

Staff Report

for the Regular Meeting of the Board of Directors June 10, 2020

TO: Board of Directors

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

DATE: June 3, 2020

SUBJECT: Quarterly Budget vs. Actual Report

FINANCE

RECOMMENDATION:

Review and receive the quarterly budget vs. actual report for the period ending March 31, 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, financial, and human resources.

BUDGETARY IMPACT: N/A

MD

Attachments: March 31, 2020, Budget vs. Actual Report

Nevada Irrigation District

Fiscal Year 2020
Monthly Financial Report
March 31, 2020



Nevada Irrigation District
Fiscal Year 2020: March 25% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 25% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and water demand for this period. The March 31, 2020 report analyzes three 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 \$7.2M consisting of \$5.7M from operating and \$1.5M from non operating results. Prior year operating results are \$4.3M and non operating are \$6.5M.

Revenues:

Operating: Water revenues are 32.9% of budget compared to 32.9% for the prior fiscal year. When compared to prior year receipt levels, this amounts to an increase of \$913K driven by transfer ins (\$1M) offset by less treated water sales (\$483K and less demand - 11.9%) while raw water sales are up (\$725K along with demand .6%) Recreation campgrounds are 22.2% of budget compared to 24.6% for the prior fiscal year. Actuals receipts are done slightly (\$19K) eating up the 5% rate increase. Hydroelectric revenues are 24.7% of budget compared to 26% 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 and Bowman TL has been invoiced. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 28.7% of budget compared to 31% for the prior fiscal. When compared to prior year levels, this amounts to a decrease of \$1.3M. The District has \$1.8M in Combie expenses and encumbrances to submit for reimbursement.

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 31.5% of budget compared to 45.8% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, prior spending levels are greater than current (\$2.4M), being driven by projects. Expenses appear high as they are not linear thus the District has serviced 67% of its debt this year. The March 2020 financial report reflects an accrual adjustment (push back) of 2019 expenses and roll forward of prior approved budgets, therefore spending must remain within these adjusted budgets. The District has 219 budgeted FTEs and currently at 18.8% of its labor budget.

Cash Balances:

Fiscal year 2019 cash balances are estimated until completion of the independent financial statement audit. Excluding Assessment Districts, overall cash balances are approximately \$104.3M consisting of \$87.6M unrestricted and \$16.7M as restricted cash.

Treated Water Consumption:

The District's treated water consumption is down 11.9% from the prior period. The District's raw water consumption is up .6% from the prior period. The District's raw water demand commences in March.

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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	14,581,539	-	32.9%	41,509,672	13,668,525	-	32.9%
	Recreation Division	-	2,656,525	588,747	-	22.2%	2,469,633	607,669	-	24.6%
	Hydroelectric Division	-	21,195,975	5,238,576	-	24.7%	20,124,690	5,235,791	-	26.0%
Operating Revenues Total		-	68,200,140	20,408,861	-	29.9%	64,103,995	19,511,985	-	30.4%
Expenses	Water Division	1,009,645	45,463,811	9,406,222	2,084,115	24.7%	41,571,887	9,910,286	2,245,313	29.2%
	Recreation Division	-	2,630,924	288,251	45,009	12.7%	2,427,161	271,766	14,222	11.8%
	Hydroelectric Division	476,296	26,352,535	4,984,986	823,071	21.6%	22,282,658	5,008,393	1,176,650	27.8%
Operating Expenses Total		1,485,941	74,447,270	14,679,458	2,952,195	23.2%	66,281,706	15,190,444	3,436,185	28.1%
Operating Income				5,729,403						
Revenues	Water Division	-	25,229,096	7,232,039	-	28.7%	27,574,953	8,543,833	-	31.0%
	Recreation Division	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Non operating Revenues Total		-	25,544,096	7,310,789	-	28.6%	27,889,953	8,622,583	-	30.9%
Expenses	Water Division	24,805,855	12,538,000	5,440,417	12,346,193	47.6%	33,480,000	1,683,001	25,909,506	82.4%
	Recreation Division	-	315,000	144	170,740	54.2%	315,000	37,675	43,251	25.7%
	Hydroelectric Division	1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%
Non operating Expenses Total		26,788,422	17,198,000	5,815,477	14,342,716	45.8%	38,610,000	2,165,684	27,235,013	76.1%
Non operating Income				<u>1,495,311</u>						
Net Income				7,224,714						
								<u>6,456,899</u>		
								10,778,440		

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% of Year

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

<u>Operating & Non Operating Budget:</u>		Approved Rollovers	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud
Expenses	Sal & Ben	-	34,627,308	6,507,657	-	18.8%	30,374,528	6,744,136	-	22.2%
	Equipment Maint	11,577	1,821,464	175,453	168,757	18.8%	1,602,422	204,397	69,145	17.1%
	Materials	41,451	2,719,150	294,843	65,397	13.0%	2,752,000	375,106	36,591	15.0%
	Consultants	1,164,991	4,927,000	571,384	1,686,353	37.1%	5,646,300	965,377	2,464,907	60.8%
	Legal Counsel	-	435,500	42,021	-	9.6%	330,000	51,501	-	15.6%
	Temporary Labor	-	675,050	-	16,500	2.4%	1,320,891	31,912	20,909	4.0%
	Other O&M	267,922	8,535,641	549,962	481,148	11.7%	7,014,997	861,109	107,559	13.8%
	Debt Service	-	4,190,368	2,806,722	-	67.0%	4,190,368	2,747,559	-	65.6%
	Fixed Assets	-	2,621,289	257,792	534,041	30.2%	2,070,200	464,350	737,073	58.0%
	Projects	26,788,422	17,198,000	5,815,477	14,342,716	45.8%	38,610,000	2,165,684	27,235,013	76.1%
	Transfer Outs	-	13,894,500	3,473,625	-	25.0%	10,980,000	2,744,997	-	25.0%
Expenses Total		28,274,363	91,645,270	20,494,936	17,294,911	31.5%	104,891,706	17,356,128	30,671,197	45.8%

Cash Balances

	Water	Restricted		Recreation	Hydroelectric	Total Cash
		CapFee, DS	Bonds			
Estimated FY 2019	20,343,746	6,163,398	10,433,125	1,049,752	59,012,116	97,002,137
FY 2020						
Net Income	6,966,939			379,102	(121,327)	7,224,714
Restricted			56,045			56,045
YTD Total	27,310,685	6,163,398	10,489,170	1,428,854	58,890,789	104,282,896

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% of Year

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

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	1,143				
2019	1,298	1,546	3,333	1,834	8,011
2018	1,123	1,357	3,421	2,150	8,051
2017	1,051	1,247	3,420	2,175	7,893
2016	1,019	1,207	3,182	1,837	7,245
2015	1,160	1,435	2,563	1,743	6,901

% Change YTD 2020/2019 -11.9%

Raw Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2020	114,508				
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	134	505	73	115,560
2015	113,507	249	125	143	114,024

% Change YTD 2020/2019 0.6%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

Operating	Revenues	-	44,347,640	14,581,539	-	32.9%	41,509,672	13,668,525	-	32.9%
	Expenses	1,009,645	45,463,811	9,406,222	2,084,115	24.7%	41,571,887	9,910,286	2,245,313	29.2%
	Operating Income		5,175,317					3,758,239		
Non Operating	Revenues	-	25,229,096	7,232,039	-	28.7%	27,574,953	8,543,833	-	31.0%
	Expenses	24,805,855	12,538,000	5,440,417	12,346,193	47.6%	33,480,000	1,683,001	25,909,506	82.4%
	Non operating Income		<u>1,791,622</u>					<u>6,860,832</u>		
	Net Income		6,966,939					10,619,071		

Operating Revenues	Treated Water	-	18,661,576	3,203,228	-	17.2%	19,723,195	3,686,012	-	18.7%
	Raw Water	-	7,684,863	7,101,030	-	92.4%	7,167,304	6,376,128	-	89.0%
	Supplemental Contract	-	415,792	66,965	-	16.1%	387,696	47,101	-	12.1%
	Interest Income	-	1,100,000	408,095	-	37.1%	1,350,000	300,539	-	22.3%
	New Connect/Install	-	275,123	34,230	-	12.4%	297,531	50,492	-	17.0%
	Other Revenue	-	572,050	294,499	-	51.5%	794,196	223,857	-	28.2%
	Reimbursable Costs	-	245,371	8,193	-	3.3%	371,576	34,440	-	9.3%
	Rents & Leases	-	190,418	43,004	-	22.6%	291,214	56,087	-	19.3%
	Sale of Timber	-	310,653	6,133	-	2.0%	470,433	121,236	-	25.8%
	Standby	-	140,715	10,110	-	7.2%	108,184	-	-	0.0%
	Grants - Operating	-	600,000	43,086	-	7.2%	685,825	438,231	-	63.9%
	Transfer In Operating	-	14,151,079	3,362,966	-	23.8%	9,862,518	2,334,402	-	23.7%
	Operating Revenues Total	-	44,347,640	14,581,539	-	32.9%	41,509,672	13,668,525	-	32.9%
Non Operating Revenues	Property Taxes	-	13,120,875	7,188,479	-	54.8%	12,449,953	7,017,528	-	56.4%
	Grants - Non operating	-	1,219,051	-	-	0.0%	300,000	1,124,326	-	374.8%
	Capacity Fees	-	-	11,185	-	0.0%	400,000	58,231	-	14.6%
	Transfer In Bonds	-	10,489,170	-	-	0.0%	13,050,000	-	-	0.0%
	Transfer In Capital	-	400,000	32,375	-	8.1%	1,375,000	343,749	-	25.0%
	Non Operating Revenues Total	-	25,229,096	7,232,039	-	28.7%	27,574,953	8,543,833	-	31.0%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

