fees	138,924	
	10135	52603 Consulting/Contractor Fees	29,591	
	10151	52603 Consulting/Contractor Fees	354,544	
	10151	52901 Land/Easement Purchase	750	
	10151	52904 Equipment Purchases	12,000	
	10151	52907 Program: Pipeline Rplc	18,284	
	10151	52908 Program: PRV Program	1,000	
	10151	52910 Program: Raw Water	262,397	
	10151	52911 Program: Backbone Extension	771,331	
	10151	52912 Program: Community Investment	6,343	
	10151	52913 Program: Extended CEQA	273,781	
	10151	52914 Program: Sediment Removal	124,657	
	10151	52915 Project: Non-Programmatic	591,889	
	10171	52603 Consulting/Contractor Fees	85,565	
	10171	52915 Project: Non-Programmatic	96,651	
	10191	52603 Consulting/Contractor Fees	31,743	
	10191	52902 Vehicle Purchases	6,769	
	10191	52915 Project: Non-Programmatic	5,423	
	30250	52915 Project: Non-Programmatic	1,262	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Existing encumbrances, incomplete end of year contracts</u>				
	50112	52603 Consulting/Contractor Fees	588,758	
	50112	52915 Project: Non-Programmatic	253,716	
	50112	52920 Program: Powerhouse Impr	81,433	
	50112	52921 Program: Dams & Water Impr	587,658	
	50167	52603 Consulting/Contractor Fees	2,938	
	50167	52902 Vehicle Purchases	195,950	
	50167	52904 Equipment Purchases	26,330	
		Total	9,326,372	
BA 2019-114	10115	52915 Project: Non-Programmatic	190,000	
BA 2019-117	10116	52609 Temporary Labor	41,400	
BA 2019-122	10151	52907 Program: Pipeline Rplc	71,040	
		Total Expense Carryover	9,628,812	
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
BA 2019-109	10114	52505 Safety	6,000	Mobile spill prevention kit
	10114	52915 Project: Non-Programmatic	(6,000)	
		Total	-	
BA 2019-112	30250	52915 Project: Non-Programmatic	10,000	Long Ravine ADA compliance
	10114	52915 Project: Non-Programmatic	(10,000)	
		Total	-	
BA 2019-119	10191	52915 Project: Non-Programmatic	40,000	Replace 3 HVAC units in Main Office
	10151	52915 Project: Non-Programmatic	(40,000)	
		Total	-	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
BA 2019-126	10115	52609 Temporary Labor	19,675	Transfer temp budget from salaries
	10115	51101 Salary	(10,400)	
	10115	51311 Pension Premiums	(3,325)	
	10115	51312 Health Insurance	(5,950)	
		Total	-	
BA 2019-128	30250	52504 Materials	5,000	Align Recreation 2019 budget
	30250	52604 Legal Fees	7,000	
	30250	52609 Temporary Labor	157,000	
	30254	51201 Temporary Salary	18,000	
	30254	52503 Equipment Maintenance	5,000	
	30254	52504 Materials	5,000	
	30254	52704 Insurance	10,000	
	30254	52713 Utilities	10,000	
	30250	51201 Temporary Salary	(50,000)	
	30250	52603 Consulting/Contractor Fees	(5,000)	
	30254	52603 Consulting/Contractor Fees	(30,000)	
	30254	52604 Legal Fees	(7,000)	
	30254	52609 Temporary Labor	(125,000)	
			Total	
		Total GM Level I	292,675	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u>				
BA 2019-103	10135	52603 Consulting/Contractor Fees	37,420	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(37,420)</u>	
Total			-	
BA 2019-108	10135	52603 Consulting/Contractor Fees	27,870	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(27,870)</u>	
Total			-	
BA 2019-130	10151	52907 Program: Pipeline Rplc	350,000	Long Ravine System & Caltrans relocation
	10151	52910 Program: Raw Water	<u>(350,000)</u>	
Total			-	
Total APC Level II			415,290	
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2019-104	10191	52902 Vehicle Purchases	16,000	2019 F550 service vehicle
	10195	52904 Equipment Purchases	<u>(16,000)</u>	
Total			-	
BA 2019-106	10113	52603 Consulting/Contractor Fees	1,000	Live streaming for water rates meeting
	10113	52503 Equipment Maintenance	<u>(1,000)</u>	
Total			-	
BA 2019-107	50112	51201 Temporary Salary	175,000	Creating temporary employee
	50112	52603 Consulting/Contractor Fees	<u>(175,000)</u>	
Total			-	
BA 2019-110	10151	52914 Program: Sediment Removal	150,410	Transfer budget due to Orr Creek delay
	10151	52915 Project: Non-Programmatic	<u>(150,410)</u>	
Total			-	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2019-110A	50112	52921 Program: Dams & Water Impr	140,000	Dutch Flat Flume Repairs
	50112	52915 Project: Non-Programmatic	<u>(140,000)</u>	
		Total	-	
BA 2019-115	10113	Various Accounts	(4,438)	Board 5% Reductions
	10114	Various Accounts	(458,625)	
	10115	Various Accounts	(129,869)	
	10116	Various Accounts	(59,700)	
	10117	Various Accounts	(26,400)	
	10118	Various Accounts	(43,320)	
	10131	Various Accounts	(600)	
	10133	Various Accounts	(83,519)	
	10135	Various Accounts	(54,290)	
	10151	Various Accounts	(195,000)	
	10171	Various Accounts	(445,106)	
	10191	Various Accounts	(357,000)	
	10192	Various Accounts	(138,400)	
	10193	Various Accounts	(55,470)	
	10195	Various Accounts	(46,800)	
	30250	Various Accounts	(124,998)	
	30254	Various Accounts	(12,000)	
	50112	Various Accounts	(1,115,000)	
	50161	Various Accounts	(55,000)	
	50167	Various Accounts	<u>(170,000)</u>	
		Total	(3,575,535)	
BA 2019-116	10191	Various Accounts	417,889	
	10151	52603 Consulting/Contractor Fees	225,000	
	50112	Various Accounts	734,895	
	50161	Various Accounts	332,404	
	50167	Various Accounts	<u>240,000</u>	
		Total	1,950,188	

Nevada Irrigation District (October 2019)

Fiscal Year 2019: 83% of Year

Operating & Non Operating Budget: **Budget Amendment (Policy 3100) Expense Detail**

BA Number	Dept	Account Description	Total	Purpose
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2019-120	50112	52921 Program: Dams & Water Impr	610,000	Rollins Low Level Valve Installation
	50112	52920 Program: Powerhouse Impr	<u>(610,000)</u>	
	Total		-	
BA 2019-121	10151	52912 Program: Community Investment	2,108,511	Table Meadow & Ironhorse DFWLE Projects
BA 2019-121A	50112	52921 Program: Dams & Water Impr	126,000	Rollins pipe spool and air vents
	50112	52915 Project: Non-Programmatic	<u>(126,000)</u>	
	Total		-	
BA 2019-125	10191	52915 Project: Non-Programmatic	200,000	Badger meter replacements
	10151	52915 Project: Non-Programmatic	<u>(200,000)</u>	
	Total		-	
Total District Increase/(Decrease)			<u><u>483,164</u></u>	