

Staff Report

for the Board of Directors December 9, 2020

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: December 2, 2020
SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Receive and file the quarterly budget vs actual report for the period ending September 30, 2020.

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 and raw water consumption. A fiscal year-end forecast of revenues, expenses, and cash occurs during the next budgeting cycle, commencing in June.

Timely financial reporting achieves the District's first strategic goal by demonstrating proactive management of our physical and financial resources.

BUDGETARY IMPACT: N/A

MD

Attachments: September 30, 2020 Quarterly Budget vs Actual Report

Nevada Irrigation District

**Fiscal Year 2020
Monthly Financial Report
September 30, 2020**



Nevada Irrigation District
Fiscal Year 2020: September 75% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 75% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and water demand for this period. The September 30, 2020 report analyzes nine months of the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the period with net income of \$14.7M consisting of \$6.7M from operating and \$8M from non operating results. Prior year operating results are \$4.5M and non operating are \$7.7M.

Revenues:

Operating: Water revenues are 77.9% of budget compared to 76% for the prior fiscal year. When compared to prior year receipt levels, this amounts to an increase of \$5M driven by increases in transfer ins (\$3.4M), additional treated water (\$1.1M) and raw water sales (\$889K). Recreation campgrounds are 53.3% of budget compared to 94.3% for the prior fiscal year. Actuals receipts are down \$911K as refunds are given due to COVID. Hydroelectric revenues are 80% of budget compared to 86.3% for the prior year. Deer Creek revenues will commence after ownership transfer (approximately 3-6 months), Scotts Flat generation was delayed due to bad weather. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 71.4% of budget compared to 46.8% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$3.1M. The 2016A bond proceeds are coming in (\$4.6M), property tax receipts are \$520K higher while the District has received \$1M less in grant revenue.

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 65.5% of budget compared to 72.4% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, current spending levels are greater than prior (\$1.9M), being driven by higher project spending. There were no budget increases for the month of September. The District has 219 budgeted FTEs and currently at 62.8% of its labor budget.

Reserve Balances:

Excluding Assessment Districts, fiscal year 2019 reserve balances are audited at \$94M. Current balances are approximately \$106.2M consisting of \$91.3M unrestricted and \$14.9M restricted. Excluding prior commitments of the District (encumbrances), the unrestricted available reserve balances are approximately \$76.6M.

Water Consumption:

The District's treated water consumption is up 4.6% from the prior period. The District's raw water consumption is up 4% from the prior period. The District's raw water demand commences in March.

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
<u>Operating & Non Operating Budget:</u>										
Revenues	Water Division	-	44,347,640	34,560,663	-	77.9%	38,894,019	29,541,993	-	76.0%
	Recreation Division	-	2,656,525	1,417,169	-	53.3%	2,469,633	2,328,030	-	94.3%
	Hydroelectric Division	-	21,195,975	16,962,631	-	80.0%	20,124,690	17,358,379	-	86.3%
Operating Revenues Total		-	68,200,140	52,940,462	-	77.6%	61,488,342	49,228,402	-	80.1%
Expenses	Water Division	1,009,645	45,463,811	28,414,851	1,595,360	64.6%	40,837,377	28,095,266	1,351,233	72.1%
	Recreation Division	-	2,658,924	1,410,817	10,904	53.5%	2,302,163	1,669,369	1,166	72.6%
	Hydroelectric Division	476,296	26,452,535	16,425,203	1,201,537	65.5%	23,698,933	14,940,778	1,515,720	69.4%
Operating Expenses Total		1,485,941	74,575,270	46,250,871	2,807,802	64.5%	66,838,473	44,705,413	2,868,119	71.2%
			Operating Income	6,689,591				4,522,989		
Revenues	Water Division	-	25,229,096	17,910,655	-	71.0%	31,724,692	14,837,203	-	46.8%
	Recreation Division	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
Non operating Revenues Total		-	25,544,096	18,146,905	-	71.0%	32,039,692	15,073,453	-	47.0%
Expenses	Water Division	24,982,315	12,538,000	8,751,860	17,919,498	71.1%	42,754,140	5,657,100	26,413,211	75.0%
	Recreation Division	-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%
	Hydroelectric Division	1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%
Non operating Expenses Total		26,964,882	17,070,000	10,230,225	19,409,030	67.3%	48,171,209	7,366,925	28,286,271	74.0%
			Non operating Income	7,916,680				7,706,528		
			Net Income	14,606,271				12,229,517		

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Expenses	Sal & Ben	-	34,716,508	21,784,969	-	62.8%	31,061,421	21,549,341	-	69.4%
	Equipment Maint	11,577	1,942,831	812,560	213,679	52.5%	1,585,594	752,688	93,089	53.3%
	Materials	41,451	2,707,900	1,417,931	59,599	53.7%	2,536,860	1,353,661	45,082	55.1%
	Consultants	1,164,991	4,907,633	1,700,655	1,616,203	54.6%	6,926,596	2,862,972	2,169,981	72.7%
	Legal Counsel	-	430,300	200,426	-	46.6%	322,000	203,319	-	63.1%
	Temporary Labor	-	585,550	129,840	10,200	23.9%	522,291	426,308	-	81.6%
	Other O&M	267,922	8,528,391	4,363,837	304,138	53.1%	6,176,022	4,012,946	95,121	66.5%
	Debt Service	-	4,190,368	3,893,996	-	92.9%	4,190,368	3,883,959	-	92.7%
	Fixed Assets	-	2,671,289	1,275,783	603,983	70.4%	2,537,321	1,425,229	464,845	74.5%
	Projects	26,964,882	17,070,000	10,230,225	19,409,030	67.3%	48,171,209	7,366,925	28,286,271	74.0%
	Transfer Outs	-	13,894,500	10,670,875	-	76.8%	10,980,000	8,234,991	-	75.0%
Expenses Total		28,450,823	91,645,270	56,481,096	22,216,832	65.5%	115,009,682	52,072,338	31,154,390	72.4%

Cash Balances	Unrestricted			Restricted		Total Cash
	Water	Recreation	Hydro	CapFee, DS	Bonds	
FY 2019 Audited	18,085,034	1,338,414	57,294,101	6,840,404	10,433,125	93,991,078
FY 2020						
Net Income	15,304,607	32,197	(730,532)			14,606,271
Restricted					(2,364,551)	(2,364,551)
YTD Total	33,389,641	1,370,611	56,563,569	6,840,404	8,068,574	106,232,798
Encumbrances	11,965,371	10,904	2,691,069		7,549,487	22,216,832
YTD Available	21,424,269	1,359,707	53,872,499	6,840,404	519,087	84,015,966

Unrestricted Total Available **\$76,656,475**

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	1,104	1,859	3,502		
2019	1,299	1,547	3,334	1,833	8,014
2018	1,125	1,359	3,422	2,151	8,058
2017	1,051	1,247	3,419	2,174	7,891
2016	1,019	1,207	3,182	1,839	7,248
2015	1,160	1,435	2,562	1,744	6,901

% Change YTD 2020/2019 4.6%

Raw Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	117,132	1,239	1,172		
2019	113,857	593	474	461	115,385
2018	115,864	375	533	410	117,182
2017	115,187	121	876	932	117,116
2016	114,848	34	605	73	115,560
2015	113,507	249	0	268	114,024