Operating Expenses	10113 Directors	-	282,404	46,893	-	16.6%	229,925	59,536	-	25.9%
	10114 Administration	18,900	6,481,369	2,984,881	51,389	46.7%	7,184,520	3,125,320	38,121	44.0%
	10115 Management	284,315	1,704,813	312,911	296,689	30.6%	2,123,723	390,826	287,985	32.0%
	10116 Watershed	142,066	1,226,703	242,389	309,477	40.3%	1,149,673	176,618	214,155	34.0%
	10117 Human Resources	-	583,842	96,685	-	16.6%	512,387	103,409	-	20.2%
	10118 Information Services	8,200	1,147,762	155,545	77,670	20.2%	859,861	179,366	142,936	37.5%
	10119 Safety	-	643,869	66,052	1,155	10.4%	-	-	-	0.0%
	10131 Cashiering	-	214,365	48,201	-	22.5%	209,540	44,812	-	21.4%
	10133 Customer Service	-	1,748,292	343,075	30,845	21.4%	1,649,035	257,956	10,314	16.3%
	10135 Accounting	46,083	1,259,648	250,512	46,083	22.7%	1,175,369	267,002	34,413	25.6%
	10151 Engineering	179,650	3,982,660	726,330	189,268	22.0%	3,894,775	850,737	480,261	34.2%
	10171 Water Operations	116,802	10,455,635	1,711,256	512,408	21.0%	9,882,405	1,917,214	421,586	23.7%
	10191 Maintenance	208,002	12,658,006	1,921,147	488,905	18.7%	9,664,549	2,022,635	510,588	26.2%
	10192 Vegetation	5,627	1,265,351	186,158	9,320	15.4%	1,206,494	185,286	-	15.4%
	10193 Purchasing	-	995,676	157,962	63,226	22.2%	1,049,022	171,661	63,424	22.4%
	10195 Shop Operations	-	813,416	156,225	7,680	20.2%	780,609	157,908	41,532	25.5%
Operating Expenses Total		1,009,645	45,463,811	9,406,222	2,084,115	24.7%	41,571,887	9,910,286	2,245,313	29.2%
Non Operating Expenses	10114 Administration	-	100,000	-	-	0.0%	130,000	43,340	290,716	257.0%
	10115 Management	63,918	-	63,978	-	100.1%	-	694,965	4,392,763	0.0%
	10118 Information Services	1,928,984	108,000	263,904	1,575,335	90.3%	2,750,000	-	-	0.0%
	10119 Safety	-	20,000	-	-	0.0%	-	-	-	0.0%
	10151 Engineering	22,812,953	12,310,000	5,112,535	10,770,858	45.2%	29,445,000	796,854	21,115,451	74.4%
	10171 Water Operations	-	-	-	-	0.0%	310,000	75,000	96,651	55.4%
	10191 Maintenance	-	-	-	-	0.0%	845,000	72,842	13,926	10.3%
Non Operating Expenses Total		24,805,855	12,538,000	5,440,417	12,346,193	47.6%	33,480,000	1,683,001	25,909,506	82.4%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10113 Directors	51101 Salary	-	74,257	18,675	-	25.1%	74,257	18,675	-	25.1%
	51307 Deferred Comp	-	600	74	-	12.4%	600	74	-	12.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	1,077	309	-	28.7%	1,077	307	-	28.5%
	51312 Health Insurance	-	131,105	19,237	-	14.7%	119,186	22,790	-	19.1%
	51313 Life Insurance	-	608	95	-	15.6%	608	34	-	5.6%
	51314 Dental Insurance	-	7,743	824	-	10.6%	7,374	548	-	7.4%
	51315 Vision Insurance	-	970	234	-	24.2%	942	172	-	18.3%
	51317 Workers Comp	-	297	89	-	30.1%	297	17	-	5.7%
	51319 FICA	-	4,612	1,320	-	28.6%	4,604	1,416	-	30.7%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	4,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	1,000	-	-	0.0%
	52604 Legal Fees	-	-	-	-	0.0%	-	9,056	-	0.0%
	52608 Fed/St/Co Fees	-	40,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	3,350	1,031	-	30.8%	3,350	238	-	7.1%
52711 Education/Training/Meals	-	12,000	4,567	-	38.1%	10,500	5,724	-	54.5%	
52713 Utilities	-	1,785	438	-	24.5%	2,000	485	-	24.3%	
10113 Directors Total		-	282,404	46,893	-	16.6%	229,925	59,536	-	25.9%

