

Staff Report

for the Regular Meeting of the Board of Directors February 12, 2020

TO: Board of Directors

FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer

DATE: February 5, 2020

SUBJECT: Quarterly Budget vs. Actual Report

FINANCE

RECOMMENDATION:

Review and receive the quarterly budget vs. actual report for the period ending December 31, 2019.

BACKGROUND:

Board policy and prudent oversight require frequent updates on the District's financial operations to ensure consistency with the fiscal spending plan. Finance prepares monthly updates to assist all departments in controlling costs.

The report provides an executive summary of the period to date activity and highlights significant transactions. The narrative segregates operating and non-operating revenues while analyzing expenses as a whole. Budgeted line item reporting ensures staff monitors actual and encumbrance spending for full compliance with procurement policy and procedures. In addition, we estimate cash balances and report treated water consumption. A fiscal year-end forecast of revenues, expenses, and cash occurs during the next budgeting cycle, commencing in June.

The Disadvantaged customer program's budget (10114-52705) of \$136,000 shows no actual expenditure. At the time the program was being formulated, Finance was unsure if participants would receive a rebate check or a reduction on their current bill. To facilitate processing, the administration of the program is handled as a reduction in revenue. Therefore, no expense is reflected. The total amount of revenue reductions amounted to \$4,041.16 which represents 115 applicants.

Timely financial reporting achieves Goal Number 1 of the District's Strategic Plan by demonstrating proactive management of our physical, financial, and human resources.

BUDGETARY IMPACT: N/A

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Attachments: December 31, 2019 Budget vs. Actual Report

Nevada Irrigation District

Fiscal Year 2019
Monthly Financial Report
December 31, 2019



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Nevada Irrigation District
Fiscal Year 2019: December 100% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 100% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The December 31, 2019 period end report analyzes 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 \$12.1M consisting of \$5.7M from operating and \$6.4M from non operating results. Prior year operating results are \$5.5M and non operating was a negative \$1.4M.

Revenues:

Operating: Water revenues are 97.1% of budget compared to 99% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$7.6M driven by an increase of transfer ins (\$5.2M), grants (\$735K) and water sales (\$1M). Recreation campgrounds are 98.7% of budget compared to 102.1% for the prior fiscal year and actual receipt levels are consistent. Hydroelectric revenues are 120.8% of budget compared to 117.6% 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 65% of budget compared to 68.4% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$1.6M driven by transfer ins from Hydroelectric (\$1.4M), property taxes (\$634K), and Combie grant (\$2.7M). These increases are offset by less 2016A bond transfers (\$3M).

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 90.7% of budget compared to 83.1% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, prior spending levels are less than current (\$4.6M), 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 \$2.6M along with transfers outs (\$6.7M) as planned. Excluding Directors, The District has 214 budgeted FTEs and finished the year at 93.2% of its labor budget.

Cash Balances:

Fiscal year 2018 audited cash balances are \$87.6M. Excluding Assessment Districts, overall cash balances are approximately \$97M consisting of \$80.4M unrestricted and \$16.6M as restricted cash.

Treated Water Consumption:

The District's current verses prior treated water consumption is down .5% which equates to 8,011 and 8,051 acre feet respectively. Annual treated water revenue accounts for approximately 69% of water sales.

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	-	39,171,839	38,030,122	-	97.1%	30,708,571	30,414,247	-	99.0%
	Recreation Division	-	2,469,633	2,436,552	-	98.7%	2,319,279	2,366,883	-	102.1%
	Hydroelectric Division	-	20,124,690	24,310,816	-	120.8%	20,043,949	23,580,430	-	117.6%
Operating Revenues Total		-	61,766,162	64,777,489	-	104.9%	53,071,799	56,361,560	-	106.2%
Expenses	Water Division	915,138	40,330,639	36,623,683	1,152,920	91.6%	40,288,959	36,172,840	1,880,766	94.5%
	Recreation Division	-	2,302,163	2,084,158	921	90.6%	2,214,103	2,145,767	-	96.9%
	Hydroelectric Division	813,976	22,926,557	20,324,337	999,910	89.8%	16,120,762	12,532,744	1,400,923	86.4%
Operating Expenses Total		1,729,114	65,559,359	59,032,177	2,153,751	90.9%	58,623,824	50,851,351	3,281,689	92.3%
Operating Income				5,745,312						
Revenues	Water Division	4,549,739	27,574,953	20,893,095	-	65.0%	28,140,170	19,256,540	-	68.4%
	Recreation Division	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Non operating Revenues Total		4,549,739	27,889,953	21,208,095	-	65.4%	28,455,170	19,571,540	-	68.8%
Expenses	Water Division	6,975,629	31,728,511	12,148,686	22,200,286	88.7%	37,480,107	17,018,510	8,498,476	68.1%
	Recreation Division	1,262	313,000	295,445	-	94.0%	844,019	775,156	11,000	93.1%
	Hydroelectric Division	922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%
Non operating Expenses Total		7,899,698	35,775,186	14,806,163	24,656,326	90.4%	43,584,584	20,941,562	9,819,551	70.6%
Non operating Income				<u>6,401,932</u>	<u>(1,370,022)</u>					
Net Income				12,147,244	4,140,187					

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% of Year

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

<u>Operating & Non Operating Budget:</u>		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	
Expenses	Sal & Ben	-	31,061,728	28,950,498	-	93.2%	27,198,645	26,353,954	-	96.9%	
	Equipment Maint	-	1,618,594	1,075,346	42,656	69.1%	1,595,415	1,073,843	5,061	67.6%	
	Materials	-	2,330,618	1,974,778	50,716	86.9%	2,765,198	2,648,911	36,766	97.1%	
	Consultants	1,445,915	5,726,037	3,967,994	1,914,777	82.0%	7,787,639	3,831,570	2,791,947	85.1%	
	Legal Counsel	-	351,564	344,167	-	97.9%	285,773	273,739	-	95.8%	
	Temporary Labor	41,400	485,938	428,245	-	81.2%	1,524,359	1,137,921	-	74.6%	
	Other O&M	-	6,505,809	5,296,012	35,661	82.0%	5,938,409	5,395,389	33,104	91.4%	
	Debt Service	-	4,190,368	4,189,549	-	100.0%	4,190,493	3,900,532	-	93.1%	
	Fixed Assets	241,799	2,308,703	1,825,587	109,942	75.9%	2,832,893	1,920,492	414,811	82.4%	
	Projects	7,899,698	35,775,186	14,806,163	24,656,326	90.4%	43,584,584	20,941,562	9,819,551	70.6%	
	Transfer Outs	-	10,980,000	10,980,000	-	100.0%	4,505,000	4,315,000	-	95.8%	
Expenses Total			9,628,812	101,334,545	73,838,341	26,810,077	90.7%	102,208,408	71,792,912	13,101,240	83.1%

<u>Cash Balances</u>	Restricted					Total Cash
	Water	CapFee, DS	Bonds	Recreation	Hydroelectric	
Audited FY 2018	10,192,898	6,163,398	13,167,495	677,803	57,387,669	87,589,263
FY 2019						
Net Income	10,150,848			371,949	1,624,447	12,147,244
Restricted			2,734,370			2,734,370
YTD Total	20,343,746	6,163,398	10,433,125	1,049,752	59,012,116	97,002,137

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2019	1,298	1,546	3,333	1,834	8,011
2018	1,123	1,357	3,421	2,150	8,051
2017	1,051	1,247	3,420	2,175	7,893
2016	1,019	1,207	3,182	1,837	7,245
2015	1,160	1,435	2,563	1,743	6,901
2014	1,398	1,426	3,624	1,929	8,377

