



Staff Report

for the Board of Directors' Meeting of May 12, 2021

TO: Board of Directors

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

DATE: May 4, 2021

SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Review and receive the quarterly budget vs actual report for the period ending March 31, 2021.

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 and demonstrates proactive management of our physical, financial, and human resources.

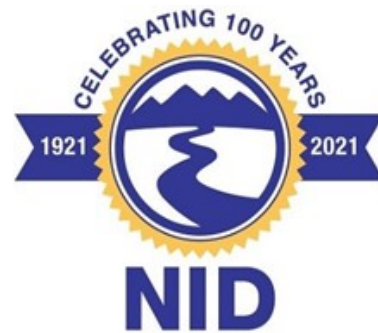
BUDGETARY IMPACT: N/A

MD

Attachments: March 31, 2021 Quarterly Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2021
Monthly Financial Report
March 31, 2021



Nevada Irrigation District
Fiscal Year 2021: 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 treated water positions for this period. The March 31, 2021 period end 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 \$9.1M consisting of \$7.1M from operating and \$2M from non operating results. Prior year net income at this juncture is \$7.2M consisting of \$5.7M from operating and \$1.5M from non operating.

Revenues:

Operating: Water revenues are 35.5% of budget compared to 32.9% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$889K driven by additional water sales (\$224K Trt, \$505K Raw) and transfer ins (\$208K). Recreation campgrounds are 33.5% of budget compared to 22.2% for the prior fiscal year with receipt levels up \$192K. Hydroelectric revenues are 22.4% of budget compared to 24.7% for the prior year with receipt levels down \$49K. Combie South PH is contracted with NCPA and monthly recording of these receipts are forthcoming. Deer Creek revenues will commence after ownership transfer. Remaining conservative, the District decided not to budget for Bowman Transmission Line anticipating bankruptcy of the company.

Non Operating: Water revenues are 48.9% of budget compared to 28.6% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$218K, being driven by property tax receipts (\$251K).

Expenses:

Operating and Non Operating: Including encumbrances, current expenses are 36.2% of budget compared to 31.5% for the prior fiscal year. Excluding budgeted transfer outs, current spending levels (Actual + Encumbr) are less than prior (\$1.6M), being driven by less project spending. Expenses appear high as many of them are not linear (consultants, contractors, legal, debt, fixed assets, projects). Also, staff did not roll back approximately \$750K in 2020 expenses until April. The District has 220 budgeted FTEs and currently at 21% of its labor budget. Regarding budget amendments, the District rolled over \$18.9M of prior approved budgets due to encumbrances and COVID delays. Absent these rollovers, there are no increases to the District's 2021 budget.

Cash Balances:

Fiscal year 2020 cash balances are estimated until completion of the independent financial statement audit. Excluding Improvement Districts, overall cash balances are approximately \$104.6M reflecting receipt of the first property tax installment. Currently, the unrestricted balance is \$96.8M and restricted balance is \$7.8M. Including outstanding commitments of the District (encumbrances), the unrestricted reserve balances are approximately \$80.7M.

Water Consumption:

The District's treated water consumption is up .6% from the prior year. The District's raw water consumption is up .5% from the prior year. The raw water demand commences in March.

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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Operating & Non Operating Budget:

Revenues	Water Division	-	43,580,910	15,470,931	-	35.5%	44,347,640	14,581,539	-	32.9%
	Recreation Division	-	2,330,303	780,024	-	33.5%	2,656,525	588,747	-	22.2%
	Hydroelectric Division	-	23,586,962	5,287,884	-	22.4%	21,195,975	5,238,576	-	24.7%
Operating Revenues Total		-	69,498,175	21,538,838	-	31.0%	68,200,140	20,408,861	-	29.9%

Expenses	Water Division	1,225,780	40,412,986	10,495,554	2,420,659	31.0%	46,473,456	9,406,958	2,084,115	24.7%
	Recreation Division	-	2,505,073	354,418	45,718	16.0%	2,630,924	289,516	45,009	12.7%
	Hydroelectric Division	561,273	18,697,379	3,602,284	1,154,709	24.7%	26,828,831	4,984,986	823,071	21.6%
Operating Expenses Total		1,787,053	61,615,438	14,452,257	3,621,085	28.5%	75,933,211	14,681,460	2,952,195	23.2%

Operating Income 7,086,582

5,727,401

Revenues	Water Division	1,060,091	14,138,778	7,439,020	-	48.9%	25,229,096	7,220,854	-	28.6%
	Recreation Division	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Non operating Revenues Total		1,060,091	14,453,778	7,517,770	-	48.5%	25,544,096	7,299,604	-	28.6%

Expenses	Water Division	15,740,735	13,540,000	5,305,826	11,208,249	56.4%	37,343,855	5,440,417	12,346,193	47.6%
	Recreation Division	-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%
	Hydroelectric Division	1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%
Non operating Expenses Total		17,164,642	19,275,000	5,534,957	12,512,762	49.5%	43,986,422	5,815,477	14,342,716	45.8%

Non operating Income 1,982,813

1,484,126

Net Income 9,069,394

7,211,528

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

Operating & Non Operating Budget:						Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Expenses														
	Sal & Ben	-	32,630,873	6,865,511	-	21.0%	34,627,308	6,507,657	-	18.8%				
	Equipment Maint	120,000	1,693,255	266,070	31,876	16.4%	1,833,041	175,453	168,757	18.8%				
	Materials	-	2,199,000	448,084	42,616	22.3%	2,760,601	294,843	65,397	13.0%				
	Consultants	995,348	3,789,600	318,927	1,705,536	42.3%	6,091,991	571,384	1,686,353	37.1%				
	Contractors	-	920,700	407,535	518,473	100.6%	-	-	-	0.0%				
	Legal Counsel	-	480,000	210,497	-	43.9%	435,500	42,757	-	9.8%				
	Temporary Labor	50,393	522,500	25,847	56,029	14.3%	675,050	-	16,500	2.4%				
	Other O&M	477,357	7,675,375	1,470,953	208,916	20.6%	8,803,563	551,228	481,148	11.7%				
	Debt Service	-	3,945,435	2,662,615	-	67.5%	4,190,368	2,806,722	-	67.0%				
	Fixed Assets	143,955	1,443,700	197,466	1,057,640	79.1%	2,621,289	257,792	534,041	30.2%				
	Projects	17,164,642	11,775,000	3,659,957	12,512,762	55.9%	43,986,422	5,815,477	14,342,716	45.8%				
	Transfer Outs	-	13,815,000	3,453,750	-	25.0%	13,894,500	3,473,625	-	25.0%				
Expenses Total						18,951,695	80,890,438	19,987,214	16,133,847	36.2%	119,919,633	20,496,938	17,294,911	31.5%

Cash Balances

	Unrestricted			Restricted		Total Cash
	Water	Recreation	Hydro	CapFee, DS	Bonds	
FY 2020 Unaudited	30,210,135	924,047	56,671,136	7,804,638	-	95,609,956
FY 2020						
Net Income	7,108,570	493,538	1,467,286	-	-	9,069,394
Restricted				-	-	-
YTD Total	37,318,705	1,417,585	58,138,422	7,804,638	-	104,679,350
Encumbrances	13,628,908	45,718	2,459,221			16,133,847
YTD Unaudited Available	23,689,797	1,371,867	55,679,201	7,804,638	-	88,545,504

Unrestricted Total **\$96,874,712**
 Unrestricted Total Available **80,740,866**

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2021	1111				
2020	1104	1,859	3,502	2,338	8,803
2019	1299	1,547	3,334	1,833	8,014
2018	1125	1,359	3,422	2,151	8,058
2017	1051	1,247	3,419	2,174	7,891
2016	1019	1,207	3,182	1,839	7,248
2015	1160	1,435	2,562	1,744	6,901