10114 Administration	51312 Health Insurance	-	-	147	-	0.0%	-	152	-	0.0%
	51313 Life Insurance	-	21,000	2,633	-	12.5%	21,000	3,780	-	18.0%
	51321 Health Benefit-Retirees	-	1,000,000	104,265	-	10.4%	1,000,000	249,248	-	24.9%
	51324 Opeb Net Arc	-	342,000	-	-	0.0%	435,000	-	-	0.0%
	52503 Equipment Maintenance	-	53,789	10,275	32,095	78.8%	52,222	11,133	25,821	70.8%
	52504 Materials	-	15,700	128	-	0.8%	15,700	827	-	5.3%
	52505 Safety	-	-	(31)	-	0.0%	11,400	6,728	-	59.0%
	52603 Consulting/Contractor Fee	18,900	60,000	2,026	18,900	26.5%	132,000	15,282	12,300	20.9%
	52604 Legal Fees	-	220,000	33,214	-	15.1%	200,000	35,304	-	17.7%
	52608 Fed/St/Co Fees	-	75,000	2,000	-	2.7%	112,000	5,306	-	4.7%
	52703 Debt Service	-	4,190,368	2,806,722	-	67.0%	4,190,368	2,747,559	-	65.6%
	52704 Insurance	-	290,600	3,071	-	1.1%	260,000	11,401	-	4.4%
	52705 Disadvantaged Customer	-	10,000	-	-	0.0%	500,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	53,408	670	-	1.3%	71,850	8,360	-	11.6%
	52709 Outreach/Advertising/Notices	-	30,000	6,472	-	21.6%	44,500	4,125	-	9.3%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10114 Administration	52710 Office Supplies	-	19,500	6,497	394	35.3%	31,000	10,419	-	33.6%	
	52711 Education/Training/Meals	-	5,000	199	-	4.0%	17,000	1,387	-	8.2%	
	52713 Utilities	-	95,004	6,593	-	6.9%	90,480	14,308	-	15.8%	
10114 Administration Total			18,900	6,481,369	2,984,881	51,389	46.7%	7,184,520	3,125,320	38,121	44.0%
10115 Management	51101 Salary	-	806,931	179,002	-	22.2%	948,406	214,217	-	22.6%	
	51105 Overtime	-	1,000	682	-	68.2%	1,000	121	-	12.1%	
	51201 Temporary Salary	-	-	9,923	-	0.0%	-	3,078	-	0.0%	
	51306 Short Term Disability	-	1,336	301	-	22.6%	1,670	386	-	23.1%	
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%	
	51310 Medicare	-	11,700	2,743	-	23.4%	13,752	3,076	-	22.4%	
	51311 Pension Premiums	-	285,654	51,322	-	18.0%	292,175	71,496	-	24.5%	
	51312 Health Insurance	-	209,768	37,339	-	17.8%	238,373	49,068	-	20.6%	
	51313 Life Insurance	-	6,604	1,382	-	20.9%	7,472	1,542	-	20.6%	
	51314 Dental Insurance	-	12,388	2,323	-	18.7%	14,748	2,317	-	15.7%	
	51315 Vision Insurance	-	1,552	363	-	23.4%	1,884	422	-	22.4%	
	51316 Long Term Disability	-	3,631	271	-	7.5%	4,109	316	-	7.7%	
	51317 Workers Comp	-	5,649	793	-	14.0%	15,594	2,261	-	14.5%	
	51318 Unemployment Insurance	-	10,000	-	-	0.0%	10,000	-	-	0.0%	
	51319 FICA	-	1,200	-	-	0.0%	1,200	191	-	15.9%	
	52501 Chemicals	-	-	51	-	0.0%	-	312	-	0.0%	
	52504 Materials	-	-	15,194	-	0.0%	-	-	-	0.0%	
	52603 Consulting/Contractor Fee	284,315	282,500	5,483	296,689	53.3%	470,080	36,610	287,985	69.1%	
	52604 Legal Fees	-	-	2,688	-	0.0%	-	-	-	0.0%	
	52609 Temporary Labor	-	15,000	-	-	0.0%	50,000	-	-	0.0%	
	52706 Dues, Publctns, Spnsrshp	-	-	255	-	0.0%	-	260	-	0.0%	
	52710 Office Supplies	-	10,000	19	-	0.2%	10,000	1,176	-	11.8%	
	52711 Education/Training/Meals	-	39,200	2,375	-	6.1%	40,000	3,559	-	8.9%	
	52713 Utilities	-	700	403	-	57.6%	3,000	418	-	13.9%	
10115 Management Total			284,315	1,704,813	312,911	296,689	30.6%	2,123,723	390,826	287,985	32.0%
10116 Watershed	51101 Salary	-	114,351	26,069	-	22.8%	105,265	20,240	-	19.2%	
	51201 Temporary Salary	-	-	8,187	-	0.0%	-	-	-	0.0%	
	51306 Short Term Disability	-	399	113	-	28.3%	399	104	-	26.2%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10116 Watershed	51308 Empl Assistance Plan	-	-	-	-	0.0%	26	-	-	0.0%
	51310 Medicare	-	1,658	492	-	29.7%	1,526	340	-	22.3%
	51311 Pension Premiums	-	40,480	8,429	-	20.8%	33,685	7,042	-	20.9%
	51312 Health Insurance	-	26,221	6,066	-	23.1%	23,837	4,992	-	20.9%
	51313 Life Insurance	-	936	257	-	27.4%	861	238	-	27.6%
	51314 Dental Insurance	-	1,549	369	-	23.8%	1,475	369	-	25.0%
	51315 Vision Insurance	-	194	47	-	24.2%	188	47	-	24.9%
	51316 Long Term Disability	-	515	39	-	7.6%	474	39	-	8.2%
	51317 Workers Comp	-	800	143	-	17.9%	737	79	-	10.7%
	51319 FICA	-	-	195	-	0.0%	-	-	-	0.0%
	52504 Materials	-	10,300	1,712	-	16.6%	10,000	5,200	-	52.0%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	142,066	952,000	190,273	309,477	45.7%	943,900	112,797	193,246	32.4%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	10,000	-	-	0.0%
	52609 Temporary Labor	-	65,000	-	-	0.0%	15,000	25,091	20,909	306.7%
52711 Education/Training/Meals	-	1,800	-	-	0.0%	1,800	41	-	2.3%	
10116 Watershed Total		142,066	1,226,703	242,389	309,477	40.3%	1,149,673	176,618	214,155	34.0%
10117 Human Resources	51101 Salary	-	255,315	56,738	-	22.2%	238,136	55,406	-	23.3%
	51105 Overtime	-	1,000	39	-	3.9%	1,000	46	-	4.6%
	51306 Short Term Disability	-	618	189	-	30.6%	618	161	-	26.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	3,702	871	-	23.5%	3,453	808	-	23.4%
	51311 Pension Premiums	-	90,381	15,382	-	17.0%	76,203	19,292	-	25.3%
	51312 Health Insurance	-	78,663	13,726	-	17.4%	71,512	16,993	-	23.8%
	51313 Life Insurance	-	2,089	560	-	26.8%	1,949	547	-	28.1%
	51314 Dental Insurance	-	4,646	752	-	16.2%	4,424	783	-	17.7%
	51315 Vision Insurance	-	582	134	-	23.0%	565	141	-	24.9%
	51316 Long Term Disability	-	1,149	111	-	9.7%	1,072	117	-	10.9%
	51317 Workers Comp	-	1,787	237	-	13.3%	1,667	217	-	13.0%
	52504 Materials	-	250	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	19,000	2,399	-	12.6%	33,500	3,302	-	9.9%
	52604 Legal Fees	-	102,500	2,025	-	2.0%	55,000	3,465	-	6.3%
52706 Dues, Publctns, Spnsrshp	-	1,200	-	-	0.0%	750	-	-	0.0%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10117 Human Resources	52709 Outreach/Advertising/Notices	-	5,000	2,243	-	44.9%	2,000	820	-	41.0%
	52710 Office Supplies	-	10,000	1,009	-	10.1%	10,000	804	-	8.0%
	52711 Education/Training/Meals	-	5,000	192	-	3.8%	7,500	429	-	5.7%
	52713 Utilities	-	960	76	-	8.0%	960	77	-	8.1%
10117 Human Resources Total		-	583,842	96,685	-	16.6%	512,387	103,409	-	20.2%
10118 Information Services	51101 Salary	-	303,998	78,984	-	26.0%	300,337	65,867	-	21.9%
	51105 Overtime	-	10,000	10,710	-	107.1%	5,000	3,319	-	66.4%
	51106 Double Time	-	-	-	-	0.0%	-	277	-	0.0%
	51306 Short Term Disability	-	501	130	-	26.0%	-	126	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	78	-	-	0.0%
	51310 Medicare	-	4,408	1,296	-	29.4%	4,355	1,005	-	23.1%
	51311 Pension Premiums	-	107,645	16,767	-	15.6%	96,108	23,481	-	24.4%
	51312 Health Insurance	-	78,663	8,424	-	10.7%	71,512	12,121	-	17.0%
	51313 Life Insurance	-	2,488	592	-	23.8%	2,458	658	-	26.8%
	51314 Dental Insurance	-	4,646	376	-	8.1%	4,424	516	-	11.7%
	51315 Vision Insurance	-	582	125	-	21.5%	565	141	-	24.9%
	51316 Long Term Disability	-	1,368	104	-	7.6%	1,352	117	-	8.7%
	51317 Workers Comp	-	2,128	363	-	17.1%	2,102	269	-	12.8%
	52501 Chemicals	-	350	39	-	11.2%	200	170	-	85.1%
	52503 Equipment Maintenance	-	431,975	30,972	1,910	7.6%	143,300	28,205	1,881	21.0%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	8,200	25,000	192	8,200	25.3%	5,000	26,792	140,762	3351.1%
	52609 Temporary Labor	-	-	-	16,500	0.0%	30,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	360	-	-	0.0%	320	-	-	0.0%
	52710 Office Supplies	-	105,700	4,821	49,437	51.3%	87,300	13,878	293	16.2%
	52711 Education/Training/Meals	-	4,500	-	-	0.0%	4,500	130	-	2.9%
	52713 Utilities	-	27,950	1,650	1,622	11.7%	27,950	2,294	-	8.2%
	52904 Equipment Purchases	-	35,000	-	-	0.0%	72,500	-	-	0.0%
10118 Information Services Total		8,200	1,147,762	155,545	77,670	20.2%	859,861	179,366	142,936	37.5%
10119 Safety	51101 Salary	-	151,664	39,272	-	25.9%	-	-	-	0.0%
	51306 Short Term Disability	-	334	158	-	47.2%	-	-	-	0.0%
	51310 Medicare	-	2,199	486	-	22.1%	-	-	-	0.0%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10119 Safety	51311 Pension Premiums	-	53,689	10,516	-	19.6%	-	-	-	0.0%
	51312 Health Insurance	-	52,442	10,121	-	19.3%	-	-	-	0.0%
	51313 Life Insurance	-	1,241	431	-	34.8%	-	-	-	0.0%
	51314 Dental Insurance	-	3,097	537	-	17.4%	-	-	-	0.0%
	51315 Vision Insurance	-	388	109	-	28.2%	-	-	-	0.0%
	51316 Long Term Disability	-	682	90	-	13.2%	-	-	-	0.0%
	51317 Workers Comp	-	12,133	1,951	-	16.1%	-	-	-	0.0%
	52505 Safety	-	17,400	1,070	357	8.2%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	76,500	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	15,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	250,000	-	798	0.3%	-	-	-	0.0%
	52711 Education/Training/Meals	-	2,800	1,310	-	46.8%	-	-	-	0.0%
	52713 Utilities	-	2,300	-	-	0.0%	-	-	-	0.0%
10119 Safety Total		-	643,869	66,052	1,155	10.4%	-	-	-	0.0%
10131 Cashiering	51101 Salary	-	104,335	23,707	-	22.7%	105,941	22,562	-	21.3%
	51105 Overtime	-	500	20	-	4.0%	-	23	-	0.0%
	51306 Short Term Disability	-	422	106	-	25.0%	422	69	-	16.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,513	338	-	22.4%	1,536	321	-	20.9%
	51311 Pension Premiums	-	36,935	6,428	-	17.4%	33,901	5,336	-	15.7%
	51312 Health Insurance	-	52,521	11,471	-	21.8%	47,675	11,655	-	24.4%
	51313 Life Insurance	-	854	234	-	27.4%	867	158	-	18.2%
	51314 Dental Insurance	-	3,097	576	-	18.6%	2,950	615	-	20.8%
	51315 Vision Insurance	-	388	94	-	24.2%	377	78	-	20.7%
	51316 Long Term Disability	-	470	67	-	14.2%	477	45	-	9.4%
	51317 Workers Comp	-	730	99	-	13.6%	742	88	-	11.9%
	52503 Equipment Maintenance	-	7,000	3,824	-	54.6%	9,000	3,608	-	40.1%
	52710 Office Supplies	-	5,000	1,238	-	24.8%	5,000	253	-	5.1%
	52711 Education/Training/Meals	-	600	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total		-	214,365	48,201	-	22.5%	209,540	44,812	-	21.4%
10133 Customer Service	51101 Salary	-	669,060	151,318	-	22.6%	617,864	136,241	-	22.1%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10133 Customer Service	51105 Overtime	-	3,000	717	-	23.9%	-	3,086	-	0.0%
	51144 Standby	-	-	515	-	0.0%	-	415	-	0.0%
	51306 Short Term Disability	-	1,043	425	-	40.8%	1,043	325	-	31.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	260	-	-	0.0%
	51310 Medicare	-	9,701	2,213	-	22.8%	8,959	1,909	-	21.3%
	51311 Pension Premiums	-	236,847	40,985	-	17.3%	197,717	47,889	-	24.2%
	51312 Health Insurance	-	262,606	52,049	-	19.8%	238,373	46,098	-	19.3%
	51313 Life Insurance	-	5,476	1,483	-	27.1%	5,057	1,317	-	26.0%
	51314 Dental Insurance	-	15,485	3,312	-	21.4%	14,748	3,051	-	20.7%
	51315 Vision Insurance	-	1,941	469	-	24.2%	1,884	422	-	22.4%
	51316 Long Term Disability	-	3,011	363	-	12.0%	2,780	325	-	11.7%
	51317 Workers Comp	-	4,922	668	-	13.6%	4,550	574	-	12.6%
	52501 Chemicals	-	10,000	1,049	-	10.5%	5,000	1,351	-	27.0%
	52503 Equipment Maintenance	-	10,000	1,260	-	12.6%	10,000	-	-	0.0%
	52504 Materials	-	59,400	354	-	0.6%	53,300	-	-	0.0%
	52505 Safety	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	142,500	48,129	-	33.8%	192,500	1,285	-	0.7%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	232,500	34,523	-	14.8%	240,000	9,957	-	4.1%
	52711 Education/Training/Meals	-	2,400	561	-	23.4%	1,500	-	-	0.0%
	52713 Utilities	-	500	60	-	11.9%	500	124	-	24.8%
	52804 Bank Fees	-	18,000	2,622	-	14.6%	-	3,588	-	0.0%
52902 Vehicle Purchases	-	41,900	-	30,845	73.6%	40,000	-	-	0.0%	
52904 Equipment Purchases	-	5,000	-	-	0.0%	10,000	-	10,314	103.1%	
10133 Customer Service Total		-	1,748,292	343,075	30,845	21.4%	1,649,035	257,956	10,314	16.3%
10135 Accounting	51101 Salary	-	628,426	141,692	-	22.5%	595,459	135,161	-	22.7%
	51105 Overtime	-	13,000	3,100	-	23.8%	6,500	2,536	-	39.0%
	51306 Short Term Disability	-	1,302	342	-	26.3%	1,302	321	-	24.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	9,112	2,138	-	23.5%	8,634	2,060	-	23.9%
	51311 Pension Premiums	-	222,463	38,678	-	17.4%	190,547	47,525	-	24.9%
	51312 Health Insurance	-	183,547	25,203	-	13.7%	166,861	28,023	-	16.8%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10135 Accounting	51313 Life Insurance	-	5,143	1,273	-	24.7%	4,873	1,165	-	23.9%
	51314 Dental Insurance	-	10,840	1,593	-	14.7%	10,324	1,723	-	16.7%
	51315 Vision Insurance	-	1,358	335	-	24.7%	1,319	328	-	24.9%
	51316 Long Term Disability	-	3,828	254	-	6.6%	2,680	260	-	9.7%
	51317 Workers Comp	-	5,399	603	-	11.2%	4,168	537	-	12.9%
	52503 Equipment Maintenance	-	3,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	46,083	144,100	25,044	46,083	37.4%	112,420	33,778	34,413	60.7%
	52609 Temporary Labor	-	-	-	-	0.0%	20,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,180	280	-	23.7%	600	500	-	83.3%
	52710 Office Supplies	-	-	-	-	0.0%	1,500	488	-	32.6%
	52711 Education/Training/Meals	-	4,450	-	-	0.0%	8,000	2,895	-	36.2%
	52804 Bank Fees	-	22,500	9,977	-	44.3%	40,000	9,701	-	24.3%
	10135 Accounting Total		46,083	1,259,648	250,512	46,083	22.7%	1,175,369	267,002	34,413

