

Staff Report

for the Administrative Practices Committee Meeting of August 4, 2020

TO: Administrative Practices Committee
FROM: Greg Jones, MBA, Interim General Manager
DATE: July 28, 2020
SUBJECT: Preliminary 2021 Administrative Department Budgets

ADMINISTRATION

RECOMMENDATION:

Review and discuss the preliminary 2021 budgets for the Administrative Departments (Directors – 10113; Administration – 10114; Management – 10115; Safety – 10119; Communication – 10120; and Watershed – 10119).

BACKGROUND:

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

- June – Staff develops detail revenue estimates
- July – Finance, and HR develops detailed labor estimates
- August – Department Managers review labor estimates & develop expenses
- August – Engineering develops 5-Years CIP and presents to Committee
- August thru September – GM and staff edit preliminary budget
- September – GM and Finance Manager presents preliminary budget to APC
- October thru December – GM and Finance Manager present to Board

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

BUDGETARY IMPACT:

The following tables demonstrate the financial and percentage impact between the 2021 preliminary budgets and the 2020 budget, including the Mid-Year amendment.

Department Budget: 10113 Directors		<u>FY 2020</u>	<u>FY 2021</u>	
* Salary		74,257	74,280	
* Benefits		147,012	136,172	
* Non Labor Operating		61,135	21,135	
* 52915 Capital Project		-	-	
	Totals	282,404	231,587	\$ (50,817)
	% Change			
* Salary			0.03%	
* Benefits			-7.37%	
* Non Labor Operating			-65.43%	
* 52915 Capital Project			0.00%	
	Overall		-17.99%	

- *Reduced due in large part from election fee expense*

Department Budget: 10114 Administration		<u>FY 2020</u>	<u>FY 2021</u>	<u>Delta</u>
* Salary		-	-	
* Benefits		1,363,000	1,320,426	
* Non Labor Operating		5,099,758	4,993,604	
* 52915 Capital Project		100,000	20,000	
	Totals	6,562,758	6,334,030	(228,728)
	% Change			
* Salary			0.00%	
* Benefits			-3.12%	
* Non Labor Operating			-2.08%	
* 52915 Capital Project			-80.00%	
	Overall		-3.49%	

- *Includes increase in legal expense*

<u>Department Budget: 10115 Management</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Delta</u>
* Salary	850,931	749,031	
* Benefits	549,482	466,676	
* Non Labor Operating	316,400	311,850	
* 52915 Capital Project	-	-	
Totals	1,716,813	1,527,557	(189,256)
<u>% Change</u>			
* Salary		-11.98%	
* Benefits		-15.07%	
* Non Labor Operating		-1.44%	
* 52915 Capital Project		0.00%	
Overall		-11.02%	

- *Includes increased budget for planning: AgWMP, UWMP, and RWMP*

<u>Department Budget: 10119 Safety</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Delta</u>
* Salary	151,664	155,813	
* Benefits	126,205	122,933	
* Non Labor Operating	122,003	98,100	
* 52915 Capital Projects	20,000	-	
Totals	419,872	376,845	\$ (43,027)
<u>% Change</u>			
* Salary		2.74%	
* Benefits		-2.59%	
* Non Labor Operating		-19.59%	
* 52915 Capital Projects		-100.00%	
Overall		-10.25%	

- *Reduction due in large part to annual training certifications & requirements*

<u>Department Budget: 10120 Communication</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Delta</u>
* Salary	-	109,543	
* Benefits	-	52,564	
* Non Labor Operating	-	115,000	
* 52915 Capital Project	-	-	
Totals	-	277,106	\$ 277,106
<u>% Change</u>			
* Salary		0.00%	
* Benefits		0.00%	
* Non Labor Operating		0.00%	
* 52915 Capital Project		0.00%	
Overall		0.00%	

- *New Budget Account, previously under 10114 & 10115*

<u>Department Budget: 10116 Watershed</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>Delta</u>
* Salary	159,351	184,350	
* Benefits	72,752	123,394	
* Non Labor Operating	994,600	994,500	
Totals	1,226,703	1,302,244	\$ 75,541
<u>% Change</u>			
* Salary		15.69%	
* Benefits		69.61%	
* Non Labor Operating		-0.01%	
Overall		6.16%	