% Change YTD 2020/2019 4.0%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	44,347,640	34,560,663	-	77.9%	38,894,019	29,541,993	-	76.0%
	Expenses	1,009,645	45,463,811	28,414,851	1,595,360	64.6%	40,837,377	28,095,266	1,351,233	72.1%
				Operating Income	6,145,812				1,446,727	
Non Operating	Revenues	-	25,229,096	17,910,655	-	71.0%	31,724,692	14,837,203	-	46.8%
	Expenses	24,982,315	12,538,000	8,751,860	17,919,498	71.1%	42,754,140	5,657,100	26,413,211	75.0%
				Non operating Income	9,158,795				9,180,103	
			Net Income	15,304,607				10,626,829		
Operating Revenues	Treated Water	-	18,697,086	13,530,912	-	72.4%	17,292,372	12,386,202	-	71.6%
	Raw Water	-	7,649,353	7,596,692	-	99.3%	7,132,474	6,708,103	-	94.1%
	Supplemental Contract	-	415,792	434,345	-	104.5%	387,696	372,080	-	96.0%
	Interest Income	-	1,100,000	1,028,015	-	93.5%	1,200,000	1,116,571	-	93.0%
	New Connect/Install	-	275,123	197,264	-	71.7%	297,531	197,590	-	66.4%
	Other Revenue	-	572,050	694,390	-	121.4%	794,196	569,108	-	71.7%
	Reimbursable Costs	-	245,371	117,408	-	47.8%	371,576	75,526	-	20.3%
	Rents & Leases	-	190,418	80,433	-	42.2%	291,214	73,909	-	25.4%
	Sale of Timber	-	310,653	34,021	-	11.0%	470,433	361,403	-	76.8%
	Standby	-	140,715	74,269	-	52.8%	108,184	70,274	-	65.0%
	Gain/Loss FA Disposal	-	-	-	-	0.0%	-	45,871	-	0.0%
	Grants - Operating	-	600,000	435,070	-	72.5%	685,825	585,460	-	85.4%
	Transfer In Operating	-	14,151,079	10,337,845	-	73.1%	9,862,518	6,979,897	-	70.8%
Operating Revenues Total		-	44,347,640	34,560,663	-	77.9%	38,894,019	29,541,993	-	76.0%
Non Operating Revenues	Property Taxes	-	13,120,875	13,141,249	-	100.2%	12,449,953	12,621,592	-	101.4%
	Grants - Non operating	-	1,219,051	160,406	-	13.2%	4,849,739	1,184,364	-	24.4%
	Transfer In Bonds	-	10,489,170	4,609,000	-	43.9%	13,050,000	-	-	0.0%
	Transfer In Capital	-	400,000	-	-	0.0%	1,375,000	1,031,247	-	75.0%
Non Operating Revenues Total		-	25,229,096	17,910,655	-	71.0%	31,724,692	14,837,203	-	46.8%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating Expenses	10113 Directors	-	282,404	146,474	-	51.9%	225,487	142,936	-	63.4%
	10114 Administration	18,900	6,462,758	5,732,537	38,468	89.0%	6,731,895	5,742,622	73,869	86.4%
	10115 Management	284,315	1,716,813	1,069,527	159,074	61.4%	2,099,866	1,231,469	333,758	74.5%
	10116 Watershed	142,066	1,227,311	683,208	114,850	58.3%	1,211,343	765,410	215,919	81.0%
	10117 Human Resources	-	583,842	326,859	-	56.0%	485,987	331,243	-	68.2%
	10118 Information Services	8,200	1,147,762	484,658	22,247	43.9%	955,465	498,340	34,655	55.8%
	10119 Safety	-	649,872	404,158	75,885	73.9%	-	-	-	0.0%
	10131 Cashiering	-	214,365	144,619	-	67.5%	208,940	140,220	-	67.1%
	10133 Customer Service	-	1,748,292	1,022,246	70,390	62.5%	1,565,516	995,650	-	63.6%
	10135 Accounting	46,083	1,259,648	771,109	96,447	66.4%	1,178,540	816,779	46,083	73.2%
	10151 Engineering	179,650	3,982,660	2,324,727	219,221	61.1%	4,292,069	2,628,440	218,285	66.3%
	10171 Water Operations	116,802	10,455,635	6,277,120	178,542	61.1%	9,522,864	6,406,283	168,075	69.0%
	10191 Maintenance	208,002	12,568,506	6,955,670	532,244	58.6%	9,518,950	6,458,253	204,540	70.0%
	10192 Vegetation	5,627	1,265,351	868,405	55,427	72.7%	1,113,094	778,824	19,159	71.7%
	10193 Purchasing	-	995,676	593,360	32,455	62.9%	993,552	555,753	29,933	58.9%
10195 Shop Operations	-	902,916	610,175	113	67.6%	733,809	603,045	6,956	83.1%	
Operating Expenses Total		1,009,645	45,463,811	28,414,851	1,595,360	64.6%	40,837,377	28,095,266	1,351,233	72.1%
Non Operating Expenses	10114 Administration	-	100,000	-	-	0.0%	323,094	65,064	235,868	93.1%
	10115 Management	63,918	-	-	-	0.0%	4,549,739	1,161,616	3,551,180	103.6%
	10118 Information Services	1,928,984	108,000	744,602	1,110,295	91.1%	2,750,000	57,680	848,496	33.0%
	10119 Safety	-	20,000	-	-	0.0%	-	-	-	0.0%
	10151 Engineering	22,989,413	12,310,000	8,007,259	16,809,203	70.3%	33,434,233	4,159,553	21,727,521	77.4%
	10171 Water Operations	-	-	-	-	0.0%	406,651	171,651	-	42.2%
	10191 Maintenance	-	-	-	-	0.0%	1,290,423	41,536	50,147	7.1%
Non Operating Expenses Total		24,982,315	12,538,000	8,751,860	17,919,498	71.1%	42,754,140	5,657,100	26,413,211	75.0%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10113 Directors	51101 Salary	-	74,257	56,025	-	75.4%	74,257	56,025	-	75.4%
	51307 Deferred Comp	-	600	223	-	37.1%	600	223	-	37.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	1,077	926	-	86.0%	1,077	921	-	85.5%
	51312 Health Insurance	-	131,105	60,057	-	45.8%	119,186	63,538	-	53.3%
	51313 Life Insurance	-	608	278	-	45.8%	608	223	-	36.8%
	51314 Dental Insurance	-	7,743	2,472	-	31.9%	7,374	2,196	-	29.8%
	51315 Vision Insurance	-	970	703	-	72.5%	942	641	-	68.0%
	51317 Workers Comp	-	297	268	-	90.4%	297	99	-	33.4%
	51319 FICA	-	4,612	3,959	-	85.8%	4,604	4,041	-	87.8%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	2,672	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	100	-	0.0%	240	990	-	412.5%
	52604 Legal Fees	-	4,000	13,814	-	345.3%	-	2,304	-	0.0%
	52608 Fed/St/Co Fees	-	40,000	50	-	0.1%	-	-	-	0.0%
	52710 Office Supplies	-	3,350	1,819	-	54.3%	1,350	608	-	45.0%
52711 Education/Training/Meals	-	8,000	4,632	-	57.9%	10,150	9,886	-	97.4%	
52713 Utilities	-	1,785	1,147	-	64.3%	2,000	1,242	-	62.1%	
10113 Directors Total		-	282,404	146,474	-	51.9%	225,487	142,936	-	63.4%
10114 Administration	51312 Health Insurance	-	-	(23,264)	-	0.0%	-	533	-	0.0%
	51313 Life Insurance	-	21,000	10,274	-	48.9%	21,000	12,635	-	60.2%
	51321 Health Benefit-Retirees	-	1,000,000	550,044	-	55.0%	1,000,000	629,638	-	63.0%
	51324 Opeb Net Arc	-	342,000	335,000	-	98.0%	435,000	342,000	-	78.6%
	52503 Equipment Maintenance	-	53,789	27,644	19,168	87.0%	52,222	26,871	10,614	71.8%
	52504 Materials	-	15,700	1,843	-	11.7%	12,560	9,255	-	73.7%
	52505 Safety	-	-	49	-	0.0%	17,400	19,960	-	114.7%
	52603 Consulting/Contractor Fee	18,900	60,000	29,554	19,300	61.9%	107,000	67,824	63,175	122.4%
	52604 Legal Fees	-	207,392	96,136	-	46.4%	200,000	90,852	-	45.4%
	52608 Fed/St/Co Fees	-	75,000	33,137	-	44.2%	82,000	56,747	-	69.2%
	52703 Debt Service	-	4,190,368	3,893,996	-	92.9%	4,190,368	3,883,959	-	92.7%
	52704 Insurance	-	284,597	726,147	-	255.1%	260,000	409,467	-	157.5%
	52705 Disadvantaged Customer	-	10,000	-	-	0.0%	150,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	53,408	4,735	-	8.9%	50,000	80,170	-	160.3%
	52709 Outreach/Advertising/Notices	-	30,000	11,220	-	37.4%	25,565	18,086	-	70.7%
52710 Office Supplies	-	37,500	16,861	-	45.0%	24,800	33,058	80	133.6%	
52711 Education/Training/Meals	-	5,000	199	-	4.0%	13,500	20,798	-	154.1%	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52713 Utilities	-	77,004	18,963	-	24.6%	90,480	40,769	-	45.1%
10114 Administration Total		18,900	6,462,758	5,732,537	38,468	89.0%	6,731,895	5,742,622	73,869	86.4%
10115 Management	51101 Salary	-	806,931	681,347	-	84.4%	948,406	649,142	-	68.4%
	51105 Overtime	-	1,000	965	-	96.5%	1,000	2,863	-	286.3%
	51201 Temporary Salary	-	43,000	33,728	-	78.4%	30,000	3,078	-	10.3%
	51306 Short Term Disability	-	1,336	917	-	68.7%	1,670	1,251	-	74.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%
	51310 Medicare	-	11,700	10,416	-	89.0%	13,752	9,620	-	70.0%
	51311 Pension Premiums	-	285,654	165,369	-	57.9%	292,175	224,339	-	76.8%
	51312 Health Insurance	-	209,768	119,777	-	57.1%	238,373	139,154	-	58.4%
	51313 Life Insurance	-	6,604	4,001	-	60.6%	7,472	4,810	-	64.4%
	51314 Dental Insurance	-	12,388	6,754	-	54.5%	14,748	7,272	-	49.3%
	51315 Vision Insurance	-	1,552	1,063	-	68.5%	1,884	1,282	-	68.0%
	51316 Long Term Disability	-	3,631	805	-	22.2%	4,109	991	-	24.1%
	51317 Workers Comp	-	5,649	3,006	-	53.2%	15,594	7,212	-	46.2%
	51318 Unemployment Insurance	-	10,000	627	-	6.3%	10,000	-	-	0.0%
	51319 FICA	-	1,200	-	-	0.0%	1,200	191	-	15.9%
	52501 Chemicals	-	-	51	-	0.0%	-	765	-	0.0%
	52504 Materials	-	21,000	12,762	-	60.8%	-	-	-	0.0%
	52505 Safety	-	-	-	-	0.0%	-	82	-	0.0%
	52603 Consulting/Contractor Fee	284,315	233,500	16,273	159,074	33.9%	471,223	151,108	333,758	102.9%
	52604 Legal Fees	-	12,000	6,166	-	51.4%	-	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	10,175	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	255	-	0.0%	-	266	-	0.0%
	52710 Office Supplies	-	9,200	611	-	6.6%	7,000	1,497	-	21.4%
	52711 Education/Training/Meals	-	39,200	3,792	-	9.7%	38,000	15,248	-	40.1%
	52713 Utilities	-	1,500	841	-	56.0%	3,000	1,125	-	37.5%
10115 Management Total		284,315	1,716,813	1,069,527	159,074	61.4%	2,099,866	1,231,469	333,758	74.5%
10116 Watershed	51101 Salary	-	114,351	82,576	-	72.2%	105,265	73,968	-	70.3%
	51201 Temporary Salary	-	45,000	28,166	-	62.6%	-	3,536	-	0.0%
	51306 Short Term Disability	-	399	346	-	86.8%	399	321	-	80.5%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	26	-	-	0.0%
	51310 Medicare	-	1,658	1,591	-	96.0%	1,526	1,149	-	75.3%
	51311 Pension Premiums	-	40,480	31,683	-	78.3%	33,685	25,824	-	76.7%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10116 Watershed	51312 Health Insurance	-	26,221	18,218	-	69.5%	23,837	16,969	-	71.2%
	51313 Life Insurance	-	936	788	-	84.2%	861	730	-	84.8%
	51314 Dental Insurance	-	1,549	1,106	-	71.4%	1,475	1,106	-	75.0%
	51315 Vision Insurance	-	194	141	-	72.5%	188	141	-	74.8%
	51316 Long Term Disability	-	515	117	-	22.7%	474	117	-	24.7%
	51317 Workers Comp	-	800	463	-	57.9%	737	310	-	42.0%
	51319 FICA	-	-	195	-	0.0%	-	219	-	0.0%
	52504 Materials	-	10,300	1,906	-	18.5%	10,000	956	-	9.6%
	52506 Small Tools	-	500	196	-	39.2%	500	95	-	18.9%
	52603 Consulting/Contractor Fee	142,066	952,000	515,340	114,850	57.6%	965,870	594,068	215,919	83.9%
	52604 Legal Fees	-	608	448	-	73.7%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	(73)	-	-0.7%	10,000	4,141	-	41.4%
	52609 Temporary Labor	-	20,000	-	-	0.0%	56,400	41,400	-	73.4%
	52711 Education/Training/Meals	-	1,800	-	-	0.0%	100	360	-	360.3%
10116 Watershed Total		142,066	1,227,311	683,208	114,850	58.3%	1,211,343	765,410	215,919	81.0%
10117 Human Resources	51101 Salary	-	255,315	175,093	-	68.6%	238,136	173,616	-	72.9%
	51105 Overtime	-	1,000	39	-	3.9%	1,000	503	-	50.3%
	51306 Short Term Disability	-	618	560	-	90.7%	618	475	-	76.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	3,702	2,759	-	74.5%	3,453	2,579	-	74.7%
	51311 Pension Premiums	-	90,381	51,441	-	56.9%	76,203	60,610	-	79.5%
	51312 Health Insurance	-	78,663	43,978	-	55.9%	71,512	47,461	-	66.4%
	51313 Life Insurance	-	2,089	1,647	-	78.8%	1,949	1,606	-	82.4%
	51314 Dental Insurance	-	4,646	2,195	-	47.2%	4,424	2,283	-	51.6%
	51315 Vision Insurance	-	582	387	-	66.5%	565	407	-	72.0%
	51316 Long Term Disability	-	1,149	323	-	28.1%	1,072	339	-	31.6%
	51317 Workers Comp	-	1,787	732	-	41.0%	1,667	693	-	41.6%
	52603 Consulting/Contractor Fee	-	19,000	10,774	-	56.7%	23,500	9,464	-	40.3%
	52604 Legal Fees	-	102,500	28,838	-	28.1%	51,000	21,054	-	41.3%
	52706 Dues, Publctns, Spnsrshp	-	2,200	75	-	3.4%	250	225	-	90.0%
	52709 Outreach/Advertising/Notices	-	5,000	4,303	-	86.1%	2,000	2,851	-	142.5%
52710 Office Supplies	-	9,000	2,045	-	22.7%	3,100	4,825	-	155.6%	
52711 Education/Training/Meals	-	5,250	1,359	-	25.9%	4,500	2,021	-	44.9%	
52713 Utilities	-	960	311	-	32.4%	960	231	-	24.1%	
10117 Human Resources Total		-	583,842	326,859	-	56.0%	485,987	331,243	-	68.2%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10118 Information Services	51101 Salary	-	303,998	221,606	-	72.9%	300,337	213,375	-	71.0%
	51105 Overtime	-	30,000	22,331	-	74.4%	5,000	14,925	-	298.5%
	51106 Double Time	-	-	-	-	0.0%	-	670	-	0.0%
	51144 Standby	-	-	-	-	0.0%	-	2,509	-	0.0%
	51306 Short Term Disability	-	501	393	-	78.4%	-	382	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	4,408	3,521	-	79.9%	4,355	3,350	-	76.9%
	51311 Pension Premiums	-	107,645	58,818	-	54.6%	96,108	75,518	-	78.6%
	51312 Health Insurance	-	58,663	27,617	-	47.1%	71,512	35,106	-	49.1%
	51313 Life Insurance	-	2,488	1,624	-	65.3%	2,458	1,976	-	80.4%
	51314 Dental Insurance	-	4,646	1,361	-	29.3%	4,424	1,547	-	35.0%
	51315 Vision Insurance	-	582	359	-	61.8%	565	422	-	74.7%
	51316 Long Term Disability	-	1,368	286	-	20.9%	1,352	351	-	26.0%
	51317 Workers Comp	-	2,128	995	-	46.8%	2,102	910	-	43.3%
	52501 Chemicals	-	350	176	-	50.2%	200	247	-	123.6%
	52503 Equipment Maintenance	-	431,975	44,071	11,278	12.8%	143,300	72,294	26,455	68.9%
	52506 Small Tools	-	500	-	-	0.0%	500	79	-	15.7%
	52603 Consulting/Contractor Fee	8,200	8,500	7,623	769	50.3%	143,924	48,945	8,200	39.7%
	52609 Temporary Labor	-	16,500	6,300	10,200	100.0%	10,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	360	260	-	72.2%	-	260	-	0.0%
52710 Office Supplies	-	105,700	65,453	-	61.9%	68,300	18,421	-	27.0%	
52711 Education/Training/Meals	-	4,500	-	-	0.0%	500	340	-	68.0%	
52713 Utilities	-	27,950	13,560	-	48.5%	27,950	6,713	-	24.0%	
52904 Equipment Purchases	-	35,000	8,303	-	23.7%	72,500	-	-	0.0%	
10118 Information Services Total		8,200	1,147,762	484,658	22,247	43.9%	955,465	498,340	34,655	55.8%
10119 Safety	51101 Salary	-	151,664	112,197	-	74.0%	-	-	-	0.0%
	51306 Short Term Disability	-	334	567	-	169.9%	-	-	-	0.0%
	51310 Medicare	-	2,199	1,549	-	70.5%	-	-	-	0.0%
	51311 Pension Premiums	-	53,689	32,705	-	60.9%	-	-	-	0.0%
	51312 Health Insurance	-	52,442	29,366	-	56.0%	-	-	-	0.0%
	51313 Life Insurance	-	1,241	1,120	-	90.3%	-	-	-	0.0%
	51314 Dental Insurance	-	3,097	1,367	-	44.1%	-	-	-	0.0%
	51315 Vision Insurance	-	388	297	-	76.5%	-	-	-	0.0%
51316 Long Term Disability	-	682	245	-	36.0%	-	-	-	0.0%	