% Change YTD 2019/2018 -0.5%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
Operating	Revenues	-	39,171,839	38,030,122	-	97.1%	30,708,571	30,414,247	-	99.0%
	Expenses	915,138	40,330,639	36,623,683	1,152,920	91.6%	40,288,959	36,172,840	1,880,766	94.5%
	Operating Income			1,406,439				(5,758,593)		
Non Operating	Revenues	4,549,739	27,574,953	20,893,095	-	65.0%	28,140,170	19,256,540	-	68.4%
	Expenses	6,975,629	31,728,511	12,148,686	22,200,286	88.7%	37,480,107	17,018,510	8,498,476	68.1%
	Non operating Income			8,744,409				2,238,030		
	Net Income			10,150,848				(3,520,563)		
Operating Revenues	Treated Water	-	17,257,542	16,544,183	-	95.9%	16,116,052	15,658,301	-	97.2%
	Raw Water	-	7,167,304	7,192,408	-	100.4%	7,321,656	7,054,967	-	96.4%
	Supplemental Contract	-	387,696	423,973	-	109.4%	140,292	378,437	-	269.7%
	Interest Income	-	1,200,000	1,479,483	-	123.3%	1,200,000	1,165,837	-	97.2%
	New Connect/Install	-	297,531	224,602	-	75.5%	203,815	290,119	-	142.3%
	Other Revenue	-	794,196	851,199	-	107.2%	619,659	628,039	-	101.4%
	Reimbursable Costs	-	371,576	105,949	-	28.5%	188,603	234,076	-	124.1%
	Rents & Leases	-	291,214	249,116	-	85.5%	285,814	162,377	-	56.8%
	Sale of Timber	-	470,433	405,199	-	86.1%	-	307,983	-	0.0%
	Standby	-	108,184	129,822	-	120.0%	128,740	132,092	-	102.6%
	Gain/Loss FA Disposal	-	-	124,653	-	0.0%	-	46,484	-	0.0%
	Grants - Operating	-	963,645	735,995	-	76.4%	-	1,266	-	0.0%
	Transfer In Operating	-	9,862,518	9,563,540	-	97.0%	4,503,940	4,354,268	-	96.7%
Operating Revenues Total		-	39,171,839	38,030,122	-	97.1%	30,708,571	30,414,247	-	99.0%
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	4,277,015	-	88.2%	5,880,000	1,568,158	-	26.7%
	Capacity Fees	-	400,000	274,209	-	68.6%	378,460	383,658	-	101.4%
	Transfer In Bonds	-	13,050,000	2,290,000	-	17.5%	10,000,000	5,262,000	-	52.6%
	Transfer In Capital	-	1,375,000	1,374,996	-	100.0%	-	-	-	0.0%
Non Operating Revenues Total		4,549,739	27,574,953	20,893,095	-	65.0%	28,140,170	19,256,540	-	68.4%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
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Operating Expenses	10113 Directors	-	228,487	190,809	-	83.5%	341,800	297,035	-	86.9%
	10114 Administration	-	6,712,495	6,632,898	23,950	99.2%	6,591,753	6,259,032	6,359	95.0%
	10115 Management	133,882	1,968,984	1,663,325	292,365	93.0%	1,948,779	1,714,906	208,682	98.7%
	10116 Watershed	121,370	1,381,193	1,005,359	300,167	86.9%	636,162	630,306	103,503	115.3%
	10117 Human Resources	-	485,987	427,276	-	87.9%	468,106	429,603	-	91.8%
	10118 Information Services	138,924	797,291	685,318	20,864	75.4%	1,245,037	745,267	175,365	73.9%
	10131 Cashiering	-	208,940	180,580	-	86.4%	194,630	172,521	-	88.6%
	10133 Customer Service	-	1,565,516	1,316,375	43,120	86.8%	1,002,836	928,145	10,314	93.6%
	10135 Accounting	29,591	1,168,199	1,059,825	46,083	92.3%	1,166,979	1,058,706	29,591	93.3%
	10151 Engineering	367,294	3,924,775	3,502,413	215,370	86.6%	5,292,193	3,435,469	1,102,453	85.7%
	10171 Water Operations	85,565	9,567,879	8,665,966	82,974	90.6%	9,468,572	8,625,932	177,410	93.0%
	10191 Maintenance	38,512	9,319,732	8,688,136	113,956	94.1%	9,950,919	10,395,025	62,931	105.1%
	10192 Vegetation	-	1,113,094	1,013,478	5,627	91.6%	-	-	-	0.0%
	10193 Purchasing	-	993,552	768,953	8,444	78.2%	1,021,357	790,629	2,782	77.7%
10195 Shop Operations	-	894,515	822,971	-	92.0%	959,836	690,265	1,377	72.1%	
Operating Expenses Total		915,138	40,330,639	36,623,683	1,152,920	91.6%	40,288,959	36,172,840	1,880,766	94.5%
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Non Operating Expenses	10114 Administration	203,094	120,000	78,268	226,763	94.4%	1,686,642	597,021	301,714	53.3%
	10115 Management	4,549,739	-	2,677,234	2,078,186	104.5%	7,725,123	2,250,626	5,051,440	94.5%
	10118 Information Services	-	2,750,000	327,231	2,052,032	86.5%	120,700	-	-	0.0%
	10151 Engineering	2,120,722	27,313,511	8,808,871	17,539,003	89.5%	26,525,368	13,452,536	2,941,496	61.8%
	10171 Water Operations	96,651	260,000	171,651	98,051	75.6%	372,274	202,473	171,651	100.5%
10191 Maintenance	5,423	1,285,000	85,432	206,251	22.6%	1,050,000	515,853	32,174	52.2%	
Non Operating Expenses Total		6,975,629	31,728,511	12,148,686	22,200,286	88.7%	37,480,107	17,018,510	8,498,476	68.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
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10113 Directors	51101 Salary	-	74,257	74,700	-	100.6%	74,257	78,150	-	105.2%
	51305 Air Ambulance	-	-	100	-	0.0%	-	250	-	0.0%
	51307 Deferred Comp	-	600	297	-	49.5%	600	594	-	99.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	1,077	1,228	-	114.0%	1,077	1,079	-	100.2%
	51312 Health Insurance	-	119,186	87,626	-	73.5%	106,673	82,527	-	77.4%
	51313 Life Insurance	-	608	318	-	52.3%	608	260	-	42.8%
	51314 Dental Insurance	-	7,374	3,020	-	41.0%	7,434	3,638	-	48.9%
	51315 Vision Insurance	-	942	875	-	92.9%	910	938	-	103.1%
	51317 Workers Comp	-	297	189	-	63.5%	297	67	-	22.7%
	51319 FICA	-	4,604	5,353	-	116.3%	4,604	4,612	-	100.2%
	52503 Equipment Maintenance	-	2,672	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	240	990	-	412.5%	104,660	80,327	-	76.8%
	52604 Legal Fees	-	3,000	2,304	-	76.8%	-	9,056	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	25,000	14,697	-	58.8%
	52710 Office Supplies	-	1,350	769	-	56.9%	3,350	3,088	-	92.2%
	52711 Education/Training/Meals	-	10,150	11,330	-	111.6%	10,500	15,093	-	143.7%
	52713 Utilities	-	2,000	1,711	-	85.5%	1,700	2,649	-	155.8%
10113 Directors Total		-	228,487	190,809	-	83.5%	341,800	297,035	-	86.9%
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10114 Administration	51311 Pension Premiums	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	767	-	0.0%	-	1,224	-	0.0%
	51313 Life Insurance	-	21,000	15,259	-	72.7%	21,000	14,136	-	67.3%
	51321 Health Benefit-Retirees	-	1,000,000	1,011,639	-	101.2%	1,000,000	931,465	-	93.1%
	51324 Opeb Net Arc	-	355,610	342,000	-	96.2%	453,000	421,065	-	93.0%
	52503 Equipment Maintenance	-	52,222	38,460	4,200	81.7%	58,240	47,196	2,659	85.6%
	52504 Materials	-	12,560	11,673	-	92.9%	15,600	27	-	0.2%
	52505 Safety	-	21,000	21,340	-	101.6%	10,690	14,559	-	136.2%
	52603 Consulting/Contractor Fee	-	135,300	117,254	19,750	101.3%	126,500	74,420	3,700	61.8%
	52604 Legal Fees	-	194,000	169,581	-	87.4%	200,000	183,755	-	91.9%
	52608 Fed/St/Co Fees	-	82,000	62,552	-	76.3%	52,000	28,181	-	54.2%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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
<u>Operating & Non Operating Budget:</u>										
10114 Administration	52703 Debt Service	-	4,190,368	4,189,549	-	100.0%	4,190,493	3,900,532	-	93.1%
	52704 Insurance	-	260,000	425,290	-	163.6%	250,000	381,369	-	152.5%
	52705 Disadvantaged Customer	-	136,600	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	80,200	88,846	-	110.8%	72,750	85,861	-	118.0%
	52709 Outreach/Advertising/Notices	-	25,565	20,553	-	80.4%	3,000	10,152	-	338.4%
	52710 Office Supplies	-	34,250	40,697	-	118.8%	31,000	54,561	-	176.0%
	52711 Education/Training/Meals	-	21,340	23,619	-	110.7%	17,000	7,081	-	41.7%
	52713 Utilities	-	90,480	53,819	-	59.5%	90,480	103,449	-	114.3%
10114 Administration Total		-	6,712,495	6,632,898	23,950	99.2%	6,591,753	6,259,032	6,359	95.0%
10115 Management	51101 Salary	-	938,006	901,623	-	96.1%	814,244	869,176	-	106.7%
	51105 Overtime	-	1,000	4,451	-	445.1%	1,000	1,433	-	143.3%
	51201 Temporary Salary	-	30,000	7,668	-	25.6%	-	-	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	500	-	0.0%
	51306 Short Term Disability	-	1,670	1,686	-	101.0%	-	1,700	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	260	20	-	7.7%
	51310 Medicare	-	13,752	13,436	-	97.7%	11,807	10,531	-	89.2%
	51311 Pension Premiums	-	288,850	274,623	-	95.1%	244,053	242,593	-	99.4%
	51312 Health Insurance	-	232,423	188,509	-	81.1%	213,346	191,157	-	89.6%
	51313 Life Insurance	-	7,472	6,452	-	86.3%	6,664	6,545	-	98.2%
	51314 Dental Insurance	-	14,748	9,829	-	66.6%	14,868	9,178	-	61.7%
	51315 Vision Insurance	-	1,884	1,716	-	91.1%	1,819	1,829	-	100.5%
	51316 Long Term Disability	-	4,109	1,328	-	32.3%	3,664	1,379	-	37.6%
	51317 Workers Comp	-	15,594	10,092	-	64.7%	5,700	7,739	-	135.8%
	51318 Unemployment Insurance	-	10,000	-	-	0.0%	20,000	-	-	0.0%
	51319 FICA	-	1,200	191	-	15.9%	1,200	662	-	55.1%
	52501 Chemicals	-	800	765	-	95.6%	-	2,327	-	0.0%
	52504 Materials	-	-	192	-	0.0%	-	1,762	-	0.0%
	52505 Safety	-	100	145	-	145.4%	360	126	-	35.0%
	52603 Consulting/Contractor Fee	133,882	351,341	199,893	292,365	101.4%	525,874	313,183	208,682	99.2%
	52604 Legal Fees	-	3,000	3,344	-	111.5%	-	-	-	0.0%
	52609 Temporary Labor	-	19,675	11,246	-	57.2%	20,000	3,565	-	17.8%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10115 Management	52706 Dues, Publctns, Spnsrshp	-	300	266	-	88.7%	-	244	-	0.0%
	52710 Office Supplies	-	7,000	2,072	-	29.6%	10,920	15,802	-	144.7%
	52711 Education/Training/Meals	-	22,800	19,159	-	84.0%	50,000	31,570	-	63.1%
	52713 Utilities	-	3,000	4,140	-	138.0%	3,000	1,885	-	62.8%
10115 Management Total		133,882	1,968,984	1,663,325	292,365	93.0%	1,948,779	1,714,906	208,682	98.7%
10116 Watershed	51101 Salary	-	98,845	103,890	-	105.1%	94,573	103,702	-	109.7%
	51105 Overtime	-	-	-	-	0.0%	-	313	-	0.0%
	51201 Temporary Salary	-	6,160	12,215	-	198.3%	-	-	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	50	-	0.0%
	51306 Short Term Disability	-	399	432	-	108.2%	-	393	-	0.0%
	51308 Empl Assistance Plan	-	26	-	-	0.0%	26	2	-	7.7%
	51310 Medicare	-	1,526	1,698	-	111.3%	1,371	1,418	-	103.4%
	51311 Pension Premiums	-	33,685	31,953	-	94.9%	28,346	31,313	-	110.5%
	51312 Health Insurance	-	23,837	22,962	-	96.3%	21,335	23,376	-	109.6%
	51313 Life Insurance	-	861	982	-	114.1%	774	896	-	115.8%
	51314 Dental Insurance	-	1,475	1,475	-	100.0%	1,487	1,475	-	99.2%
	51315 Vision Insurance	-	188	188	-	99.8%	182	188	-	103.1%
	51316 Long Term Disability	-	474	156	-	32.9%	426	156	-	36.6%
	51317 Workers Comp	-	737	471	-	63.9%	7,566	374	-	4.9%
	51319 FICA	-	-	757	-	0.0%	-	-	-	0.0%
	52504 Materials	-	10,000	1,942	-	19.4%	10,000	5,271	-	52.7%
	52506 Small Tools	-	500	95	-	18.9%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	79,970	1,177,120	777,063	300,167	85.7%	457,976	450,035	103,503	120.9%
	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	-	360	567	-	157.5%	1,600	1,816	-	113.5%
10116 Watershed Total		121,370	1,381,193	1,005,359	300,167	86.9%	636,162	630,306	103,503	115.3%
10117 Human Resources	51101 Salary	-	238,136	229,461	-	96.4%	226,637	220,486	-	97.3%
	51105 Overtime	-	1,000	526	-	52.6%	1,000	712	-	71.2%
	51305 Air Ambulance	-	-	150	-	0.0%	-	100	-	0.0%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10117 Human Resources	51306 Short Term Disability	-	618	613	-	99.2%	-	602	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,453	3,573	-	103.5%	3,156	3,071	-	97.3%
	51311 Pension Premiums	-	76,203	71,191	-	93.4%	65,232	65,761	-	100.8%
	51312 Health Insurance	-	71,512	63,588	-	88.9%	64,004	66,422	-	103.8%
	51313 Life Insurance	-	1,949	2,061	-	105.7%	1,781	2,039	-	114.5%
	51314 Dental Insurance	-	4,424	2,924	-	66.1%	4,460	3,133	-	70.2%
	51315 Vision Insurance	-	565	515	-	91.2%	546	563	-	103.1%
	51316 Long Term Disability	-	1,072	430	-	40.1%	979	466	-	47.6%
	51317 Workers Comp	-	1,667	927	-	55.6%	1,523	791	-	51.9%
	52504 Materials	-	-	-	-	0.0%	400	-	-	0.0%
	52603 Consulting/Contractor Fee	-	23,500	12,362	-	52.6%	56,000	12,951	-	23.1%
	52604 Legal Fees	-	45,500	27,011	-	59.4%	25,000	36,002	-	144.0%
	52609 Temporary Labor	-	-	249	-	0.0%	-	-	-	0.0%
	52706 Dues, Publcitns, Spnsrshp	-	1,250	424	-	33.9%	1,100	539	-	49.0%
	52709 Outreach/Advertising/Notices	-	4,000	3,518	-	88.0%	2,250	2,975	-	132.2%
	52710 Office Supplies	-	5,600	5,166	-	92.2%	7,000	9,128	-	130.4%
	52711 Education/Training/Meals	-	4,500	2,238	-	49.7%	6,000	3,540	-	59.0%
52713 Utilities	-	960	348	-	36.3%	960	314	-	32.7%	
10117 Human Resources Total		-	485,987	427,276	-	87.9%	468,106	429,603	-	91.8%
10118 Information Services	51101 Salary	-	300,337	292,945	-	97.5%	274,589	271,753	-	99.0%
	51105 Overtime	-	22,645	22,681	-	100.2%	5,000	5,991	-	119.8%
	51106 Double Time	-	1,000	1,261	-	126.1%	-	761	-	0.0%
	51144 Standby	-	4,010	3,178	-	79.3%	-	-	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	150	-	0.0%
	51306 Short Term Disability	-	-	510	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	4,355	4,632	-	106.4%	3,982	3,140	-	78.8%
	51311 Pension Premiums	-	96,108	91,805	-	95.5%	82,303	77,278	-	93.9%
	51312 Health Insurance	-	71,512	46,533	-	65.1%	64,004	48,464	-	75.7%
	51313 Life Insurance	-	2,458	2,635	-	107.2%	2,247	2,558	-	113.8%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10118 Information Services	51314 Dental Insurance	-	4,424	2,027	-	45.8%	4,460	2,063	-	46.3%
	51315 Vision Insurance	-	565	563	-	99.6%	546	563	-	103.1%
	51316 Long Term Disability	-	1,352	468	-	34.6%	1,236	468	-	37.9%
	51317 Workers Comp	-	2,102	1,270	-	60.4%	1,922	991	-	51.6%
	52501 Chemicals	-	200	319	-	159.6%	-	327	-	0.0%
	52503 Equipment Maintenance	-	143,300	112,549	1,156	79.3%	157,100	137,256	770	87.9%
	52506 Small Tools	-	500	79	-	15.7%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	138,924	(37,275)	48,945	8,200	56.2%	405,000	91,811	167,362	64.0%
	52609 Temporary Labor	-	10,000	-	-	0.0%	30,000	54,791	-	182.6%
	52706 Dues, Publictns, Spnsrshp	-	370	359	-	97.0%	320	260	-	81.3%
	52710 Office Supplies	-	68,300	41,631	11,508	77.8%	119,800	15,676	7,232	19.1%
	52711 Education/Training/Meals	-	500	340	-	68.0%	4,500	312	-	6.9%
	52713 Utilities	-	27,950	10,438	-	37.3%	12,950	9,317	-	71.9%
	52904 Equipment Purchases	-	72,500	-	-	0.0%	75,000	21,332	-	28.4%
10118 Information Services Total			138,924	797,291	685,318	75.4%	1,245,037	745,267	175,365	73.9%
10131 Cashiering	51101 Salary	-	105,941	95,618	-	90.3%	98,185	89,612	-	91.3%
	51105 Overtime	-	1,000	363	-	36.3%	500	368	-	73.7%
	51306 Short Term Disability	-	422	256	-	60.7%	-	354	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	52	4	-	7.7%
	51310 Medicare	-	1,536	1,336	-	87.0%	1,424	1,210	-	85.0%
	51311 Pension Premiums	-	33,901	24,502	-	72.3%	29,429	25,283	-	85.9%
	51312 Health Insurance	-	47,675	47,629	-	99.9%	42,669	41,124	-	96.4%
	51313 Life Insurance	-	867	845	-	97.5%	804	819	-	101.8%
	51314 Dental Insurance	-	2,950	2,719	-	92.2%	2,974	2,581	-	86.8%
	51315 Vision Insurance	-	377	359	-	95.4%	364	328	-	90.2%
	51316 Long Term Disability	-	477	240	-	50.3%	442	231	-	52.4%
	51317 Workers Comp	-	742	386	-	52.1%	687	318	-	46.3%
	52503 Equipment Maintenance	-	8,000	3,608	-	45.1%	9,000	5,597	-	62.2%
	52710 Office Supplies	-	5,000	2,718	-	54.4%	7,500	4,692	-	62.6%
	52711 Education/Training/Meals	-	-	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total			208,940	180,580		86.4%	194,630	172,521		88.6%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10133 Customer Service	51101 Salary	-	610,773	610,941	-	100.0%	391,466	432,680	-	110.5%
	51105 Overtime	-	8,000	5,734	-	71.7%	2,000	3,253	-	162.6%
	51106 Double Time	-	1,000	542	-	54.2%	1,000	709	-	70.9%
	51144 Standby	-	2,000	1,293	-	64.7%	-	1,366	-	0.0%
	51305 Air Ambulance	-	-	550	-	0.0%	-	300	-	0.0%
	51306 Short Term Disability	-	1,043	1,356	-	130.0%	-	819	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	182	14	-	7.7%
	51310 Medicare	-	8,959	8,956	-	100.0%	5,676	5,893	-	103.8%
	51311 Pension Premiums	-	197,717	187,993	-	95.1%	117,334	127,765	-	108.9%
	51312 Health Insurance	-	238,373	175,957	-	73.8%	149,342	143,961	-	96.4%
	51313 Life Insurance	-	5,057	5,303	-	104.9%	3,204	3,851	-	120.2%
	51314 Dental Insurance	-	14,748	12,326	-	83.6%	10,408	10,240	-	98.4%
	51315 Vision Insurance	-	1,884	1,704	-	90.4%	1,273	1,404	-	110.3%
	51316 Long Term Disability	-	2,780	1,297	-	46.6%	1,762	1,017	-	57.7%
	51317 Workers Comp	-	4,550	2,621	-	57.6%	2,889	1,684	-	58.3%
	51319 FICA	-	-	40	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	7,000	7,119	-	101.7%	-	9,820	-	0.0%
	52503 Equipment Maintenance	-	10,000	1,341	1,260	26.0%	7,000	1,554	-	22.2%
	52504 Materials	-	33,300	23,029	-	69.2%	41,300	3,545	-	8.6%
	52505 Safety	-	1,000	79	-	7.9%	500	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	267	-	13.4%
	52603 Consulting/Contractor Fee	-	137,500	64,410	41,860	77.3%	133,500	72,618	-	54.4%
	52609 Temporary Labor	-	-	-	-	0.0%	-	474	-	0.0%
	52710 Office Supplies	-	206,000	134,795	-	65.4%	120,000	88,514	-	73.8%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	1,500	195	-	13.0%
	52713 Utilities	-	500	403	-	80.5%	500	359	-	71.7%
	52804 Bank Fees	-	20,000	19,548	-	97.7%	-	15,843	-	0.0%
	52902 Vehicle Purchases	-	39,572	39,103	-	98.8%	-	-	-	0.0%
	52904 Equipment Purchases	-	10,000	9,936	-	99.4%	10,000	-	10,314	103.1%
10133 Customer Service Total		-	1,565,516	1,316,375	43,120	86.8%	1,002,836	928,145	10,314	93.6%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10135 Accounting	51101 Salary	-	595,459	591,020	-	99.3%	510,107	524,179	-	102.8%
	51105 Overtime	-	20,500	19,969	-	97.4%	6,500	10,999	-	169.2%
	51305 Air Ambulance	-	-	350	-	0.0%	-	350	-	0.0%
	51306 Short Term Disability	-	1,302	1,332	-	102.3%	-	1,267	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	12	-	6.6%
	51310 Medicare	-	8,634	8,913	-	103.2%	7,839	7,259	-	92.6%
	51311 Pension Premiums	-	190,547	181,590	-	95.3%	152,936	160,766	-	105.1%
	51312 Health Insurance	-	166,861	107,564	-	64.5%	138,642	106,331	-	76.7%
	51313 Life Insurance	-	4,873	4,860	-	99.7%	4,424	4,386	-	99.1%
	51314 Dental Insurance	-	10,324	6,240	-	60.4%	10,408	6,408	-	61.6%
	51315 Vision Insurance	-	1,319	1,251	-	94.8%	1,273	1,204	-	94.5%
	51316 Long Term Disability	-	2,680	996	-	37.2%	2,433	924	-	38.0%
	51317 Workers Comp	-	4,168	2,452	-	58.8%	3,784	1,917	-	50.7%
	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	129,398	29,591	102.7%
	52609 Temporary Labor	-	-	-	-	0.0%	99,600	41,084	-	41.2%
	52706 Dues, Publictns, Spnsrshp	-	650	650	-	100.0%	600	589	-	98.2%
52710 Office Supplies	-	2,500	2,266	-	90.7%	4,000	4,372	-	109.3%	
52711 Education/Training/Meals	-	7,500	7,409	-	98.8%	8,000	9,549	-	119.4%	
52804 Bank Fees	-	40,000	49,671	-	124.2%	50,000	42,804	-	85.6%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	4,906	-	49.1%	
10135 Accounting Total		29,591	1,168,199	1,059,825	46,083	92.3%	1,166,979	1,058,706	29,591	93.3%
10151 Engineering	51101 Salary	-	1,804,873	1,754,819	-	97.2%	1,773,375	1,685,050	-	95.0%
	51105 Overtime	-	10,000	17,346	-	173.5%	10,000	31,548	-	315.5%
	51201 Temporary Salary	-	125,000	73,011	-	58.4%	-	-	-	0.0%
	51305 Air Ambulance	-	-	900	-	0.0%	-	900	-	0.0%
	51306 Short Term Disability	-	1,800	1,783	-	99.1%	-	1,733	-	0.0%
	51308 Empl Assistance Plan	-	468	-	-	0.0%	494	36	-	7.3%
	51310 Medicare	-	26,171	26,649	-	101.8%	25,714	20,214	-	78.6%
	51311 Pension Premiums	-	577,559	541,472	-	93.8%	531,534	491,119	-	92.4%
	51312 Health Insurance	-	429,071	342,311	-	79.8%	405,358	357,017	-	88.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10151 Engineering	51313 Life Insurance	-	14,771	14,778	-	100.0%	14,513	15,044	-	103.7%
	51314 Dental Insurance	-	26,546	18,868	-	71.1%	28,249	20,172	-	71.4%
	51315 Vision Insurance	-	3,391	3,189	-	94.0%	3,456	3,314	-	95.9%
	51316 Long Term Disability	-	8,122	2,608	-	32.1%	7,980	2,746	-	34.4%
	51317 Workers Comp	-	79,203	49,466	-	62.5%	97,647	39,676	-	40.6%
	51318 Unemployment Insurance	-	-	8,550	-	0.0%	-	1,591	-	0.0%
	51319 FICA	-	-	4,330	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	8,242	-	164.8%	-	12,615	-	0.0%
	52503 Equipment Maintenance	-	40,000	37,792	366	95.4%	60,000	30,666	-	51.1%
	52504 Materials	-	100,000	15,477	34,348	49.8%	150,000	41,014	-	27.3%
	52505 Safety	-	2,500	407	2,656	122.5%	3,000	907	-	30.2%
	52506 Small Tools	-	2,500	901	-	36.0%	1,000	1,265	-	126.5%
	52603 Consulting/Contractor Fee	354,544	575,000	488,959	177,546	71.7%	1,821,073	542,056	1,089,448	89.6%
	52604 Legal Fees	-	-	10,288	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	186	-	0.0%	-	123	-	0.0%
	52609 Temporary Labor	-	10,000	4,853	-	48.5%	200,000	53,536	-	26.8%
	52706 Dues, Publictns, Spnsrshp	-	18,000	10,929	284	62.3%	20,000	10,364	255	53.1%
	52710 Office Supplies	-	19,000	11,103	169	59.3%	18,000	19,070	-	105.9%
	52711 Education/Training/Meals	-	15,000	8,365	-	55.8%	20,000	8,809	-	44.0%
	52713 Utilities	-	800	606	-	75.8%	800	630	-	78.8%
	52901 Land/Easement Purchases	750	25,000	32,227	-	125.2%	40,000	12,734	750	33.7%
	52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	31,521	-	105.1%
	52904 Equipment Purchases	12,000	5,000	12,000	-	70.6%	30,000	-	12,000	40.0%
10151 Engineering Total		367,294	3,924,775	3,502,413	215,370	86.6%	5,292,193	3,435,469	1,102,453	85.7%
10171 Water Operations	51101 Salary	-	3,340,525	3,396,006	-	101.7%	3,279,662	3,305,071	-	100.8%
	51105 Overtime	-	50,000	55,293	-	110.6%	90,000	35,627	-	39.6%
	51106 Double Time	-	60,000	46,055	-	76.8%	113,700	23,911	-	21.0%
	51144 Standby	-	140,000	164,405	-	117.4%	140,000	155,495	-	111.1%
	51201 Temporary Salary	-	84,000	71,874	-	85.6%	-	-	-	0.0%
	51305 Air Ambulance	-	-	2,100	-	0.0%	-	2,150	-	0.0%
	51306 Short Term Disability	-	6,923	6,604	-	95.4%	-	6,423	-	0.0%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	51308 Empl Assistance Plan	-	1,118	-	-	0.0%	1,170	86	-	7.4%
	51310 Medicare	-	48,834	54,817	-	112.3%	47,555	35,205	-	74.0%
	51311 Pension Premiums	-	1,077,722	1,029,926	-	95.6%	983,013	886,608	-	90.2%
	51312 Health Insurance	-	1,025,003	848,182	-	82.7%	960,058	898,252	-	93.6%
	51313 Life Insurance	-	27,563	29,547	-	107.2%	26,841	29,566	-	110.2%
	51314 Dental Insurance	-	63,416	52,074	-	82.1%	66,906	54,573	-	81.6%
	51315 Vision Insurance	-	8,101	7,788	-	96.1%	8,186	8,005	-	97.8%
	51316 Long Term Disability	-	15,155	6,424	-	42.4%	14,758	6,573	-	44.5%
	51317 Workers Comp	-	239,489	148,079	-	61.8%	221,203	123,290	-	55.7%
	51318 Unemployment Insurance	-	-	2,285	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	4,453	-	0.0%	-	1,063	-	0.0%
	52501 Chemicals	-	361,000	358,994	19,644	104.9%	300,000	364,869	5,736	123.5%
	52503 Equipment Maintenance	-	423,000	273,242	12,583	67.6%	454,500	312,886	977	69.1%
	52504 Materials	-	371,500	321,729	8,817	89.0%	347,000	467,144	14,654	138.8%
	52505 Safety	-	33,000	9,845	-	29.8%	23,000	7,963	-	34.6%
	52506 Small Tools	-	29,500	18,947	-	64.2%	31,800	23,242	-	73.1%
	52507 Water Purchase	-	-	-	-	0.0%	50,000	-	-	0.0%
	52603 Consulting/Contractor Fee	85,565	169,500	120,276	40,531	63.0%	298,420	87,216	89,850	59.3%
	52604 Legal Fees	-	-	3,488	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	479,780	375,796	1,400	78.6%	357,700	301,544	-	84.3%
	52609 Temporary Labor	-	-	-	-	0.0%	100,000	23,839	-	23.8%
	52706 Dues, Publctns, Spnsrshp	-	7,000	4,097	-	58.5%	9,000	4,780	-	53.1%
	52710 Office Supplies	-	28,000	28,654	-	102.3%	8,000	9,140	-	114.3%
	52711 Education/Training/Meals	-	35,000	23,442	-	67.0%	35,000	28,510	-	81.5%
	52713 Utilities	-	1,016,000	848,275	-	83.5%	976,000	973,632	-	99.8%
	52902 Vehicle Purchases	-	198,750	195,779	-	98.5%	178,100	162,943	-	91.5%
	52904 Equipment Purchases	-	228,000	157,489	-	69.1%	347,000	286,326	66,193	101.6%
10171 Water Operations Total		85,565	9,567,879	8,665,966	82,974	90.6%	9,468,572	8,625,932	177,410	93.0%
10191 Maintenance	51101 Salary	-	3,696,951	3,665,635	-	99.2%	3,682,771	3,849,074	-	104.5%
	51105 Overtime	-	65,000	48,272	-	74.3%	30,000	38,491	-	128.3%
	51106 Double Time	-	15,000	14,196	-	94.6%	15,000	13,099	-	87.3%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	51201 Temporary Salary	-	140,000	143,778	-	102.7%	-	-	-	0.0%
	51305 Air Ambulance	-	-	3,350	-	0.0%	-	3,250	-	0.0%
	51306 Short Term Disability	-	7,139	6,582	-	92.2%	-	7,526	-	0.0%
	51308 Empl Assistance Plan	-	1,534	-	-	0.0%	1,716	131	-	7.6%
	51310 Medicare	-	54,494	62,015	-	113.8%	57,170	44,513	-	77.9%
	51311 Pension Premiums	-	1,160,463	1,136,151	-	97.9%	1,010,767	1,097,661	-	108.6%
	51312 Health Insurance	-	1,406,400	1,124,160	-	79.9%	1,223,086	1,222,719	-	100.0%
	51313 Life Insurance	-	30,757	32,915	-	107.0%	32,268	34,821	-	107.9%
	51314 Dental Insurance	-	87,013	68,390	-	78.6%	98,129	73,579	-	75.0%
	51315 Vision Insurance	-	11,116	10,781	-	97.0%	12,007	11,957	-	99.6%
	51316 Long Term Disability	-	16,912	8,265	-	48.9%	17,742	9,030	-	50.9%
	51317 Workers Comp	-	292,459	180,898	-	61.9%	271,008	168,424	-	62.1%
	51318 Unemployment Insurance	-	-	390	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	8,831	-	0.0%	-	2,017	-	0.0%
	52501 Chemicals	-	201,500	197,147	-	97.8%	273,000	496,125	-	181.7%
	52503 Equipment Maintenance	-	59,600	44,008	582	74.8%	160,800	141,289	-	87.9%
	52504 Materials	-	984,158	1,077,445	-	109.5%	1,342,000	1,578,320	-	117.6%
	52505 Safety	-	30,300	20,735	-	68.4%	33,300	20,861	-	62.6%
	52506 Small Tools	-	47,500	43,480	-	91.5%	80,830	46,722	777	58.8%
	52603 Consulting/Contractor Fee	31,743	154,000	96,641	3,432	53.9%	323,532	293,015	55,385	107.7%
	52604 Legal Fees	-	64	64	-	100.0%	5,000	1,728	-	34.6%
	52608 Fed/St/Co Fees	-	20,000	18,002	-	90.0%	7,500	15,710	-	209.5%
	52609 Temporary Labor	-	3,372	3,372	-	100.0%	233,000	202,691	-	87.0%
	52706 Dues, Publctns, Spnsrshp	-	16,600	7,773	-	46.8%	1,000	1,075	-	107.5%
	52710 Office Supplies	-	14,200	7,123	-	50.2%	2,500	2,247	-	89.9%
	52711 Education/Training/Meals	-	18,700	13,469	-	72.0%	17,000	13,143	-	77.3%
	52713 Utilities	-	130,300	99,551	-	76.4%	19,000	11,521	-	60.6%
	52901 Land/Easement Purchases	-	-	-	-	0.0%	13,000	8,500	-	65.4%
	52902 Vehicle Purchases	6,769	261,000	151,568	109,942	97.7%	812,793	812,239	6,769	100.8%
	52904 Equipment Purchases	-	393,200	393,149	-	100.0%	175,000	173,550	-	99.2%
10191 Maintenance Total		38,512	9,319,732	8,688,136	113,956	94.1%	9,950,919	10,395,025	62,931	105.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10192 Vegetation	51101 Salary	-	409,449	405,727	-	99.1%	-	-	-	0.0%
	51105 Overtime	-	1,611	1,503	-	93.3%	-	-	-	0.0%
	51106 Double Time	-	206	206	-	100.1%	-	-	-	0.0%
	51201 Temporary Salary	-	30,000	32,000	-	106.7%	-	-	-	0.0%
	51306 Short Term Disability	-	726	2,045	-	281.6%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	156	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	5,908	483	-	8.2%	-	-	-	0.0%
	51311 Pension Premiums	-	130,384	126,107	-	96.7%	-	-	-	0.0%
	51312 Health Insurance	-	143,024	120,282	-	84.1%	-	-	-	0.0%
	51313 Life Insurance	-	3,335	3,669	-	110.0%	-	-	-	0.0%
	51314 Dental Insurance	-	8,849	6,487	-	73.3%	-	-	-	0.0%
	51315 Vision Insurance	-	1,130	1,125	-	99.6%	-	-	-	0.0%
	51316 Long Term Disability	-	1,834	923	-	50.3%	-	-	-	0.0%
	51317 Workers Comp	-	44,819	26,215	-	58.5%	-	-	-	0.0%
	51319 FICA	-	-	2,063	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	207,388	226,819	-	109.4%	-	-	-	0.0%
	52503 Equipment Maintenance	-	2,200	34	-	1.6%	-	-	-	0.0%
	52504 Materials	-	5,000	2,901	-	58.0%	-	-	-	0.0%
	52506 Small Tools	-	561	261	-	46.4%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	68,611	50,120	5,627	81.3%	-	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	252	1,338	-	531.0%	-	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	-	-	0.0%
52706 Dues, Publctns, Spnsrshp	-	2,780	385	-	13.8%	-	-	-	0.0%	
52710 Office Supplies	-	190	90	-	47.2%	-	-	-	0.0%	
52711 Education/Training/Meals	-	2,300	913	-	39.7%	-	-	-	0.0%	
52713 Utilities	-	2,000	-	-	0.0%	-	-	-	0.0%	
52902 Vehicle Purchases	-	1,681	1,681	-	100.0%	-	-	-	0.0%	
52904 Equipment Purchases	-	35,000	-	-	0.0%	-	-	-	0.0%	
10192 Vegetation Total		-	1,113,094	1,013,478	5,627	91.6%	-	-	-	0.0%
10193 Purchasing	51101 Salary	-	354,346	357,413	-	100.9%	328,814	333,323	-	101.4%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10193 Purchasing	51105 Overtime	-	1,000	-	-	0.0%	1,000	333	-	33.3%
	51305 Air Ambulance	-	-	250	-	0.0%	-	250	-	0.0%
	51306 Short Term Disability	-	840	877	-	104.3%	-	824	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	5,138	5,122	-	99.7%	4,768	3,828	-	80.3%
	51311 Pension Premiums	-	113,391	110,638	-	97.6%	98,555	95,007	-	96.4%
	51312 Health Insurance	-	119,186	96,363	-	80.9%	106,673	95,645	-	89.7%
	51313 Life Insurance	-	2,900	3,251	-	112.1%	2,691	3,097	-	115.1%
	51314 Dental Insurance	-	7,374	5,658	-	76.7%	7,434	5,658	-	76.1%
	51315 Vision Insurance	-	942	938	-	99.6%	910	938	-	103.1%
	51316 Long Term Disability	-	1,595	780	-	48.9%	1,480	770	-	52.0%
	51317 Workers Comp	-	2,480	1,442	-	58.2%	2,302	1,192	-	51.8%
	52501 Chemicals	-	100	178	-	177.9%	-	755	-	0.0%
	52503 Equipment Maintenance	-	18,000	4,314	-	24.0%	53,000	3,800	-	7.2%
	52504 Materials	-	124,600	41,994	-	33.7%	125,000	73,253	20	58.6%
	52505 Safety	-	56,000	33,469	-	59.8%	52,000	48,608	-	93.5%
	52506 Small Tools	-	65,000	33,068	-	50.9%	100,000	36,235	-	36.2%
	52603 Consulting/Contractor Fee	-	110,000	69,459	8,444	70.8%	60,000	35,763	2,762	64.2%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	530	519	-	97.9%	600	390	-	65.0%
52710 Office Supplies	-	8,500	3,136	-	36.9%	63,000	50,508	-	80.2%	
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	768,953	8,444	78.2%	1,021,357	790,629	2,782	77.7%
10195 Shop Operations	51101 Salary	-	221,082	226,612	-	102.5%	192,673	160,365	-	83.2%
	51105 Overtime	-	1,500	1,340	-	89.3%	1,500	4,906	-	327.1%
	51201 Temporary Salary	-	160	160	-	100.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	-	-	0.0%	-	150	-	0.0%
	51306 Short Term Disability	-	208	338	-	162.4%	-	150	-	0.0%
	51308 Empl Assistance Plan	-	104	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,348	3,307	-	98.8%	2,794	1,901	-	68.0%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10195 Shop Operations	51311 Pension Premiums	-	64,882	65,596	-	101.1%	57,750	46,317	-	80.2%
	51312 Health Insurance	-	95,349	82,777	-	86.8%	64,004	56,300	-	88.0%
	51313 Life Insurance	-	1,890	1,938	-	102.6%	1,577	1,208	-	76.6%
	51314 Dental Insurance	-	5,899	4,660	-	79.0%	4,460	3,211	-	72.0%
	51315 Vision Insurance	-	754	672	-	89.1%	546	422	-	77.3%
	51316 Long Term Disability	-	1,039	517	-	49.8%	867	315	-	36.3%
	51317 Workers Comp	-	16,162	9,460	-	58.5%	13,487	6,182	-	45.8%
	52501 Chemicals	-	25,000	35,745	-	143.0%	225,000	27,334	-	12.1%
	52503 Equipment Maintenance	-	345,000	306,158	-	88.7%	175,000	213,248	-	121.9%
	52504 Materials	-	33,000	25,105	-	76.1%	57,000	20,446	-	35.9%
	52505 Safety	-	1,946	2,154	-	110.7%	1,300	(2,898)	-	-222.9%
	52506 Small Tools	-	3,000	2,982	-	99.4%	3,000	3,012	-	100.4%
	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	1,384	-	92.2%	2,500	10	-	0.4%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	4,000	20	-	0.5%
	52713 Utilities	-	19,300	1,889	-	9.8%	22,300	27,265	-	122.3%
	52902 Vehicle Purchases	-	-	-	-	0.0%	75,000	67,902	-	90.5%
	52904 Equipment Purchases	-	50,000	48,675	-	97.4%	27,000	15,786	1,377	63.6%
10195 Shop Operations Total		-	894,515	822,971	-	92.0%	959,836	690,265	1,377	72.1%
Total Operating Expenses		915,138	40,330,639	36,623,683	1,152,920	91.6%	40,288,959	36,172,840	1,880,766	94.5%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
10114 Administration	52915 Project: Non-Programmati	203,094	120,000	78,268	226,763	94.4%	1,686,642	597,021	301,714	53.3%
10114 Administration Total		203,094	120,000	78,268	226,763	94.4%	1,686,642	597,021	301,714	53.3%
10115 Management	52915 Project: Non-Programmati	4,549,739	-	2,677,234	2,078,186	104.5%	7,725,123	2,250,626	5,051,440	94.5%
10115 Management Total		4,549,739	-	2,677,234	2,078,186	104.5%	7,725,123	2,250,626	5,051,440	94.5%
10118 Information Services	52915 Project: Non-Programmati	-	2,750,000	327,231	2,052,032	86.5%	120,700	-	-	0.0%
10118 Information Services Total		-	2,750,000	327,231	2,052,032	86.5%	120,700	-	-	0.0%
10151 Engineering	52907 Program: Pipeline Rplc	89,324	1,450,000	1,230,689	11,577	80.7%	750,000	476,546	167,764	85.9%
	52908 Program: PRV Program	1,000	160,000	34,104	-	21.2%	160,000	77,870	2,143	50.0%
	52909 Program: Minor System	-	-	-	-	0.0%	209,241	34,584	-	16.5%
	52910 Program: Raw Water Rplc	262,397	850,000	1,084,228	4,369	97.9%	1,077,753	1,064,999	572,638	151.9%
	52911 Program: Backbone Ext	771,331	300,000	990,137	52,050	97.3%	3,447,932	2,615,982	1,002,241	104.9%
	52912 Program: Community Inves	6,343	2,708,511	790,319	362,766	42.5%	712,723	42,616	2,248	6.3%
	52913 Program: Extended CEQA	273,781	200,000	368,915	16,645	81.4%	268,942	22,813	274,327	110.5%
	52914 Program: Sediment Removl	124,657	800,410	529,823	378,294	98.2%	978,785	644,878	179,377	84.2%
	52915 Project: Non-Programmati	591,889	20,844,590	3,780,656	16,713,302	95.6%	18,919,992	8,472,248	740,759	48.7%
10151 Engineering Total		2,120,722	27,313,511	8,808,871	17,539,003	89.5%	26,525,368	13,452,536	2,941,496	61.8%
10171 Water Operations	52915 Project: Non-Programmati	96,651	260,000	171,651	98,051	75.6%	372,274	202,473	171,651	100.5%
10171 Water Operations Total		96,651	260,000	171,651	98,051	75.6%	372,274	202,473	171,651	100.5%
10191 Maintenance	52915 Project: Non-Programmati	5,423	1,285,000	85,432	206,251	22.6%	1,050,000	515,853	32,174	52.2%
10191 Maintenance Total		5,423	1,285,000	85,432	206,251	22.6%	1,050,000	515,853	32,174	52.2%
Total Non Operating Expenses		6,975,629	31,728,511	12,148,686	22,200,286	88.7%	37,480,107	17,018,510	8,498,476	68.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	2,436,552	-	98.7%	2,319,279	2,366,883	-	102.1%
	Expenses	-	2,302,163	2,084,158	921	90.6%	2,214,103	2,145,767	-	96.9%
	Operating Income			352,394				221,116		
Non Operating	Revenues	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
	Expenses	1,262	313,000	295,445	-	94.0%	844,019	775,156	11,000	93.1%
	Non operating Income			19,555				(460,156)		
	Net Income			371,949				(239,040)		
Operating Revenues	Scotts Flat	-	1,024,775	1,161,228	-	113.3%	904,470	976,116	-	107.9%
	Peninsula	-	252,086	213,561	-	84.7%	242,480	230,958	-	95.2%
	Orchard Springs	-	330,974	331,325	-	100.1%	316,606	305,210	-	96.4%
	Long Ravine	-	635,637	568,038	-	89.4%	548,236	592,142	-	108.0%
	Jackson Meadows	-	145,899	93,101	-	63.8%	220,000	178,223	-	81.0%
	Greenhorn	-	39,668	37,979	-	95.7%	39,844	39,875	-	100.1%
	Combie	-	29,087	31,182	-	107.2%	34,021	29,887	-	87.8%
	Cascade Shores Gate	-	11,507	137	-	1.2%	13,622	14,473	-	106.2%
Operating Revenues Total		-	2,469,633	2,436,552	-	98.7%	2,319,279	2,366,883	-	102.1%
Non Operating Revenues	Transfer In Capital	-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Non Operating Revenues Total		-	315,000	315,000	-	100.0%	315,000	315,000	-	100.0%
Operating Expenses	30250 General Recreation	-	1,922,970	1,805,399	859	93.9%	1,896,279	1,819,392	-	95.9%
	30254 Upper Division Recreation	-	379,193	278,759	62	73.5%	317,824	326,375	-	102.7%
Operating Expenses Total		-	2,302,163	2,084,158	921	90.6%	2,214,103	2,145,767	-	96.9%
Non Operating Expenses	30250 General Recreation	1,262	313,000	295,445	-	94.0%	844,019	775,156	11,000	93.1%
Non Operating Expenses Total		1,262	313,000	295,445	-	94.0%	844,019	775,156	11,000	93.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	-	441,855	426,616	-	96.6%	432,975	441,243	-	101.9%
	51105 Overtime	-	5,000	3,103	-	62.1%	5,000	5,359	-	107.2%
	51201 Temporary Salary	-	180,000	162,578	-	90.3%	-	-	-	0.0%
	51305 Air Ambulance	-	-	400	-	0.0%	-	300	-	0.0%
	51306 Short Term Disability	-	406	314	-	77.3%	-	397	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	16	-	8.8%
	51310 Medicare	-	7,499	8,568	-	114.3%	6,505	5,002	-	76.9%
	51311 Pension Premiums	-	104,471	139,737	-	133.8%	134,463	119,868	-	89.1%
	51312 Health Insurance	-	166,861	97,140	-	58.2%	149,342	104,023	-	69.7%
	51313 Life Insurance	-	3,994	4,098	-	102.6%	3,671	3,861	-	105.2%
	51314 Dental Insurance	-	10,324	3,641	-	35.3%	10,408	4,479	-	43.0%
	51315 Vision Insurance	-	1,319	1,163	-	88.2%	1,273	1,211	-	95.2%
	51316 Long Term Disability	-	2,196	947	-	43.1%	2,019	984	-	48.7%
	51317 Workers Comp	-	41,372	26,292	-	63.6%	35,343	21,147	-	59.8%
	51318 Unemployment Insurance	-	-	2,133	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	8,915	-	0.0%	-	502	-	0.0%
	51321 Health Benefit-Retirees	-	-	10,926	-	0.0%	-	9,805	-	0.0%
	51324 Opeb Net Arc	-	26,000	26,000	-	100.0%	7,689	7,689	-	100.0%
	52501 Chemicals	-	13,000	6,005	-	46.2%	9,075	11,216	-	123.6%
	52503 Equipment Maintenance	-	66,000	60,341	673	92.4%	61,275	58,146	-	94.9%
	52504 Materials	-	175,000	171,377	-	97.9%	191,200	184,154	-	96.3%
	52505 Safety	-	3,000	1,464	-	48.8%	3,000	5,372	-	179.1%
	52506 Small Tools	-	3,500	3,199	-	91.4%	3,500	3,344	-	95.5%
	52603 Consulting/Contractor Fee	-	25,000	17,284	187	69.9%	32,043	28,557	-	89.1%
52604 Legal Fees	-	12,000	10,592	-	88.3%	192	3,168	-	1650.0%	
52608 Fed/St/Co Fees	-	40,000	39,043	-	97.6%	26,349	35,019	-	132.9%	
52609 Temporary Labor	-	362,991	359,029	-	98.9%	548,199	541,785	-	98.8%	
52704 Insurance	-	16,000	13,673	-	85.5%	6,000	11,259	-	187.6%	
52706 Dues, Publctns, Spnsrshp	-	-	-	-	0.0%	-	180	-	0.0%	
52709 Outreach/Advertising/Notic	-	10,000	4,562	-	45.6%	5,701	5,701	-	100.0%	
52710 Office Supplies	-	12,500	10,916	-	87.3%	8,945	8,919	-	99.7%	
52711 Education/Training/Meals	-	300	40	-	13.3%	300	-	-	0.0%	