- *77% of Acct. 52603 expense recaptured by Grant &/or Timber Sales*

Attachments: Preliminary 2021 Directors, Administration, Management, Safety, Communications & Watershed Department Budgets

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10113 Directors

Account	Items Purchased	Actual	Forecast	Mid-Year Amended Bud	FY 2021 10113 Directors
		FY 2019 10113 Directors	FY 2020 10113 Directors	FY 2020 10113 Directors	
51101 Salary		74,700	74,257	74,257	74,280
51105 Overtime				-	-
51306 Short-term Disability				-	-
51307 Deferred Compensation		297	300	600	600
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,228	1,234	1,077	1,077
51311 Pension Premiums				-	-
51312 Health Insurance		87,626	81,617	131,105	119,580
51313 Life Insurance		318	374	608	608
51314 Dental		3,020	3,297	7,743	7,740
51315 Vision		875	938	970	972
51316 Long Term Disability				-	-
51317 Workers Compensation		189	297	297	295

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10113 Directors

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10113 Directors	FY 2020 10113 Directors	FY 2020 10113 Directors	FY 2021 10113 Directors
51318 Unemployment				-	
51319 FICA		5,353	5,278	4,612	5,300
51321 Health Benefits Retirees				-	-
51324 OPEB Net ARC				-	-
52503 Equipment Maintenance				4,000	4,000
	Maintenance Agreements:			4,000	4,000
52504 Materials				-	-
52603 Consulting/Contractor Fees - except: Attorneys & Staffing Firms		990	-	-	-
52604 Legal Fees - All payments to an Attorney		2,304	2,688	-	-
52608 Fed/State/Co Fees		-	40,000	40,000	-
	Election Fees			40,000	-
52609 Temporary Labor - except: Attorneys & Consultants					-

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10113 Directors

Account	Items Purchased	Actual	Forecast	Mid-Year Amended Bud	
		FY 2019 10113 Directors	FY 2020 10113 Directors	FY 2020 10113 Directors	FY 2021 10113 Directors
	Non-Project Temporary Workers				
52703	Debt Service - Principal & Interest Debt Service Payments				-
52704	Insurance - All Insurance except Worker's Compensation				-
52705	Disadvantaged Customer				
52706	Dues & Publications				-
52709	Outreach/Advertising/Notices				-
52710	Office Supplies	769	2,000	3,350	3,350
	Postage			350	350
	Misc. Supplies			300	300
	Digital Recording/Processing			500	500
	Paper - BOD Items/Agenda Packets			2,200	2,200
52711	Education, Training, Meals	11,330	10,000	12,000	12,000
	Conferences, Seminars, Training			2,300	2,300

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10113 Directors

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10113 Directors	FY 2020 10113 Directors	FY 2020 10113 Directors	FY 2021 10113 Directors
	Business Travel			7,200	7,200
	Business Meals			2,500	2,500
52713 Utilities		1,711	1,618	1,785	1,785
	iPad monthly service/data			1,785	1,785
52902 Vehicle Purchases - On Road Vehicles					-
52915 Projects: Non-Programmatic					-
	ADA/Security Upgrade				
Budget Impacts					
Department Budget: 10113 Directors				<u>FY 2020</u>	<u>FY 2021</u>
	* Salary			74,257	74,280
	* Benefits			147,012	136,172
	* Non Labor Operating			61,135	21,135
	* 52915 Capital Project			-	-
	Totals			282,404	231,587
	% Change				
	* Salary				0.03%
	* Benefits				-7.37%
	* Non Labor Operating				-65.43%
	* 52915 Capital Project				0.00%
	Overall				-17.99%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10114 Administration

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10114 Adm	FY 2020 10114 Adm	FY 2020 10114 Adm	FY 2021 10114 Adm
51101 Salary					
51105 Overtime					
51306 Short-term Disability					
51307 Deferred Compensation					
51308 Employee Assistance Plan					
51310 Medicare					
51311 Pension Premiums		-	-	-	
51312 Health Insurance		767	-	-	
51313 Life Insurance		15,259	12,999	21,000	13,000
51314 Dental					
51315 Vision					
51316 Long Term Disability					