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Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10119 Safety	51317 Workers Comp	-	12,133	5,611	-	46.2%	-	-	-	0.0%
	52505 Safety	-	16,267	5,898	-	36.3%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	92,633	36,522	56,111	100.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,000	647	-	32.4%	-	-	-	0.0%
	52710 Office Supplies	-	250,000	129,661	19,774	59.8%	-	-	-	0.0%
	52711 Education/Training/Meals	-	8,803	7,421	-	84.3%	-	-	-	0.0%
	52713 Utilities	-	2,300	1,523	-	66.2%	-	-	-	0.0%
	52902 Vehicle Purchases	-	-	37,462	-	0.0%	-	-	-	0.0%
10119 Safety Total		-	649,872	404,158	75,885	73.9%	-	-	-	0.0%
10131 Cashiering	51101 Salary	-	104,335	76,104	-	72.9%	105,941	74,079	-	69.9%
	51105 Overtime	-	500	20	-	4.0%	-	363	-	0.0%
	51306 Short Term Disability	-	422	321	-	76.0%	422	209	-	49.6%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,513	1,087	-	71.8%	1,536	1,030	-	67.1%
	51311 Pension Premiums	-	36,935	22,323	-	60.4%	33,901	20,005	-	59.0%
	51312 Health Insurance	-	52,521	34,967	-	66.6%	47,675	35,527	-	74.5%
	51313 Life Insurance	-	854	714	-	83.6%	867	615	-	70.9%
	51314 Dental Insurance	-	3,097	1,728	-	55.8%	2,950	2,089	-	70.8%
	51315 Vision Insurance	-	388	281	-	72.5%	377	266	-	70.5%
	51316 Long Term Disability	-	470	203	-	43.2%	477	175	-	36.6%
	51317 Workers Comp	-	730	318	-	43.6%	742	296	-	39.9%
	52503 Equipment Maintenance	-	7,000	3,824	-	54.6%	9,000	3,608	-	40.1%
	52710 Office Supplies	-	5,000	2,550	-	51.0%	5,000	1,958	-	39.2%
	52711 Education/Training/Meals	-	450	-	-	0.0%	-	-	-	0.0%
	52713 Utilities	-	150	180	-	120.1%	-	-	-	0.0%
10131 Cashiering Total		-	214,365	144,619	-	67.5%	208,940	140,220	-	67.1%
10133 Customer Service	51101 Salary	-	669,060	482,660	-	72.1%	610,773	437,961	-	71.7%
	51105 Overtime	-	3,000	2,630	-	87.7%	-	5,715	-	0.0%
	51106 Double Time	-	1,000	96	-	9.6%	-	440	-	0.0%
	51144 Standby	-	3,000	859	-	28.6%	-	1,168	-	0.0%
	51306 Short Term Disability	-	1,043	1,282	-	122.9%	1,043	987	-	94.6%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%
	51310 Medicare	-	9,701	7,057	-	72.7%	8,959	6,397	-	71.4%
	51311 Pension Premiums	-	236,847	140,603	-	59.4%	197,717	152,825	-	77.3%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10133 Customer Service	51312 Health Insurance	-	262,606	150,611	-	57.4%	238,373	130,496	-	54.7%
	51313 Life Insurance	-	5,476	4,473	-	81.7%	5,057	3,923	-	77.6%
	51314 Dental Insurance	-	15,485	9,696	-	62.6%	14,748	9,029	-	61.2%
	51315 Vision Insurance	-	1,941	1,390	-	71.6%	1,884	1,250	-	66.4%
	51316 Long Term Disability	-	3,011	1,085	-	36.0%	2,780	960	-	34.5%
	51317 Workers Comp	-	4,922	2,131	-	43.3%	4,550	1,863	-	40.9%
	52501 Chemicals	-	10,000	4,719	-	47.2%	5,000	5,185	-	103.7%
	52503 Equipment Maintenance	-	10,000	1,268	-	12.7%	10,000	994	-	9.9%
	52504 Materials	-	55,400	5,687	-	10.3%	33,300	22,726	-	68.2%
	52505 Safety	-	1,000	-	-	0.0%	1,000	79	-	7.9%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	142,500	52,666	62,421	80.8%	137,500	64,085	-	46.6%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	232,500	116,136	7,969	53.4%	240,000	86,004	-	35.8%
	52711 Education/Training/Meals	-	2,400	601	-	25.0%	1,500	-	-	0.0%
	52713 Utilities	-	500	170	-	34.0%	500	331	-	66.2%
	52804 Bank Fees	-	18,000	2,769	-	15.4%	-	14,683	-	0.0%
52902 Vehicle Purchases	-	41,900	33,656	-	80.3%	38,572	38,572	-	100.0%	
52904 Equipment Purchases	-	5,000	-	-	0.0%	10,000	9,936	-	99.4%	
10133 Customer Service Total		-	1,748,292	1,022,246	70,390	62.5%	1,565,516	995,650	-	63.6%
10135 Accounting	51101 Salary	-	628,426	425,887	-	67.8%	595,459	417,027	-	70.0%
	51105 Overtime	-	13,000	9,616	-	74.0%	6,500	19,101	-	293.9%
	51306 Short Term Disability	-	1,302	1,048	-	80.5%	1,302	982	-	75.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	9,112	6,287	-	69.0%	8,634	6,468	-	74.9%
	51311 Pension Premiums	-	222,463	125,005	-	56.2%	190,547	147,052	-	77.2%
	51312 Health Insurance	-	137,747	76,681	-	55.7%	166,861	78,497	-	47.0%
	51313 Life Insurance	-	5,143	3,608	-	70.1%	4,873	3,600	-	73.9%
	51314 Dental Insurance	-	10,840	4,356	-	40.2%	10,324	4,744	-	46.0%
	51315 Vision Insurance	-	1,358	910	-	67.0%	1,319	937	-	71.1%
	51316 Long Term Disability	-	3,828	707	-	18.5%	2,680	746	-	27.8%
	51317 Workers Comp	-	5,399	1,811	-	33.5%	4,168	1,721	-	41.3%
	52503 Equipment Maintenance	-	3,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	46,083	144,100	63,633	96,447	84.2%	140,291	64,791	46,083	79.0%
	52604 Legal Fees	-	800	384	-	48.0%	-	-	-	0.0%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10135 Accounting	52609 Temporary Labor	-	-	-	-	0.0%	-	24,587	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,180	930	-	78.8%	500	650	-	130.0%
	52710 Office Supplies	-	-	-	-	0.0%	500	2,107	-	421.5%
	52711 Education/Training/Meals	-	4,450	1,385	-	31.1%	4,400	7,409	-	168.4%
	52804 Bank Fees	-	67,500	48,862	-	72.4%	40,000	36,358	-	90.9%
10135 Accounting Total		46,083	1,259,648	771,109	96,447	66.4%	1,178,540	816,779	46,083	73.2%
10151 Engineering	51101 Salary	-	1,843,914	1,347,885	-	73.1%	1,804,873	1,296,600	-	71.8%
	51105 Overtime	-	25,000	10,477	-	41.9%	10,000	6,107	-	61.1%
	51201 Temporary Salary	-	46,000	22,713	-	49.4%	125,000	54,354	-	43.5%
	51306 Short Term Disability	-	1,800	1,447	-	80.4%	1,800	1,362	-	75.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	468	-	-	0.0%
	51310 Medicare	-	26,737	19,123	-	71.5%	26,171	19,699	-	75.3%
	51311 Pension Premiums	-	652,746	390,442	-	59.8%	577,559	447,255	-	77.4%
	51312 Health Insurance	-	472,691	251,803	-	53.3%	429,071	256,757	-	59.8%
	51313 Life Insurance	-	15,091	11,560	-	76.6%	14,771	11,164	-	75.6%
	51314 Dental Insurance	-	27,874	14,639	-	52.5%	26,546	14,512	-	54.7%
	51315 Vision Insurance	-	3,493	2,516	-	72.0%	3,391	2,391	-	70.5%
	51316 Long Term Disability	-	8,298	2,058	-	24.8%	8,122	1,963	-	24.2%
	51317 Workers Comp	-	87,316	39,434	-	45.2%	79,203	35,299	-	44.6%
	51318 Unemployment Insurance	-	-	875	-	0.0%	-	2,250	-	0.0%
	51319 FICA	-	-	1,408	-	0.0%	-	3,174	-	0.0%
	52501 Chemicals	-	15,000	4,719	-	31.5%	5,000	6,308	-	126.2%
	52503 Equipment Maintenance	-	40,000	22,308	4,480	67.0%	40,000	29,306	1,139	76.1%
	52504 Materials	34,348	100,000	8,080	34,348	31.6%	100,000	9,517	-	9.5%
	52505 Safety	-	5,000	(1,887)	-	-37.7%	2,500	285	-	11.4%
	52506 Small Tools	-	2,000	1,640	-	82.0%	2,500	547	-	21.9%
	52603 Consulting/Contractor Fee	145,302	440,000	125,745	178,824	52.0%	929,544	384,394	214,853	64.5%
	52604 Legal Fees	-	-	8,640	-	0.0%	-	1,536	-	0.0%
	52608 Fed/St/Co Fees	-	-	44	-	0.0%	-	67	-	0.0%
	52609 Temporary Labor	-	54,000	-	-	0.0%	10,000	4,853	-	48.5%
	52706 Dues, Publctns, Spnsrshp	-	15,000	5,335	1,569	46.0%	18,000	8,331	1,544	54.9%
	52710 Office Supplies	-	15,000	5,905	-	39.4%	19,000	3,659	-	19.3%
	52711 Education/Training/Meals	-	15,000	852	-	5.7%	15,000	5,848	-	39.0%
	52713 Utilities	-	700	1,325	-	189.2%	800	430	-	53.8%
	52901 Land/Easement Purchases	-	30,000	25,639	-	85.5%	25,750	8,474	750	35.8%