% Change YTD 2021/2020 0.6%

Raw Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2021	117,738				
2020	117,132	1,239	1,172	743	120,286
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 0.5%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	43,580,910	15,470,931	-	35.5%	44,347,640	14,581,539	-	32.9%
	Expenses	1,225,780	40,412,986	10,495,554	2,420,659	31.0%	46,473,456	9,406,958	2,084,115	24.7%
	Operating Income			4,975,376				5,174,581		
Non Operating	Revenues	1,060,091	14,138,778	7,439,020	-	48.9%	25,229,096	7,220,854	-	28.6%
	Expenses	15,740,735	13,540,000	5,305,826	11,208,249	56.4%	37,343,855	5,440,417	12,346,193	47.6%
	Non operating Income			2,133,194				1,780,437		
	Net Income			7,108,570				6,955,018		
Operating Revenues	Treated Water	-	18,227,211	3,433,076	-	18.8%	18,697,086	3,208,924	-	17.2%
	Raw Water	-	8,024,763	7,600,146	-	94.7%	7,649,353	7,095,334	-	92.8%
	Supplemental Contract	-	436,198	90,666	-	20.8%	415,792	66,965	-	16.1%
	Interest Income	-	700,000	137,122	-	19.6%	1,100,000	408,095	-	37.1%
	New Connect/Install	-	159,236	74,524	-	46.8%	275,123	34,230	-	12.4%
	Other Revenue	-	637,636	296,155	-	46.4%	572,050	294,499	-	51.5%
	Reimbursable Costs	-	286,543	160,495	-	56.0%	245,371	8,193	-	3.3%
	Rents & Leases	-	99,973	44,370	-	44.4%	190,418	43,004	-	22.6%
	Sale of Timber	-	-	-	-	0.0%	310,653	6,133	-	2.0%
	Standby	-	150,171	62,985	-	41.9%	140,715	10,110	-	7.2%
	Grants - Operating	-	700,000	-	-	0.0%	600,000	43,086	-	7.2%
	Transfer In Operating	-	6,659,179	1,696,392	-	25.5%	14,151,079	3,362,966	-	23.8%
	Transfer In Operating Debt Service	-	7,500,000	1,875,000	-	25.0%	-	-	-	0.0%
Operating Revenues Total		-	43,580,910	15,470,931	-	35.5%	44,347,640	14,581,539	-	32.9%
Non Operating Revenues	Property Taxes	-	13,738,778	7,439,020	-	54.1%	13,120,875	7,188,479	-	54.8%
	Transfer In Capital	-	400,000	-	-	0.0%	400,000	32,375	-	8.1%
Non Operating Revenues Total		1,060,091	14,138,778	7,439,020	-	48.9%	25,229,096	7,220,854	-	28.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
Operating Expenses	10113 Directors	-	209,749	79,808	806	38.4%	282,404	46,893	-	16.6%
	10114 Administration	-	-	-	-	0.0%	6,500,269	2,984,881	51,389	46.7%
	10115 Management	147,508	7,554,244	3,576,946	307,030	50.4%	1,989,128	312,911	296,689	30.6%
	10116 Watershed	40,164	1,292,252	185,943	431,718	46.4%	1,368,769	242,549	309,477	40.3%
	10117 Human Resources	-	522,726	114,165	-	21.8%	583,842	96,685	-	16.6%
	10118 Information Services	7,863	1,333,200	187,881	266,944	33.9%	1,155,962	155,545	77,670	20.2%
	10119 Safety	43,900	366,992	70,280	45,640	28.2%	643,869	66,052	1,155	10.4%
	10120 Communications	-	277,262	45,066	20,839	23.8%	-	-	-	0.0%
	10131 Cashiering	-	198,620	53,518	-	26.9%	214,365	48,201	-	22.5%
	10133 Customer Service	-	1,515,513	281,412	15,171	19.6%	1,748,292	343,075	30,845	21.4%
	10135 Accounting	146,840	1,080,042	283,519	193,401	38.9%	1,305,731	251,088	46,083	22.8%
	10151 Engineering	47,505	3,334,933	769,602	54,090	24.4%	4,162,310	726,330	189,268	22.0%
	10171 Water Operations	198,640	9,064,056	2,112,761	279,488	25.8%	10,572,437	1,711,256	512,408	21.0%
	10191 Maintenance	577,412	10,722,296	2,162,822	711,158	25.4%	12,866,008	1,921,147	488,905	18.7%
	10192 Vegetation	15,948	1,116,907	192,990	15,948	18.4%	1,270,978	186,158	9,320	15.4%
10193 Purchasing	-	941,375	191,050	78,427	28.6%	995,676	157,962	63,226	22.2%	
10195 Shop Operations	-	882,819	187,789	-	21.3%	813,416	156,225	7,680	20.2%	
Operating Expenses Total		1,225,780	40,412,986	10,495,554	2,420,659	31.0%	46,473,456	9,406,958	2,084,115	24.7%
Non Operating Expenses	10114 Administration	-	-	-	-	0.0%	100,000	-	-	0.0%
	10115 Management	-	20,000	-	-	0.0%	63,918	63,978	-	100.1%
	10118 Information Services	1,084,546	10,000	182,075	910,539	99.8%	2,036,984	263,904	1,575,335	90.3%
	10119 Safety	-	-	-	-	0.0%	20,000	-	-	0.0%
	10151 Engineering	14,656,189	6,010,000	3,248,751	10,297,710	65.5%	35,122,953	5,112,535	10,770,858	45.2%
	Transfer Out Debt Service	-	7,500,000	1,875,000	-	25.0%	-	-	-	0.0%
Non Operating Expenses Total		15,740,735	13,540,000	5,305,826	11,208,249	56.4%	37,343,855	5,440,417	12,346,193	47.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10113 Directors	51101 Salary	-	74,280	18,750	-	25.2%	74,257	18,675	-	25.1%
	51305 Air Ambulance	-	-	31	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	-	-	0.0%	600	74	-	12.4%
	51310 Medicare	-	1,077	393	-	36.5%	1,077	309	-	28.7%
	51312 Health Insurance	-	97,742	18,023	-	18.4%	131,105	19,237	-	14.7%
	51313 Life Insurance	-	608	60	-	9.9%	608	95	-	15.6%
	51314 Dental Insurance	-	7,740	792	-	10.2%	7,743	824	-	10.6%
	51315 Vision Insurance	-	972	203	-	20.9%	970	234	-	24.2%
	51317 Workers Comp	-	295	90	-	30.5%	297	89	-	30.1%
	51319 FICA	-	5,300	1,679	-	31.7%	4,612	1,320	-	28.6%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	4,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	750	-	0.0%	-	-	-	0.0%
	52604 Legal Fees	-	-	1,376	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	34,825	-	0.0%	40,000	-	-	0.0%
	52710 Office Supplies	-	3,350	1,218	806	60.4%	3,350	1,031	-	30.8%
	52711 Education/Training/Meals	-	12,000	1,349	-	11.2%	12,000	4,567	-	38.1%
	52713 Utilities	-	1,785	270	-	15.1%	1,785	438	-	24.5%
10113 Directors Total		-	209,749	79,808	806	38.4%	282,404	46,893	-	16.6%
10114 Administration	51312 Health Insurance	-	-	-	-	0.0%	-	147	-	0.0%
	51313 Life Insurance	-	-	-	-	0.0%	21,000	2,633	-	12.5%
	51321 Health Benefit-Retirees	-	-	-	-	0.0%	1,000,000	104,265	-	10.4%
	51324 Opeb Net Arc	-	-	-	-	0.0%	342,000	-	-	0.0%
	52503 Equipment Maintenance	-	-	-	-	0.0%	53,789	10,275	32,095	78.8%
	52504 Materials	-	-	-	-	0.0%	15,700	128	-	0.8%
	52505 Safety	-	-	-	-	0.0%	-	(31)	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	78,900	2,026	18,900	26.5%
	52604 Legal Fees	-	-	-	-	0.0%	220,000	33,214	-	15.1%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	75,000	2,000	-	2.7%
	52703 Debt Service	-	-	-	-	0.0%	4,190,368	2,806,722	-	67.0%
	52704 Insurance	-	-	-	-	0.0%	290,600	3,071	-	1.1%
	52705 Disadvantaged Customer	-	-	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	-	-	0.0%	53,408	670	-	1.3%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	30,000	6,472	-	21.6%
	52710 Office Supplies	-	-	-	-	0.0%	19,500	6,497	394	35.3%
	52711 Education/Training/Meals	-	-	-	-	0.0%	5,000	199	-	4.0%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10114 Administration	52713 Utilities	-	-	-	-	0.0%	95,004	6,593	-	6.9%
10114 Administration Total		-	-	-	-	0.0%	6,500,269	2,984,881	51,389	46.7%
10115 Management	51101 Salary	-	670,624	116,697	-	17.4%	806,931	179,002	-	22.2%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	682	-	68.2%
	51201 Temporary Salary	-	-	1,575	-	0.0%	-	9,923	-	0.0%
	51305 Air Ambulance	-	-	198	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,169	255	-	21.8%	1,336	301	-	22.6%
	51310 Medicare	-	10,812	1,713	-	15.8%	11,700	2,743	-	23.4%
	51311 Pension Premiums	-	226,192	42,546	-	18.8%	285,654	51,322	-	18.0%
	51312 Health Insurance	-	136,839	31,498	-	23.0%	209,768	37,339	-	17.8%
	51313 Life Insurance	-	19,102	4,806	-	25.2%	6,604	1,382	-	20.9%
	51314 Dental Insurance	-	10,836	1,852	-	17.1%	12,388	2,323	-	18.7%
	51315 Vision Insurance	-	1,361	270	-	19.8%	1,552	363	-	23.4%
	51316 Long Term Disability	-	3,355	208	-	6.2%	3,631	271	-	7.5%
	51317 Workers Comp	-	5,219	495	-	9.5%	5,649	793	-	14.0%
	51318 Unemployment Insurance	-	10,000	939	-	9.4%	10,000	-	-	0.0%
	51319 FICA	-	250	-	-	0.0%	1,200	-	-	0.0%
	51321 Health Benefit-Retirees	-	906,426	126,534	-	14.0%	-	-	-	0.0%
	51324 Opeb Net Arc	-	342,000	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	150	-	-	0.0%	-	51	-	0.0%
	52503 Equipment Maintenance	-	55,094	10,288	25,589	65.1%	-	-	-	0.0%
	52504 Materials	-	3,000	56	-	1.9%	-	15,194	-	0.0%
	52603 Consulting/Contractor Fee	147,508	257,500	72,695	266,572	83.8%	566,815	5,483	296,689	53.3%
	52604 Legal Fees	-	315,000	78,134	-	24.8%	-	2,688	-	0.0%
	52608 Fed/St/Co Fees	-	30,450	17,007	-	55.9%	-	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	15,000	-	-	0.0%
	52703 Debt Service	-	3,945,435	2,662,615	-	67.5%	-	-	-	0.0%
	52704 Insurance	-	423,000	357,375	-	84.5%	-	-	-	0.0%
	52705 Disadvantaged Customer	-	5,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publtns, Spnsrshp	-	33,130	32,373	-	97.7%	-	255	-	0.0%
	52710 Office Supplies	-	20,000	6,686	-	33.4%	10,000	19	-	0.2%
	52711 Education/Training/Meals	-	29,000	93	-	0.3%	39,200	2,375	-	6.1%
	52713 Utilities	-	92,300	9,462	-	10.3%	700	403	-	57.6%
	52615 Contractor Fees	-	-	576	14,869	0.0%	-	-	-	0.0%
10115 Management Total		147,508	7,554,244	3,576,946	307,030	50.4%	1,989,128	312,911	296,689	30.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
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10116 Watershed	51101 Salary	-	183,442	41,136	-	22.4%	114,351	26,069	-	22.8%
	51201 Temporary Salary	-	-	-	-	0.0%	-	8,187	-	0.0%
	51305 Air Ambulance	-	-	15	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	798	152	-	19.0%	399	113	-	28.3%
	51310 Medicare	-	2,660	598	-	22.5%	1,658	492	-	29.7%
	51311 Pension Premiums	-	64,260	14,798	-	23.0%	40,480	8,429	-	20.8%
	51312 Health Insurance	-	39,097	10,909	-	27.9%	26,221	6,066	-	23.1%
	51313 Life Insurance	-	1,501	274	-	18.3%	936	257	-	27.4%
	51314 Dental Insurance	-	3,096	438	-	14.1%	1,549	369	-	23.8%
	51315 Vision Insurance	-	389	63	-	16.1%	194	47	-	24.2%
	51316 Long Term Disability	-	825	39	-	4.7%	515	39	-	7.6%
	51317 Workers Comp	-	1,284	172	-	13.4%	800	143	-	17.9%
	51319 FICA	-	400	-	-	0.0%	-	195	-	0.0%
	52504 Materials	-	3,000	1,920	-	64.0%	10,300	1,712	-	16.6%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	40,164	980,000	20,180	190,087	20.6%	1,094,066	190,273	309,477	45.7%
	52604 Legal Fees	-	-	-	-	0.0%	-	160	-	0.0%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	10,000	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	65,000	-	-	0.0%
	52711 Education/Training/Meals	-	1,000	-	-	0.0%	1,800	-	-	0.0%
	52615 Contractor Fees	-	-	95,250	241,631	0.0%	-	-	-	0.0%
10116 Watershed Total		40,164	1,292,252	185,943	431,718	46.4%	1,368,769	242,549	309,477	40.3%
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10117 Human Resources	51101 Salary	-	267,151	61,571	-	23.0%	255,315	56,738	-	22.2%
	51105 Overtime	-	500	223	-	44.6%	1,000	39	-	3.9%
	51305 Air Ambulance	-	-	46	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	201	-	32.5%	618	189	-	30.6%
	51310 Medicare	-	3,874	904	-	23.3%	3,702	871	-	23.5%
	51311 Pension Premiums	-	93,583	22,229	-	23.8%	90,381	15,382	-	17.0%
	51312 Health Insurance	-	58,645	16,463	-	28.1%	78,663	13,726	-	17.4%
	51313 Life Insurance	-	2,186	612	-	28.0%	2,089	560	-	26.8%
	51314 Dental Insurance	-	4,644	783	-	16.9%	4,646	752	-	16.2%
	51315 Vision Insurance	-	583	141	-	24.1%	582	134	-	23.0%
	51316 Long Term Disability	-	1,202	117	-	9.7%	1,149	111	-	9.7%
	51317 Workers Comp	-	1,870	258	-	13.8%	1,787	237	-	13.3%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10117 Human Resources	52504 Materials	-	100	-	-	0.0%	250	-	-	0.0%
	52603 Consulting/Contractor Fee	-	17,500	2,980	-	17.0%	19,000	2,399	-	12.6%
	52604 Legal Fees	-	51,000	3,182	-	6.2%	102,500	2,025	-	2.0%
	52609 Temporary Labor	-	-	176	-	0.0%	-	-	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	810	438	-	54.1%	1,200	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	7,000	1,899	-	27.1%	5,000	2,243	-	44.9%
	52710 Office Supplies	-	7,000	947	-	13.5%	10,000	1,009	-	10.1%
	52711 Education/Training/Meals	-	3,500	812	-	23.2%	5,000	192	-	3.8%
	52713 Utilities	-	960	184	-	19.1%	960	76	-	8.0%
10117 Human Resources Total		-	522,726	114,165	-	21.8%	583,842	96,685	-	16.6%
10118 Information Services	51101 Salary	-	300,832	67,398	-	22.4%	303,998	78,984	-	26.0%
	51105 Overtime	-	15,000	2,279	-	15.2%	10,000	10,710	-	107.1%
	51305 Air Ambulance	-	-	46	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	501	132	-	26.4%	501	130	-	26.0%
	51310 Medicare	-	4,362	1,010	-	23.1%	4,408	1,296	-	29.4%
	51311 Pension Premiums	-	105,381	25,065	-	23.8%	107,645	16,767	-	15.6%
	51312 Health Insurance	-	58,645	11,135	-	19.0%	78,663	8,424	-	10.7%
	51313 Life Insurance	-	2,462	690	-	28.0%	2,488	592	-	23.8%
	51314 Dental Insurance	-	4,644	677	-	14.6%	4,646	376	-	8.1%
	51315 Vision Insurance	-	583	141	-	24.1%	582	125	-	21.5%
	51316 Long Term Disability	-	1,354	117	-	8.6%	1,368	104	-	7.6%
	51317 Workers Comp	-	2,106	291	-	13.8%	2,128	363	-	17.1%
	52501 Chemicals	-	225	52	-	23.2%	350	39	-	11.2%
	52503 Equipment Maintenance	-	428,105	38,054	5,346	10.1%	431,975	30,972	1,910	7.6%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	7,863	215,000	29,496	185,075	96.3%	33,200	192	8,200	25.3%
	52609 Temporary Labor	-	10,000	-	-	0.0%	-	-	16,500	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	360	-	-	0.0%	360	-	-	0.0%
	52710 Office Supplies	-	95,000	2,744	-	2.9%	105,700	4,821	49,437	51.3%
	52711 Education/Training/Meals	-	4,500	-	-	0.0%	4,500	-	-	0.0%
	52713 Utilities	-	29,640	7,079	-	23.9%	27,950	1,650	1,622	11.7%
	52904 Equipment Purchases	-	54,000	1,284	76,523	144.1%	35,000	-	-	0.0%
	52615 Contractor Fees	-	-	192	-	0.0%	-	-	-	0.0%
10118 Information Services Total		7,863	1,333,200	187,881	266,944	33.9%	1,155,962	155,545	77,670	20.2%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10119 Safety	51101 Salary	-	155,045	35,524	-	22.9%	151,664	39,272	-	25.9%
	51306 Short Term Disability	-	334	184	-	55.0%	334	158	-	47.2%
	51310 Medicare	-	2,248	519	-	23.1%	2,199	486	-	22.1%
	51311 Pension Premiums	-	54,312	12,779	-	23.5%	53,689	10,516	-	19.6%
	51312 Health Insurance	-	39,097	10,845	-	27.7%	52,442	10,121	-	19.3%
	51313 Life Insurance	-	1,269	348	-	27.5%	1,241	431	-	34.8%
	51314 Dental Insurance	-	3,096	415	-	13.4%	3,097	537	-	17.4%
	51315 Vision Insurance	-	389	94	-	24.1%	388	109	-	28.2%
	51316 Long Term Disability	-	698	78	-	11.2%	682	90	-	13.2%
	51317 Workers Comp	-	12,404	1,783	-	14.4%	12,133	1,951	-	16.1%
	52505 Safety	-	11,000	1,612	-	14.7%	17,400	1,070	357	8.2%
	52603 Consulting/Contractor Fee	-	60,000	-	-	0.0%	76,500	-	-	0.0%
	52609 Temporary Labor	-	10,000	-	-	0.0%	15,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	12,000	810	-	6.7%	2,000	-	-	0.0%
	52710 Office Supplies	43,900	-	2,210	45,640	109.0%	250,000	-	798	0.3%
	52711 Education/Training/Meals	-	2,800	3,001	-	107.2%	2,800	1,310	-	46.8%
	52713 Utilities	-	2,300	79	-	3.5%	2,300	-	-	0.0%
10119 Safety Total		43,900	366,992	70,280	45,640	28.2%	643,869	66,052	1,155	10.4%
10120 Communications	51101 Salary	-	69,200	13,572	-	19.6%	-	-	-	0.0%
	51201 Temporary Salary	-	40,000	9,293	-	23.2%	-	-	-	0.0%
	51306 Short Term Disability	-	167	105	-	62.9%	-	-	-	0.0%
	51310 Medicare	-	1,003	330	-	32.9%	-	-	-	0.0%
	51311 Pension Premiums	-	24,241	8,225	-	33.9%	-	-	-	0.0%
	51312 Health Insurance	-	19,548	3,797	-	19.4%	-	-	-	0.0%
	51313 Life Insurance	-	566	158	-	27.9%	-	-	-	0.0%
	51314 Dental Insurance	-	1,548	101	-	6.5%	-	-	-	0.0%
	51315 Vision Insurance	-	194	47	-	24.2%	-	-	-	0.0%
	51316 Long Term Disability	-	311	39	-	12.5%	-	-	-	0.0%
	51317 Workers Comp	-	484	96	-	19.8%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	55,000	1,600	20,839	40.8%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	7,680	-	0.0%	-	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	65,000	25	-	0.0%	-	-	-	0.0%
10120 Communications Total		-	277,262	45,066	20,839	23.8%	-	-	-	0.0%
10131 Cashiering	51101 Salary	-	106,983	24,715	-	23.1%	104,335	23,707	-	22.7%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
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Operating & Non Operating Budget:

10131 Cashiering	51105 Overtime	-	500	51	-	10.3%	500	20	-	4.0%
	51306 Short Term Disability	-	422	109	-	25.8%	422	106	-	25.0%
	51310 Medicare	-	1,551	361	-	23.2%	1,513	338	-	22.4%
	51311 Pension Premiums	-	37,476	8,842	-	23.6%	36,935	6,428	-	17.4%
	51312 Health Insurance	-	39,097	11,397	-	29.2%	52,521	11,471	-	21.8%
	51313 Life Insurance	-	876	243	-	27.8%	854	234	-	27.4%
	51314 Dental Insurance	-	3,096	576	-	18.6%	3,097	576	-	18.6%
	51315 Vision Insurance	-	389	94	-	24.1%	388	94	-	24.2%
	51316 Long Term Disability	-	481	69	-	14.4%	470	67	-	14.2%
	51317 Workers Comp	-	749	104	-	13.8%	730	99	-	13.6%
	52503 Equipment Maintenance	-	7,000	6,628	-	94.7%	7,000	3,824	-	54.6%
	52710 Office Supplies	-	-	329	-	0.0%	5,000	1,238	-	24.8%
	52711 Education/Training/Meals	-	-	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total	-	198,620	53,518	-	26.9%	214,365	48,201	-	22.5%	