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10114 Administration

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10114 Adm	FY 2020 10114 Adm	FY 2020 10114 Adm	FY 2021 10114 Adm
51317	Workers Compensation				
51318	Unemployment				
51319	FICA				
51321	Health Benefits Retirees	1,011,639	863,263	1,000,000	906,426
51324	OPEB Net ARC	342,000	335,000	342,000	401,000
52503	Equipment Maintenance	38,460	50,000	53,789	55,094
	Maintenance Agreements:			52,695	54,000
	Color Copier No. 35626 (Engineering)			1,094	1,094
52504	Materials	11,673	4,607	15,700	3,000
	Admin Office, East Annex			5,200	3,000
	Boardroom security remodel			10,500	-
52603	Consulting/Contractor Fees - except: Attorneys & Staffing Firms	117,254	60,000	60,000	5,000
	Web page Development			15,000	-
	Microfiche/Film Transfer			5,000	5,000
	Community Outreach / Comm Consulting			40,000	-
52604	Legal Fees - All payments to an Attorney	169,581	220,000	207,392	315,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10114 Administration

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10114 Adm	FY 2020 10114 Adm	FY 2020 10114 Adm	FY 2021 10114 Adm
	Minasian			180,000	180,000
	Churchill White			20,000	15,000
	Reed			20,000	20,000
	Jackson Lewis				100,000
52608	Fed/State/Co Fees	62,552	75,000	75,000	-
	LAFCO			55,000	-
	Annexation Fees			20,000	-
52609	Temporary Labor - except: Attorneys & Consultants				-
	Non-Project Temporary Workers				-
52703	Debt Service - Principal & Interest Debt Service Payments	4,189,549	4,190,368	4,190,368	4,047,280
	COP Series 2011			2,077,143	1,934,875
	2016A Revenue Bonds			1,501,225	1,501,225
	State Revolving Loan Repayment			612,000	611,180
52704	Insurance - All Insurance except Worker's Compensation	425,290	290,600	284,597	423,000
	General Liability - Claims			15,000	15,000
	General Liability - Premium			275,600	408,000
52705	Disadvantaged Customer	-	1,000	10,000	-
52706	Dues & Publications	88,846	53,408	53,408	33,130

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10114 Administration

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10114 Adm	FY 2020 10114 Adm	FY 2020 10114 Adm	FY 2021 10114 Adm
	ACWA			18,000	18,000
	CSDA			5,500	5,500
	Local Newspapers			1,030	1,030
	CABY			25,000	2,000
	APPA			3,878	-
	Website Subscription				6,600
52709	Outreach/Advertising/Notices	20,553	20,000	30,000	-
	Community Outreach			30,000	
52710	Office Supplies	40,697	19,500	37,500	15,500
	Postage			12,000	12,000
	Misc. Supplies			500	500
	Office Furniture			7,000	3,000
52711	Education, Training, Meals	23,619	2,500	5,000	5,000
	Ambassador Training / Employee Relations			5,000	5,000
52713	Utilities	53,819	28,657	77,004	91,600
	Sewer			7,535	7,600
	Trash			16,380	16,000
	Electric & Gas			64,428	65,000
	Miscellaneous			6,661	3,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10114 Administration

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10114 Adm	FY 2020 10114 Adm	FY 2020 10114 Adm	FY 2021 10114 Adm
52902	Vehicle Purchases - On Road Vehicles				-
52915	Projects: Non-Programmatic	78,268	100,000	100,000	20,000
	ADA/Security Upgrade			100,000	20,000
	<u>Budget Impacts</u>				
	<u>Department Budget: 10114 Administration</u>			<u>FY 2020</u>	<u>FY 2021</u>
	* Salary			-	-
	* Benefits			1,363,000	1,320,426
	* Non Labor Operating			5,099,758	4,993,604
	* 52915 Capital Project			100,000	20,000
	Totals			6,562,758	6,334,030
	% Change				
	* Salary				0.00%
	* Benefits				-3.12%
	* Non Labor Operating				-2.08%
	* 52915 Capital Project				-80.00%
	Overall				-3.49%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10115 Management

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10115 Mgmt	FY 2020 10115 Mgmt	FY 2020 10115 Mgmt	FY 2021 10115 Mgmt
51101 Salary		901,623	716,931	806,931	748,031
51105 Overtime		4,451	1,000	1,000	1,000
51201 Temporary Employee		7,668	46,125	43,000	-
51306 Short-term Disability		1,686	1,211	1,336	1,169
51307 Deferred Compensation					-
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		13,436	16,247	11,700	10,846
51311 Pension Premiums		274,623	280,403	285,654	262,035
51312 Health Insurance		188,509	170,748	209,768	155,454
51313 Life Insurance		6,452	5,554	6,604	6,122
51314 Dental		9,829	9,316	12,388	10,836
51315 Vision		1,716	1,457	1,552	1,361
51316 Long Term Disability		1,328	1,101	3,631	3,366