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10151 Engineering	52902 Vehicle Purchases	-	30,000	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	10,000	-	-	0.0%	17,000	12,000	-	70.6%
10151 Engineering Total		179,650	3,982,660	2,324,727	219,221	61.1%	4,292,069	2,628,440	218,285	66.3%
10171 Water Operations	51101 Salary	-	3,535,965	2,533,047	-	71.6%	3,340,525	2,464,851	-	73.8%
	51105 Overtime	-	50,000	41,015	-	82.0%	50,000	35,141	-	70.3%
	51106 Double Time	-	60,000	48,531	-	80.9%	60,000	25,659	-	42.8%
	51144 Standby	-	140,000	121,970	-	87.1%	140,000	120,248	-	85.9%
	51201 Temporary Salary	-	33,280	31,360	-	94.2%	84,000	50,990	-	60.7%
	51306 Short Term Disability	-	6,923	5,554	-	80.2%	6,923	4,908	-	70.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,118	-	-	0.0%
	51310 Medicare	-	51,271	41,605	-	81.1%	48,834	39,459	-	80.8%
	51311 Pension Premiums	-	1,251,732	721,176	-	57.6%	1,077,722	846,362	-	78.5%
	51312 Health Insurance	-	1,129,206	644,553	-	57.1%	1,025,003	629,936	-	61.5%
	51313 Life Insurance	-	28,923	22,115	-	76.5%	27,563	22,123	-	80.3%
	51314 Dental Insurance	-	66,587	38,609	-	58.0%	63,416	39,428	-	62.2%
	51315 Vision Insurance	-	8,344	5,729	-	68.7%	8,101	5,850	-	72.2%
	51316 Long Term Disability	-	15,912	4,690	-	29.5%	15,155	4,819	-	31.8%
	51317 Workers Comp	-	243,522	110,899	-	45.5%	239,489	106,790	-	44.6%
	51318 Unemployment Insurance	-	-	14,820	-	0.0%	-	1,113	-	0.0%
	51319 FICA	-	-	1,849	-	0.0%	-	3,127	-	0.0%
	52501 Chemicals	-	420,000	277,478	87,370	86.9%	325,000	261,340	87,775	107.4%
	52503 Equipment Maintenance	11,577	435,000	196,854	13,314	47.1%	479,000	205,634	41,719	51.6%
	52504 Materials	7,103	334,500	172,637	5,632	52.2%	331,500	256,488	13,217	81.4%
	52505 Safety	-	33,600	5,688	-	16.9%	33,000	7,290	255	22.9%
	52506 Small Tools	-	29,500	21,635	-	73.3%	29,500	12,802	993	46.8%
	52507 Water Purchase	-	100,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	36,451	288,500	72,335	17,931	27.8%	255,065	105,553	12,494	46.3%
	52604 Legal Fees	-	5,000	5,344	-	106.9%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	382,450	81,313	-	21.3%	399,200	212,831	-	53.3%
	52609 Temporary Labor	-	66,720	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publcitns, Spnsrshp	-	7,700	125	-	1.6%	7,000	3,003	-	42.9%
	52710 Office Supplies	-	18,000	2,311	136	13.6%	8,000	27,085	-	338.6%
	52711 Education/Training/Meals	-	35,000	8,142	-	23.3%	35,000	21,237	-	60.7%
	52713 Utilities	-	1,080,000	715,124	-	66.2%	1,016,000	552,345	-	54.4%
	52902 Vehicle Purchases	-	204,000	141,244	27,902	82.9%	188,750	194,006	-	102.8%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10171 Water Operations	52904 Equipment Purchases	-	179,000	91,317	-	51.0%	228,000	145,867	11,622	69.1%
	52915 Project: Non-Programmati	61,671	65,000	98,051	-	77.4%	-	-	-	0.0%
	52930 Program: Chem Tank/Pads	-	135,000	-	26,257	19.4%	-	-	-	0.0%
	52931 Program: Clarifiers	-	15,000	-	-	0.0%	-	-	-	0.0%
10171 Water Operations Total		116,802	10,455,635	6,277,120	178,542	61.1%	9,522,864	6,406,283	168,075	69.0%
10191 Maintenance	51101 Salary	-	4,197,189	2,757,988	-	65.7%	3,696,951	2,702,931	-	73.1%
	51105 Overtime	-	30,000	33,152	-	110.5%	30,000	34,542	-	115.1%
	51106 Double Time	-	15,000	8,493	-	56.6%	15,000	9,589	-	63.9%
	51201 Temporary Salary	-	167,000	139,582	-	83.6%	140,000	98,050	-	70.0%
	51306 Short Term Disability	-	7,623	4,475	-	58.7%	7,139	5,029	-	70.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,534	-	-	0.0%
	51310 Medicare	-	60,859	47,717	-	78.4%	54,494	45,444	-	83.4%
	51311 Pension Premiums	-	1,485,805	814,966	-	54.9%	1,160,463	939,239	-	80.9%
	51312 Health Insurance	-	1,654,418	823,633	-	49.8%	1,406,400	840,188	-	59.7%
	51313 Life Insurance	-	34,350	24,916	-	72.5%	30,757	24,950	-	81.1%
	51314 Dental Insurance	-	97,558	49,351	-	50.6%	87,013	52,047	-	59.8%
	51315 Vision Insurance	-	12,225	8,104	-	66.3%	11,116	8,217	-	73.9%
	51316 Long Term Disability	-	18,887	6,181	-	32.7%	16,912	6,268	-	37.1%
	51317 Workers Comp	-	327,370	143,694	-	43.9%	292,459	132,832	-	45.4%
	51318 Unemployment Insurance	-	-	6,956	-	0.0%	-	130	-	0.0%
	51319 FICA	-	-	7,410	-	0.0%	-	6,094	-	0.0%
	52501 Chemicals	-	250,000	143,428	-	57.4%	201,500	137,913	-	68.4%
	52503 Equipment Maintenance	-	104,000	22,747	1,159	23.0%	85,600	33,495	2,202	41.7%
	52504 Materials	-	1,399,000	919,927	2,984	66.0%	1,250,000	661,158	30,923	55.4%
	52505 Safety	-	28,300	17,821	-	63.0%	30,300	17,544	-	57.9%
	52506 Small Tools	-	54,500	25,380	6,727	58.9%	47,500	35,873	1,099	77.8%
	52603 Consulting/Contractor Fee	1,751	164,000	62,196	9,371	43.2%	200,743	57,744	21,947	39.7%
	52604 Legal Fees	-	4,000	-	-	0.0%	-	64	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	7,730	-	30.9%	25,000	11,961	-	47.8%
	52609 Temporary Labor	-	-	-	-	0.0%	-	2,957	-	0.0%
	52706 Dues, Publcitns, Spnsrshp	-	21,984	15,100	-	68.7%	21,600	7,613	-	35.2%
	52710 Office Supplies	-	16,200	4,240	-	26.2%	7,000	7,853	-	112.2%
	52711 Education/Training/Meals	-	22,200	8,199	-	36.9%	14,700	6,412	-	43.6%
	52713 Utilities	-	100,000	76,081	-	76.1%	25,300	68,480	-	270.7%
	52902 Vehicle Purchases	-	502,481	177,103	377,666	110.4%	267,769	148,914	109,942	96.7%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10191 Maintenance	52904 Equipment Purchases	-	400,357	364,320	-	91.0%	391,700	354,721	38,428	100.4%
	52915 Project: Non-Programmati	206,251	235,000	189,664	78,921	60.9%	-	-	-	0.0%
	52916 Program: Diversion, Holding	-	133,200	-	-	0.0%	-	-	-	0.0%
	52940 Program: Tank Restoration	-	400,000	-	-	0.0%	-	-	-	0.0%
	52941 Program: Road Restoration	-	150,000	-	21,500	14.3%	-	-	-	0.0%
	52942 Program: Pipeline Restoration	-	350,000	-	-	0.0%	-	-	-	0.0%
	52943 Program: Canal Restoration	-	100,000	45,119	33,916	79.0%	-	-	-	0.0%
10191 Maintenance Total		208,002	12,568,506	6,955,670	532,244	58.6%	9,518,950	6,458,253	204,540	70.0%
10192 Vegetation	51101 Salary	-	422,099	325,507	-	77.1%	407,449	296,356	-	72.7%
	51105 Overtime	-	-	355	-	0.0%	-	1,178	-	0.0%
	51106 Double Time	-	-	-	-	0.0%	-	206	-	0.0%
	51201 Temporary Salary	-	35,000	27,728	-	79.2%	30,000	26,880	-	89.6%
	51306 Short Term Disability	-	726	1,253	-	172.6%	726	1,532	-	211.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	156	-	-	0.0%
	51310 Medicare	-	6,120	402	-	6.6%	5,908	408	-	6.9%
	51311 Pension Premiums	-	149,423	92,123	-	61.7%	130,384	103,475	-	79.4%
	51312 Health Insurance	-	157,564	95,283	-	60.5%	143,024	88,893	-	62.2%
	51313 Life Insurance	-	3,454	2,744	-	79.5%	3,335	2,737	-	82.1%
	51314 Dental Insurance	-	9,291	4,865	-	52.4%	8,849	4,381	-	49.5%
	51315 Vision Insurance	-	1,164	844	-	72.5%	1,130	844	-	74.7%
	51316 Long Term Disability	-	1,899	683	-	36.0%	1,834	692	-	37.7%
	51317 Workers Comp	-	46,431	23,058	-	49.7%	44,819	19,260	-	43.0%
	51319 FICA	-	-	1,719	-	0.0%	-	1,746	-	0.0%
	52501 Chemicals	-	255,000	238,910	-	93.7%	255,000	181,097	-	71.0%
	52503 Equipment Maintenance	-	2,200	119	-	5.4%	2,200	34	-	1.6%
	52504 Materials	-	18,000	1,543	-	8.6%	5,000	2,794	-	55.9%
	52505 Safety	-	2,700	453	-	16.8%	2,700	103	-	3.8%
	52506 Small Tools	-	-	1,410	-	0.0%	-	261	-	0.0%
	52603 Consulting/Contractor Fee	5,627	90,000	6,632	55,427	64.9%	62,500	43,332	19,159	100.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	52	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,780	775	-	27.9%	2,780	120	-	4.3%
	52710 Office Supplies	-	1,000	218	-	21.8%	-	86	-	0.0%
	52711 Education/Training/Meals	-	2,300	785	-	34.1%	2,300	676	-	29.4%
	52713 Utilities	-	1,000	-	-	0.0%	2,000	-	-	0.0%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10192 Vegetation	52902 Vehicle Purchases	-	56,200	40,994	-	72.9%	-	1,681	-	0.0%
10192 Vegetation Total		5,627	1,265,351	868,405	55,427	72.7%	1,113,094	778,824	19,159	71.7%
10193 Purchasing	51101 Salary	-	368,624	267,499	-	72.6%	354,346	261,053	-	73.7%
	51105 Overtime	-	1,000	990	-	99.0%	1,000	-	-	0.0%
	51306 Short Term Disability	-	840	773	-	92.0%	840	657	-	78.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	5,345	3,847	-	72.0%	5,138	3,746	-	72.9%
	51311 Pension Premiums	-	130,493	78,304	-	60.0%	113,391	90,855	-	80.1%
	51312 Health Insurance	-	131,105	71,990	-	54.9%	119,186	70,373	-	59.0%
	51313 Life Insurance	-	3,017	2,503	-	83.0%	2,900	2,436	-	84.0%
	51314 Dental Insurance	-	7,743	4,244	-	54.8%	7,374	4,244	-	57.5%
	51315 Vision Insurance	-	970	703	-	72.5%	942	703	-	74.7%
	51316 Long Term Disability	-	1,659	585	-	35.3%	1,595	585	-	36.7%
	51317 Workers Comp	-	2,580	1,123	-	43.5%	2,480	1,039	-	41.9%
	52501 Chemicals	-	200	100	-	50.2%	100	137	-	136.8%
	52503 Equipment Maintenance	-	18,000	1,088	-	6.0%	18,000	3,177	-	17.7%
	52504 Materials	-	67,500	32,434	7,303	58.9%	125,000	21,922	32	17.6%
	52505 Safety	-	71,000	49,045	-	69.1%	56,000	26,790	3,375	53.9%
	52506 Small Tools	-	50,000	21,899	-	43.8%	65,000	17,052	-	26.2%
	52603 Consulting/Contractor Fee	-	110,000	49,779	25,151	68.1%	110,000	48,403	26,526	68.1%
	52706 Dues, Publctns, Spnsrshp	-	600	390	-	65.0%	130	519	-	399.3%
	52710 Office Supplies	-	18,500	6,063	-	32.8%	8,500	1,980	-	23.3%
	52711 Education/Training/Meals	-	5,000	-	-	0.0%	-	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	82	-	5.4%
10193 Purchasing Total		-	995,676	593,360	32,455	62.9%	993,552	555,753	29,933	58.9%
10195 Shop Operations	51101 Salary	-	250,680	184,555	-	73.6%	221,082	162,190	-	73.4%
	51105 Overtime	-	1,500	90	-	6.0%	1,500	1,340	-	89.3%
	51306 Short Term Disability	-	208	299	-	143.6%	208	244	-	117.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	104	-	-	0.0%
	51310 Medicare	-	3,635	2,681	-	73.7%	3,348	2,372	-	70.9%
	51311 Pension Premiums	-	88,741	54,008	-	60.9%	64,882	52,345	-	80.7%
	51312 Health Insurance	-	105,042	61,465	-	58.5%	95,349	57,218	-	60.0%
	51313 Life Insurance	-	2,052	1,728	-	84.2%	1,890	1,392	-	73.7%
	51314 Dental Insurance	-	6,194	3,622	-	58.5%	5,899	3,453	-	58.5%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10195 Shop Operations	51315 Vision Insurance	-	776	563	-	72.5%	754	485	-	64.3%
	51316 Long Term Disability	-	1,128	446	-	39.6%	1,039	371	-	35.8%
	51317 Workers Comp	-	17,548	8,213	-	46.8%	16,162	6,944	-	43.0%
	52501 Chemicals	-	40,000	32,478	-	81.2%	25,000	21,392	-	85.6%
	52503 Equipment Maintenance	-	310,000	231,923	113	74.9%	185,000	225,317	-	121.8%
	52504 Materials	-	30,000	19,379	-	64.6%	33,000	20,062	-	60.8%
	52505 Safety	-	4,220	2,747	-	65.1%	1,400	1,308	-	93.5%
	52506 Small Tools	-	3,000	2,643	-	88.1%	3,000	346	-	11.5%
	52706 Dues, Publctns, Spnsrshp	-	1,892	1,628	-	86.0%	1,892	1,500	-	79.3%