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	52713 Utilities	-	147,200	140,452	-	95.4%	152,235	151,582	-	99.6%
	52795 Rec-Customer Refunds	-	-	-	-	0.0%	14,395	(195)	-	-1.4%
	52804 Bank Fees	-	45,000	44,852	-	99.7%	45,000	45,298	-	100.7%
30250 General Recreation Total		-	1,922,970	1,805,399	859	93.9%	1,896,279	1,819,392	-	95.9%
30254 Upper Division Recreation	51101 Salary	-	128,766	101,525	-	78.8%	77,099	86,596	-	112.3%
	51105 Overtime	-	3,000	345	-	11.5%	1,000	2,392	-	239.2%
	51201 Temporary Salary	-	18,000	15,309	-	85.1%	-	-	-	0.0%
	51306 Short Term Disability	-	-	68	-	0.0%	-	30	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	39	-	-	0.0%
	51310 Medicare	-	1,867	1,771	-	94.8%	838	1,095	-	130.7%
	51311 Pension Premiums	-	33,384	31,025	-	92.9%	23,109	28,087	-	121.5%
	51312 Health Insurance	-	47,675	27,853	-	58.4%	32,002	28,167	-	88.0%
	51313 Life Insurance	-	854	877	-	102.7%	473	616	-	130.3%
	51314 Dental Insurance	-	2,950	905	-	30.7%	2,230	696	-	31.2%
	51315 Vision Insurance	-	377	338	-	89.5%	273	274	-	100.2%
	51316 Long Term Disability	-	467	249	-	53.4%	260	175	-	67.2%
	51317 Workers Comp	-	10,301	6,064	-	58.9%	4,048	4,624	-	114.2%
	51319 FICA	-	-	949	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	3,000	-	-	0.0%	-	135	-	0.0%
	52503 Equipment Maintenance	-	15,000	9,260	-	61.7%	29,490	29,790	-	101.0%
	52504 Materials	-	15,000	9,651	-	64.3%	4,198	4,607	-	109.7%
	52505 Safety	-	2,000	-	-	0.0%	44	62	-	140.3%
	52506 Small Tools	-	2,000	-	-	0.0%	7,895	7,895	-	100.0%
	52603 Consulting/Contractor Fee	-	15,000	10,566	62	70.9%	35,000	28,060	-	80.2%
	52604 Legal Fees	-	3,000	-	-	0.0%	5,581	5,581	-	100.0%
	52608 Fed/St/Co Fees	-	6,000	5,990	-	99.8%	6,000	6,847	-	114.1%
	52609 Temporary Labor	-	13,000	8,097	-	62.3%	69,560	69,560	-	100.0%
	52704 Insurance	-	10,000	3,437	-	34.4%	-	2,870	-	0.0%
	52710 Office Supplies	-	2,500	353	-	14.1%	-	-	-	0.0%
	52713 Utilities	-	45,000	44,126	-	98.1%	18,685	18,216	-	97.5%
30254 Upper Division Recreation Total		-	379,193	278,759	62	73.5%	317,824	326,375	-	102.7%
Total Operating Expenses		-	2,302,163	2,084,158	921	90.6%	2,214,103	2,145,767	-	96.9%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	295,445	-	94.0%		844,019	775,156	11,000	93.1%
30250 General Recreation Total		1,262	313,000	295,445	-	94.0%		844,019	775,156	11,000	93.1%
Total Non Operating Expenses		1,262	313,000	295,445	-	94.0%		844,019	775,156	11,000	93.1%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	24,310,816	-	120.8%	20,043,949	23,580,430	-	117.6%
	Expenses	813,976	22,926,557	20,324,337	999,910	89.8%	16,120,762	12,532,744	1,400,923	86.4%
Non Operating	Expenses	922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%
	Net Income			1,624,447				7,899,790		
Operating Revenues	Chicago Park Powerhouse	-	8,755,841	10,359,036	-	118.3%	8,668,778	10,112,024	-	116.6%
	Rollins Powerhouse	-	4,864,356	5,711,651	-	117.4%	4,815,987	5,637,912	-	117.1%
	Dutch Flat Powerhouse	-	4,864,356	5,703,018	-	117.2%	4,815,987	5,628,854	-	116.9%
	Bowman Powerhouse	-	972,871	1,080,210	-	111.0%	963,197	1,104,438	-	114.7%
	Scotts Flat Powerhouse	-	250,000	407,529	-	163.0%	300,000	383,747	-	127.9%
	Combie South Powerhouse	-	200,000	733,576	-	366.8%	200,000	460,698	-	230.3%
	Combie North Powerhouse	-	150,000	180,676	-	120.5%	180,000	180,099	-	100.1%
	Bowman Transmission Line	-	67,266	135,119	-	200.9%	100,000	72,659	-	72.7%
Operating Revenues Total		-	20,124,690	24,310,816	-	120.8%	20,043,949	23,580,430	-	117.6%
Operating Expenses	50112 Hydro Admin	588,758	16,330,842	14,980,649	716,242	92.8%	10,031,364	8,031,485	1,005,441	90.1%
	50161 Hydro Operations	-	2,693,041	2,155,077	11,000	80.4%	2,240,917	1,953,614	15,994	87.9%
	50167 Hydro Maintenance	225,218	3,902,674	3,188,610	272,669	83.9%	3,848,481	2,547,645	379,488	76.1%
Operating Expenses Total		813,976	22,926,557	20,324,337	999,910	89.8%	16,120,762	12,532,744	1,400,923	86.4%
Non Operating Expenses	50112 Hydro Admin	922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%
Non Operating Expenses Total		922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	523,901	-	90.0%	497,192	521,319	-	104.9%
	51105 Overtime	-	2,000	1,100	-	55.0%	2,000	1,123	-	56.2%
	51106 Double Time	-	-	195	-	0.0%	-	251	-	0.0%
	51201 Temporary Salary	-	125,000	47,328	-	37.9%	-	-	-	0.0%
	51305 Air Ambulance	-	-	1,350	-	0.0%	-	200	-	0.0%
	51306 Short Term Disability	-	865	814	-	94.1%	-	911	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	104	8	-	7.7%
	51310 Medicare	-	8,015	8,425	-	105.1%	7,209	6,080	-	84.3%
	51311 Pension Premiums	-	195,520	171,930	-	87.9%	138,425	146,909	-	106.1%
	51312 Health Insurance	-	119,186	104,433	-	87.6%	85,339	94,194	-	110.4%
	51313 Life Insurance	-	4,524	6,949	-	153.6%	3,780	6,638	-	175.6%
	51314 Dental Insurance	-	7,374	6,232	-	84.5%	5,947	5,537	-	93.1%
	51315 Vision Insurance	-	942	957	-	101.6%	728	875	-	120.2%
	51316 Long Term Disability	-	2,488	767	-	30.8%	2,078	715	-	34.4%
	51317 Workers Comp	-	17,133	8,777	-	51.2%	15,804	6,202	-	39.2%
	51319 FICA	-	-	235	-	0.0%	-	-	-	0.0%
	51321 Health Benefit-Retirees	-	-	129,847	-	0.0%	160,000	120,459	-	75.3%
	51324 Opeb Net Arc	-	99,000	99,000	-	100.0%	-	61,246	-	0.0%
	52501 Chemicals	-	87,000	90,124	-	103.6%	75,000	73,516	-	98.0%
	52503 Equipment Maintenance	-	66,000	10,776	608	17.2%	21,000	10,945	-	52.1%
	52504 Materials	-	25,000	3,669	-	14.7%	25,000	5,132	-	20.5%
	52505 Safety	-	87,250	16,219	-	18.6%	85,760	31,856	-	37.1%
	52506 Small Tools	-	6,000	67	-	1.1%	5,000	531	-	10.6%
	52603 Consulting/Contractor Fee	588,758	2,079,000	1,397,700	715,634	79.2%	2,616,023	1,314,046	1,005,441	88.7%
	52604 Legal Fees	-	90,000	117,495	-	130.5%	50,000	34,448	-	68.9%
	52607 Franchise Fees	-	46,000	42,170	-	91.7%	46,000	41,163	-	89.5%
	52608 Fed/St/Co Fees	-	1,110,115	796,403	-	71.7%	979,975	783,828	-	80.0%
	52609 Temporary Labor	-	5,000	-	-	0.0%	60,000	-	-	0.0%
	52704 Insurance	-	256,000	248,521	-	97.1%	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	12,390	-	33.5%	32,500	14,832	-	45.6%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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:										
50112 Hydro Admin	52711 Education/Training/Meals	-	21,000	10,595	-	50.5%	19,000	22,701	-	119.5%
	52713 Utilities	-	177,000	129,028	-	72.9%	202,000	142,743	-	70.7%
	52901 Land/Easement Purchases	-	40,000	6,438	-	16.1%	150,000	-	-	0.0%
	52902 Vehicle Purchases	-	4,000	-	-	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	10,940,000	-	100.0%	4,465,000	4,315,000	-	96.6%
50112 Hydro Admin Total		588,758	16,330,842	14,980,649	716,242	92.8%	10,031,364	8,031,485	1,005,441	90.1%
50161 Hydro Operations	51101 Salary	-	1,141,867	1,069,985	-	93.7%	1,012,391	984,546	-	97.2%
	51105 Overtime	-	75,000	64,345	-	85.8%	75,000	46,704	-	62.3%
	51106 Double Time	-	12,000	15,614	-	130.1%	-	8,274	-	0.0%
	51144 Standby	-	32,000	33,198	-	103.7%	-	31,895	-	0.0%
	51306 Short Term Disability	-	1,117	1,240	-	111.0%	-	997	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	286	20	-	7.0%
	51310 Medicare	-	15,530	17,110	-	110.2%	14,680	11,819	-	80.5%
	51311 Pension Premiums	-	391,791	319,133	-	81.5%	303,444	286,699	-	94.5%
	51312 Health Insurance	-	286,047	225,187	-	78.7%	234,681	226,908	-	96.7%
	51313 Life Insurance	-	8,765	8,949	-	102.1%	8,285	9,093	-	109.8%
	51314 Dental Insurance	-	17,698	13,156	-	74.3%	16,355	13,682	-	83.7%
	51315 Vision Insurance	-	2,261	2,013	-	89.0%	2,001	2,049	-	102.4%
	51316 Long Term Disability	-	4,820	1,662	-	34.5%	4,556	1,704	-	37.4%
	51317 Workers Comp	-	43,233	23,108	-	53.5%	40,738	20,212	-	49.6%
	51318 Unemployment Insurance	-	-	11,700	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	1,000	309	-	30.9%	-	836	-	0.0%
	52503 Equipment Maintenance	-	117,100	61,172	-	52.2%	124,500	26,029	655	21.4%
	52504 Materials	-	46,000	25,532	-	55.5%	46,000	60,069	1,954	134.8%
	52505 Safety	-	10,000	2,788	-	27.9%	-	369	-	0.0%
	52506 Small Tools	-	14,500	3,321	-	22.9%	10,000	10,366	-	103.7%
	52603 Consulting/Contractor Fee	-	89,000	76,796	11,000	98.6%	70,000	26,525	-	37.9%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	49,426	-	0.0%
	52609 Temporary Labor	-	10,000	-	-	0.0%	40,000	29,498	-	73.7%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% of Year