10151 Engineering	51101 Salary	-	1,843,914	414,300	-	22.5%	1,804,873	407,174	-	22.6%
	51105 Overtime	-	25,000	5,671	-	22.7%	10,000	1,410	-	14.1%
	51201 Temporary Salary	-	-	21,858	-	0.0%	-	13,080	-	0.0%
	51306 Short Term Disability	-	1,800	480	-	26.6%	1,800	483	-	26.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	468	-	-	0.0%
	51310 Medicare	-	26,737	6,128	-	22.9%	26,171	6,103	-	23.3%
	51311 Pension Premiums	-	652,746	113,643	-	17.4%	577,559	141,213	-	24.5%
	51312 Health Insurance	-	472,691	80,482	-	17.0%	429,071	91,145	-	21.2%
	51313 Life Insurance	-	15,091	3,778	-	25.0%	14,771	3,783	-	25.6%
	51314 Dental Insurance	-	27,874	4,798	-	17.2%	26,546	5,050	-	19.0%
	51315 Vision Insurance	-	3,493	828	-	23.7%	3,391	813	-	24.0%
	51316 Long Term Disability	-	8,298	673	-	8.1%	8,122	676	-	8.3%
	51317 Workers Comp	-	87,316	12,562	-	14.4%	79,203	10,749	-	13.6%
	51319 FICA	-	-	1,355	-	0.0%	-	811	-	0.0%
	52501 Chemicals	-	15,000	1,049	-	7.0%	5,000	1,779	-	35.6%
	52503 Equipment Maintenance	-	40,000	17,301	2,284	49.0%	60,000	4,455	11,107	25.9%
	52504 Materials	34,348	100,000	92	34,938	26.1%	120,000	10,044	-	8.4%
	52505 Safety	-	5,000	(1,989)	-	-39.8%	2,500	134	-	5.4%
	52506 Small Tools	-	2,000	202	-	10.1%	2,500	154	-	6.2%
	52603 Consulting/Contractor Fee	145,302	440,000	30,835	145,684	30.2%	430,000	126,496	463,571	137.2%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10151 Engineering	52608 Fed/St/Co Fees	-	-	44	-	0.0%	-	55	-	0.0%	
	52609 Temporary Labor	-	100,000	-	-	0.0%	150,000	6,136	-	4.1%	
	52706 Dues, Publctns, Spnsrshp	-	15,000	270	4,800	33.8%	20,000	2,012	4,833	34.2%	
	52710 Office Supplies	-	15,000	1,835	1,561	22.6%	22,000	1,844	-	8.4%	
	52711 Education/Training/Meals	-	15,000	1,301	-	8.7%	20,000	3,020	-	15.1%	
	52713 Utilities	-	700	268	-	38.3%	800	117	-	14.7%	
	52901 Land/Easement Purchases	-	30,000	8,567	-	28.6%	40,000	-	750	1.9%	
	52902 Vehicle Purchases	-	30,000	-	-	0.0%	30,000	-	-	0.0%	
	52904 Equipment Purchases	-	10,000	-	-	0.0%	10,000	12,000	-	120.0%	
10151 Engineering Total			179,650	3,982,660	726,330	189,268	22.0%	3,894,775	850,737	480,261	34.2%

10171 Water Operations	51101 Salary	-	3,535,965	845,081	-	23.9%	3,367,881	777,308	-	23.1%
	51105 Overtime	-	50,000	8,042	-	16.1%	50,000	5,336	-	10.7%
	51106 Double Time	-	60,000	7,875	-	13.1%	60,000	2,668	-	4.4%
	51144 Standby	-	140,000	37,875	-	27.1%	140,000	38,453	-	27.5%
	51201 Temporary Salary	-	33,280	27,460	-	82.5%	-	28,416	-	0.0%
	51306 Short Term Disability	-	6,923	1,929	-	27.9%	6,923	1,619	-	23.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,118	-	-	0.0%
	51310 Medicare	-	51,271	13,835	-	27.0%	48,834	12,567	-	25.7%
	51311 Pension Premiums	-	1,251,732	211,382	-	16.9%	1,077,722	267,623	-	24.8%
	51312 Health Insurance	-	1,129,206	202,413	-	17.9%	1,025,003	216,627	-	21.1%
	51313 Life Insurance	-	28,923	7,393	-	25.6%	27,563	7,401	-	26.9%
	51314 Dental Insurance	-	66,587	12,792	-	19.2%	63,416	13,285	-	20.9%
	51315 Vision Insurance	-	8,344	1,907	-	22.9%	8,101	1,969	-	24.3%
	51316 Long Term Disability	-	15,912	1,578	-	9.9%	15,155	1,628	-	10.7%
	51317 Workers Comp	-	243,522	35,810	-	14.7%	239,489	33,485	-	14.0%
	51319 FICA	-	-	1,607	-	0.0%	-	1,762	-	0.0%
	52501 Chemicals	-	420,000	48,758	92,140	33.5%	325,000	61,724	101,456	50.2%
	52503 Equipment Maintenance	11,577	435,000	37,467	95,355	29.7%	504,500	46,186	7,343	10.6%
	52504 Materials	7,103	334,500	42,677	8,817	15.1%	331,500	107,624	6,478	34.4%
	52505 Safety	-	33,600	116	-	0.3%	38,000	1,159	-	3.0%
	52506 Small Tools	-	29,500	6,553	-	22.2%	29,500	4,783	-	16.2%
	52507 Water Purchase	-	100,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	36,451	293,500	19,512	38,306	17.5%	179,500	18,551	88,765	59.8%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10171 Water Operations	52604 Legal Fees	-	-	496	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	382,450	16,883	-	4.4%	399,200	97,594	-	24.4%
	52609 Temporary Labor	-	66,720	-	-	0.0%	100,000	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	7,700	75	-	1.0%	9,000	75	-	0.8%
	52710 Office Supplies	-	18,000	223	-	1.2%	8,000	1,011	-	12.6%
	52711 Education/Training/Meals	-	35,000	7,707	-	22.0%	35,000	7,850	-	22.4%
	52713 Utilities	-	1,080,000	77,430	50,000	11.8%	1,016,000	130,678	-	12.9%
	52902 Vehicle Purchases	-	204,000	-	149,671	73.4%	193,000	-	152,574	79.1%
	52904 Equipment Purchases	-	179,000	-	16,448	9.2%	283,000	29,830	64,970	33.5%
	52915 Project: Non-Programmati	61,671	65,000	36,380	61,671	77.4%	-	-	-	0.0%
	52930 Program: Chem Tank/Pads	-	135,000	-	-	0.0%	-	-	-	0.0%
	52931 Program: Clarifiers	-	15,000	-	-	0.0%	-	-	-	0.0%
10171 Water Operations Total		116,802	10,455,635	1,711,256	512,408	21.0%	9,882,405	1,917,214	421,586	23.7%
10191 Maintenance	51101 Salary	-	4,197,189	844,868	-	20.1%	3,758,201	877,278	-	23.3%
	51105 Overtime	-	30,000	3,331	-	11.1%	30,000	5,678	-	18.9%
	51106 Double Time	-	15,000	-	-	0.0%	15,000	4,127	-	27.5%
	51201 Temporary Salary	-	167,000	38,140	-	22.8%	-	34,408	-	0.0%
	51306 Short Term Disability	-	7,623	1,378	-	18.1%	7,139	1,691	-	23.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	1,534	-	-	0.0%
	51310 Medicare	-	60,859	14,381	-	23.6%	54,494	14,745	-	27.1%
	51311 Pension Premiums	-	1,485,805	232,537	-	15.7%	1,202,624	302,128	-	25.1%
	51312 Health Insurance	-	1,654,418	258,676	-	15.6%	1,406,400	286,573	-	20.4%
	51313 Life Insurance	-	34,350	7,817	-	22.8%	30,757	8,390	-	27.3%
	51314 Dental Insurance	-	97,558	15,688	-	16.1%	87,013	17,553	-	20.2%
	51315 Vision Insurance	-	12,225	2,548	-	20.8%	11,116	2,751	-	24.7%
	51316 Long Term Disability	-	18,887	1,939	-	10.3%	16,912	2,098	-	12.4%
	51317 Workers Comp	-	327,370	43,322	-	13.2%	292,459	42,430	-	14.5%
	51319 FICA	-	-	1,661	-	0.0%	-	2,133	-	0.0%
	52501 Chemicals	-	250,000	31,638	-	12.7%	200,000	32,934	-	16.5%
	52503 Equipment Maintenance	-	104,000	3,567	72	3.5%	85,600	2,429	3,587	7.0%
	52504 Materials	-	1,399,000	187,370	18,198	14.7%	1,375,000	177,029	7,142	13.4%
	52505 Safety	-	28,300	1,446	-	5.1%	28,300	8,892	234	32.2%
	52506 Small Tools	-	54,500	10,018	-	18.4%	55,500	8,613	-	15.5%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10191 Maintenance	52603 Consulting/Contractor Fee	1,751	164,000	28,304	23,034	31.0%	154,000	59,577	58,254	76.5%
	52604 Legal Fees	-	4,000	-	-	0.0%	4,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	286	-	1.1%	20,000	2,718	-	13.6%
	52609 Temporary Labor	-	-	-	-	0.0%	185,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	21,984	-	-	0.0%	21,600	-	-	0.0%
	52710 Office Supplies	-	16,200	223	175	2.5%	11,500	1,477	743	19.3%
	52711 Education/Training/Meals	-	15,700	2,193	-	14.0%	15,700	1,895	-	12.1%
	52713 Utilities	-	29,200	12,576	-	43.1%	28,000	1,566	-	5.6%
	52902 Vehicle Purchases	-	502,481	176,998	233,711	81.7%	225,000	107,594	116,711	99.7%
	52904 Equipment Purchases	-	400,357	-	-	0.0%	341,700	15,928	323,916	99.5%
	52915 Project: Non-Programmati	206,251	235,000	241	209,980	47.6%	-	-	-	0.0%
	52916 Program: Diversion, Holding	-	300,000	-	-	0.0%	-	-	-	0.0%
	52940 Program: Tank Restoration	-	400,000	-	-	0.0%	-	-	-	0.0%
	52941 Program: Road Restoration	-	150,000	-	-	0.0%	-	-	-	0.0%
	52942 Program: Pipeline Restoration	-	350,000	-	-	0.0%	-	-	-	0.0%
52943 Program: Canal Restoration	-	100,000	-	3,736	3.7%	-	-	-	0.0%	
10191 Maintenance Total		208,002	12,658,006	1,921,147	488,905	18.7%	9,664,549	2,022,635	510,588	26.2%
10192 Vegetation	51101 Salary	-	422,099	97,871	-	23.2%	407,449	93,007	-	22.8%
	51105 Overtime	-	-	355	-	0.0%	-	950	-	0.0%
	51201 Temporary Salary	-	35,000	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	726	538	-	74.1%	726	507	-	69.8%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	156	-	-	0.0%
	51310 Medicare	-	6,120	-	-	0.0%	5,908	-	-	0.0%
	51311 Pension Premiums	-	149,423	26,651	-	17.8%	130,384	32,783	-	25.1%
	51312 Health Insurance	-	157,564	29,007	-	18.4%	143,024	29,797	-	20.8%
	51313 Life Insurance	-	3,454	948	-	27.5%	3,335	846	-	25.4%
	51314 Dental Insurance	-	9,291	1,622	-	17.5%	8,849	1,460	-	16.5%
	51315 Vision Insurance	-	1,164	281	-	24.2%	1,130	281	-	24.9%
	51316 Long Term Disability	-	1,899	232	-	12.2%	1,834	230	-	12.5%
	51317 Workers Comp	-	46,431	6,400	-	13.8%	44,819	5,761	-	12.9%
	52501 Chemicals	-	255,000	20,125	3,693	9.3%	270,000	19,388	-	7.2%
	52503 Equipment Maintenance	-	2,200	-	-	0.0%	2,200	34	-	1.6%
52504 Materials	-	18,000	1,021	-	5.7%	-	-	-	0.0%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10192 Vegetation	52505 Safety	-	2,700	92	-	3.4%	2,700	-	-	0.0%
	52603 Consulting/Contractor Fee	5,627	90,000	-	5,627	5.9%	129,900	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	45,000	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	2,780	615	-	22.1%	2,780	-	-	0.0%
	52710 Office Supplies	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52711 Education/Training/Meals	-	2,300	400	-	17.4%	2,300	240	-	10.4%
	52713 Utilities	-	1,000	-	-	0.0%	2,000	-	-	0.0%
	52902 Vehicle Purchases	-	56,200	-	-	0.0%	-	-	-	0.0%
10192 Vegetation Total		5,627	1,265,351	186,158	9,320	15.4%	1,206,494	185,286	-	15.4%