	52710 Office Supplies	-	2,500	45	-	1.8%	1,500	691	-	46.1%
	52711 Education/Training/Meals	-	3,500	-	-	0.0%	1,500	-	-	0.0%
	52713 Utilities	-	5,300	1,664	-	31.4%	19,300	1,186	-	6.1%
	52902 Vehicle Purchases	-	-	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	25,000	-	-	0.0%	50,000	42,886	6,956	99.7%
10195 Shop Operations Total		-	902,916	610,175	113	67.6%	733,809	603,045	6,956	83.1%
Total Operating Expenses		1,009,645	45,463,811	28,414,851	1,595,360	64.6%	40,837,377	28,095,266	1,351,233	72.1%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52915 Project: Non-Programmati	-	100,000	-	-	0.0%	323,094	65,064	235,868	93.1%
10114 Administration Total		-	100,000	-	-	0.0%	323,094	65,064	235,868	93.1%
10115 Management	52915 Project: Non-Programmati	63,918	-	-	-	0.0%	4,549,739	1,161,616	3,551,180	103.6%
10115 Management Total		63,918	-	-	-	0.0%	4,549,739	1,161,616	3,551,180	103.6%
10118 Information Services	52915 Project: Non-Programmati	1,928,984	108,000	744,602	1,110,295	91.1%	2,750,000	57,680	848,496	33.0%
10118 Information Services Total		1,928,984	108,000	744,602	1,110,295	91.1%	2,750,000	57,680	848,496	33.0%
10119 Safety	52915 Project: Non-Programmati	-	20,000	-	-	0.0%	-	-	-	0.0%
10119 Safety Total		-	20,000	-	-	0.0%	-	-	-	0.0%
10151 Engineering	52907 Program: Pipeline Rplc	11,577	1,500,000	880,802	130,392	66.9%	1,189,324	692,345	268,300	80.8%
	52908 Program: PRV Program	-	160,000	2,258	2,000	2.7%	161,000	32,945	1,000	21.1%
	52910 Program: Raw Water Rplc	300,000	1,800,000	52,627	365,241	19.9%	1,462,397	240,664	822,159	72.7%
	52911 Program: Backbone Ext	713,723	1,000,000	3,039	12,967	0.9%	1,771,331	960,127	65,820	57.9%
	52912 Program: Community Inves	1,677,670	800,000	1,112,660	33,249	46.2%	2,714,854	17,034	1,075,796	40.3%
	52913 Program: Extended CEQA	13,915	-	13,332	-	95.8%	473,781	255,979	154,112	86.6%
	52914 Program: Sediment Removl	3,264,876	1,200,000	247,377	1,208,826	32.6%	925,067	312,318	586,439	97.2%
	52915 Project: Non-Programmati	17,007,652	5,850,000	5,695,164	15,056,528	90.8%	24,736,479	1,648,140	18,753,895	82.5%
10151 Engineering Total		22,989,413	12,310,000	8,007,259	16,809,203	70.3%	33,434,233	4,159,553	21,727,521	77.4%
10171 Water Operations	52915 Project: Non-Programmati	-	-	-	-	0.0%	406,651	171,651	-	42.2%
10171 Water Operations Total		-	-	-	-	0.0%	406,651	171,651	-	42.2%
10191 Maintenance	52915 Project: Non-Programmati	-	-	-	-	0.0%	1,290,423	41,536	50,147	7.1%
10191 Maintenance Total		-	-	-	-	0.0%	1,290,423	41,536	50,147	7.1%
Total Non Operating Expenses		24,982,315	12,538,000	8,751,860	17,919,498	71.1%	42,754,140	5,657,100	26,413,211	75.0%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	2,656,525	1,417,169	-	53.3%	2,469,633	2,328,030	-	94.3%
	Expenses	-	2,658,924	1,410,817	10,904	53.5%	2,302,163	1,669,369	1,166	72.6%
	Operating Income			6,351				658,662		
Non Operating	Revenues	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
	Expenses	-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%
	Non operating Income			25,845				(1,916)		
	Net Income			32,197				656,746		
Operating Revenues	Scotts Flat	-	1,206,318	595,253	-	49.3%	1,036,282	1,123,544	-	108.4%
	Peninsula	-	242,834	58,626	-	24.1%	252,086	212,966	-	84.5%
	Orchard Springs	-	367,148	197,897	-	53.9%	330,974	306,611	-	92.6%
	Long Ravine	-	558,440	358,431	-	64.2%	635,637	542,298	-	85.3%
	Jackson Meadows	-	205,000	170,408	-	83.1%	145,899	89,313	-	61.2%
	Greenhorn	-	45,206	3,612	-	8.0%	39,668	22,274	-	56.2%
	Combie	-	31,579	32,942	-	104.3%	29,087	31,026	-	106.7%
Operating Revenues Total		-	2,656,525	1,417,169	-	53.3%	2,469,633	2,328,030	-	94.3%
Non Operating Revenues	Transfer In Capital	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
Non Operating Revenues Total		-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
Operating Expenses	30250 General Recreation	-	2,132,107	1,176,653	10,826	55.7%	1,808,970	1,488,413	1,075	82.3%
	30254 Upper Division Recreation	-	526,817	234,164	78	44.5%	493,193	180,956	91	36.7%
Operating Expenses Total		-	2,658,924	1,410,817	10,904	53.5%	2,302,163	1,669,369	1,166	72.6%
Non Operating Expenses	30250 General Recreation	-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%
Non Operating Expenses Total		-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
30250 General Recreation	51101 Salary	-	497,313	285,335	-	57.4%	455,855	314,140	-	68.9%
	51105 Overtime	-	5,000	2,361	-	47.2%	5,000	2,470	-	49.4%
	51201 Temporary Salary	-	211,640	95,519	-	45.1%	230,000	151,734	-	66.0%
	51306 Short Term Disability	-	406	107	-	26.5%	406	275	-	67.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	7,211	5,539	-	76.8%	7,499	6,756	-	90.1%
	51311 Pension Premiums	-	176,049	85,756	-	48.7%	104,471	115,865	-	110.9%
	51312 Health Insurance	-	183,547	59,042	-	32.2%	166,861	71,507	-	42.9%
	51313 Life Insurance	-	4,070	2,824	-	69.4%	3,994	3,093	-	77.4%
	51314 Dental Insurance	-	10,840	2,292	-	21.1%	10,324	2,715	-	26.3%
	51315 Vision Insurance	-	1,358	735	-	54.1%	1,319	882	-	66.8%
	51316 Long Term Disability	-	2,238	599	-	26.8%	2,196	718	-	32.7%
	51317 Workers Comp	-	39,785	21,467	-	54.0%	41,372	20,601	-	49.8%
	51318 Unemployment Insurance	-	-	39,103	-	0.0%	-	108	-	0.0%
	51319 FICA	-	-	5,443	-	0.0%	-	8,381	-	0.0%
	51321 Health Benefit-Retirees	-	-	8,775	-	0.0%	-	6,591	-	0.0%
	51324 Opeb Net Arc	-	26,000	26,000	-	100.0%	8,000	26,000	-	325.0%
	52501 Chemicals	-	15,000	5,959	-	39.7%	15,000	2,506	-	16.7%
	52503 Equipment Maintenance	-	72,000	44,798	1,256	64.0%	62,000	43,772	803	71.9%
	52504 Materials	-	170,000	78,787	9,332	51.8%	160,000	150,899	-	94.3%
	52505 Safety	-	3,000	723	-	24.1%	3,000	1,437	-	47.9%
	52506 Small Tools	-	3,500	102	-	2.9%	3,500	1,928	-	55.1%
	52603 Consulting/Contractor Fee	-	105,400	120,574	238	114.6%	30,000	13,558	272	46.1%
	52604 Legal Fees	-	15,000	576	-	3.8%	5,000	8,640	-	172.8%
	52608 Fed/St/Co Fees	-	37,000	11,228	-	30.3%	40,000	19,609	-	49.0%
	52609 Temporary Labor	-	289,950	113,803	-	39.2%	225,991	342,336	-	151.5%
	52704 Insurance	-	13,000	240	-	1.8%	16,000	13,673	-	85.5%
	52709 Outreach/Advertising/Notices	-	7,000	3,254	-	46.5%	10,000	3,980	-	39.8%
	52710 Office Supplies	-	58,000	34,644	-	59.7%	12,500	7,556	-	60.4%
	52711 Education/Training/Meals	-	300	-	-	0.0%	300	40	-	13.3%
	52713 Utilities	-	132,500	87,137	-	65.8%	127,200	102,111	-	80.3%
	52795 Rec-Customer Refunds	-	-	-	-	0.0%	16,000	-	-	0.0%
	52804 Bank Fees	-	45,000	33,931	-	75.4%	45,000	44,533	-	99.0%
30250 General Recreation Total		-	2,132,107	1,176,653	10,826	55.7%	1,808,970	1,488,413	1,075	82.3%
30254 Upper Division Recreation	51101 Salary	-	113,465	81,301	-	71.7%	128,766	72,297	-	56.1%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
30254 Upper Division Recreation	51105 Overtime	-	3,000	329	-	11.0%	3,000	305	-	10.2%
	51201 Temporary Salary	-	28,600	12,607	-	44.1%	-	10,389	-	0.0%
	51306 Short Term Disability	-	116	62	-	53.5%	-	48	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,645	1,367	-	83.1%	1,867	1,275	-	68.3%
	51311 Pension Premiums	-	40,167	23,810	-	59.3%	33,384	25,215	-	75.5%
	51312 Health Insurance	-	49,442	28,264	-	57.2%	47,675	19,227	-	40.3%
	51313 Life Insurance	-	929	784	-	84.4%	854	626	-	73.3%
	51314 Dental Insurance	-	3,097	1,410	-	45.5%	2,950	597	-	20.2%
	51315 Vision Insurance	-	388	281	-	72.5%	377	244	-	64.7%
	51316 Long Term Disability	-	511	222	-	43.4%	467	178	-	38.1%
	51317 Workers Comp	-	9,077	5,255	-	57.9%	10,301	4,467	-	43.4%
	51319 FICA	-	-	782	-	0.0%	-	644	-	0.0%
	52501 Chemicals	-	5,000	-	-	0.0%	3,000	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	6,402	-	64.0%	10,000	6,617	-	66.2%
	52504 Materials	-	30,000	3,589	-	12.0%	10,000	5,709	-	57.1%
	52505 Safety	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	2,000	510	-	25.5%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	36,115	78	80.4%	45,000	10,537	91	23.6%
	52604 Legal Fees	-	3,000	-	-	0.0%	15,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	673	-	7.5%	6,000	2,740	-	45.7%
	52609 Temporary Labor	-	138,380	9,736	-	7.0%	138,000	-	-	0.0%
	52704 Insurance	-	3,500	-	-	0.0%	-	3,437	-	0.0%
	52710 Office Supplies	-	500	51	-	10.2%	2,500	-	-	0.0%
	52713 Utilities	-	25,000	18,843	-	75.4%	30,000	16,404	-	54.7%
	52804 Bank Fees	-	3,000	1,772	-	59.1%	-	-	-	0.0%
30254 Upper Division Recreation Total		-	526,817	234,164	78	44.5%	493,193	180,956	91	36.7%
Total Operating Expenses		-	2,658,924	1,410,817	10,904	53.5%	2,302,163	1,669,369	1,166	72.6%
30250 General Recreation	52915 Project: Non-Programmati	-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%
30250 General Recreation Total		-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%
Total Non Operating Expenses		-	287,000	210,405	-	73.3%	314,262	238,166	1,262	76.2%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	21,195,975	16,962,631	-	80.0%	20,124,690	17,358,379	-	86.3%
	Expenses	476,296	26,452,535	16,425,203	1,201,537	65.5%	23,698,933	14,940,778	1,515,720	69.4%
Non Operating	Expenses	1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%
				Net Income	(730,532)		945,942			
Operating Revenues	Chicago Park Powerhouse	-	8,887,180	7,402,342	-	83.3%	8,755,841	7,289,735	-	83.3%
	Rollins Powerhouse	-	4,937,322	4,097,138	-	83.0%	4,864,356	4,050,419	-	83.3%
	Dutch Flat Powerhouse	-	4,937,322	4,107,706	-	83.2%	4,864,356	4,033,049	-	82.9%
	Bowman Powerhouse	-	987,464	788,572	-	79.9%	972,871	747,809	-	76.9%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	-	-	-	0.0%
	Scotts Flat Powerhouse	-	239,964	70,677	-	29.5%	250,000	346,668	-	138.7%
	Combie South Powerhouse	-	235,422	253,652	-	107.7%	200,000	676,558	-	338.3%
	Combie North Powerhouse	-	108,000	118,291	-	109.5%	150,000	152,162	-	101.4%
	Bowman Transmission Line	-	65,000	124,253	-	191.2%	67,266	61,979	-	92.1%
Operating Revenues Total		-	21,195,975	16,962,631	-	80.0%	20,124,690	17,358,379	-	86.3%
Operating Expenses	50112 Hydro Admin	402,089	18,652,176	12,901,499	580,860	70.8%	16,810,000	11,175,607	1,006,392	72.5%
	50161 Hydro Operations	11,000	3,465,003	1,431,003	70,644	43.2%	2,723,041	1,582,451	60,185	60.3%
	50167 Hydro Maintenance	63,207	4,335,356	2,092,701	550,033	60.1%	4,165,892	2,182,720	449,143	63.2%
Operating Expenses Total		476,296	26,452,535	16,425,203	1,201,537	65.5%	23,698,933	14,940,778	1,515,720	69.4%
Non Operating Expenses	50112 Hydro Admin	1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%
Non Operating Expenses Total		1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%