Operating & Non Operating Budget: **Hydroelectric 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>										
50161 Hydro Operations	52710 Office Supplies	-	3,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	30,000	11,322	-	37.7%	80,000	8,789	-	11.0%
	52713 Utilities	-	-	304	-	0.0%	-	23	-	0.0%
	52902 Vehicle Purchases	-	230,000	97,209	-	42.3%	80,000	65,688	-	82.1%
	52904 Equipment Purchases	-	100,000	59,924	-	59.9%	68,000	31,394	13,385	65.9%
	54000 Transfer Out	-	10,000	10,000	-	100.0%	10,000	-	-	0.0%
50161 Hydro Operations Total		-	2,693,041	2,155,077	11,000	80.4%	2,240,917	1,953,614	15,994	87.9%
50167 Hydro Maintenance	51101 Salary	-	1,138,225	1,086,117	-	95.4%	1,035,932	1,053,636	-	101.7%
	51105 Overtime	-	75,000	57,352	-	76.5%	75,000	61,664	-	82.2%
	51106 Double Time	-	8,000	6,902	-	86.3%	-	3,767	-	0.0%
	51201 Temporary Salary	-	45,000	31,592	-	70.2%	-	-	-	0.0%
	51306 Short Term Disability	-	1,789	2,167	-	121.1%	-	1,594	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	313	22	-	7.1%
	51310 Medicare	-	16,794	17,572	-	104.6%	15,021	11,875	-	79.1%
	51311 Pension Premiums	-	370,632	348,858	-	94.1%	310,500	292,091	-	94.1%
	51312 Health Insurance	-	286,047	204,371	-	71.4%	250,682	197,421	-	78.8%
	51313 Life Insurance	-	9,479	9,410	-	99.3%	8,478	9,093	-	107.3%
	51314 Dental Insurance	-	17,698	12,578	-	71.1%	17,842	12,182	-	68.3%
	51315 Vision Insurance	-	2,261	2,051	-	90.7%	2,183	2,046	-	93.7%
	51316 Long Term Disability	-	5,212	1,667	-	32.0%	4,662	1,676	-	35.9%
	51317 Workers Comp	-	40,075	23,855	-	59.5%	41,581	20,680	-	49.7%
	51319 FICA	-	-	1,249	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	750	37	-	4.9%	-	1,386	-	0.0%
	52503 Equipment Maintenance	-	265,500	121,552	21,229	53.8%	252,500	85,232	-	33.8%
	52504 Materials	-	395,500	243,062	7,551	63.4%	410,500	204,167	20,139	54.6%
	52505 Safety	-	2,000	1,494	-	74.7%	-	1,293	-	0.0%
	52506 Small Tools	-	40,000	33,022	-	82.6%	30,000	22,295	11,903	114.0%
	52603 Consulting/Contractor Fee	2,938	542,500	345,984	243,889	108.1%	567,287	251,588	36,223	50.7%
	52609 Temporary Labor	-	36,900	-	-	0.0%	81,000	75,790	-	93.6%
	52710 Office Supplies	-	3,000	538	-	17.9%	-	2,889	-	0.0%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	10,064	-	67.1%	40,000	7,395	7,200	36.5%
	52902 Vehicle Purchases	195,950	280,000	469,019	-	98.5%	400,000	32,873	276,957	77.5%
	52904 Equipment Purchases	26,330	275,000	128,098	-	42.5%	275,000	194,987	27,067	80.7%
	54000 Transfer Out	-	30,000	30,000	-	100.0%	30,000	-	-	0.0%
50167 Hydro Maintenance Total		225,218	3,902,674	3,188,610	272,669	83.9%	3,848,481	2,547,645	379,488	76.1%
Total Operating Expenses		813,976	22,926,557	20,324,337	999,910	89.8%	16,120,762	12,532,744	1,400,923	86.4%
50112 Hydro Admin	52915 Project: Non-Programmati	253,716	460,150	23,835	471,771	69.4%	1,693,308	720,920	256,534	57.7%
	52920 Program: Ph Improvements	81,433	947,525	489,290	544,419	100.5%	1,463,078	1,470,541	263,940	118.6%
	52921 Program: Reserv, Dam, Wa	587,658	2,326,000	1,848,907	1,439,849	112.9%	2,104,072	956,435	789,601	83.0%
50112 Hydro Admin Total		922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%
Total Non Operating Expenses		922,807	3,733,675	2,362,032	2,456,040	103.5%	5,260,458	3,147,896	1,310,075	84.7%