10133 Customer Service	51101 Salary	-	571,837	136,747	-	23.9%	669,060	151,318	-	22.6%
	51105 Overtime	-	6,000	335	-	5.6%	3,000	717	-	23.9%
	51106 Double Time	-	2,000	-	-	0.0%	-	-	-	0.0%
	51144 Standby	-	5,000	-	-	0.0%	-	515	-	0.0%
	51305 Air Ambulance	-	-	168	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	882	325	-	36.8%	1,043	425	-	40.8%
	51310 Medicare	-	8,292	1,987	-	24.0%	9,701	2,213	-	22.8%
	51311 Pension Premiums	-	200,314	48,857	-	24.4%	236,847	40,985	-	17.3%
	51312 Health Insurance	-	166,816	42,968	-	25.8%	262,606	52,049	-	19.8%
	51313 Life Insurance	-	4,680	1,298	-	27.7%	5,476	1,483	-	27.1%
	51314 Dental Insurance	-	13,932	2,622	-	18.8%	15,485	3,312	-	21.4%
	51315 Vision Insurance	-	1,750	422	-	24.1%	1,941	469	-	24.2%
	51316 Long Term Disability	-	2,573	331	-	12.9%	3,011	363	-	12.0%
	51317 Workers Comp	-	4,237	604	-	14.3%	4,922	668	-	13.6%
	51318 Unemployment Insurance	-	-	1,800	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	10,000	1,400	-	14.0%	10,000	1,049	-	10.5%
	52503 Equipment Maintenance	-	10,000	-	-	0.0%	10,000	1,260	-	12.6%
	52504 Materials	-	43,800	-	-	0.0%	59,400	354	-	0.6%
	52505 Safety	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52506 Small Tools	-	2,000	(227)	-	-11.3%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	29,000	400	13,500	47.9%	142,500	48,129	-	33.8%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
10133 Customer Service	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	10,000	-	-	0.0%
	52710 Office Supplies	-	282,500	39,785	1,671	14.7%	232,500	34,523	-	14.8%
	52711 Education/Training/Meals	-	2,400	200	-	8.3%	2,400	561	-	23.4%
	52713 Utilities	-	500	92	-	18.4%	500	60	-	11.9%
	52804 Bank Fees	-	8,000	338	-	4.2%	18,000	2,622	-	14.6%
	52902 Vehicle Purchases	-	-	-	-	0.0%	41,900	-	30,845	73.6%
	52904 Equipment Purchases	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52615 Contractor Fees	-	123,000	960	-	0.8%	-	-	-	0.0%
10133 Customer Service Total		-	1,515,513	281,412	15,171	19.6%	1,748,292	343,075	30,845	21.4%
10135 Accounting	51101 Salary	-	624,575	141,228	-	22.6%	628,426	141,692	-	22.5%
	51105 Overtime	-	13,000	2,093	-	16.1%	13,000	3,100	-	23.8%
	51305 Air Ambulance	-	-	107	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	376	-	28.9%	1,302	342	-	26.3%
	51310 Medicare	-	9,056	2,156	-	23.8%	9,112	2,138	-	23.5%
	51311 Pension Premiums	-	218,789	51,389	-	23.5%	222,463	38,678	-	17.4%
	51312 Health Insurance	-	118,598	29,761	-	25.1%	183,547	25,203	-	13.7%
	51313 Life Insurance	-	5,112	1,318	-	25.8%	5,143	1,273	-	24.7%
	51314 Dental Insurance	-	10,836	1,669	-	15.4%	10,840	1,593	-	14.7%
	51315 Vision Insurance	-	1,361	328	-	24.1%	1,358	335	-	24.7%
	51316 Long Term Disability	-	2,811	265	-	9.4%	3,828	254	-	6.6%
	51317 Workers Comp	-	4,372	599	-	13.7%	5,399	603	-	11.2%
	52503 Equipment Maintenance	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52603 Consulting/Contractor Fee	96,447	51,600	13,895	137,372	102.2%	190,183	25,044	46,083	37.4%
	52604 Legal Fees	-	-	352	-	0.0%	-	576	-	0.0%
	52609 Temporary Labor	50,393	-	25,672	56,029	162.1%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,180	110	-	9.3%	1,180	280	-	23.7%
	52711 Education/Training/Meals	-	4,450	91	-	2.0%	4,450	-	-	0.0%
	52804 Bank Fees	-	10,000	12,109	-	121.1%	22,500	9,977	-	44.3%
10135 Accounting Total		146,840	1,080,042	283,519	193,401	38.9%	1,305,731	251,088	46,083	22.8%
10151 Engineering	51101 Salary	-	1,869,336	396,037	-	21.2%	1,843,914	414,300	-	22.5%
	51105 Overtime	-	20,000	4,882	-	24.4%	25,000	5,671	-	22.7%
	51201 Temporary Salary	-	-	-	-	0.0%	-	21,858	-	0.0%
	51305 Air Ambulance	-	-	275	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,961	591	-	30.1%	1,800	480	-	26.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10151 Engineering	51310 Medicare	-	27,105	5,492	-	20.3%	26,737	6,128	-	22.9%
	51311 Pension Premiums	-	654,829	141,999	-	21.7%	652,746	113,643	-	17.4%
	51312 Health Insurance	-	343,406	82,204	-	23.9%	472,691	80,482	-	17.0%
	51313 Life Insurance	-	15,299	3,744	-	24.5%	15,091	3,778	-	25.0%
	51314 Dental Insurance	-	29,412	5,087	-	17.3%	27,874	4,798	-	17.2%
	51315 Vision Insurance	-	3,694	797	-	21.6%	3,493	828	-	23.7%
	51316 Long Term Disability	-	8,412	662	-	7.9%	8,298	673	-	8.1%
	51317 Workers Comp	-	82,729	10,170	-	12.3%	87,316	12,562	-	14.4%
	51319 FICA	-	3,000	-	-	0.0%	-	1,355	-	0.0%
	52501 Chemicals	-	10,000	1,400	-	14.0%	15,000	1,049	-	7.0%
	52503 Equipment Maintenance	-	30,000	23,212	2,239	84.8%	40,000	17,301	2,284	49.0%
	52504 Materials	-	40,000	29,171	-	72.9%	134,348	92	34,938	26.1%
	52505 Safety	-	1,500	192	-	12.8%	5,000	(1,989)	-	-39.8%
	52506 Small Tools	-	1,000	130	-	13.0%	2,000	202	-	10.1%
	52603 Consulting/Contractor Fee	47,505	140,000	9,973	47,861	30.8%	585,302	30,835	145,684	30.2%
	52604 Legal Fees	-	-	1,344	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	2,806	-	0.0%	-	44	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	100,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	7,750	1,978	3,990	77.0%	15,000	270	4,800	33.8%
	52710 Office Supplies	-	9,000	4,668	-	51.9%	15,000	1,835	1,561	22.6%
52711 Education/Training/Meals	-	3,000	1,684	-	56.1%	15,000	1,301	-	8.7%	
52713 Utilities	-	3,500	354	-	10.1%	700	268	-	38.3%	
52901 Land/Easement Purchases	-	30,000	37,871	-	126.2%	30,000	8,567	-	28.6%	
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	-	-	0.0%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
52615 Contractor Fees	-	-	2,880	-	0.0%	-	-	-	0.0%	
10151 Engineering Total		47,505	3,334,933	769,602	54,090	24.4%	4,162,310	726,330	189,268	22.0%
10171 Water Operations	51101 Salary	-	3,486,300	816,672	-	23.4%	3,535,965	845,081	-	23.9%
	51105 Overtime	-	50,000	8,854	-	17.7%	50,000	8,042	-	16.1%
	51106 Double Time	-	60,000	7,201	-	12.0%	60,000	7,875	-	13.1%
	51144 Standby	-	165,000	39,306	-	23.8%	140,000	37,875	-	27.1%
	51201 Temporary Salary	-	66,560	25,384	-	38.1%	33,280	27,460	-	82.5%
	51305 Air Ambulance	-	-	642	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	2,030	-	29.3%	6,923	1,929	-	27.9%
	51310 Medicare	-	50,551	13,406	-	26.5%	51,271	13,835	-	27.0%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10171 Water Operations	51311 Pension Premiums	-	1,221,251	291,086	-	23.8%	1,251,732	211,382	-	16.9%
	51312 Health Insurance	-	813,223	230,507	-	28.3%	1,129,206	202,413	-	17.9%
	51313 Life Insurance	-	28,532	7,726	-	27.1%	28,923	7,393	-	25.6%
	51314 Dental Insurance	-	66,564	12,930	-	19.4%	66,587	12,792	-	19.2%
	51315 Vision Insurance	-	8,359	1,938	-	23.2%	8,344	1,907	-	22.9%
	51316 Long Term Disability	-	15,688	1,610	-	10.3%	15,912	1,578	-	9.9%
	51317 Workers Comp	-	231,655	36,640	-	15.8%	243,522	35,810	-	14.7%
	51318 Unemployment Insurance	-	-	4,077	-	0.0%	-	-	-	0.0%
	51319 FICA	-	4,000	1,574	-	39.3%	-	1,607	-	0.0%
	52501 Chemicals	-	443,000	64,314	83,424	33.3%	420,000	48,758	92,140	33.5%
	52503 Equipment Maintenance	120,000	295,000	19,580	11,761	7.6%	446,577	37,467	95,355	29.7%
	52504 Materials	-	270,250	73,625	9,228	30.7%	341,603	42,677	8,817	15.1%
	52505 Safety	-	28,600	796	-	2.8%	33,600	116	-	0.3%
	52506 Small Tools	-	16,900	1,186	-	7.0%	29,500	6,553	-	22.2%
	52507 Water Purchase	-	80,000	-	-	0.0%	100,000	-	-	0.0%
	52603 Consulting/Contractor Fee	78,640	127,000	65,920	102,653	82.0%	329,951	19,512	38,306	17.5%
	52604 Legal Fees	-	8,000	-	-	0.0%	-	496	-	0.0%
	52608 Fed/St/Co Fees	-	509,700	77,334	-	15.2%	382,450	16,883	-	4.4%
	52609 Temporary Labor	-	80,000	-	-	0.0%	66,720	-	-	0.0%
	52704 Insurance	-	-	308	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	6,700	1,759	-	26.2%	7,700	75	-	1.0%
	52710 Office Supplies	-	11,100	686	-	6.2%	18,000	223	-	1.2%
	52711 Education/Training/Meals	-	24,500	4,395	-	17.9%	35,000	7,707	-	22.0%
	52713 Utilities	-	644,000	172,016	-	26.7%	1,080,000	77,430	50,000	11.8%
	52902 Vehicle Purchases	-	37,200	-	43,344	116.5%	204,000	-	149,671	73.4%
52904 Equipment Purchases	-	93,000	17,582	29,078	50.2%	179,000	-	16,448	9.2%	
52915 Project: Non-Programmati	-	50,000	55,000	-	110.0%	126,671	36,380	61,671	77.4%	
52930 Program: Chem Tank/Pads	-	48,000	47,870	-	99.7%	135,000	-	-	0.0%	
52931 Program: Clarifiers	-	-	-	-	0.0%	15,000	-	-	0.0%	
52615 Contractor Fees	-	16,500	8,810	-	53.4%	-	-	-	0.0%	
10171 Water Operations Total		198,640	9,064,056	2,112,761	279,488	25.8%	10,572,437	1,711,256	512,408	21.0%
10191 Maintenance	51101 Salary	-	4,067,454	856,952	-	21.1%	4,197,189	844,868	-	20.1%
	51105 Overtime	-	30,000	8,339	-	27.8%	30,000	3,331	-	11.1%
	51106 Double Time	-	15,000	1,429	-	9.5%	15,000	-	-	0.0%
	51201 Temporary Salary	-	167,000	42,376	-	25.4%	167,000	38,140	-	22.8%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10191 Maintenance	51305 Air Ambulance	-	-	1,025	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,623	1,458	-	19.1%	7,623	1,378	-	18.1%
	51310 Medicare	-	60,211	14,449	-	24.0%	60,859	14,381	-	23.6%
	51311 Pension Premiums	-	1,492,853	302,786	-	20.3%	1,485,805	232,537	-	15.7%
	51312 Health Insurance	-	1,158,590	284,147	-	24.5%	1,654,418	258,676	-	15.6%
	51313 Life Insurance	-	33,984	8,261	-	24.3%	34,350	7,817	-	22.8%
	51314 Dental Insurance	-	97,524	16,780	-	17.2%	97,558	15,688	-	16.1%
	51315 Vision Insurance	-	12,247	2,657	-	21.7%	12,225	2,548	-	20.8%
	51316 Long Term Disability	-	18,686	2,055	-	11.0%	18,887	1,939	-	10.3%
	51317 Workers Comp	-	324,224	44,515	-	13.7%	327,370	43,322	-	13.2%
	51318 Unemployment Insurance	-	-	905	-	0.0%	-	-	-	0.0%
	51319 FICA	-	10,000	2,627	-	26.3%	-	1,661	-	0.0%
	52501 Chemicals	-	225,000	55,565	-	24.7%	250,000	31,638	-	12.7%
	52503 Equipment Maintenance	-	104,000	(11,006)	77	-10.5%	104,000	3,567	72	3.5%
	52504 Materials	-	1,153,000	288,902	6,227	25.6%	1,399,000	187,370	18,198	14.7%
	52505 Safety	-	28,300	1,809	-	6.4%	28,300	1,446	-	5.1%
	52506 Small Tools	-	37,700	3,798	1,933	15.2%	54,500	10,018	-	18.4%
	52603 Consulting/Contractor Fee	-	50,000	3,701	8,962	25.3%	165,751	28,304	23,034	31.0%
	52604 Legal Fees	-	2,000	-	-	0.0%	4,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	3,310	-	13.2%	25,000	286	-	1.1%
	52706 Dues, Publctns, Spnsrshp	-	19,500	-	-	0.0%	21,984	-	-	0.0%
	52710 Office Supplies	-	31,200	1,180	-	3.8%	16,200	223	175	2.5%
	52711 Education/Training/Meals	-	15,700	2,824	-	18.0%	15,700	2,193	-	14.0%
	52713 Utilities	-	84,500	27,549	-	32.6%	29,200	12,576	-	43.1%
	52902 Vehicle Purchases	143,955	442,000	49,670	635,765	117.0%	502,481	176,998	233,711	81.7%
	52904 Equipment Purchases	-	23,000	-	-	0.0%	400,357	-	-	0.0%
	52915 Project: Non-Programmati	26,537	231,000	1,473	36,530	14.8%	441,251	241	209,980	47.6%
	52916 Program: Diversion, Holding	-	75,000	-	-	0.0%	300,000	-	-	0.0%
	52940 Program: Tank Restoration	400,000	400,000	-	-	0.0%	400,000	-	-	0.0%
	52941 Program: Road Restoration	-	50,000	-	-	0.0%	150,000	-	-	0.0%
	52942 Program: Pipeline Restoration	-	75,000	25,650	-	34.2%	350,000	-	-	0.0%
	52943 Program: Canal Restoration	6,920	75,000	494	7,020	9.2%	100,000	-	3,736	3.7%
	52615 Contractor Fees	-	80,000	117,144	14,644	164.7%	-	-	-	0.0%
10191 Maintenance Total		577,412	10,722,296	2,162,822	711,158	25.4%	12,866,008	1,921,147	488,905	18.7%
10192 Vegetation	51101 Salary	-	408,634	82,884	-	20.3%	422,099	97,871	-	23.2%