10193 Purchasing	51101 Salary	-	368,624	84,719	-	23.0%	354,346	82,142	-	23.2%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	51306 Short Term Disability	-	840	256	-	30.5%	840	217	-	25.9%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	5,345	1,214	-	22.7%	5,138	1,179	-	22.9%
	51311 Pension Premiums	-	130,493	22,797	-	17.5%	113,391	28,466	-	25.1%
	51312 Health Insurance	-	131,105	23,401	-	17.8%	119,186	24,056	-	20.2%
	51313 Life Insurance	-	3,017	830	-	27.5%	2,900	806	-	27.8%
	51314 Dental Insurance	-	7,743	1,415	-	18.3%	7,374	1,415	-	19.2%
	51315 Vision Insurance	-	970	234	-	24.2%	942	234	-	24.9%
	51316 Long Term Disability	-	1,659	195	-	11.8%	1,595	195	-	12.2%
	51317 Workers Comp	-	2,580	354	-	13.7%	2,480	321	-	12.9%
	52501 Chemicals	-	200	22	-	11.2%	100	-	-	0.0%
	52503 Equipment Maintenance	-	18,000	-	-	0.0%	18,000	1,127	-	6.3%
	52504 Materials	-	67,500	3,859	902	7.1%	125,000	6,118	797	5.5%
	52505 Safety	-	71,000	2,796	-	3.9%	56,000	2,125	-	3.8%
	52506 Small Tools	-	50,000	2,338	-	4.7%	100,000	7,280	-	7.3%
	52603 Consulting/Contractor Fee	-	110,000	12,603	62,325	68.1%	110,000	15,064	62,626	70.6%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	600	-	-	0.0%	600	130	-	21.7%
	52710 Office Supplies	-	18,500	928	-	5.0%	18,500	705	-	3.8%
	52711 Education/Training/Meals	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	82	-	5.4%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10193 Purchasing Total		-	995,676	157,962	63,226	22.2%	1,049,022	171,661	63,424	22.4%
10195 Shop Operations										
	51101 Salary	-	250,680	57,573	-	23.0%	230,882	43,837	-	19.0%
	51105 Overtime	-	1,500	45	-	3.0%	1,500	804	-	53.6%
	51306 Short Term Disability	-	208	99	-	47.4%	208	74	-	35.7%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	104	-	-	0.0%
	51310 Medicare	-	3,635	837	-	23.0%	3,348	648	-	19.3%
	51311 Pension Premiums	-	88,741	15,656	-	17.6%	73,882	14,879	-	20.1%
	51312 Health Insurance	-	105,042	20,415	-	19.4%	95,349	17,952	-	18.8%
	51313 Life Insurance	-	2,052	567	-	27.6%	1,890	420	-	22.2%
	51314 Dental Insurance	-	6,194	1,207	-	19.5%	5,899	1,106	-	18.8%
	51315 Vision Insurance	-	776	188	-	24.2%	754	141	-	18.7%
	51316 Long Term Disability	-	1,128	148	-	13.1%	1,039	113	-	10.8%
	51317 Workers Comp	-	17,548	2,563	-	14.6%	16,162	1,852	-	11.5%
	52501 Chemicals	-	25,000	5,882	-	23.5%	25,000	1,777	-	7.1%
	52503 Equipment Maintenance	-	187,500	42,467	7,680	26.7%	185,000	66,931	23	36.2%
	52504 Materials	-	58,000	5,000	-	8.6%	58,000	1,160	-	2.0%
	52505 Safety	-	4,220	746	-	17.7%	1,400	264	-	18.9%
	52506 Small Tools	-	3,000	315	-	10.5%	3,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,892	1,628	-	86.0%	1,892	1,500	-	79.3%
	52710 Office Supplies	-	2,500	-	-	0.0%	2,500	82	-	3.3%
	52711 Education/Training/Meals	-	3,500	-	-	0.0%	3,500	-	-	0.0%
	52713 Utilities	-	25,300	889	-	3.5%	19,300	2,991	-	15.5%
	52904 Equipment Purchases	-	25,000	-	-	0.0%	50,000	1,377	41,509	85.8%
10195 Shop Operations Total		-	813,416	156,225	7,680	20.2%	780,609	157,908	41,532	25.5%
Total Operating Expenses		1,009,645	45,463,811	9,406,222	2,084,115	24.7%	41,571,887	9,910,286	2,245,313	29.2%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