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10115 Management

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10115 Mgmt	FY 2020 10115 Mgmt	FY 2020 10115 Mgmt	FY 2021 10115 Mgmt
51317	Workers Compensation	10,092	5,649	5,649	5,236
51318	Unemployment	-	10,000	10,000	10,000
51319	FICA	191	-	1,200	250
51321	Health Benefits Retirees				
51324	OPEB Net ARC				
52501	Chemicals Fuel	765	100	-	150
52503	Equipment Maintenance	-	-	-	-
52504	Materials Admin Office, East Annex	192	40,045	21,000	-
52603	Consulting/Contractor Fees - except: Attorneys & Staffing Firms	199,893	302,520	233,500	282,500
	Annexations			30,000	-
	CFD/AD Administration			7,500	7,500
	Miscellaneous Consulting			150,000	75,000
	Boardroom Security Remodel			20,000	-
	Water Rates			25,000	25,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10115 Management

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10115 Mgmt	FY 2020 10115 Mgmt	FY 2020 10115 Mgmt	FY 2021 10115 Mgmt
	Water Rights			50,000	50,000
	Ag & UWMP Planning			-	50,000
	RWMP Planning				75,000
52604	Legal Fees - All payments to an Attorney	3,344	3,072	12,000	-
52608	Fed/State/Co Fees	-	2,500	-	-
52609	Temporary Labor - except: Attorneys & Consultants	11,246	-	-	-
	Non-Project Temporary Workers			15,000	-
52703	Debt Service - Principal & Interest Debt Service Payments				-
52704	Insurance - All Insurance except Worker's Compensation				-
52705	Disadvantaged Customer				-
52706	Dues & Publications	266	255	-	-
					-
					-

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10115 Management

		Actual	Forecast	Mid-Year Amended Bud		
Account	Items Purchased	FY 2019 10115 Mgmt	FY 2020 10115 Mgmt	FY 2020 10115 Mgmt	FY 2021 10115 Mgmt	
52709	Outreach/Advertising/Notices	-	-	-	-	
					-	
					-	
52710	Office Supplies	2,072	10,000	9,200	4,500	
	Misc. Supplies			2,500	1,500	
	Office Furniture			7,500	3,000	
52711	Education, Training, Meals	19,159	30,000	39,200	24,000	
	Conferences, Seminars, Training			29,200	20,000	
	Business Travel			5,000	2,000	
	Business Meals			5,000	2,000	
52713	Utilities	4,140	1,363	1,500	700	
	Cell Phones			700	700	
52902	Vehicle Purchases - On Road Vehicles	-	-	-	-	
				-	-	
52915	Projects: Non-Programmatic	2,677,234	122	-	-	
	ADA/Security Upgrade					
	<u>Budget Impacts</u>					
	<u>Department Budget: 10115 Management</u>			<u>FY 2020</u>	<u>FY 2021</u>	
	* Salary			850,931	749,031	
	* Benefits			549,482	466,676	

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10115 Management

		Actual	Forecast	Mid-Year Amended Bud
Account	Items Purchased	FY 2019 10115 Mgmt	FY 2020 10115 Mgmt	FY 2020 10115 Mgmt
				FY 2021 10115 Mgmt
	* Non Labor Operating			316,400
	* 52915 Capital Project			-
	Totals			1,716,813
	% Change			
	* Salary			-11.98%
	* Benefits			-15.07%
	* Non Labor Operating			-1.44%
	* 52915 Capital Project			0.00%
	Overall			-11.02%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10119 Safety