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10192 Vegetation	51105 Overtime	-	-	-	-	0.0%	-	355	-	0.0%
	51201 Temporary Salary	-	36,000	-	-	0.0%	35,000	-	-	0.0%
	51306 Short Term Disability	-	726	279	-	38.4%	726	538	-	74.1%
	51310 Medicare	-	5,925	-	-	0.0%	6,120	-	-	0.0%
	51311 Pension Premiums	-	143,144	29,686	-	20.7%	149,423	26,651	-	17.8%
	51312 Health Insurance	-	117,291	31,732	-	27.1%	157,564	29,007	-	18.4%
	51313 Life Insurance	-	3,344	836	-	25.0%	3,454	948	-	27.5%
	51314 Dental Insurance	-	9,288	1,554	-	16.7%	9,291	1,622	-	17.5%
	51315 Vision Insurance	-	1,166	250	-	21.4%	1,164	281	-	24.2%
	51316 Long Term Disability	-	1,839	206	-	11.2%	1,899	232	-	12.2%
	51317 Workers Comp	-	44,950	5,407	-	12.0%	46,431	6,400	-	13.8%
	51319 FICA	-	1,800	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	245,000	25,499	-	10.4%	255,000	20,125	3,693	9.3%
	52503 Equipment Maintenance	-	1,400	1,291	-	92.2%	2,200	-	-	0.0%
	52504 Materials	-	16,850	68	-	0.4%	18,000	1,021	-	5.7%
	52505 Safety	-	2,700	104	-	3.8%	2,700	92	-	3.4%
	52506 Small Tools	-	-	69	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	15,948	30,000	12,220	15,948	61.3%	95,627	-	5,627	5.9%
	52604 Legal Fees	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	1,650	723	-	43.8%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	1,675	-	-	0.0%	2,780	615	-	22.1%
	52710 Office Supplies	-	325	-	-	0.0%	1,000	-	-	0.0%
	52711 Education/Training/Meals	-	1,300	180	-	13.8%	2,300	400	-	17.4%
	52713 Utilities	-	700	-	-	0.0%	1,000	-	-	0.0%
	52902 Vehicle Purchases	-	23,000	-	-	0.0%	56,200	-	-	0.0%
	52615 Contractor Fees	-	17,200	-	-	0.0%	-	-	-	0.0%
10192 Vegetation Total		15,948	1,116,907	192,990	15,948	18.4%	1,270,978	186,158	9,320	15.4%
10193 Purchasing	51101 Salary	-	369,510	85,796	-	23.2%	368,624	84,719	-	23.0%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	51305 Air Ambulance	-	-	76	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	284	-	33.8%	840	256	-	30.5%
	51310 Medicare	-	5,358	1,222	-	22.8%	5,345	1,214	-	22.7%
	51311 Pension Premiums	-	129,439	30,623	-	23.7%	130,493	22,797	-	17.5%
	51312 Health Insurance	-	97,742	24,730	-	25.3%	131,105	23,401	-	17.8%
	51313 Life Insurance	-	3,024	843	-	27.9%	3,017	830	-	27.5%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10193 Purchasing	51314 Dental Insurance	-	7,740	1,415	-	18.3%	7,743	1,415	-	18.3%
	51315 Vision Insurance	-	972	234	-	24.1%	970	234	-	24.2%
	51316 Long Term Disability	-	1,663	195	-	11.7%	1,659	195	-	11.8%
	51317 Workers Comp	-	2,587	359	-	13.9%	2,580	354	-	13.7%
	52501 Chemicals	-	200	7,271	-	3635.7%	200	22	-	11.2%
	52503 Equipment Maintenance	-	10,000	75	-	0.8%	18,000	-	-	0.0%
	52504 Materials	-	67,500	8,795	2,772	17.1%	67,500	3,859	902	7.1%
	52505 Safety	-	70,700	1,593	-	2.3%	71,000	2,796	-	3.9%
	52506 Small Tools	-	40,000	3,025	-	7.6%	50,000	2,338	-	4.7%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	110,000	12,603	62,325	68.1%
	52706 Dues, Publictns, Spnsrshp	-	600	390	-	65.0%	600	-	-	0.0%
	52710 Office Supplies	-	18,500	1,260	506	9.5%	18,500	928	-	5.0%
	52711 Education/Training/Meals	-	2,500	-	-	0.0%	5,000	-	-	0.0%
	52713 Utilities	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52615 Contractor Fees	-	110,000	22,862	75,149	89.1%	-	-	-	0.0%
10193 Purchasing Total		-	941,375	191,050	78,427	28.6%	995,676	157,962	63,226	22.2%
10195 Shop Operations	51101 Salary	-	263,435	56,381	-	21.4%	250,680	57,573	-	23.0%
	51105 Overtime	-	1,000	406	-	40.6%	1,500	45	-	3.0%
	51306 Short Term Disability	-	208	88	-	42.1%	208	99	-	47.4%
	51310 Medicare	-	3,820	806	-	21.1%	3,635	837	-	23.0%
	51311 Pension Premiums	-	92,281	14,976	-	16.2%	88,741	15,656	-	17.6%
	51312 Health Insurance	-	78,194	14,646	-	18.7%	105,042	20,415	-	19.4%
	51313 Life Insurance	-	2,156	306	-	14.2%	2,052	567	-	27.6%
	51314 Dental Insurance	-	6,192	737	-	11.9%	6,194	1,207	-	19.5%
	51315 Vision Insurance	-	778	94	-	12.1%	776	188	-	24.2%
	51316 Long Term Disability	-	1,185	78	-	6.6%	1,128	148	-	13.1%
	51317 Workers Comp	-	21,075	2,505	-	11.9%	17,548	2,563	-	14.6%
	52501 Chemicals	-	37,500	9,965	-	26.6%	25,000	5,882	-	23.5%
	52503 Equipment Maintenance	-	310,000	80,397	-	25.9%	187,500	42,467	7,680	26.7%
	52504 Materials	-	25,000	3,282	-	13.1%	58,000	5,000	-	8.6%
	52505 Safety	-	4,220	919	-	21.8%	4,220	746	-	17.7%
	52506 Small Tools	-	2,000	1,225	-	61.3%	3,000	315	-	10.5%
	52706 Dues, Publictns, Spnsrshp	-	2,075	271	-	13.1%	1,892	1,628	-	86.0%
	52710 Office Supplies	-	1,400	-	-	0.0%	2,500	-	-	0.0%
	52711 Education/Training/Meals	-	2,500	-	-	0.0%	3,500	-	-	0.0%

Nevada Irrigation District (March 2021)

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<u>Operating & Non Operating Budget:</u>										
10195 Shop Operations	52713 Utilities	-	2,800	706	-	25.2%	25,300	889	-	3.5%
	52904 Equipment Purchases	-	25,000	-	-	0.0%	25,000	-	-	0.0%
10195 Shop Operations Total		-	882,819	187,789	-	21.3%	813,416	156,225	7,680	20.2%
Total Operating Expenses		1,225,780	40,412,986	10,495,554	2,420,659	31.0%	46,473,456	9,406,958	2,084,115	24.7%