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	-	78,268	226,763			
			52915 Project: Non-Programmatic Sum		203,094	120,000	78,268	226,763	18,063	
	10115 Management	52915 Project: Non-Programmatic	2135 COMBIE RES DWR GRANT-MERC	4,549,739	-	2,677,234	2,078,186			
		52915 Project: Non-Programmatic Sum		4,549,739	-	2,677,234	2,078,186	(205,681)		
	10118 Information Services	52915 Project: Non-Programmatic	2019 Budget			2,750,000				
			2295 FINANCIAL SYSTEMS IMPLMNT			-	327,231	2,052,032		
		52915 Project: Non-Programmatic Sum				2,750,000	327,231	2,052,032	370,737	
	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			-	53,441	-		
			2070 BOREHAM RD & GAYLE LN PIP			-	919,045	-		
			2220 SFCG TW SYSTEM UPGRD			-	199,126	(0)		
			2270 LONG RAVINE WATER SYSTEM			-	53,531	11,577		
			2312 PENINSULA WTR SYS REPLCMT			-	5,546	-		
			52907 Program: Pipeline Rplc Sum		89,324	1,450,000	1,230,689	11,577	297,058	
			52908 Program: PRV	2019 Budget				160,000		
		Approved Rollovers			1,000					
		2101 PRV RPLCMNT BREWER #2				-	32,604	0		
		2366 CEDAR RIDGE PRV RPLCMNT				-	750	-		
		2318 EAST RIDGE PRV R/R				-	750	-		
		52908 Program: PRV Sum		1,000	160,000	34,104	0	126,896		
		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				-	70,576	4,369				
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				-	892,399	(0)				
52910 Program: Raw Water Rplc Sum		268,151	850,000	1,084,228	4,369	29,554				
52911 Program: Backbone Ext	2019 Budget				1,000,000					
	2019 Budget Amendment				(700,000)					