Account	Items Purchased	Actual	Forecast	Mid-Year	
				Amended Bud	
		FY 2019 10119 Safety	FY 2020 10119 Safety	FY 2020 10119 Safety	FY 2021 10119 Safety
51101 Salary		-	151,664	151,664	155,813
51105 Overtime		-	-		-
51306 Short-term Disability		-	770	334	334
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		-	2,082	2,199	2,259
51311 Pension Premiums		-	52,064	53,689	54,581
51312 Health Insurance		-	40,473	52,442	47,832
51313 Life Insurance		-	1,550	1,241	1,275
51314 Dental		-	1,904	3,097	3,096
51315 Vision		-	406	388	389
51316 Long Term Disability		-	335	682	701
51317 Workers Compensation		-	12,133	12,133	12,465
52505 Safety Supplies		-	11,447	16,267	11,000
	Safety Equipment			11,160	10,000
	Boot Allowance (Now in Payroll)			5,200	-
	Protective Gear & Clothing			1,040	1,000
52603 Consulting/Contractor Fees - except: Attorneys & Staffing Firms		-	92,633	92,633	60,000
	Safety and Training Consulting			25,000	30,000
	Safety General Consulting			51,500	30,000
52609 Temporary Labor - except: Attorneys & Consultants		-	-	-	10,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10119 Safety

Account	Items Purchased	Actual	Forecast	Mid-Year Amended Bud	
		FY 2019 10119 Safety	FY 2020 10119 Safety	FY 2020 10119 Safety	FY 2021 10119 Safety
	Non-Project Temporary Workers			15,000	10,000
52706 Dues & Publications		-	2,000	2,000	12,000
	Misc Publications			2,000	12,000
52711 Education, Training, Meals		-	10,000	8,803	2,800
	Conferences, Seminars, Training			2,800	2,800
52713 Utilities		-	1,682	2,300	2,300
	Cell Phones			2,300	2,300
52902 Vehicle Purchases - On Road Vehicles		-	-	-	-
					-
52915 Projects: Non-Programmatic		-	20,000	20,000	-
	Safety Training Tower / Facility			20,000	-

Nevada Irrigation District					
Fiscal Year: 2021					
Department Budget: 10119 Safety					
		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10119 Safety	FY 2020 10119 Safety	FY 2020 10119 Safety	FY 2021 10119 Safety
	<u>Budget Impacts</u>				
	<u>Department Budget: 10119 Safety</u>			<u>FY 2020</u>	<u>FY 2021</u>
	* Salary			151,664	155,813
	* Benefits			126,205	122,933
	* Non Labor Operating			122,003	98,100
	* 52915 Capital Projects			20,000	-
	Totals			419,872	376,845
	<u>% Change</u>				
	* Salary				2.74%
	* Benefits				-2.59%
	* Non Labor Operating				-19.59%
	* 52915 Capital Projects				-100.00%
	Overall				-10.25%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10120 Communications

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10120 Coms	FY 2020 10120 Coms	FY 2020 10120 Coms	FY 2021 10120 Coms
51101 Salary					69,543
51105 Overtime					-
51201 Temporary Employee					40,000
51306 Short-term Disability					167
51307 Deferred Compensation					-
51308 Employee Assistance Plan					-
51310 Medicare					1,008
51311 Pension Premiums					24,361
51312 Health Insurance					23,916
51313 Life Insurance					569
51314 Dental					1,548
51315 Vision					194

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10120 Communications

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10120 Coms	FY 2020 10120 Coms	FY 2020 10120 Coms	FY 2021 10120 Coms
51316	Long Term Disability				313
51317	Workers Compensation				487
51318	Unemployment				
51319	FICA				
51321	Health Benefits Retirees				-
51324	OPEB Net ARC				-
52503	Equipment Maintenance			-	-
52504	Materials			-	-
52603	Consulting/Contractor Fees - except: Attorneys & Staffing Firms		-	-	55,000
	Community Outreach / Comm Consulting				10,000
	100-Yr. Book				45,000
52604	Legal Fees - All payments to an Attorney	-	-	-	-

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10120 Communications

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10120 Coms	FY 2020 10120 Coms	FY 2020 10120 Coms	FY 2021 10120 Coms
52608	Fed/State/Co Fees	-	-	-	-
52609	Temporary Labor - except: Attorneys & Consultants				-
52703	Debt Service - Principal & Interest Debt Service Payments				-
52704	Insurance - All Insurance except Worker's Compensation				-
52705	Disadvantaged Customer				-
52706	Dues & Publications				-
52709	Outreach/Advertising/Notices			-	60,000
	100 Yr. Anniversary				20,000
	Misc Community Outreach				15,000
	Planning Outreach (UWMP/AgWMP/RWMP)				25,000