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52915 Project: Non-Programmati	-	-	-	-	0.0%	100,000	-	-	0.0%
10114 Administration Total		-	-	-	-	0.0%	100,000	-	-	0.0%
10115 Management	52915 Project: Non-Programmati	-	20,000	-	-	0.0%	63,918	63,978	-	100.1%
10115 Management Total		-	20,000	-	-	0.0%	63,918	63,978	-	100.1%
10118 Information Services	52915 Project: Non-Programmati	1,084,546	10,000	182,075	910,539	99.8%	2,036,984	263,904	1,575,335	90.3%
10118 Information Services Total		1,084,546	10,000	182,075	910,539	99.8%	2,036,984	263,904	1,575,335	90.3%
10119 Safety	52915 Project: Non-Programmati	-	-	-	-	0.0%	20,000	-	-	0.0%
10119 Safety Total		-	-	-	-	0.0%	20,000	-	-	0.0%
10151 Engineering	52907 Program: Pipeline Rplc	93,015	2,050,000	1,156	93,015	4.4%	1,511,577	116,420	232,635	23.1%
	52908 Program: PRV Program	67,000	480,000	58,902	-	10.8%	160,000	-	-	0.0%
	52910 Program: Raw Water Rplc	293,757	1,250,000	519,206	325,862	54.7%	2,100,000	3,670	26,171	1.4%
	52911 Program: Backbone Ext	207,499	-	189,785	9,784	96.2%	1,713,723	2,990	18,524	1.3%
	52912 Program: Community Inves	916,232	-	-	-	0.0%	2,477,670	207,074	117,293	13.1%
	52913 Program: Extended CEQA	-	30,000	-	39,538	131.8%	13,915	-	13,915	100.0%
	52914 Program: Sediment Removl	1,487,055	-	363,003	941,039	87.7%	4,464,876	27,762	1,336,771	30.6%
	52915 Project: Non-Programmati	11,591,631	2,200,000	2,116,698	8,888,473	79.8%	22,681,192	4,754,619	9,025,549	60.8%
10151 Engineering Total		14,656,189	6,010,000	3,248,751	10,297,710	65.5%	35,122,953	5,112,535	10,770,858	45.2%
Transfer Out Debt Service	Transfer Out Debt Service	-	7,500,000	1,875,000	-	25.0%	-	-	-	0.0%
Transfer Out Debt Service Total		-	7,500,000	1,875,000	-	25.0%	-	-	-	0.0%
Total Non Operating Expenses		15,740,735	13,540,000	5,305,826	11,208,249	56.4%	37,343,855	5,440,417	12,346,193	47.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	2,330,303	780,024	-	33.5%	2,656,525	588,747	-	22.2%
	Expenses	-	2,505,073	354,418	45,718	16.0%	2,630,924	289,516	45,009	12.7%
	Operating Income			425,606				299,230		
Non Operating	Revenues	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
	Expenses	-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%
	Non operating Income			67,932				78,606		
	Net Income			493,538				377,836		
Operating Revenues	Scotts Flat	-	1,074,358	422,524	-	39.3%	1,206,318	320,615	-	26.6%
	Peninsula	-	194,443	60,887	-	31.3%	242,834	59,383	-	24.5%
	Orchard Springs	-	347,061	84,348	-	24.3%	367,148	67,190	-	18.3%
	Long Ravine	-	540,279	112,054	-	20.7%	558,440	71,996	-	12.9%
	Jackson Meadows	-	97,757	100,128	-	102.4%	205,000	68,241	-	33.3%
	Greenhorn	-	39,878	-	-	0.0%	45,206	1,278	-	2.8%
	Combie	-	36,527	84	-	0.2%	31,579	44	-	0.1%
Operating Revenues Total		-	2,330,303	780,024	-	33.5%	2,656,525	588,747	-	22.2%
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	-	2,003,757	284,025	45,561	16.4%	2,104,107	242,993	44,863	13.7%
	30254 Upper Division Recreation	-	501,316	70,393	157	14.1%	526,817	46,524	146	8.9%
Operating Expenses Total		-	2,505,073	354,418	45,718	16.0%	2,630,924	289,516	45,009	12.7%
Non Operating Expenses	30250 General Recreation	-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%
Non Operating Expenses Total		-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
30250 General Recreation	51101 Salary	-	489,114	109,816	-	22.5%	497,313	99,705	-	20.0%
	51105 Overtime	-	3,000	-	-	0.0%	5,000	-	-	0.0%
	51201 Temporary Salary	-	218,400	-	-	0.0%	211,640	2,989	-	1.4%
	51305 Air Ambulance	-	-	122	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	406	42	-	10.4%	406	27	-	6.6%
	51310 Medicare	-	7,092	1,603	-	22.6%	7,211	1,490	-	20.7%
	51311 Pension Premiums	-	171,336	39,439	-	23.0%	176,049	26,210	-	14.9%
	51312 Health Insurance	-	136,839	24,047	-	17.6%	183,547	18,965	-	10.3%
	51313 Life Insurance	-	4,003	1,141	-	28.5%	4,070	970	-	23.8%
	51314 Dental Insurance	-	10,836	856	-	7.9%	10,840	856	-	7.9%
	51315 Vision Insurance	-	1,361	281	-	20.7%	1,358	266	-	19.6%
	51316 Long Term Disability	-	2,201	232	-	10.5%	2,238	217	-	9.7%
	51317 Workers Comp	-	39,129	6,172	-	15.8%	39,785	5,761	-	14.5%
	51318 Unemployment Insurance	-	-	11,727	-	0.0%	-	-	-	0.0%
	51319 FICA	-	7,000	-	-	0.0%	-	185	-	0.0%
	51321 Health Benefit-Retirees	-	-	2,227	-	0.0%	-	1,279	-	0.0%
	51324 Opeb Net Arc	-	26,000	-	-	0.0%	26,000	-	-	0.0%
	52501 Chemicals	-	15,000	12,037	-	80.2%	15,000	-	-	0.0%
	52503 Equipment Maintenance	-	72,000	6,575	2,051	12.0%	72,000	7,980	614	11.9%
	52504 Materials	-	170,000	(6,293)	-	-3.7%	170,000	2,836	-	1.7%
	52505 Safety	-	3,000	209	-	7.0%	3,000	158	-	5.3%
	52506 Small Tools	-	6,000	38	-	0.6%	3,500	102	-	2.9%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	105,400	39,211	44,249	79.2%
	52604 Legal Fees	-	15,000	-	-	0.0%	15,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	37,000	7,420	-	20.1%	37,000	1,392	-	3.8%
52609 Temporary Labor	-	360,000	-	-	0.0%	289,950	-	-	0.0%	
52704 Insurance	-	19,240	-	-	0.0%	13,000	-	-	0.0%	
52706 Dues, Publctns, Spnsrshp	-	-	200	-	0.0%	-	-	-	0.0%	
52709 Outreach/Advertising/Notic	-	7,000	688	-	9.8%	7,000	1,500	-	21.4%	
52710 Office Supplies	-	7,500	2,215	-	29.5%	30,000	318	-	1.1%	
52711 Education/Training/Meals	-	300	200	-	66.7%	300	-	-	0.0%	
52713 Utilities	-	140,000	22,941	-	16.4%	132,500	13,623	-	10.3%	
52804 Bank Fees	-	5,000	17,732	-	354.6%	45,000	16,955	-	37.7%	
52615 Contractor Fees	-	30,000	22,357	43,510	219.6%	-	-	-	0.0%	
30250 General Recreation Total		-	2,003,757	284,025	45,561	16.4%	2,104,107	242,993	44,863	13.7%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
30254 Upper Division Recreation	51101 Salary	-	119,382	35,273	-	29.5%	113,465	26,226	-	23.1%
	51105 Overtime	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	51201 Temporary Salary	-	29,120	-	-	0.0%	28,600	-	-	0.0%
	51306 Short Term Disability	-	116	22	-	18.9%	116	21	-	17.7%
	51310 Medicare	-	1,731	537	-	31.0%	1,645	370	-	22.5%
	51311 Pension Premiums	-	41,820	12,689	-	30.3%	40,167	7,105	-	17.7%
	51312 Health Insurance	-	39,097	12,677	-	32.4%	52,442	9,148	-	17.4%
	51313 Life Insurance	-	977	277	-	28.3%	929	260	-	28.0%
	51314 Dental Insurance	-	3,096	593	-	19.1%	3,097	470	-	15.2%
	51315 Vision Insurance	-	389	109	-	28.1%	388	94	-	24.2%
	51316 Long Term Disability	-	537	78	-	14.5%	511	74	-	14.4%
	51317 Workers Comp	-	9,551	1,977	-	20.7%	9,077	1,470	-	16.2%
	51318 Unemployment Insurance	-	-	1,146	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	3,081	-	61.6%	5,000	-	-	0.0%
	52503 Equipment Maintenance	-	25,000	(457)	-	-1.8%	10,000	-	-	0.0%
	52504 Materials	-	30,000	960	-	3.2%	30,000	-	-	0.0%
	52505 Safety	-	1,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	3,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	-	0.0%	45,000	22	146	0.4%
	52604 Legal Fees	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	9,000	1,101	-	12.2%	9,000	-	-	0.0%
	52609 Temporary Labor	-	72,500	-	-	0.0%	138,380	-	-	0.0%
	52704 Insurance	-	3,500	-	-	0.0%	3,500	-	-	0.0%
	52709 Outreach/Advertising/Notic	-	-	172	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	500	-	-	0.0%	500	-	-	0.0%
	52713 Utilities	-	50,000	-	-	0.0%	25,000	-	-	0.0%
	52804 Bank Fees	-	-	110	-	0.0%	-	1,266	-	0.0%
	52615 Contractor Fees	-	50,000	48	157	0.4%	-	-	-	0.0%
30254 Upper Division Recreation Total		-	501,316	70,393	157	14.1%	526,817	46,524	146	8.9%
Total Operating Expenses		-	2,505,073	354,418	45,718	16.0%	2,630,924	289,516	45,009	12.7%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
30250 General Recreation	52915 Project: Non-Programmati	-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%
30250 General Recreation Total		-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%
Total Non Operating Expenses		-	300,000	10,818	-	3.6%	315,000	144	170,740	54.2%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	23,586,962	5,287,884	-	22.4%	21,195,975	5,238,576	-	24.7%
	Expenses	561,273	18,697,379	3,602,284	1,154,709	24.7%	26,828,831	4,984,986	823,071	21.6%
Non Operating	Expenses	1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%
				Net Income					(121,327)	
Operating Revenues	Chicago Park Powerhouse	-	9,944,153	2,314,578	-	23.3%	8,887,180	2,342,288	-	26.4%
	Rollins Powerhouse	-	5,524,529	1,285,876	-	23.3%	4,937,322	1,259,255	-	25.5%
	Dutch Flat Powerhouse	-	5,524,529	1,285,876	-	23.3%	4,937,322	1,262,091	-	25.6%
	Bowman Powerhouse	-	1,104,906	229,852	-	20.8%	987,464	253,257	-	25.6%
	Deer Creek Powerhouse	-	798,301	-	-	0.0%	798,301	-	-	0.0%
	Combie South Powerhouse	-	290,544	17,598	-	6.1%	235,422	107,948	-	45.9%
	Scotts Flat Powerhouse	-	250,000	69,823	-	27.9%	239,964	19	-	0.0%
	Combie North Powerhouse	-	150,000	1,245	-	0.8%	108,000	13,718	-	12.7%
	Bowman Transmission Line	-	-	83,036	-	0.0%	65,000	-	-	0.0%
Operating Revenues Total		-	23,586,962	5,287,884	-	22.4%	21,195,975	5,238,576	-	24.7%
Operating Expenses	50112 Hydro Admin	512,298	11,739,997	2,415,516	673,437	25.2%	19,035,265	3,982,186	594,903	24.0%
	50161 Hydro Operations	-	2,882,257	450,777	81,482	18.5%	3,510,003	408,864	32,859	12.6%
	50167 Hydro Maintenance	48,975	4,075,125	735,992	399,789	27.5%	4,283,563	593,936	195,309	18.4%
Operating Expenses Total		561,273	18,697,379	3,602,284	1,154,709	24.7%	26,828,831	4,984,986	823,071	21.6%
Non Operating Expenses	50112 Hydro Admin	1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%
Non Operating Expenses Total		1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	51101 Salary	-	759,997	183,415	-	24.1%	783,709	138,860	-	17.7%
	51105 Overtime	-	2,000	-	-	0.0%	2,000	137	-	6.8%
	51106 Double Time	-	500	-	-	0.0%	500	-	-	0.0%
	51201 Temporary Salary	-	25,520	3,682	-	14.4%	62,400	18,225	-	29.2%
	51305 Air Ambulance	-	-	413	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,211	274	-	22.6%	1,131	253	-	22.3%
	51310 Medicare	-	11,020	2,685	-	24.4%	11,364	2,315	-	20.4%
	51311 Pension Premiums	-	274,027	63,715	-	23.3%	277,433	42,896	-	15.5%
	51312 Health Insurance	-	136,839	36,756	-	26.9%	183,824	26,605	-	14.5%
	51313 Life Insurance	-	6,220	2,172	-	34.9%	6,414	1,779	-	27.7%
	51314 Dental Insurance	-	10,836	2,083	-	19.2%	10,840	1,981	-	18.3%
	51315 Vision Insurance	-	1,361	340	-	25.0%	1,358	293	-	21.6%
	51316 Long Term Disability	-	3,420	280	-	8.2%	3,527	235	-	6.7%
	51317 Workers Comp	-	19,460	2,785	-	14.3%	22,758	2,595	-	11.4%
	51318 Unemployment Insurance	-	-	23	-	0.0%	-	-	-	0.0%
	51321 Health Benefit-Retirees	-	117,630	16,083	-	13.7%	-	13,499	-	0.0%
	51324 Opeb Net Arc	-	99,000	-	-	0.0%	99,000	-	-	0.0%
	52501 Chemicals	-	85,000	19,021	-	22.4%	85,000	10,280	-	12.1%
	52503 Equipment Maintenance	-	36,000	4,636	3,689	23.1%	56,000	7,052	2,391	16.9%
	52504 Materials	-	10,000	101	-	1.0%	20,000	281	-	1.4%
	52505 Safety	-	8,500	451	-	5.3%	6,000	2,054	-	34.2%
	52506 Small Tools	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52603 Consulting/Contractor Fee	512,298	1,581,000	71,136	616,343	32.8%	1,676,089	139,325	592,149	43.6%
	52604 Legal Fees	-	75,000	126,109	-	168.1%	75,000	3,598	-	4.8%
	52607 Franchise Fees	-	81,024	10,543	-	13.0%	92,800	10,543	-	11.4%
	52608 Fed/St/Co Fees	-	1,137,932	147,691	-	13.0%	1,053,618	53,190	-	5.0%
	52704 Insurance	-	550,000	-	-	0.0%	220,000	128	-	0.1%
	52706 Dues, Publcns, Spnsrshp	-	27,500	6,435	-	23.4%	27,500	475	-	1.7%
	52710 Office Supplies	-	26,000	1,647	-	6.3%	26,000	3,426	-	13.2%
	52711 Education/Training/Meals	-	30,000	130	-	0.4%	30,000	2,933	-	9.8%
	52713 Utilities	-	161,500	31,005	-	19.2%	161,500	25,603	364	16.1%
	52901 Land/Easement Purchases	-	50,000	-	-	0.0%	75,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	40,000	-	-	0.0%
	52904 Equipment Purchases	-	25,000	-	14,994	60.0%	25,000	-	-	0.0%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	54000 Transfer Out	-	6,315,000	1,578,750	-	25.0%	13,894,500	3,473,625	-	25.0%
	52615 Contractor Fees	-	26,500	103,159	38,411	534.2%	-	-	-	0.0%
50112 Hydro Admin Total		512,298	11,739,997	2,415,516	673,437	25.2%	19,035,265	3,982,186	594,903	24.0%
50161 Hydro Operations	51101 Salary	-	1,370,140	227,119	-	16.6%	1,374,648	239,476	-	17.4%
	51105 Overtime	-	75,000	7,073	-	9.4%	75,000	6,699	-	8.9%
	51106 Double Time	-	20,000	2,483	-	12.4%	20,000	867	-	4.3%
	51144 Standby	-	32,000	7,860	-	24.6%	32,000	7,997	-	25.0%
	51201 Temporary Salary	-	20,000	-	-	0.0%	20,000	-	-	0.0%
	51306 Short Term Disability	-	1,302	295	-	22.7%	1,302	308	-	23.7%
	51310 Medicare	-	19,867	3,504	-	17.6%	19,932	3,766	-	18.9%
	51311 Pension Premiums	-	479,960	83,609	-	17.4%	486,625	67,506	-	13.9%
	51312 Health Insurance	-	264,558	52,311	-	19.8%	367,649	57,636	-	15.7%
	51313 Life Insurance	-	11,213	2,270	-	20.2%	11,250	2,347	-	20.9%
	51314 Dental Insurance	-	21,672	3,198	-	14.8%	21,680	3,534	-	16.3%
	51315 Vision Insurance	-	2,722	500	-	18.4%	2,717	531	-	19.6%
	51316 Long Term Disability	-	6,166	416	-	6.7%	6,186	442	-	7.1%
	51317 Workers Comp	-	47,407	5,374	-	11.3%	47,563	5,541	-	11.7%
	52501 Chemicals	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52503 Equipment Maintenance	-	107,250	17,462	-	16.3%	107,100	2,474	-	2.3%
	52504 Materials	-	46,000	6,458	-	14.0%	46,000	1,982	-	4.3%
	52505 Safety	-	35,000	3,557	-	10.2%	35,000	3,239	-	9.3%
	52506 Small Tools	-	25,000	1,434	-	5.7%	12,000	331	-	2.8%
	52603 Consulting/Contractor Fee	-	18,000	324	1,628	10.8%	159,000	3,174	12,459	9.8%
	52710 Office Supplies	-	10,000	-	151	1.5%	5,000	78	-	1.6%
	52711 Education/Training/Meals	-	40,000	40	-	0.1%	40,000	935	-	2.3%
	52713 Utilities	-	6,000	-	-	0.0%	6,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	63,807	159.5%	80,000	-	-	0.0%
	52904 Equipment Purchases	-	67,000	22,601	15,897	57.5%	532,351	-	20,400	3.8%
	52615 Contractor Fees	-	115,000	2,888	-	2.5%	-	-	-	0.0%
50161 Hydro Operations Total		-	2,882,257	450,777	81,482	18.5%	3,510,003	408,864	32,859	12.6%
50167 Hydro Maintenan	51101 Salary	-	1,354,575	293,923	-	21.7%	1,377,052	281,563	-	20.4%
	51105 Overtime	-	70,000	2,316	-	3.3%	75,000	2,098	-	2.8%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved	2021	2021	2021	2021	2020	2020	2020	2020
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50167 Hydro Maintenance	51106 Double Time	-	15,000	572	-	3.8%	16,000	1,382	-	8.6%
	51201 Temporary Salary	-	67,620	8,141	-	12.0%	99,840	5,248	-	5.3%
	51306 Short Term Disability	-	2,086	811	-	38.9%	1,862	714	-	38.4%
	51310 Medicare	-	19,641	4,624	-	23.5%	19,967	4,258	-	21.3%
	51311 Pension Premiums	-	474,508	109,253	-	23.0%	487,476	78,609	-	16.1%
	51312 Health Insurance	-	255,438	57,913	-	22.7%	367,649	52,872	-	14.4%
	51313 Life Insurance	-	11,086	2,816	-	25.4%	11,270	2,729	-	24.2%
	51314 Dental Insurance	-	21,672	3,726	-	17.2%	21,680	3,494	-	16.1%
	51315 Vision Insurance	-	2,722	578	-	21.2%	2,717	578	-	21.3%
	51316 Long Term Disability	-	6,096	481	-	7.9%	6,197	481	-	7.8%
	51317 Workers Comp	-	52,181	7,267	-	13.9%	47,646	6,484	-	13.6%
	51319 FICA	-	-	-	-	0.0%	-	325	-	0.0%
	52501 Chemicals	-	7,500	-	1,656	22.1%	7,500	-	-	0.0%
	52503 Equipment Maintenance	-	264,500	77,553	6,713	31.9%	272,500	9,743	25,998	13.1%
	52504 Materials	-	320,500	41,039	24,389	20.4%	390,500	32,338	2,542	8.9%
	52505 Safety	-	40,000	4,124	-	10.3%	40,000	2,096	-	5.2%
	52506 Small Tools	-	30,000	2,767	-	9.2%	30,000	348	776	3.7%
	52603 Consulting/Contractor Fee	48,975	178,000	13,657	98,696	49.5%	618,707	24,852	83,026	17.4%
	52704 Insurance	-	-	415	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	5,000	-	-	0.0%	5,000	6,189	-	123.8%
	52711 Education/Training/Meals	-	35,000	5,146	-	14.7%	35,000	5,307	-	15.2%
	52902 Vehicle Purchases	-	335,000	36,511	178,232	64.1%	185,000	72,227	82,967	83.9%
	52904 Equipment Purchases	-	154,500	31,948	-	20.7%	165,000	-	-	0.0%
	52615 Contractor Fees	-	352,500	30,410	90,103	34.2%	-	-	-	0.0%
50167 Hydro Maintenance Total		48,975	4,075,125	735,992	399,789	27.5%	4,283,563	593,936	195,309	18.4%
Total Operating Expenses		561,273	18,697,379	3,602,284	1,154,709	24.7%	26,828,831	4,984,986	823,071	21.6%