Nevada Irrigation District (December 2019)
 Fiscal Year 2019: 100% 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						
			2114 HACIENDA/MAGNOLIA PRV STN		-	806,610	5,524			
			2254 LWW TO SMARTSVILLE P-LINE			-	28,471	3,327		
			2255 E GEORGE TO LWW BEP				-	155,056	43,199	
			52911 Program: Backbone Ext	Sum		771,331	300,000	990,137	52,050	29,144
			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			-	790,319	361,181	
			52912 Program: Community Inves	Sum	6,343	2,708,511	790,319	362,766	1,561,768	
			52913 Program: Extended CEQA	2019 Budget			200,000			
				Approved Rollovers	273,781					
				6593-2 BANNER CASCADE EXT CEQA			-	9,488	13,915	
				8371 REALIGN/ENCASE-NWTN CANAL			-	359,427	2,730	
			52913 Program: Extended CEQA	Sum	273,781	200,000	368,915	16,645	88,221	
			52914 Program: Sediment Removl	2019 Budget			800,410			
				Approved Rollovers	124,657					
				2090 LOMA RICA RES SDMNT RMVL			-	24,205	268,193	
				2213 DUTCH FLAT SEDIMENT RMVL			-	2,654	65,231	
				6958 NEWTOWN RESERVR CLEANING			-	351,778	(0)	
				6963 ORR CREEK RESVR CLEANING			-	46,251	7,698	
				8301 MERCURY REMOVAL DEMO			-	-	4,947	
				8515 GHORN CRK SEDIMENT REMV			-	104,935	32,224	
			52914 Program: Sediment Removl	Sum	124,657	800,410	529,823	378,294	16,950	
			52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT	2,627	300,000	120,375	-		
				2414 ORR CREEK REPAIR		309,590				
				6746 COMBIE PHASE 1 BYPASS	9,045	19,960,000	3,547,816	16,108,903		
				6971 ALTA SIERRA TANK REPLCMNT		-	4,675	-		
				7013 CENTENNIAL WATER SUPPLY	574,463	275,000	107,790	604,399		
			52915 Project: Non-Programmatic	Sum	586,135	20,844,590	3,780,656	16,713,302	936,767	
			10171 Water Operations	52915 Project: Non-Programmatic	2019 Budget		310,000			
					2019 Budget Amendment		(50,000)			
		2235 LOP CAUSTIC SYSTEM		96,651	-	171,651	-			
		2431 EG WTP LIME SOLO REMOVAL			-	-	61,671			
		2438 LWW TP FILTER MEDIA			-	-	36,380			