10114 Administration	52915 Project: Non-Programmati	-	100,000	-	-	0.0%	130,000	43,340	290,716	257.0%
10114 Administration Total		-	100,000	-	-	0.0%	130,000	43,340	290,716	257.0%
10115 Management	52915 Project: Non-Programmati	63,918	-	63,978	-	100.1%	-	694,965	4,392,763	0.0%
10115 Management Total		63,918	-	63,978	-	100.1%	-	694,965	4,392,763	0.0%
10118 Information Services	52915 Project: Non-Programmati	1,928,984	108,000	263,904	1,575,335	90.3%	2,750,000	-	-	0.0%
10118 Information Services Total		1,928,984	108,000	263,904	1,575,335	90.3%	2,750,000	-	-	0.0%
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	116,420	232,635	23.1%	1,100,000	171,817	144,595	28.8%
	52908 Program: PRV Program	-	160,000	-	-	0.0%	160,000	20,385	1,000	13.4%
	52910 Program: Raw Water Rplc	300,000	1,800,000	3,670	26,171	1.4%	1,200,000	312,846	335,789	54.1%
	52911 Program: Backbone Ext	713,723	1,000,000	2,990	18,524	1.3%	1,000,000	124,845	900,188	102.5%
	52912 Program: Community Inves	1,677,670	800,000	207,074	117,293	13.1%	600,000	13,190	7,888	3.5%
	52913 Program: Extended CEQA	13,915	-	-	13,915	100.0%	200,000	546	273,781	137.2%
	52914 Program: Sediment Removl	3,264,876	1,200,000	27,762	1,336,771	30.6%	650,000	43,676	206,512	38.5%
	52915 Project: Non-Programmati	16,831,192	5,850,000	4,754,619	9,025,549	60.8%	24,535,000	109,549	19,245,697	78.9%
10151 Engineering Total		22,812,953	12,310,000	5,112,535	10,770,858	45.2%	29,445,000	796,854	21,115,451	74.4%
10171 Water Operations	52915 Project: Non-Programmati	-	-	-	-	0.0%	310,000	75,000	96,651	55.4%
10171 Water Operations Total		-	-	-	-	0.0%	310,000	75,000	96,651	55.4%
10191 Maintenance	52915 Project: Non-Programmati	-	-	-	-	0.0%	845,000	72,842	13,926	10.3%
10191 Maintenance Total		-	-	-	-	0.0%	845,000	72,842	13,926	10.3%
Total Non Operating Expenses		24,805,855	12,538,000	5,440,417	12,346,193	47.6%	33,480,000	1,683,001	25,909,506	82.4%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
<u>Operating & Non Operating Budget:</u>										
Operating	Revenues	-	2,656,525	588,747	-	22.2%	2,469,633	607,669	-	24.6%
	Expenses	-	2,630,924	288,251	45,009	12.7%	2,427,161	271,766	14,222	11.8%
	Operating Income			300,496				335,903		
Non Operating	Revenues	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
	Expenses	-	315,000	144	170,740	54.2%	315,000	37,675	43,251	25.7%
	Non operating Income			<u>78,606</u>				<u>41,075</u>		
	Net Income			379,102				376,979		
Operating Revenues	Scotts Flat	-	1,206,318	320,615	-	26.6%	1,024,775	348,543	-	34.0%
	Peninsula	-	242,834	59,383	-	24.5%	252,086	66,400	-	26.3%
	Orchard Springs	-	367,148	67,190	-	18.3%	330,974	51,541	-	15.6%
	Long Ravine	-	558,440	71,996	-	12.9%	635,637	91,911	-	14.5%
	Jackson Meadows	-	205,000	68,241	-	33.3%	145,899	46,741	-	32.0%
	Greenhorn	-	45,206	1,278	-	2.8%	39,668	2,464	-	6.2%
	Combie	-	31,579	44	-	0.1%	29,087	68	-	0.2%
	Cascade Shores Gate	-	-	-	-	0.0%	11,507	-	-	0.0%
Operating Revenues Total		-	2,656,525	588,747	-	22.2%	2,469,633	607,669	-	24.6%
Non Operating Revenues	Transfer In Capital	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Non Operating Revenues Total		-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Operating Expenses	30250 General Recreation	-	2,104,107	242,993	44,863	13.7%	1,921,968	230,756	14,222	12.7%
	30254 Upper Division Recreation	-	526,817	45,258	146	8.6%	505,193	41,010	-	8.1%
Operating Expenses Total		-	2,630,924	288,251	45,009	12.7%	2,427,161	271,766	14,222	11.8%
Non Operating Expenses	30250 General Recreation	-	315,000	144	170,740	54.2%	315,000	37,675	43,251	25.7%
Non Operating Expenses Total		-	315,000	144	170,740	54.2%	315,000	37,675	43,251	25.7%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% of Year

Operating & Non Operating Budget: **Recreation 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:										
30250 General Recreation	51101 Salary	-	497,313	99,705	-	20.0%	517,153	97,472	-	18.8%
	51105 Overtime	-	5,000	-	-	0.0%	5,000	126	-	2.5%
	51201 Temporary Salary	-	211,640	2,989	-	1.4%	-	5,520	-	0.0%
	51306 Short Term Disability	-	406	27	-	6.6%	406	127	-	31.4%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	182	-	-	0.0%
	51310 Medicare	-	7,211	1,490	-	20.7%	7,499	1,480	-	19.7%
	51311 Pension Premiums	-	176,049	26,210	-	14.9%	156,171	34,493	-	22.1%
	51312 Health Insurance	-	183,547	18,965	-	10.3%	166,861	24,323	-	14.6%
	51313 Life Insurance	-	4,070	970	-	23.8%	3,994	941	-	23.6%
	51314 Dental Insurance	-	10,840	856	-	7.9%	10,324	885	-	8.6%
	51315 Vision Insurance	-	1,358	266	-	19.6%	1,319	295	-	22.4%
	51316 Long Term Disability	-	2,238	217	-	9.7%	2,196	241	-	11.0%
	51317 Workers Comp	-	39,785	5,761	-	14.5%	41,372	5,188	-	12.5%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	104	-	0.0%
	51319 FICA	-	-	185	-	0.0%	-	342	-	0.0%
	51321 Health Benefit-Retirees	-	-	1,279	-	0.0%	-	2,518	-	0.0%
	51324 Opeb Net Arc	-	26,000	-	-	0.0%	8,000	-	-	0.0%
	52501 Chemicals	-	15,000	-	-	0.0%	15,000	896	-	6.0%
	52503 Equipment Maintenance	-	72,000	7,980	614	11.9%	62,000	8,858	5,630	23.4%
	52504 Materials	-	170,000	2,836	-	1.7%	160,000	2,458	-	1.5%
	52505 Safety	-	3,000	158	-	5.3%	3,000	-	-	0.0%
	52506 Small Tools	-	3,500	102	-	2.9%	3,500	1,361	-	38.9%
	52603 Consulting/Contractor Fee	-	105,400	39,211	44,249	79.2%	30,000	5,386	8,592	46.6%
	52604 Legal Fees	-	15,000	-	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	37,000	1,392	-	3.8%	40,000	1,697	-	4.2%
	52609 Temporary Labor	-	289,950	-	-	0.0%	455,991	-	-	0.0%
	52704 Insurance	-	13,000	-	-	0.0%	16,000	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	7,000	1,500	-	21.4%	10,000	1,950	-	19.5%
52710 Office Supplies	-	30,000	318	-	1.1%	12,500	670	-	5.4%	
52711 Education/Training/Meals	-	300	-	-	0.0%	300	40	-	13.3%	
52713 Utilities	-	132,500	13,623	-	10.3%	127,200	16,073	-	12.6%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% of Year

Operating & Non Operating Budget: **Recreation 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:										
30250 General Recreation	52795 Rec-Customer Refunds	-	-	-	-	0.0%	16,000	-	-	0.0%
	52804 Bank Fees	-	45,000	16,955	-	37.7%	45,000	17,313	-	38.5%
30250 General Recreation Total		-	2,104,107	242,993	44,863	13.7%	1,921,968	230,756	14,222	12.7%
30254 Upper Division Recreation	51101 Salary	-	113,465	26,226	-	23.1%	128,766	22,360	-	17.4%
	51105 Overtime	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	51201 Temporary Salary	-	28,600	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	116	21	-	17.7%	-	19	-	0.0%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	52	-	-	0.0%
	51310 Medicare	-	1,645	370	-	22.5%	1,867	351	-	18.8%
	51311 Pension Premiums	-	40,167	7,105	-	17.7%	33,384	7,779	-	23.3%
	51312 Health Insurance	-	52,442	9,148	-	17.4%	47,675	7,108	-	14.9%
	51313 Life Insurance	-	929	260	-	28.0%	854	203	-	23.8%
	51314 Dental Insurance	-	3,097	470	-	15.2%	2,950	172	-	5.8%
	51315 Vision Insurance	-	388	94	-	24.2%	377	80	-	21.1%
	51316 Long Term Disability	-	511	74	-	14.4%	467	58	-	12.4%
	51317 Workers Comp	-	9,077	1,470	-	16.2%	10,301	1,180	-	11.5%
	52501 Chemicals	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	-	-	0.0%	10,000	884	-	8.8%
	52504 Materials	-	30,000	-	-	0.0%	20,000	16	-	0.1%
	52505 Safety	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	22	146	0.4%	45,000	-	-	0.0%
	52604 Legal Fees	-	3,000	-	-	0.0%	15,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	-	-	0.0%	6,000	800	-	13.3%
	52609 Temporary Labor	-	138,380	-	-	0.0%	138,000	-	-	0.0%
	52704 Insurance	-	3,500	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	500	-	-	0.0%	2,500	-	-	0.0%
	52713 Utilities	-	25,000	-	-	0.0%	30,000	-	-	0.0%
30254 Upper Division Recreation Total		-	526,817	45,258	146	8.6%	505,193	41,010	-	8.1%
Total Operating Expenses		-	2,630,924	288,251	45,009	12.7%	2,427,161	271,766	14,222	11.8%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
<u>Operating & Non Operating Budget:</u>											
30250 General Recreation	52915 Project: Non-Programmati	-	315,000	144	170,740	54.2%		315,000	37,675	43,251	25.7%
30250 General Recreation Total		-	315,000	144	170,740	54.2%		315,000	37,675	43,251	25.7%
Total Non Operating Expenses		-	315,000	144	170,740	54.2%		315,000	37,675	43,251	25.7%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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	5,238,576	-	24.7%	20,124,690	5,235,791	-	26.0%
	Expenses	476,296	26,352,535	4,984,986	823,071	21.6%	22,282,658	5,008,393	1,176,650	27.8%
Non Operating	Expenses	1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%
	Net Income			(121,327)				(217,609)		
Operating Revenues	Chicago Park Powerhouse	-	8,887,180	2,342,288	-	26.4%	8,755,841	2,244,568	-	25.6%
	Rollins Powerhouse	-	4,937,322	1,259,255	-	25.5%	4,864,356	1,248,151	-	25.7%
	Dutch Flat Powerhouse	-	4,937,322	1,262,091	-	25.6%	4,864,356	1,233,130	-	25.4%
	Bowman Powerhouse	-	987,464	253,257	-	25.6%	972,871	192,408	-	19.8%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	-	-	-	0.0%
	Scotts Flat Powerhouse	-	239,964	19	-	0.0%	250,000	51,155	-	20.5%
	Combie South Powerhouse	-	235,422	107,948	-	45.9%	200,000	206,883	-	103.4%
	Combie North Powerhouse	-	108,000	13,718	-	12.7%	150,000	32,859	-	21.9%
	Bowman Transmission Line	-	65,000	-	-	0.0%	67,266	26,637	-	39.6%
Operating Revenues Total		-	21,195,975	5,238,576	-	24.7%	20,124,690	5,235,791	-	26.0%
Operating Expenses	50112 Hydro Admin	402,089	18,633,176	3,982,186	594,903	24.0%	15,966,347	3,622,086	1,035,473	29.2%
	50161 Hydro Operations	11,000	3,499,003	408,864	32,859	12.6%	2,445,637	521,404	13,560	21.9%
	50167 Hydro Maintenance	63,207	4,220,356	593,936	195,309	18.4%	3,870,674	864,902	127,617	25.6%
Operating Expenses Total		476,296	26,352,535	4,984,986	823,071	21.6%	22,282,658	5,008,393	1,176,650	27.8%
Non Operating Expenses	50112 Hydro Admin	1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%
Non Operating Expenses Total		1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