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Approved Rollovers	2021 Budget	2021 Actual	2021 Encumbr	2021 % of Bud	2020 Budget	2020 Actual	2020 Encumbr	2020 % of Bud
<u>Operating & Non Operating Budget:</u>										
50112 Hydro Admin	52915 Project: Non-Programmati	263,611	250,000	12,510	268,421	54.7%	713,821	36,911	439,971	66.8%
	52920 Program: Ph Improvements	461,253	1,925,000	115,433	505,826	26.0%	2,229,804	281,277	429,107	31.9%
	52921 Program: Reserv, Dam, Wa	407,667	2,660,000	90,370	438,889	17.3%	2,468,942	56,728	956,705	41.0%
	52922 Program: Lower Div Wtrwy	-	100,000	-	-	0.0%	450,000	-	-	0.0%
	52923 Program: Upper Div Wtrwy	200,000	300,000	-	-	0.0%	200,000	-	-	0.0%
	52924 Program: SCADA Com Upgrd	91,376	200,000	-	91,376	31.4%	265,000	-	-	0.0%
50112 Hydro Admin Total		1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%
Total Non Operating Expenses		1,423,907	5,435,000	218,314	1,304,512	22.2%	6,327,567	374,917	1,825,783	34.8%

Nevada Irrigation District (March 2021)
 Fiscal Year 2021: 25% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10115 Management	52915 Project: Non-Programmatic	2021 Budget		20,000					
		52915 Project: Non-Programmatic Sum			20,000			20,000		
	10118 Information Services	52915 Project: Non-Programmatic	2295 FINANCIAL SYSTEMS IMPLMNT		1,084,546	10,000	182,075	910,539		
		52915 Project: Non-Programmatic Sum			1,084,546	10,000	182,075	910,539	1,932	
	10151 Engineering	52907 Program: Pipeline Rplc	2021 Budget			2,050,000				
			2423 CALTRANS HWY 174 WIDENING			-	288	-		
			2071 LIDSTER/COUNTRY CLUB		93,015	-	868	93,015		
			52907 Program: Pipeline Rplc Sum		93,015	2,050,000	1,156	93,015	2,048,844	
		52908 Program: PRV	2021 Budget				480,000			
			2370 BERGGREN LANE PRV RPLCMNT		67,000	-	58,902	-		
			52908 Program: PRV Sum		67,000	480,000	58,902	-	488,098	
		52910 Program: Raw Water Rplc	2021 Budget				1,250,000			
			1031 DOTY N.CANAL REPL SIPHON1		14,587	-	390,765	144,945		
			1098 SANTINI SIPHON 1&2 RPLMT		93,500	-	96,699	1,000		
			2419 SOUTH YUBA CANAL REPAIR		179,917	-	23,974	179,917		
			8099-4 MABEN REHAB PHASE IV			-	7,768	-		
			6898 RAW WTR INTERTIE W/PCWA		5,753					
			52910 Program: Raw Water Rplc Sum		293,757	1,250,000	519,206	325,862	698,689	
		52911 Program: Backbone Ext	2021 Budget				-			
			2255 E GEORGE TO LWV BEP		207,499	-	189,785	9,784		
			52911 Program: Backbone Ext Sum		207,499	-	189,785	9,784	7,930	
		52912 Program: Community Inves	2021 Budget				-			
			2181 LOMA RICA DR DFWLE		916,232					
			52912 Program: Community Inves Sum		916,232	-			916,232	
		52913 Program: Extended CEQA	2021 Budget				30,000			
			6593-2 BANNER CASCADE EXT CEQA				-	-	39,538	
			52913 Program: Extended CEQA Sum				30,000	-	39,538	(9,538)
		52914 Program: Sediment Removl	2021 Budget				-			
2090 LOMA RICA RES SDMNT RMVL				51,359	-	64	51,546			
2135 COMBIE RES DWR GRANT-MERC				1,348,994	-	235,016	802,790			
2213 DUTCH FLAT SEDIMENT RMVL				61,866	-	-	61,866			
2500 RESERVOIRS SEDIMENT STUDY					-	125,150	-			
8301 MERCURY REMOVAL DEMO			4,947	-	-	4,947				
8515 GHORN CRK SEDIMENT REMV			19,889	-	2,773	19,889				