Nevada Irrigation District (September 2020)

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

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	51101 Salary	-	783,709	471,336	-	60.1%	581,800	365,451	-	62.8%
	51105 Overtime	-	2,000	518	-	25.9%	2,000	1,059	-	53.0%
	51106 Double Time	-	500	-	-	0.0%	-	195	-	0.0%
	51201 Temporary Salary	-	77,400	60,227	-	77.8%	125,000	26,259	-	21.0%
	51306 Short Term Disability	-	1,131	769	-	68.0%	865	589	-	68.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	11,364	7,758	-	68.3%	8,015	5,811	-	72.5%
	51311 Pension Premiums	-	277,433	155,933	-	56.2%	195,520	135,999	-	69.6%
	51312 Health Insurance	-	183,824	89,763	-	48.8%	119,186	67,755	-	56.8%
	51313 Life Insurance	-	6,414	6,029	-	94.0%	4,524	5,187	-	114.7%
	51314 Dental Insurance	-	10,840	6,080	-	56.1%	7,374	4,316	-	58.5%
	51315 Vision Insurance	-	1,358	953	-	70.2%	942	672	-	71.3%
	51316 Long Term Disability	-	3,527	762	-	21.6%	2,488	535	-	21.5%
	51317 Workers Comp	-	22,758	8,479	-	37.3%	17,133	6,236	-	36.4%
	51319 FICA	-	-	67	-	0.0%	-	182	-	0.0%
	51321 Health Benefit-Retirees	-	-	72,164	-	0.0%	-	81,020	-	0.0%
	51324 Opeb Net Arc	-	99,000	99,000	-	100.0%	63,000	99,000	-	157.1%
	52501 Chemicals	-	85,000	53,943	-	63.5%	87,000	57,662	-	66.3%
	52503 Equipment Maintenance	-	56,000	7,362	873	14.7%	66,000	7,705	2,129	14.9%
	52504 Materials	-	20,000	2,469	-	12.3%	25,000	2,356	-	9.4%
	52505 Safety	-	10,000	7,999	-	80.0%	89,250	13,161	-	14.7%
	52506 Small Tools	-	5,000	3,879	-	77.6%	6,000	-	-	0.0%
	52603 Consulting/Contractor Fee	402,089	1,274,000	425,547	569,045	59.3%	2,673,758	893,054	1,004,264	71.0%
	52604 Legal Fees	-	75,000	40,081	-	53.4%	50,000	78,869	-	157.7%
	52607 Franchise Fees	-	92,800	31,628	-	34.1%	46,000	31,628	-	68.8%
	52608 Fed/St/Co Fees	-	1,053,618	545,674	-	51.8%	1,068,515	689,077	-	64.5%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
	52704 Insurance	-	220,000	797	-	0.4%	220,000	250,334	-	113.8%
	52706 Dues, Publictns, Spnsrshp	-	27,500	23,313	-	84.8%	30,500	23,396	-	76.7%
	52710 Office Supplies	-	26,000	9,030	-	34.7%	37,000	5,282	-	14.3%
	52711 Education/Training/Meals	-	30,000	5,491	-	18.3%	21,000	6,778	-	32.3%
	52713 Utilities	-	161,500	93,059	-	57.6%	177,000	81,316	-	45.9%
52901 Land/Easement Purchases	-	75,000	512	-	0.7%	40,000	6,438	-	16.1%	
52902 Vehicle Purchases	-	40,000	-	-	0.0%	40,000	-	-	0.0%	
52904 Equipment Purchases	-	25,000	-	10,943	43.8%	60,000	23,291	-	38.8%	
54000 Transfer Out	-	13,894,500	10,670,875	-	76.8%	10,940,000	8,204,994	-	75.0%	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin Total		402,089	18,652,176	12,901,499	580,860	70.8%	16,810,000	11,175,607	1,006,392	72.5%
50161 Hydro Operations	51101 Salary	-	1,374,648	753,196	-	54.8%	1,141,867	772,506	-	67.7%
	51105 Overtime	-	75,000	17,739	-	23.7%	75,000	54,344	-	72.5%
	51106 Double Time	-	20,000	3,559	-	17.8%	8,000	10,710	-	133.9%
	51144 Standby	-	32,000	25,135	-	78.5%	32,000	24,291	-	75.9%
	51201 Temporary Salary	-	20,000	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	935	-	71.8%	1,117	925	-	82.8%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%
	51310 Medicare	-	19,932	11,734	-	58.9%	15,530	12,389	-	79.8%
	51311 Pension Premiums	-	486,625	225,078	-	46.3%	391,791	259,456	-	66.2%
	51312 Health Insurance	-	367,649	175,512	-	47.7%	286,047	162,626	-	56.9%
	51313 Life Insurance	-	11,250	6,989	-	62.1%	8,765	6,527	-	74.5%
	51314 Dental Insurance	-	21,680	10,465	-	48.3%	17,698	9,499	-	53.7%
	51315 Vision Insurance	-	2,717	1,563	-	57.5%	2,261	1,466	-	64.8%
	51316 Long Term Disability	-	6,186	1,300	-	21.0%	4,820	1,207	-	25.0%
	51317 Workers Comp	-	47,563	17,442	-	36.7%	43,233	16,969	-	39.3%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	9,450	-	0.0%
	52501 Chemicals	-	1,000	32	-	3.2%	1,000	309	-	30.9%
	52503 Equipment Maintenance	-	107,100	10,244	-	9.6%	125,100	22,699	445	18.5%
	52504 Materials	-	46,000	11,872	-	25.8%	46,000	13,167	289	29.3%
	52505 Safety	-	33,000	858	-	2.6%	10,000	2,448	-	24.5%
	52506 Small Tools	-	12,000	917	-	7.6%	14,500	1,889	-	13.0%
	52603 Consulting/Contractor Fee	11,000	198,000	11,360	27,643	18.7%	85,000	76,796	11,000	103.3%
	52608 Fed/St/Co Fees	-	-	52	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	40,000	-	-	0.0%
	52710 Office Supplies	-	5,000	764	-	15.3%	3,000	-	-	0.0%
	52711 Education/Training/Meals	-	40,000	935	-	2.3%	30,000	9,749	-	32.5%
	52713 Utilities	-	6,000	-	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	-	80,000	-	-	0.0%	230,000	91,277	2,781	40.9%
	52904 Equipment Purchases	-	450,351	143,323	43,001	41.4%	100,000	14,253	45,671	59.9%
	54000 Transfer Out	-	-	-	-	0.0%	10,000	7,497	-	75.0%
50161 Hydro Operations Total		11,000	3,465,003	1,431,003	70,644	43.2%	2,723,041	1,582,451	60,185	60.3%
50167 Hydro Maintenance	51101 Salary	-	1,377,052	908,887	-	66.0%	1,138,225	782,388	-	68.7%
	51105 Overtime	-	75,000	29,361	-	39.1%	75,000	22,743	-	30.3%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved	2020	2020	2020	2020	2019	2019	2019	2019
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50167 Hydro Maintenance	51106 Double Time	-	16,000	3,833	-	24.0%	8,000	4,967	-	62.1%
	51201 Temporary Salary	-	84,840	13,708	-	16.2%	45,000	21,652	-	48.1%
	51306 Short Term Disability	-	1,862	2,208	-	118.6%	1,789	1,573	-	87.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%
	51310 Medicare	-	19,967	14,121	-	70.7%	16,794	12,397	-	73.8%
	51311 Pension Premiums	-	487,476	272,723	-	55.9%	370,632	283,744	-	76.6%
	51312 Health Insurance	-	367,649	166,738	-	45.4%	286,047	143,504	-	50.2%
	51313 Life Insurance	-	11,270	8,484	-	75.3%	9,479	6,840	-	72.2%
	51314 Dental Insurance	-	21,680	10,706	-	49.4%	17,698	8,634	-	48.8%
	51315 Vision Insurance	-	2,717	1,797	-	66.2%	2,261	1,488	-	65.8%
	51316 Long Term Disability	-	6,197	1,495	-	24.1%	5,212	1,212	-	23.2%
	51317 Workers Comp	-	47,646	22,113	-	46.4%	40,075	17,245	-	43.0%
	51319 FICA	-	-	850	-	0.0%	-	593	-	0.0%
	52501 Chemicals	-	7,500	87	-	1.2%	750	37	-	4.9%
	52503 Equipment Maintenance	-	272,500	192,411	162,038	130.1%	305,500	77,781	7,584	27.9%
	52504 Materials	-	390,500	145,016	-	37.1%	395,500	176,651	622	44.8%
	52505 Safety	-	38,000	8,164	-	21.5%	-	1,382	-	0.0%
	52506 Small Tools	-	30,000	7,153	-	23.8%	40,000	26,103	-	65.3%
	52603 Consulting/Contractor Fee	63,207	540,500	57,888	223,524	46.6%	545,438	228,327	192,243	77.1%
	52609 Temporary Labor	-	-	-	-	0.0%	36,900	-	-	0.0%
	52710 Office Supplies	-	20,000	8,011	-	40.1%	3,000	538	-	17.9%
	52711 Education/Training/Meals	-	35,000	5,039	-	14.4%	15,000	7,508	-	50.1%
	52902 Vehicle Purchases	-	185,000	72,758	82,967	84.2%	475,950	332,157	134,160	98.0%
	52904 Equipment Purchases	-	297,000	139,153	61,504	67.6%	301,330	757	114,535	38.3%
	54000 Transfer Out	-	-	-	-	0.0%	30,000	22,500	-	75.0%
	52615 Contractor Fees	-	-	-	20,000	0.0%	-	-	-	0.0%
50167 Hydro Maintenance Total		63,207	4,335,356	2,092,701	550,033	60.1%	4,165,892	2,182,720	449,143	63.2%
Total Operating Expenses		476,296	26,452,535	16,425,203	1,201,537	65.5%	23,698,933	14,940,778	1,515,720	69.4%