Nevada Irrigation District (December 2019)
 Fiscal Year 2019: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10171 Water Operations	52915 Project: Non-Programmatic Sum		96,651	260,000	171,651	98,051	86,949	
	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				-	35,538	6,251
			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	85,432	206,251	998,740	
Water Total				6,975,629	31,728,511	12,148,687	22,200,286	4,355,167	
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			-	71,015	-	
			2215 SF ADMIN OFFICE RPLCMNT		1,262	-	4,707	-	
			2257 LR BOAT SLIP/ENTRY REPAIR			-	25,010	(0)	
			2263 SF MOORING BALLS			-	10,058	-	
			2270 LONG RAVINE WATER SYSTEM			-	864	(0)	
			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			-	55,704	-	
				52915 Project: Non-Programmatic Sum		1,262	313,000	295,445	(0)
Recreation Total				1,262	313,000	295,445	(0)	18,817	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2019 Budget		1,250,000				
			2019 Budget Amendment		(789,850)				
			2083 ROLLINS NO 2 POWERHOUSE		4,035	-	613	-	
			2177 KLOVE TOWER UPGRADES			-	3,662	-	
			6947 LOMA RICA HYDROELECTRIC		249,682	-	9,812	245,621	
			8464 DEER CRK/SO YUBA CNL ACQ			-	6,458	-	
			2432 HYDRO OFFICE DESIGN/CONST			-	3,291	226,150	
	52915 Project: Non-Programmatic Sum		253,717	460,150	23,835	471,771	218,261		