Nevada Irrigation District (March 2021)
 Fiscal Year 2021: 25% of Year
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52914 Program: Sediment Removl Sum		1,487,055	-	363,003	941,039	183,013	
		52915 Project: Non-Programmatic	2222 VALLEY VIEW RSVR ACCESS		-	2,360	-		
			2375 LOMA RICA WTP-CLEAR WELL EXP			100,000			
			2376 NO. AUBURN WTP HL PUMPS	21,865	600,000	-	21,865		
			2378 LOMA RICA WTP MODIFY CT		150,000				
			6746 COMBIE PHASE 1 BYPASS	4,163,816	400,000	1,333,484	2,830,333		
			6971 ALTA SIERRA TANK REPLCMNT	6,713,154	-	761,339	5,334,376		
			6996 LWW WTP-UPGRADE BEDs, ETC.		600,000				
			7013 CENTENNIAL WATER SUPPLY	553,942	50,000	5,169	551,993		
			7032 HEMPHILL DIVERSION/FISH	138,854	300,000	14,346	149,905		
			52915 Project: Non-Programmatic Sum		11,591,631	2,200,000	2,116,698	8,888,473	2,786,460
		Water Total				15,740,735	6,040,000	3,430,826	11,208,249
Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2021 Budget		300,000				
			2539 SF MARINA RETAINING WALL		-	10,818	-		
		52915 Project: Non-Programmatic Sum		300,000	10,818	-	289,182		
Recreation Total					300,000	10,818	-	289,182	
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2021 Budget		250,000				
			2177 KLOVE TOWER UPGRADES		-	-	4,810		
			2432 HYDRO OFFICE DESIGN/CONST	17,990	-	9,960	17,990		
			6947 LOMA RICA HYDROELECTRIC	245,621	-	2,490	245,621		
			8464 DEER CRK/SO YUBA CNL ACQ		-	60	-		
			52915 Project: Non-Programmatic Sum	263,611	250,000	12,510	268,421	232,680	
		52920 Program: Ph Improvements	2021 Budget		1,925,000				
			2164 CPPH FIRE SUPPRESSION UPG	84,833	-	15,135	84,833		
			2168 COMBIE SO. PH ELEC UPGRDS		-	741	3,500		
			2234 BOWMAN PH GOVERNOR	14,700	-	1,365	14,700		
			2240 DF PH FIRE SUPP UPGRADE	19,159	-	8,736	19,159		
			2290 DEER CREEK PH UPGRADES	46,269	-	6,379	46,269		
			2306 SFPH CAISO METER	20,455	-	-	26,436		
			2348 DFPH BALANCE OF PLANT	13,395	-	1,353	13,634		
			2351 RPH OCB REPLACEMENT	121,881	-	7,005	128,063		
			2353 CPPH TURBINE OVERHAUL		-	-	12,349		
			2354 BOWMAN INTERTIE BRKR RPLC	4,813	-	-	4,813		
			2362 CPPH TRANSFORMER RPLCMNT		-	-	12,349		
			2393 RPH BALANCE OF PLANT	21,930	-	17,970	21,930		
	2394 RPH RELAY PROTECTION UPGR	11,740	-	13,260	11,740				

Nevada Irrigation District (March 2021)
 Fiscal Year 2021: 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	52920 Program: Ph Improvements	2402 CPPH GOVERNOR RPLC & INST	102,079	-	43,473	63,043			
			2552 SFPH FIRE DETECTION UPGRD		-	-	12,533			
			2553 CNPH FIRE DETECTION UPGRD		-	-	12,533			
			2554 CSPH FIRE DETECTION UPGRD		-	-	12,533			
			6943 COMBIE SO ACCESS RD		-	16	5,410			
			52920 Program: Ph Improvements Sum			461,254	1,925,000	115,433	505,826	1,764,995
			52921 Program: Res, Dam, Wtrwy	2021 Budget			2,660,000			
				2007 HYDRO GAGING STN DESIGN	5,210	-	236	5,210		
				201307 BWMN-SPAULDING LAND ACQ		-	32	-		
				201402 COMBIESO SCOUR COUNTER ME	23,157	-	27,134	43,362		
				2076 ROLLINS LLO HB VALVE		-	10,366	0		
				2094 SF SPILLWAY REPAIR	379,300	-	50,527	383,817		
				2357 SAWMILL DAM FACE IMPRVMT		-	-	6,500		
				2360 FRENCH DAM UPGRADES		-	1,972	-		
				6927 HYD LWR DIV PROP ACQ		-	105	-		
				52921 Program: Res, Dam, Wtrwy Sum			407,667	2,660,000	90,370	438,889
			52922 Program: Lower Div Wtrwy	2021 Budget			100,000			
				52922 Program: Lower Div Wtrwy Sum				100,000		100,000
			52923 Program: Upper Div Wtrwy	2021 Budget			300,000			
				2339 RUCKER SPILL GATE	200,000					
				52923 Program: Upper Div Wtrwy Sum			200,000	300,000		500,000
			52924 Program: SCADA Com Upgrd	2021 Budget			200,000			
				2355 DFPH-DFFB FIBER OPTIC	14,700		-	-	14,700	
				2405 HYDRO OFFICE RADIO TOWER	76,676		-	-	76,676	
				52924 Program: SCADA Com Upgrd Sum			91,376	200,000	-	91,376
		Hydroelectric Total				1,423,908	5,435,000	218,314	1,304,512	5,336,082
		Grand Total				17,164,643	11,775,000	3,659,958	12,512,761	12,766,924

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

		Rollovers	2021 Budget	Amendments	Original
<u>Operating & Non Operating Expenses:</u>					
Water Division	10113 Directors	-	209,749	-	209,749
	10114 Administration	-	-	-	-
	10115 Management	147,508	7,574,244	(115,000)	7,689,244
	10116 Watershed	40,164	1,292,252	-	1,292,252
	10117 Human Resources	-	522,726	-	522,726
	10118 Information Services	1,092,409	1,343,200	210,000	1,133,200
	10119 Safety	43,900	366,992	-	366,992
	10120 Communications	-	277,262	5,000	272,262
	10131 Cashiering	-	198,620	-	198,620
	10133 Customer Service	-	1,515,513	-	1,515,513
	10135 Accounting	146,840	1,080,042	-	1,080,042
	10151 Engineering	14,703,694	9,344,933	-	9,344,933
	10171 Water Operations	198,640	9,064,056	-	9,064,056
	10191 Maintenance	577,412	10,722,296	(100,000)	10,822,296
	10192 Vegetation	15,948	1,116,907	-	1,116,907
	10193 Purchasing	-	941,375	-	941,375
	10195 Shop Operations	-	882,819	-	882,819
	Transfer Out Debt Service	-	7,500,000	-	7,500,000
Water Division Total		16,966,515	53,952,986	-	53,952,986
-					
Recreation Division	30250 General Recreation	-	2,303,757	-	2,303,757
	30254 Upper Division Recreation	-	501,316	-	501,316
Recreation Division Total		-	2,805,073	-	2,805,073
-					
Hydroelectric Division	50112 Hydro Admin	1,936,205	17,174,997	-	17,174,997
	50161 Hydro Operations	-	2,882,257	-	2,882,257
	50167 Hydro Maintenance	48,975	4,075,125	-	4,075,125
Hydroelectric Division Total		1,985,180	24,132,379	-	24,132,379
-					
Grand Total		18,951,695	80,890,438	-	80,890,438

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u>				
BA 2021-164	10151	52908 Program: PRV Program	67,000	Rollover prior approved unencumbered budgets
		52910 Program: Raw Water Rplc	93,500	
		52911 Program: Backbone Extension	197,800	
		Total	358,300	
BA 2021-169	10115	52603 Consulting/Contractor Fees	147,508	Rollover prior budgets for existing encumbrances
	10116	52603 Consulting/Contractor Fees	40,164	
	10118	52603 Consulting/Contractor Fees	7,863	
		52915 Proj Bud: Non-Programmatic	908,791	
	10119	52710 Office Supplies	43,900	
	10135	52603 Consulting/Contractor Fees	96,447	
		52609 Temporary Labor	50,393	
	10151	52603 Consulting/Contractor Fees	47,505	
		52907 Proj Bud: Pipeline Rplc	93,015	
		52910 Proj Bud: Raw Water	200,257	
		52911 Proj Bud: Backbone Extension	9,699	
		52914 Proj Bud: Sediment Removal	938,841	
		52915 Proj Bud: Non-Programmatic	7,201,489	
	10171	52603 Consulting/Contractor Fees	78,640	
	10191	52902 Vehicle Purchases	143,955	
		52915 Proj Bud: Non-Programmatic	26,537	
		52943 Program: Canal Rstrtn	6,920	
10192	52603 Consulting/Contractor Fees	15,948		
50112	52603 Consulting/Contractor Fees	512,298		

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 25% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<u>Rollovers: Encumbrances, approved budgets, incomplete end of year contracts</u>				
		52915 Project: Non-Programmatic	263,611	
		52920 Program: Powerhouse Impr	361,253	
		52921 Program: Dam & Water Impr	407,667	
		52924 Program: SCADA Com Upgrd	91,376	
	50167	52603 Consulting/Contractor Fees	48,975	
		Total	11,743,052	
BA 2021-170	10151	52914 Program: Sediment Removal	548,214	Rollover prior approved unencumbered budgets
		52915 Project: Non-Programmatic	4,390,142	
		Total	4,938,356	
BA 2021-172	10118	52915 Project: Non-Programmatic	175,755	Rollover prior budgets for existing encumbrances
		Rollover Total	17,215,463	
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
BA 2021-165	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp IT Administrator
	10115	51101 Salary	(75,000)	
	10191	51101 Salary	(25,000)	
		Total	-	
BA 2021-166	10120	52709 Advertising/Legal Notices	5,000	Transfer to cover NID brochure update
	10115	52603 Consultant Fees	(5,000)	
		Total	-	
BA 2021-168	10118	52603 Consultant Fees	100,000	Transfer to cover IT Temp Helpdesk Staffing
	10118	52915 Project: Non-Programmatic	(50,000)	
	10115	51311 Pension Premiums	(35,000)	
	10191	51311 Pension Premiums	(15,000)	
		Total	-	
BA 2021-173	10118	52915 Project: Non-Programmatic	50,000	Transfer to replace 2295 Financial System budget
	10191	51101 Salary	(50,000)	
		Total	-	
		Total GM Level I	255,000	

Nevada Irrigation District (March 2021)

Fiscal Year 2021: 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 up to maximum of \$1,000,000 for a fiscal year</u>				
BA 2021-01	10191	52940 Program: Tank Restoration	400,000	Rollover 2020 budget for Tank Restoration
BA 2021-03	50112	52920 Program: Powerhouse Impr	100,000	Rollover 2020 budget for 2402 CPPH Instrumentation
BA 2021-04	50112	52923 Program: Upper Division Wtrwy	200,000	Rollover 2020 budget for 2339 Rucker Spill Gate
BA 2021-05	10171	52503 Equipment Maintenance	120,000	Rollover 2020 budget for No Auburn WTP
		Total APC Level II	820,000	
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2021-02	10151	52912 Program: Community Inv Program	916,232	Rollover 2020 budget for 2181 Loma Rica DFWLE
		Total District Increase/(Decrease) without Rollover	<u>-</u>	
		Total District Rollover Total	18,951,695	