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	52915 Project: Non-Programmati	463,821	250,000	197,294	433,561	88.4%	737,716	14,083	249,786	35.8%
	52920 Program: Ph Improvements	644,804	1,535,000	592,462	584,441	54.0%	1,451,433	349,288	542,172	61.4%
	52921 Program: Reserv, Dam, Wa	873,942	1,545,000	446,910	427,300	36.1%	2,913,658	1,108,287	1,079,841	75.1%
	52922 Program: Lower Div Wtrwy	-	450,000	13	8,330	1.9%	-	-	-	0.0%
	52923 Program: Upper Div Wtrwy	-	200,000	-	-	0.0%	-	-	-	0.0%
	52924 Program: SCADA Com Upgrd	-	265,000	31,280	35,900	25.4%	-	-	-	0.0%
50112 Hydro Admin Total		1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%
Total Non Operating Expenses		1,982,567	4,245,000	1,267,960	1,489,532	44.3%	5,102,807	1,471,659	1,871,798	65.5%

Nevada Irrigation District (September 2020)
 Fiscal Year 2020: 75% 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	2020 Budget		100,000						
		52915 Project: Non-Programmatic Sum				100,000			100,000		
	10115 Management	52915 Project: Non-Programmatic	2020 Budget			-					
			2135 COMBIE RES DWR GRANT-MERC		63,918	-	-	-			
		52915 Project: Non-Programmatic Sum			63,918	-	-	-	63,918		
	10118 Information Services	52915 Project: Non-Programmatic	2020 Budget			-					
			2295 FINANCIAL SYSTEMS IMPLMNT		1,928,984	108,000	744,602	1,110,295			
		52915 Project: Non-Programmatic Sum			1,928,984	108,000	744,602	1,110,295	182,087		
	10119 Safety	52915 Project: Non-Programmatic	2020 Budget			20,000					
		52915 Project: Non-Programmatic Sum				20,000			20,000		
	10151 Engineering	52907 Program: Pipeline Rplc	2020 Budget			1,500,000					
				2071 LIDSTER/COUNTRY CLUB		-	347,907	130,392			
				2220 SFCG TW SYSTEM UPGRD		-	12,617	-			
				2270 LONG RAVINE WATER SYSTEM		11,577	-	200,632	-		
				2423 CALTRANS HWY 174 WIDENING		-	217,452	-			
				2492 APPLE/ANNEX AVE PIPE RPLC		-	101,444	-			
				8348 E BENNETT/CEDAR RDG PIPE		-	750	-			
			52907 Program: Pipeline Rplc Sum			11,577	1,500,000	880,802	130,392	500,383	
			52908 Program: PRV	2020 Budget				160,000			
					1010 SILVER WAY PRV RPLMT PROG		-	750	-		
				2318 EAST RIDGE PRV R/R		-	750	-			
		52908 Program: PRV Sum				160,000	2,258	2,000	155,742		
		52910 Program: Raw Water Rplc	2020 Budget				1,800,000				
			Rollover Budget			300,000					
				1031 DOTY N.CANAL REPL SIPHON1		-	37,440	92,290			
				1098 SANTINI SIPHON 1&2 RPLMT		-	2,250	-			
				2419 SOUTH YUBA CANAL REPAIR		-	12,938	272,951			
			52910 Program: Raw Water Rplc Sum			300,000	1,800,000	52,627	365,241	1,682,132	
52911 Program: Backbone Ext		2020 Budget				1,000,000					
		Rollover Budget			700,000						
			2114 HACIENDA/MAGNOLIA PRV STN		5,524						
			2254 LWV TO SMARTSVILLE PLINE		-	-	2,967				
			2255 E GEORGE TO LWV BEP		8,199	-	3,039	10,000			

Nevada Irrigation District (September 2020)
 Fiscal Year 2020: 75% 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	Sum	713,723	1,000,000	3,039	12,967	1,697,717	
		52912 Program: Community Inves	2020 Budget		800,000				
			1019 IRONHORSE/BREWER DFWLE	483,449	-	206,388	-		
			2011 LODESTAR/VICTORIA DFWLE	1,586					
			2180 TABLE MEADOW DFWLE PH 2	1,192,635	-	906,272	33,249		
			52912 Program: Community Inves	Sum	1,677,670	800,000	1,112,660	33,249	1,331,761
			52913 Program: Extended CEQA	2020 Budget		-			
			6593-2 BANNER CASCADE EXT CEQA	13,915	-	13,332	-		
			52913 Program: Extended CEQA	Sum	13,915	-	13,332	-	583
			52914 Program: Sediment Removl	2020 Budget		1,200,000			
			2090 LOMA RICA RES SDMNT RMVL	2,739	-	5,157	8,116		
			2135 COMBIE RES DWR GRANT-MERC	3,155,133	-	236,790	1,041,365		
			2213 DUTCH FLAT SEDIMENT RMVL	62,910	-	1,955	61,866		
			6963 ORR CREEK RESVR CLEANING	7,698	-	-	0		
			8301 MERCURY REMOVAL DEMO	4,947	-	-	4,947		
			8515 GHORN CRK SEDIMENT REMV	31,448	-	3,475	43,282		
			6958 NEWTOWN RESERVR CLEANING		-	-	49,250		
			52914 Program: Sediment Removl	Sum	3,264,875	1,200,000	247,377	1,208,826	3,008,672
			52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT		-	1,061	-	
				2321 LR WTP PRESSURE VESSEL		100,000			
				2376 NO. AUBURN WTP HL PUMPS		-	21,747	50,448	
				2378 LOMA RICA WTP MODIFY CT		100,000			
				2414 ORR CREEK REPAIR		50,000			
				6746 COMBIE PHASE 1 BYPASS	13,272,068	-	5,420,331	7,549,487	
				6971 ALTA SIERRA TANK REPLCMNT	3,000,000	5,000,000	151,398	6,592,589	
				7013 CENTENNIAL WATER SUPPLY	459,125	500,000	13,271	551,993	
				7032 HEMPHILL DIVERSION/FISH	276,460	100,000	87,357	312,011	
		52915 Project: Non-Programmatic	Sum	17,007,653	5,850,000	5,695,164	15,056,528	2,105,961	
Water Total				24,982,315	12,538,000	8,751,861	17,919,498	10,848,956	
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2020 Budget		287,000				
			2102 DITCH TENDER HOUSE IMP'S		-	22,515	-		
			2302 GREENHORN SEWER RPLCMNT		-	4,020	-		
			2356 LR BOAT SLIP REPLACEMENT		-	183,870	(0)		
			52915 Project: Non-Programmatic	Sum		287,000	210,405	(0)	76,595