Nevada Irrigation District (December 2019)
 Fiscal Year 2019: 100% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Hydroelectric	50112 Hydro Admin	52920 Program: Ph Improvements	2019 Budget		1,865,000					
			2019 Budget Amendment		(917,475)					
			201502 SCADA UPGRADE	58,766	-	110,810	22,305			
			2164 CPPH FIRE SUPPRESSION UPG		-	36,277	232,812			
			2165 CPPH BALANCE OF PLANT PLC	8,224	-	155	-			
			2168 COMBIE SO. PH ELEC UPGRDS		-	8,278	147,404			
			2210 CSPH CAISO MTR/SWTCHGR	14,443	-	114,453	21,546			
			2233 SFPH REPLACE EXCITER		-	51,130	7,833			
			2234 BOWMAN PH GOVERNOR		-	3,200	12,558			
			2290 DEER CREEK PH UPGRADES		-	142,164	73,526			
			2306 SFPH CAISO METER		-	22,723	26,436			
			6943 COMBIE SO ACCESS RD		-	99	-			
			52920 Program: Ph Improvements Sum		81,433	947,525	489,290	544,419	(4,751)	
			52921 Program: Res, Dam, Wtrwy	2019 Budget		1,700,000				
				2019 Budget Amendment		626,000				
				2007 HYDRO GAGING STN DESIGN		-	27,254	5,210		
				201307 BWMN-SPAULDING LAND ACQ		-	75,700	10,860		
				201308 HYD LWR DIV PROP ACQ		-	125	-		
				201402 COMBIESO SCOUR COUNTER ME		-	-	367,148		
				2053 DFAB LLO VALVE REPL		-	7,128	-		
				2076 ROLLINS LLO HB VALVE	505,295	-	1,156,169	546,150		
				2094 SF SPILLWAY REPAIR	79,531	-	80,307	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		-	7,716	-		
				52921 Program: Res, Dam, Wtrwy Sum		587,659	2,326,000	1,848,907	1,439,849	(375,097)
		Hydroelectric Total				922,809	3,733,675	2,362,032	2,456,040	(161,588)
Grand Total				7,899,700	35,775,186	14,806,164	24,656,326	4,212,396		

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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	-	228,487	(1,438)		229,925
	10114 Administration	203,094	6,832,495	(488,025)		7,320,520
	10115 Management	4,683,621	1,968,984	(192,159)		2,161,143
	10116 Watershed	121,370	1,381,193	231,520		1,149,673
	10117 Human Resources	-	485,987	(26,400)		512,387
	10118 Information Services	138,924	3,547,291	(62,570)		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	1,168,199	30,250		1,137,949
	10151 Engineering	2,488,016	31,238,286	(2,326,489)	225,000	33,339,775
	10171 Water Operations	182,216	9,827,879	(364,526)		10,192,405
	10191 Maintenance	43,935	10,604,732	(261,706)	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	-	894,515	97,906		796,609
Water Division Total		7,890,767	72,059,150	(3,641,626)	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	20,064,517	(1,451,725)	734,895	20,781,347
	50161 Hydro Operations	-	2,693,041	(85,000)	332,404	2,445,637
	50167 Hydro Maintenance	225,218	3,902,674	(208,000)	240,000	3,870,674
Hydroelectric Division Total		1,736,783	26,660,232	(1,744,725)	1,307,299	27,097,658
Grand Total		9,628,812	101,334,545	(5,513,349)	1,950,188	104,897,706

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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 (December 2019)

Fiscal Year 2019: 100% 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 (December 2019)

Fiscal Year 2019: 100% 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 (December 2019)

Fiscal Year 2019: 100% 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	(37,420)	
	Total		-	
BA 2019-108	10135	52603 Consulting/Contractor Fees	27,870	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	(27,870)	
	Total		-	
BA 2019-130	10151	52907 Program: Pipeline Rplc	350,000	Long Ravine System & Caltrans relocation
	10151	52910 Program: Raw Water	(350,000)	
	Total		-	
BA 2019-133	10171	52608 Fed/St/Co Fees	80,580	Water right regulatory fee increases
	50112	52608 Fed/St/Co Fees	41,600	
	Total		122,180	
Total APC Level II			537,470	
<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	(16,000)	
	Total		-	
BA 2019-106	10113	52603 Consulting/Contractor Fees	1,000	Live streaming for water rates meeting
	10113	52503 Equipment Maintenance	(1,000)	
	Total		-	
BA 2019-107	50112	51201 Temporary Salary	175,000	Creating temporary employee
	50112	52603 Consulting/Contractor Fees	(175,000)	
	Total		-	

Nevada Irrigation District (December 2019)

Fiscal Year 2019: 100% 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 2019-110	10151	52914 Program: Sediment Removal	150,410	Transfer budget due to Orr Creek delay
	10151	52915 Project: Non-Programmatic	<u>(150,410)</u>	
		Total	-	
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	Deer Creek Facilities
	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 (December 2019)

Fiscal Year 2019: 100% 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		-	
BA 2019-134	Various	Various	-	Aligned FY spending to budget
	Various	Various	-	
	Fund 10	48101 Grant - Operating Revenue	277,820	
BA 2019-135	10151	52910 Program: Raw Water	(300,000)	Rollover capital projects
	10151	52911 Program: Backbone Extension	(700,000)	
	10151	52915 Project: Non-Programmatic	(1,000,000)	
	50112	52915 Project: Non-Programmatic	(23,850)	
	50112	52920 Program: Powerhouse Impr	<u>(422,475)</u>	
	Total		(2,446,325)	
BA 2019-136	10151	52915 Project: Non-Programmatic	(2,000,000)	Rollover capital projects
Total District Increase/(Decrease)			<u><u>(3,563,161)</u></u>	