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10120 Communications

		Actual	Forecast	Mid-Year Amended Bud	
Account	Items Purchased	FY 2019 10120 Coms	FY 2020 10120 Coms	FY 2020 10120 Coms	FY 2021 10120 Coms
52710	Office Supplies			-	-
52711	Education, Training, Meals			-	-
52902	Vehicle Purchases - On Road Vehicles				-
52915	Projects: Non-Programmatic				-
	ADA/Security Upgrade				
<u>Budget Impacts</u>					
<u>Department Budget: 10120 Communication</u>				<u>FY 2020</u>	<u>FY 2021</u>
	* Salary			-	109,543
	* Benefits			-	52,564
	* Non Labor Operating			-	115,000
	* 52915 Capital Project			-	-
	Totals			-	277,106
	% Change				
	* Salary				0.00%
	* Benefits				0.00%
	* Non Labor Operating				0.00%
	* 52915 Capital Project				0.00%
	Overall				0.00%

Nevada Irrigation District

Fiscal Year: 2021

Department Budget: 10116 Watershed

Account	Items Purchased	Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	Amended Bud	FY 2021
		10116 Watershed	10116 Watershed	FY 2020 10116 Watershed	10116 Watershed
51101 Salary		103,890	114,351	114,351	184,350
51201 Temporary Employee		12,215	38,448	45,000	-
51306 Short-term Disability		432	454	399	798
51308 Employee Assistance Plan		-	-	-	-
51310 Medicare		1,698	2,139	1,658	2,673
51311 Pension Premiums		31,953	48,276	40,480	64,578
51312 Health Insurance		22,962	24,296	26,221	47,832
51313 Life Insurance		982	1,031	936	1,509
51314 Dental		1,475	1,475	1,549	3,096
51315 Vision		188	188	194	389
51316 Long Term Disability		156	156	515	830
51317 Workers Compensation		471	800	800	1,290
51319 FICA		757	390	-	400
52504 Materials		1,942	4,754	10,300	3,000
	Miscellaneous Watershed (signs, model, etc)			10,300	3,000
52506 Small Tools		95	500	500	500
	W/Q Field Kits			500	500
52603 Consulting/Contractor Fees - except: Attorneys & Staffing Firms		777,063	952,000	952,000	980,000
	Grant Applications/Administration			60,000	15,000
	English Meadow Assessment			40,000	40,000

Nevada Irrigation District					
Fiscal Year: 2021					
Department Budget: 10116 Watershed					
		Actual	Forecast	Mid-Year Amended Bud	
		FY 2019 10116 Watershed	FY 2020 10116 Watershed	FY 2020 10116 Watershed	FY 2021 10116 Watershed
Account	Items Purchased				
	General Forestry Consulting			55,000	75,000
	SNC Forestry Project Phase 4 TBD			500,000	400,000

Nevada Irrigation District					
Fiscal Year: 2021					
Department Budget: 10116 Watershed					
		Actual	Forecast	Mid-Year	
		FY 2019	FY 2020	Amended Bud	
Account	Items Purchased	10116 Watershed	10116 Watershed	FY 2020 10116 Watershed	FY 2021 10116 Watershed
	CFIP CAL FIRE PO#2207			250,000	150,000
	Hazard Tree/Fire Fuels			47,000	50,000
	English Meadow THP SNC #2206				150,000
	Forest Health/Selective Logging				100,000
52604	Legal	-	-	608	-
52608	Fed/St/Co Fees	7,064	10,000	10,000	10,000
52609	Temporary Labor - except: Attorneys & Consultants	41,400	-	20,000	-
	Non-Project Temporary Workers			65,000	-
52711	Education, Training, Meals	567	900	1,800	1,000
	Conferences, Seminars, Training			1,200	1,000
	Business Travel			150	-
	Business Meals			450	-
<u>Budget Impacts</u>					
<u>Department Budget: 10116 Watershed</u>				<u>FY 2020</u>	<u>FY 2021</u>
	* Salary			159,351	184,350
	* Benefits			72,752	123,394
	* Non Labor Operating			994,600	994,500
	Totals			1,226,703	1,302,244
	<u>% Change</u>				
	* Salary				15.69%
	* Benefits				69.61%
	* Non Labor Operating				-0.01%
	Overall				6.16%