Nevada Irrigation District (September 2020)
 Fiscal Year 2020: 75% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Recreation Total						287,000	210,405	(0)	76,595	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2020 Budget		250,000					
			2177 KLOVE TOWER UPGRADES		-	922	0			
			2432 HYDRO OFFICE DESIGN/CONST	218,200	-	96,248	187,940			
			6947 LOMA RICA HYDROELECTRIC	245,621	-	-	245,621			
			8464 DEER CRK/SO YUBA CNL ACQ		-	100,124	-			
			52915 Project: Non-Programmatic Sum	463,821	250,000	197,294	433,561	82,966		
			52920 Program: Ph Improvements	2020 Budget		1,535,000				
				201502 SCADA UPGRADE	125,000	-	-	-		
				2164 CPPH FIRE SUPPRESSION UPG	84,536	-	98,845	128,398		
				2168 COMBIE SO. PH ELEC UPGRDS	116,085	-	54,717	93,909		
				2210 CSPH CAISO MTR/SWTCHGR		-	35,770	-		
				2234 BOWMAN PH GOVERNOR	96,800	-	107,752	16,065		
				2240 DF PH FIRE SUPP UPGRADE		-	8,943	32,213		
				2290 DEER CREEK PH UPGRADES	167,383	-	59,064	101,343		
				2306 SFPH CAISO METER	5,000	-	758	26,436		
				2342 DCPH CONTROLS/AUTOMATION		-	2,720	-		
				2348 DFPH BALANCE OF PLANT		-	169,865	140,300		
				2351 RPH OCB REPLACEMENT		-	1,896	29,237		
				2354 BOWMAN INTERTIE BRKR RPLC		-	1,896	6,438		
				2393 RPH BALANCE OF PLANT		-	455	-		
				2394 RPH RELAY PROTECTION UPGR		-	455	-		
				2402 CPPH GOVERNOR RPLC & INST		-	48,874	6,942		
				6943 COMBIE SO ACCESS RD	50,000	-	454	3,160		
				52920 Program: Ph Improvements Sum	644,804	1,535,000	592,462	584,441	1,002,901	
				52921 Program: Res, Dam, Wtrwy	2020 Budget		1,545,000			
					2007 HYDRO GAGING STN DESIGN	5,210	-	857	5,210	
					201307 BWMN-SPAULDING LAND ACQ	10,860	-	2,484	10,860	
					201308 HYD LWR DIV PROP ACQ		-	9,318	-	
					201402 COMBIESO SCOUR COUNTER ME	359,266	-	113,222	254,825	
					2076 ROLLINS LLO HB VALVE	352,440	-	137,216	42,863	
					2094 SF SPILLWAY REPAIR	146,166	-	164,842	45,376	
					2360 FRENCH DAM UPGRADES		-	8,126	-	
					2361 JACKSON LAKE SPILLWAY IMP		-	5,606	68,166	
					6927 HYD LWR DIV PROP ACQ		-	5,241	-	
				52921 Program: Res, Dam, Wtrwy Sum	873,942	1,545,000	446,910	427,300	1,544,731	
				52922 Program: Lower Div Wtrwy	2020 Budget		450,000			

Nevada Irrigation District (September 2020)
 Fiscal Year 2020: 75% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Hydroelectric	50112 Hydro Admin	52922 Program: Lower Div Wtrwy	2511 CP FOREBAY/CANAL RELINING		-	13	8,330			
			52922 Program: Lower Div Wtrwy Sum		450,000	13	8,330	441,657		
		52923 Program: Upper Div Wtrwy	2020 Budget		200,000					
			52923 Program: Upper Div Wtrwy Sum		200,000			200,000		
		52924 Program: SCADA Com Upgrd	2020 Budget		265,000					
			2355 DFPH-DFFB FIBER OPTIC		-	27,500	14,700			
			2405 HYDRO OFFICE RADIO TOWER		-	3,780	21,200			
			52924 Program: SCADA Com Upgrd Sum		265,000	31,280	35,900	197,820		
		Hydroelectric Total				1,982,567	4,245,000	1,267,960	1,489,533	3,470,074
		Grand Total				26,964,882	17,070,000	10,230,226	19,409,031	14,395,625

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% of Year

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

	Rollovers	2020 Budget	Amendments	Original
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Operating & Non Operating Expenses:

Water Division	10113 Directors	-	282,404	-	282,404
	10114 Administration	18,900	6,562,758	-	6,562,758
	10115 Management	348,233	1,716,813	-	1,716,813
	10116 Watershed	142,066	1,227,311	-	1,227,311
	10117 Human Resources	-	583,842	-	583,842
	10118 Information Services	1,937,184	1,255,762	-	1,255,762
	10119 Safety	-	669,872	250,000	419,872
	10131 Cashiering	-	214,365	-	214,365
	10133 Customer Service	-	1,748,292	-	1,748,292
	10135 Accounting	46,083	1,259,648	-	1,259,648
	10151 Engineering	23,169,063	16,292,660	-	16,292,660
	10171 Water Operations	116,802	10,455,635	-	10,455,635
	10191 Maintenance	208,002	12,568,506	-	12,568,506
	10192 Vegetation	5,627	1,265,351	-	1,265,351
	10193 Purchasing	-	995,676	-	995,676
10195 Shop Operations	-	902,916	-	902,916	
Water Division Total		25,991,960	58,001,811	250,000	57,751,811
Recreation Division	30250 General Recreation	-	2,419,107	95,400	2,323,707
	30254 Upper Division Recreation	-	526,817	-	526,817
Recreation Division Total		-	2,945,924	95,400	2,850,524
Hydroelectric Division	50112 Hydro Admin	2,384,656	22,897,176	-	22,897,176
	50161 Hydro Operations	11,000	3,465,003	-	3,465,003
	50167 Hydro Maintenance	63,207	4,335,356	-	4,335,356
Hydroelectric Division Total		2,458,863	30,697,535	-	30,697,535
Grand Total		28,450,823	91,645,270	345,400	91,299,870

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% 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 2020-135	10151	52910 Program: Raw Water	300,000	Rollover prior approved budgets
	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 Improv	<u>422,475</u>	
		Total	2,446,325	
BA 2020-136	10151	52915 Project: Non-Programmatic	<u>2,000,000</u>	Rollover prior approved budgets
		Total	2,000,000	
BA 2020-141	10115	52915 Project: Non-Programmatic	63,918	Rollover prior approved budgets
	10151	52912 Program Bud: Community Inves	1,560,377	
	10151	52914: Program Bud: Sediment Removal	<u>3,155,133</u>	
		Total	4,779,428	
BA 2020-142	10114	52603 Consulting/Contractor Fees	18,900	Rollover prior approved budgets
	10115	52603 Consulting/Contractor Fees	284,315	
	10116	52603 Consulting/Contractor Fees	142,066	
	10118	52603 Consulting/Contractor Fees	8,200	
	10135	52603 Consulting/Contractor Fees	46,083	
	10151	52504 Materials	34,348	
		52603 Consulting/Contractor Fees	145,302	
		52907 Program Bud: Pipeline Rplc	11,577	
		52911 Program Bud: Backbone Ext	13,723	
		52912 Program Bud: Community Inves	117,293	
		52913 Program Bud: Extended CEQA	13,915	
		52914 Program Bud: Sediment Removal	109,743	
		52915 Project: Non-Programmatic	8,791,555	
	10171	52503 Equipment Maintenance	11,577	
		52504 Materials	7,103	
		52603 Consulting/Contractor Fees	36,451	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% 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>				
		52915 Project: Non-Programmatic	61,671	Rollover prior approved budgets
	10191	52603 Consulting/Contractor Fees	1,751	
		52915 Project: Non-Programmatic	206,251	
	10192	52603 Consulting/Contractor Fees	5,627	
	50112	52603 Consulting/Contractor Fees	402,089	
		52915 Project: Non-Programmatic	439,971	
		52920 Program Bud: Powerhouse Imp	222,329	
		52921 Program Bud: Dam & Water Imp	873,942	
	50161	52603 Consulting/Contractor Fees	11,000	
	50167	52603 Consulting/Contractor Fees	63,207	
		Total	12,079,989	
BA 2020-144	10118	52915 Project: Non-Programmatic	1,928,984	Rollover prior approved budgets
BA 2020-146	10151	52915 Project: Non-Programmatic	5,039,637	Rollover prior approved budgets
BA 2020-150	10151	52915 Project: Non-Programmatic	176,460	Rollover prior approved budgets
		Rollover Total	28,450,823	
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
BA 2020-137	30250	52603 Consulting/Contractor Fees	75,400	Recreation process improvements
	30250	52710 Office Supplies	20,000	
		Total	95,400	
BA 2020-149	30250	52710 Office Supplies	28,000	Recreation process improvements
	30250	52915 Project: Non-Programmatic	(28,000)	
		Total	-	
		Total GM Level I	123,400	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% 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 maximum of \$1,000,000 for a fiscal year</u>				
BA 2020-138	10118	52915 Project: Non-Programmatic	108,000	Continue Project 2295 Financial System
	50112	52603 Consulting/Contractor Fees	(108,000)	
		Total	-	
BA 2020-140	10191	52902 Vehicle Purchases	55,000	10-yard truck budget increase
	10191	52904 Equipment Purchases	(55,000)	
		Total	-	
		Total APC Level II	163,000	
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2020-139A	10191	52904 Equipment Purchases	215,000	2 Portable backup generators
	10191	52915 Project: Non-Programmatic	(215,000)	
		Total	-	
BA 2020-143	10119	52710 Office Supplies	250,000	Reso 2020-08 for COVID19
BA 2020-143	10151	52915 Project: Non-Programmatic	100,000	Increase 7032 Hemphill and reduce 7013 Centennial
	10151	52915 Project: Non-Programmatic	(100,000)	
		Total	-	
BA 2020-154	10113	52604 Legal Fees	4,000	Mid-Year Budget Alignment
	10114	52710 Office Supplies	18,000	
	10115	51201 Temporary Salary	43,000	
	10115	52504 Materials	21,000	
	10115	52604 Legal Fees	12,000	
	10115	52713 Utilities	800	
	10116	51201 Temporary Salary	45,000	
	10116	52604 Legal Fees	608	
	10119	52603 Consulting/Contractor Fees	16,133	
	10119	52711 Education, Training, Meals	6,003	
	10113	52711 Education, Training, Meals	(4,000)	
	10114	52604 Legal Fees	(12,608)	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% 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>				
10114	52704	Insurance	(6,003)	Mid-Year Budget Alignment
10114	52713	Utilities	(18,000)	
10115	52603	Consulting/Contractor Fees	(49,000)	
10115	52609	Temporary Labor	(15,000)	
10115	52710	Office Supplies	(800)	
10116	52609	Temporary Labor	(45,000)	
10119	52505	Safety	(1,133)	
10119	52609	Temporary Labor	<u>(15,000)</u>	
		Total	-	
10117	52706	Dues & Publications	1,000	
10117	52711	Education, Training, Meals	250	
10117	52504	Materials	(250)	
10117	52710	Office Supplies	<u>(1,000)</u>	
		Total	-	
10118	51105	Overtime	20,000	
10118	52609	Temporary Labor	16,500	
10135	52604	Legal Fees	800	
10135	52804	Bank Fees	45,000	
10118	51312	Health Insurance	(20,000)	
10118	52603	Consulting/Contractor Fees	(16,500)	
10135	51312	Health Insurance	<u>(45,800)</u>	
		Total	-	
10151	51201	Temporary Salary	46,000	
10151	52609	Temporary Labor	<u>(46,000)</u>	
		Total	-	
10131	52713	Utilities	150	
10133	51106	Double Time	1,000	
10133	51144	Standby	3,000	
10171	52604	Legal Fees	5,000	
10131	52711	Education, Training, Meals	(150)	
10133	52504	Materials	(4,000)	
10171	52603	Consulting/Contractor Fees	<u>(5,000)</u>	

Nevada Irrigation District (September 2020)

Fiscal Year 2020: 75% 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>				
			Total	-
10191	52711	Education, Training, Meals	6,500	Mid-Year Budget Alignment
10191	52713	Utilities	70,800	
10195	52501	Chemicals	15,000	
10195	52503	Equipment Maintenance	122,500	
10191	52916	Program: Diversion, Holdi	(166,800)	
10195	52504	Materials	(28,000)	
10195	52713	Utilities	(20,000)	
		Total	-	
30254	52804	Bank Fees	3,000	
30254	51312	Health Insurance	(3,000)	
		Total	-	
50112	51201	Temporary Salary	15,000	
50112	52505	Safety	4,000	
50161	52603	Consulting/Contractor Fees	50,000	
50167	52710	Office Supplies	15,000	
50167	52904	Equipment Purchases	132,000	
50112	52920	Program: Powerhouse Impr	(50,000)	
50112	52921	Program: Dam & Water Impr	(50,000)	
50161	52505	Safety	(2,000)	
50161	52904	Equipment Purchases	(82,000)	
50167	51201	Temporary Salary	(15,000)	
50167	52505	Safety	(2,000)	
50167	52603	Consulting/Contractor Fees	(15,000)	
		Total	-	
Total District Increase/(Decrease)			<u>345,400</u>	