50112 Hydro Admin	51101 Salary	-	783,709	138,860	-	17.7%	552,784	101,242	-	18.3%
	51105 Overtime	-	2,000	137	-	6.8%	2,000	73	-	3.7%
	51106 Double Time	-	500	-	-	0.0%	-	195	-	0.0%
	51201 Temporary Salary	-	62,400	18,225	-	29.2%	-	-	-	0.0%
	51306 Short Term Disability	-	1,131	253	-	22.3%	865	175	-	20.2%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	130	-	-	0.0%
	51310 Medicare	-	11,364	2,315	-	20.4%	8,015	1,513	-	18.9%
	51311 Pension Premiums	-	277,433	42,896	-	15.5%	176,891	35,295	-	20.0%
	51312 Health Insurance	-	183,824	26,605	-	14.5%	119,186	19,009	-	15.9%
	51313 Life Insurance	-	6,414	1,779	-	27.7%	4,524	1,495	-	33.0%
	51314 Dental Insurance	-	10,840	1,981	-	18.3%	7,374	1,152	-	15.6%
	51315 Vision Insurance	-	1,358	293	-	21.6%	942	188	-	19.9%
	51316 Long Term Disability	-	3,527	235	-	6.7%	2,488	152	-	6.1%
	51317 Workers Comp	-	22,758	2,595	-	11.4%	17,133	1,539	-	9.0%
	51321 Health Benefit-Retirees	-	-	13,499	-	0.0%	-	32,514	-	0.0%
	51324 Opeb Net Arc	-	99,000	-	-	0.0%	63,000	-	-	0.0%
	52501 Chemicals	-	85,000	10,280	-	12.1%	75,000	13,663	-	18.2%
	52503 Equipment Maintenance	-	56,000	7,052	2,391	16.9%	56,000	1,877	5,355	12.9%
	52504 Materials	-	20,000	281	-	1.4%	25,000	664	-	2.7%
	52505 Safety	-	6,000	2,054	-	34.2%	86,000	5,895	-	6.9%
	52506 Small Tools	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52603 Consulting/Contractor Fee	402,089	1,274,000	139,325	592,149	43.6%	2,055,000	425,895	1,030,119	70.9%
	52604 Legal Fees	-	75,000	3,598	-	4.8%	50,000	3,676	-	7.4%
	52607 Franchise Fees	-	92,800	10,543	-	11.4%	46,000	10,543	-	22.9%
	52608 Fed/St/Co Fees	-	1,053,618	53,190	-	5.0%	1,025,015	161,831	-	15.8%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
52704 Insurance	-	220,000	128	-	0.1%	220,000	446	-	0.2%	
52706 Dues, Publictns, Spnsrshp	-	27,500	475	-	1.7%	45,500	23,396	-	51.4%	
52710 Office Supplies	-	26,000	3,426	-	13.2%	27,000	1,655	-	6.1%	
52711 Education/Training/Meals	-	30,000	2,933	-	9.8%	21,000	5,333	-	25.4%	
52713 Utilities	-	161,500	25,603	364	16.1%	169,500	31,549	-	18.6%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

50112 Hydro Admin	52901 Land/Easement Purchases	-	75,000	-	-	0.0%	100,000	6,125	-	6.1%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	25,000	-	-	0.0%	60,000	-	-	0.0%
	54000 Transfer Out	-	13,894,500	3,473,625	-	25.0%	10,940,000	2,734,998	-	25.0%
50112 Hydro Admin Total		402,089	18,633,176	3,982,186	594,903	24.0%	15,966,347	3,622,086	1,035,473	29.2%
50161 Hydro Operations	51101 Salary	-	1,374,648	239,476	-	17.4%	1,071,026	279,332	-	26.1%
	51105 Overtime	-	75,000	6,699	-	8.9%	75,000	20,007	-	26.7%
	51106 Double Time	-	20,000	867	-	4.3%	8,000	4,964	-	62.1%
	51144 Standby	-	32,000	7,997	-	25.0%	32,000	7,816	-	24.4%
	51201 Temporary Salary	-	20,000	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	308	-	23.7%	1,117	325	-	29.1%
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%
	51310 Medicare	-	19,932	3,766	-	18.9%	15,530	4,508	-	29.0%
	51311 Pension Premiums	-	486,625	67,506	-	13.9%	342,728	83,295	-	24.3%
	51312 Health Insurance	-	367,649	57,636	-	15.7%	286,047	53,880	-	18.8%
	51313 Life Insurance	-	11,250	2,347	-	20.9%	8,765	2,191	-	25.0%
	51314 Dental Insurance	-	21,680	3,534	-	16.3%	17,698	3,221	-	18.2%
	51315 Vision Insurance	-	2,717	531	-	19.6%	2,261	497	-	22.0%
	51316 Long Term Disability	-	6,186	442	-	7.1%	4,820	414	-	8.6%
	51317 Workers Comp	-	47,563	5,541	-	11.7%	43,233	5,582	-	12.9%
	52501 Chemicals	-	1,000	-	-	0.0%	1,000	68	-	6.8%
	52503 Equipment Maintenance	-	107,100	2,474	-	2.3%	125,100	11,328	6,000	13.9%
	52504 Materials	-	46,000	1,982	-	4.3%	46,000	4,706	-	10.2%
	52505 Safety	-	35,000	3,239	-	9.3%	-	54	-	0.0%
	52506 Small Tools	-	12,000	331	-	2.8%	12,000	1,461	-	12.2%
	52603 Consulting/Contractor Fee	11,000	148,000	3,174	12,459	9.8%	70,000	14,437	7,560	31.4%
	52609 Temporary Labor	-	-	-	-	0.0%	40,000	-	-	0.0%
	52710 Office Supplies	-	5,000	78	-	1.6%	3,000	-	-	0.0%
	52711 Education/Training/Meals	-	40,000	935	-	2.3%	60,000	7,420	-	12.4%
	52713 Utilities	-	6,000	-	-	0.0%	-	-	-	0.0%

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

50161 Hydro Operations	52902 Vehicle Purchases	-	80,000	-	-	0.0%	120,000	-	-	0.0%	
	52904 Equipment Purchases	-	532,351	-	20,400	3.8%	50,000	13,401	-	26.8%	
	54000 Transfer Out	-	-	-	-	0.0%	10,000	2,499	-	25.0%	
50161 Hydro Operations Total			11,000	3,499,003	408,864	32,859	12.6%	2,445,637	521,404	13,560	21.9%
50167 Hydro Maintenance	51101 Salary	-	1,377,052	281,563	-	20.4%	1,158,225	232,941	-	20.1%	
	51105 Overtime	-	75,000	2,098	-	2.8%	75,000	12,023	-	16.0%	
	51106 Double Time	-	16,000	1,382	-	8.6%	8,000	3,864	-	48.3%	
	51201 Temporary Salary	-	99,840	5,248	-	5.3%	-	7,000	-	0.0%	
	51306 Short Term Disability	-	1,862	714	-	38.4%	1,789	446	-	25.0%	
	51308 Empl Assistance Plan	-	-	-	-	0.0%	312	-	-	0.0%	
	51310 Medicare	-	19,967	4,258	-	21.3%	16,794	3,813	-	22.7%	
	51311 Pension Premiums	-	487,476	78,609	-	16.1%	370,632	88,061	-	23.8%	
	51312 Health Insurance	-	367,649	52,872	-	14.4%	286,047	46,258	-	16.2%	
	51313 Life Insurance	-	11,270	2,729	-	24.2%	9,479	2,105	-	22.2%	
	51314 Dental Insurance	-	21,680	3,494	-	16.1%	17,698	2,773	-	15.7%	
	51315 Vision Insurance	-	2,717	578	-	21.3%	2,261	456	-	20.2%	
	51316 Long Term Disability	-	6,197	481	-	7.8%	5,212	380	-	7.3%	
	51317 Workers Comp	-	47,646	6,484	-	13.6%	40,075	5,133	-	12.8%	
	51319 FICA	-	-	325	-	0.0%	-	-	-	0.0%	
	52501 Chemicals	-	7,500	-	-	0.0%	750	37	-	4.9%	
	52503 Equipment Maintenance	-	272,500	9,743	25,998	13.1%	285,500	18,226	2,398	7.2%	
	52504 Materials	-	390,500	32,338	2,542	8.9%	410,500	59,260	22,174	19.8%	
	52505 Safety	-	40,000	2,096	-	5.2%	-	64	-	0.0%	
	52506 Small Tools	-	30,000	348	776	3.7%	30,000	17,822	-	59.4%	
	52603 Consulting/Contractor Fee	63,207	555,500	24,852	83,026	17.4%	552,500	70,124	76,715	26.6%	
	52609 Temporary Labor	-	-	-	-	0.0%	81,900	685	-	0.8%	
	52710 Office Supplies	-	5,000	6,189	-	123.8%	3,000	413	-	13.8%	
	52711 Education/Training/Meals	-	35,000	5,307	-	15.2%	40,000	7,423	-	18.6%	
	52902 Vehicle Purchases	-	185,000	72,227	82,967	83.9%	280,000	277,338	-	99.0%	
	52904 Equipment Purchases	-	165,000	-	-	0.0%	165,000	757	26,330	16.4%	

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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
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Operating & Non Operating Budget:

50167 Hydro Maintenance	54000 Transfer Out	-	-	-	-	0.0%	30,000	7,500	-	25.0%
50167 Hydro Maintenance Total		63,207	4,220,356	593,936	195,309	18.4%	3,870,674	864,902	127,617	25.6%
Total Operating Expenses		476,296	26,352,535	4,984,986	823,071	21.6%	22,282,658	5,008,393	1,176,650	27.8%

