

Staff Report

TO: Board of Directors

FROM: Sandra Dunlap, Director of Finance

DATE: October 11, 2023

SUBJECT: Amendment to the FY 2023 CIP Budget

FINANCE

RECOMMENDATION:

Adopt Resolution No. 2023-46 authorizing an amendment to the FY 2023 CIP Budget to disencumber CIP funding in the amount of \$8.69 million.

BACKGROUND:

On December 14, 2022, the Board adopted the FY 2023 Budget including the annual CIP Budget totaling \$19,561,825. In preparation for the FY 2024 CIP Budget, departments made estimates for ongoing FY 2023 CIP projects and noted that some projects were delayed until 2024.

At this time, staff are requesting to disencumber appropriations from the FY 2023 Budget for projects that have been delayed. Projects that will continue into FY 2024 have been re-budgeted for that year.

BUDGETARY IMPACT:

A total decrease of CIP expenditures in the amount of \$8,697,908 and broken down by fund:

- Fund 15 Water Capital \$4,365,598
- Fund 55 Hydro Capital \$4,121,310
- Fund 70 Internal Service Fund \$211,000

Attachments: (2)

- Resolution No. 2023-46
- Attachment A: Capital Projects Budget to Actual Report, September 2023



RESOLUTION NO. 2023-46

OF THE BOARD OF DIRECTORS OF THE NEVADA IRRIGATION DISTRICT

**AUTHORIZING AN AMENDMENT TO THE FY 2023 CIP BUDGET TO
DISENCUMBER CIP PROJECTS DECREASING WATER CAPITAL FUND 15 CIP
EXPENDITURES BY \$4,365,598, DECREASING HYDRO CAPITAL FUND 55 CIP
EXPENDITURES BY \$4,121,310, AND DECREASING INTERNAL SERVICE FUND 70
CIP EXPENDITURES BY \$211,000.**

WHEREAS, the Nevada Irrigation District (District) adopted the FY 2023 Operating and Capital Budget on December 14, 2022; and

WHEREAS, the CIP Budget was adopted totaling \$19,561,825, including Water; and

WHEREAS, calculations have been made determining that several CIP projects from FY 2023 will not be complete and require an amendment to the CIP Budget to decrease appropriations;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Nevada Irrigation District, that Funds will be disencumbered from the FY 2023 Budget per Attachment A, as follows:

1. Fund 15 Water Capital \$4,365,598
2. Fund 55 Hydro Capital \$4,121,310
3. Fund 70 Internal Service Fund \$211,000

PASSED AND ADOPTED by the Board of Directors of the Nevada Irrigation District at a regular meeting held on the 11th day of October 2023 by the following vote:

AYES:	Directors:
NOES:	Directors:
ABSENT:	Directors:
ABSTAINS:	Directors:

President of the Board of Directors

Attest:

Secretary to the Board of Directors

Attachment A: Capital Projects Budget to Actuals Report

For Fiscal Year: September 2023

		a	b	(a-b)=c	d	a-d=e
Fund	CIP Number/Name	CY Budget	YTD Total	2023 Budget Balance at 9/30/23	Dept Projected Total Expenses FY2023	Total Appropriations to Disencumber
15 - Water	2182 - N DAY RD PIPELINE RPLCMNT	870,000.00	211,870.92	658,129.08	405,000.00	465,000.00
15 - Water	2322 - DAVID WAY PS R/R	100,000.00	97,583.18	2,416.82	100,000.00	-
15 - Water	2336 - TARR CANAL DIVER. R/R	80,000.00	-	80,000.00	35,000.00	45,000.00
15 - Water	2376 - NO. AUBURN WTP HL PUMPS	1,701,383.00	6,783.00	1,694,600.00	900,000.00	801,383.00
15 - Water	2409 - MARANATHA PLACE DFWLE	820,000.00	13,600.00	806,400.00	13,600.00	806,400.00
15 - Water	2434 - TABLE MEADOWS DFWLE PH3	825,000.00	762,708.17	62,291.83	825,000.00	-
15 - Water	2504 - ADMIN RAMP ACCESS REPAIR	437,647.00	397,394.64	40,252.36	437,647.00	-
15 - Water	2550 - SUGAR LOAF DAM FAILURE	120,000.00	100,274.90	19,725.10	120,000.00	-
15 - Water	2602 - DS CANAL SHOTGUN CULVERTS	230,000.00	-	230,000.00	180,000.00	50,000.00
15 - Water	2624 - SQUIRREL CREEK SIPHON	399,213.00	392,645.64	6,567.36	399,213.00	-
15 - Water	2637 - FIRE ALARM SYSTEM	28,914.00	-	28,914.00	28,914.00	-
15 - Water	2643 - ALI LANE DFWLE	350,000.00	-	350,000.00	-	350,000.00
15 - Water	2645 - COMBIE OPHIR 2 & 3 SIPHON	170,000.00	19,926.25	150,073.75	170,000.00	-
15 - Water	2646 - TARR CANAL ENCASEMENT	180,000.00	-	180,000.00	142,000.00	38,000.00
15 - Water	2647 - RAMP REPAIRS OPERATIONS	43,853.00	-	43,853.00	43,853.00	-
15 - Water	2650 - HARRIS ROAD DFWLE	1,165,765.00	-	1,165,765.00	-	1,165,765.00
15 - Water	2671 - LOMA RICA CHEMICAL TANKS	149,050.00	2,541.27	146,508.73	130,000.00	19,050.00
15 - Water	2672 - AUTO GAGING HEAD GATE RPL	100,000.00	-	100,000.00	-	100,000.00
15 - Water	6958 - NEWTOWN RESERVR CLEANING	450,000.00	1,148.75	448,851.25	25,000.00	425,000.00
15 - Water	6971 - ALTA SIERRA TANK REPLCMNT	489,110.00	615.90	488,494.10	489,110.00	-
15 - Water	7032 - HEMPHILL DIVERSION/FISH	715,000.00	683,158.09	31,841.91	715,000.00	-
15 - Water	8262 - REALIGN CANAL-MONUMNT CNL	300,000.00	7,567.44	292,432.56	200,000.00	100,000.00
Total Fund 15 - Water Capital		9,724,935.00	2,697,818.15	7,027,116.85	5,359,337.00	4,365,598.00
55 - Hydro	2094 - SF SPILLWAY REPAIR	1,700,000.00	290,610.56	1,409,389.44	1,700,000.00	-
55 - Hydro	2339 - RUCKER SPILL GATE RPLCMNT	250,000.00	-	250,000.00	100,000.00	150,000.00
55 - Hydro	2347 - CNPH ISO METER INSTALL	150,000.00	-	150,000.00	-	150,000.00
55 - Hydro	2392 - RPH GOVERNOR REPLACEMENT	150,000.00	-	150,000.00	75,000.00	75,000.00
55 - Hydro	2394 - RPH RELAY PROTECTION UPGR	400,000.00	105,515.47	294,484.53	400,000.00	-
55 - Hydro	2432 - HYDRO OFFICE DESIGN/CONST	1,950,000.00	81,013.98	1,868,986.02	581,013.98	1,368,986.02

Attachment A: Capital Projects Budget to Actuals Report

For Fiscal Year: September 2023

		a	b	(a-b)=c	d	a-d=e
Fund	CIP Number/Name	CY Budget	YTD Total	2023 Budget Balance at 9/30/23	Dept Projected Total Expenses FY2023	Total Appropriations to Disencumber
55 - Hydro	2483 - DF#2PH STANDBY GENERATOR	100,000.00	627.00	99,373.00	50,000.00	50,000.00
55 - Hydro	2544 - DF2PH COOLING WTR UPGRADE	300,000.00	203,806.73	96,193.27	300,000.00	-
55 - Hydro	2552 - SFPH FIRE DETECTION UPGRD	30,000.00	1,988.17	28,011.83	28,011.83	1,988.17
55 - Hydro	2553 - CNPH FIRE DETECTION UPGRD	30,000.00	2,131.73	27,868.27	27,868.27	2,131.73
55 - Hydro	2554 - CSPH FIRE DETECTION UPGRD	30,000.00	2,989.34	27,010.66	27,010.66	2,989.34
55 - Hydro	2576 - FALL CREEK DIVERSION IMP	150,000.00	-	150,000.00	150,000.00	-
55 - Hydro	2581 - CNPH CAPACITOR BANK UPGRD	50,000.00	25,047.81	24,952.19	50,000.00	-
55 - Hydro	2597 - JK LK DAM TOE SLOPE IMPRV	243,700.00	21,980.07	221,719.93	243,700.00	-
55 - Hydro	2598 - CPPH RTU REPLACEMENT	400,000.00	-	400,000.00	200,000.00	200,000.00
55 - Hydro	2655 - CPPH REFURBISHMENT	2,356,300.00	61,084.78	2,295,215.22	311,084.78	2,045,215.22
55 - Hydro	2658 - FRENCH LAKE LLO GATE	200,000.00	-	200,000.00	125,000.00	75,000.00
55 - Hydro	2663 - DFAB HYDRAULIC REFUR	50,000.00	-	50,000.00	50,000.00	-
55 - Hydro	2665 - DCPH COMM UPGRADE	150,000.00	-	150,000.00	150,000.00	-
55 - Hydro	6943 - COMBIE SO ACCESS RD	250,000.00	190,212.08	59,787.92	250,000.00	-
Total Fund 55 - Hydro Capital		8,940,000.00	987,007.72	7,952,992.28	4,818,689.52	4,121,310.48
70- ISF	2673 - PEACEFUL VALLEY GATE	311,000.00	-	311,000.00	100,000.00	211,000.00
Total 2023 CIP Budget		18,975,935.00	3,684,825.87	15,291,109.13	10,278,026.52	8,697,908.48