50112 Hydro Admin	52915 Project: Non-Programmati	463,821	250,000	36,911	439,971	66.8%	1,250,000	2,607	253,716	20.5%
	52920 Program: Ph Improvements	644,804	1,585,000	281,277	429,107	31.9%	1,865,000	225,284	246,404	25.3%
	52921 Program: Reserv, Dam, Wa	873,942	1,595,000	56,728	956,705	41.0%	1,700,000	217,118	782,136	58.8%
	52922 Program: Lower Div Wtrwy	-	450,000	-	-	0.0%	-	-	-	0.0%
	52923 Program: Upper Div Wtrwy	-	200,000	-	-	0.0%	-	-	-	0.0%
	52924 Program: SCADA Com Upgrd	-	265,000	-	-	0.0%	-	-	-	0.0%
50112 Hydro Admin Total		1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%
Total Non Operating Expenses		1,982,567	4,345,000	374,917	1,825,783	34.8%	4,815,000	445,008	1,282,256	35.9%

Nevada Irrigation District (March 2020)
 Fiscal Year 2020: 25% 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-M		63,918	-	63,918	(0)		
		52915 Project: Non-Programmatic Sum			63,918	-	63,918	(0)	0	
	10118 Information Service	52915 Project: Non-Programmatic	2020 Budget			-				
			2295 FINANCIAL SYSTEMS IMPLI		1,928,984	108,000	263,904	1,575,335		
		52915 Project: Non-Programmatic Sum			1,928,984	108,000	263,904	1,575,335	197,745	
	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		-	-	117		
				2270 LONG RAVINE WATER SYS7		11,577	-	116,196	44,767	
				2423 CALTRANS HWY 174 WIDENING			-	224	187,750	
			52907 Program: Pipeline Rplc Sum			11,577	1,500,000	116,420	232,635	1,162,522
		52908 Program: PRV	2020 Budget				160,000			
			52908 Program: PRV Sum				160,000			160,000
		52910 Program: Raw Water Rplc	2020 Budget				1,800,000			
				Rollover Budget		300,000				
				1031 DOTY N.CANAL REPL SIPHON1			-	3,670	20,418	
				6898 RAW WTR INTERTIE W/ PCWA			-	-	5,753	
			52910 Program: Raw Water Rplc Sum			300,000	1,800,000	3,670	26,171	2,070,159
		52911 Program: Backbone Ext	2020 Budget				1,000,000			
				Rollover Budget		700,000				
				2114 HACIENDA/MAGNOLIA PRV		5,524	-	-	5,524	
				2254 LWV TO SMARTSVILLE P-LINE			-	2,967	-	
	2255 E GEORGE TO LWV BEP			8,199	-	24	13,000			
52911 Program: Backbone Ext Sum			713,723	1,000,000	2,990	18,524	1,692,208			
52912 Program: Community Inves	2020 Budget				800,000					

Nevada Irrigation District (March 2020)
 Fiscal Year 2020: 25% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52912 Program: Community Inves	1019 IRONHORSE/BREWER DFWI	483,449	-	207,074	115,707		
			2011 LODESTAR/VICTORIA DFWI	1,586	-	-	1,586		
			2180 TABLE MEADOW DFWLE	1,192,635					
			52912 Program: Community Inves Sum		1,677,670	800,000	207,074	117,293	2,153,304
			52913 Program: Extended CEQA	2020 Budget		-			
				6593-2 BANNER CASCADE EXT (13,915	-	-	13,915	
			52913 Program: Extended CEQA Sum		13,915	-	-	13,915	-
			52914 Program: Sediment Removl	2020 Budget		1,200,000			
				2090 LOMA RICA RES SDMNT RM	2,739	-	1,283	8,886	
				2135 COMBIE RES DWR GRANT-M	3,155,133	-	23,692	1,220,881	1,910,560
				2213 DUTCH FLAT SEDIMENT RM	62,910	-	911	62,910	
				6963 ORR CREEK RESVR CLEANI	7,698	-	-	7,698	
				8301 MERCURY REMOVAL DEMC	4,947	-	-	4,947	
				8515 GHORN CRK SEDIMENT REM	31,448	-	1,876	31,448	
			52914 Program: Sediment Removl Sum		3,264,875	1,200,000	27,762	1,336,771	3,100,342
			52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT		-	2,744	-	(2,744)
				2321 LR WTP PRESSURE VESSEL		100,000			100,000
				2378 LOMA RICA WTP MODIFY CT		100,000			100,000
				2414 ORR CREEK REPAIR		50,000			50,000
				6746 COMBIE PHASE 1 BYPASS	13,272,068	-	4,736,677	8,232,431	302,960
				6971 ALTA SIERRA TANK REPLC	3,000,000	5,000,000	8	-	7,999,992
				7013 CENTENNIAL WATER SUPPI	559,125	500,000	13,288	557,176	488,661
				7032 HEMPHILL DIVERSION/FISH		100,000	1,903	235,943	(137,845)
			52915 Project: Non-Programmatic Sum		16,831,193	5,850,000	4,754,619	9,025,549	8,901,024
		Water Total				24,805,855	12,538,000	5,440,357	12,346,193
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2020 Budget		315,000				
			2356 LR BOAT SLIP REPLACEMENT		-	144	170,740		
		52915 Project: Non-Programmatic Sum		315,000	144	170,740	144,116		
Recreation Total					315,000	144	170,740	144,116	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2020 Budget		250,000				

Nevada Irrigation District (March 2020)
 Fiscal Year 2020: 25% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2177 KLOVE TOWER UPGRADES		-	602	0			
			2432 HYDRO OFFICE DESIGN/COI	218,200	-	36,309	194,350			
			6947 LOMA RICA HYDROELECTR	245,621	-	-	245,621			
			52915 Project: Non-Programmatic Sum	463,821	250,000	36,911	439,971	236,939		
			52920 Program: Ph Improvements	2020 Budget			1,585,000			
				201502 COMM/SCADA	125,000					
				2164 CPPH FIRE SUPPRESSION UI	84,536	-	166,258	51,888		
				2168 COMBIE SO. PH ELEC UPGR	116,085	-	35,866	116,085		
				2210 CSPH CAISO MTR/SWTCHGR		-	216	21,546		
				2234 BOWMAN PH GOVERNOR	96,800	-	35,033	84,253		
				2240 DF PH FIRE SUPP UPGRADE		-	65	8,268		
				2290 DEER CREEK PH UPGRADES	167,383	-	33,616	61,898		
				2306 SFPH CAISO METER	5,000	-	911	26,436		
				2348 DFPH BALANCE OF PLANT		-	1,560	152		
				2351 RPH OCB REPLACEMENT		-	65	8,268		
				2354 BOWMAN INTERTIE BRKR RPLC		-	65	8,268		
				2402 CPPH GOVERNOR RPLC & INST		-	7,622	42,045		
				6943 CS ACCESS	50,000					
				52920 Program: Ph Improvements Sum	644,804	1,585,000	281,277	429,107	1,519,420	
				52921 Program: Res, Dam, Wtrwy	2020 Budget		1,595,000			
					2007 HYDRO GAGING STN DESIG	5,210	-	1,353	5,210	
					201307 BWMN-SPALDING LANE	10,860	-	2,903	10,860	
					201308 HYD LWR DIV PROP ACQ		-	1,723	-	
					201402 COMBIESO SCOUR COUN'	359,266	-	9,278	359,266	
					2076 ROLLINS LLO HB VALVE	352,440	-	3,923	420,192	
					2094 SF SPILLWAY REPAIR	146,166	-	37,010	151,626	
					2193 SF SPILLWAY FENCE UPGRADE		-	540	-	
					2360 FRENCH DAM UPGRADES		-	-	9,551	
				52921 Program: Res, Dam, Wtrwy Sum	873,942	1,595,000	56,728	956,705	1,455,509	
				52922 Program: Lower Div Wtrwy	2020 Budget		450,000			
				52922 Program: Lower Div Wtrwy Sum			450,000		450,000	
				52923 Program: Upper Div Wtrwy	2020 Budget		200,000			
				52923 Program: Upper Div Wtrwy Sum			200,000		200,000	

Nevada Irrigation District (March 2020)
 Fiscal Year 2020: 25% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance
Hydroelectric	50112 Hydro Admin		52924 Program: SCADA Com Upgrd	2020 Budget	265,000			
			52924 Program: SCADA Com Upgrd Sum		265,000			265,000
		Hydroelectric Total			1,982,567	4,345,000	374,917	1,825,783
Grand Total				26,788,422	17,198,000	5,815,418	14,342,716	23,828,288

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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	6,581,369	-	6,581,369
	10115 Management	348,233	1,704,813	-	1,704,813
	10116 Watershed	142,066	1,226,703	-	1,226,703
	10117 Human Resources	-	583,842	-	583,842
	10118 Information Services	1,937,184	1,255,762	-	1,255,762
	10119 Safety	-	663,869	250,000	413,869
	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	22,992,603	16,292,660	-	16,292,660
	10171 Water Operations	116,802	10,455,635	-	10,455,635
	10191 Maintenance	208,002	12,658,006	-	12,658,006
	10192 Vegetation	5,627	1,265,351	-	1,265,351
	10193 Purchasing	-	995,676	-	995,676
10195 Shop Operations	-	813,416	-	813,416	
Water Division Total		25,815,500	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	22,978,176	-	22,978,176
	50161 Hydro Operations	11,000	3,499,003	-	3,499,003
	50167 Hydro Maintenance	63,207	4,220,356	-	4,220,356
Hydroelectric Division Total		2,458,863	30,697,535	-	30,697,535
Grand Total		28,274,363	91,645,270	345,400	91,299,870

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% 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	422,475	
			Total	
BA 2020-136	10151	52915 Project: Non-Programmatic	2,000,000	Rollover prior approved budgets
			Total	
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	3,155,133	
			Total	
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 (March 2020)

Fiscal Year 2020: 25% 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	
	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
		Rollover Total	28,274,363	
<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 accounting consultant
	30250	52710 Office Supplies	20,000	
		Total	95,400	
		Total GM Level I	95,400	
<u>APC Level II: Amendments from \$600,001 up to \$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

Nevada Irrigation District (March 2020)

Fiscal Year 2020: 25% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u>				
	10191	52904 Equipment Purchases	(55,000)	
		Total	-	
		Total APC Level II	-	
<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
		Total District Increase/(Decrease)	<u>345,400</u>	