

# Staff Report

for the Regular Meeting of the Board of Directors February 13, 2019

**TO:** Board of Directors  
**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer  
**DATE:** February 6, 2019  
**SUBJECT:** Quarterly Budget vs Actual Report (Consent)

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***FINANCE***

**RECOMMENDATION:**

Receive and file the Quarterly Budget vs Actual Report for the period ending December 31, 2018.

**BACKGROUND:**

Board policy and prudent oversight requires 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 water consumption.

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

**BUDGETARY IMPACT:** N/A

MD

Attachments: December 31, 2018 Budget vs Actual Report

# Nevada Irrigation District

Fiscal Year 2018  
Monthly Financial Report  
December 31, 2018



**NID**

**Nevada Irrigation District**  
Fiscal Year 2018: November 100% of Year  
Operating & Non Operating Budget: **All Divisions**

**Executive Summary: Currently, the District is at 100% of the year.**

The following pages provide schedules of the District's revenues, expenses, cash and treated water positions for year ending 2018. The unaudited December 31, 2018 fiscal year end report analyzes this year's activity considering outstanding encumbrances. Actuals are contrasted against 100% of the District's budget. A year over year analysis is provided to provide the reviewer with a reasonable understanding of how operations compared against the prior year. The District finished the year with net income of \$6.4M consisting of \$4.4M from operating and \$2M from non operating results. Prior year results came in at \$2M.

**Revenues:**

Operating: Water revenues are 98.3% of budget compared to 89.5% for the prior fiscal year. The increase of \$3.2M is driven by water sales, rates (\$1.7M) and increase in transfer-ins (\$1.6M). Recreation campgrounds are 100.1% of budget compared to 86% for the prior fiscal year. The increase of \$170K is primarily transfer-ins (\$115K) and Long Ravine (\$47K). Hydroelectric revenues are 117.6% of budget compared to 121.1%, slightly above prior year dollars. As a practice, the District budgets 85% of Hydroelectric expected revenues.

Non Operating: Water revenues are 70.7% of budget compared to 76.9% for the prior fiscal year. The increase in receipts of \$3.6M is driven by 2016A bond proceed drawdowns (\$2.2M), property taxes (\$642K) and grant revenues (\$1.1M).

**Expenses:**

Operating and Non Operating (including encumbrances): Current expenses are 80.8% of budget compared to 87.5% for the prior fiscal year. The District delayed \$5.9M in capital spending to complete Combie Phase 1 in 2019. Overall spending is \$5.3M above prior year. The budgeted increase is driven by Sal & Ben (\$1.84M), Consults, Legal (\$1.5M) and Transfer outs (\$1.3M). The District is rolling over approximately \$13.1M in encumbrances compared to \$9.9M from the prior period. The additional \$3.2M rollover is considered within the cash forecast. The District has 209 budgeted positions and finished the year at 96.9% of its labor budget.

**Cash Balances:**

NID cash balances (\$92.3M), including 2016A bond money (\$12.5M), remains strong as its' Water Fund continues reserve spending ending its' unrestricted balance at \$13.7M. Hydroelectric increased reserves by \$8.6M ending its' reserves at \$58.1M and Recreation reduced its' reserves by 278K ending its' balance at \$854K.

**Treated Water Consumption:**

The District's year end treated water consumption is up 2.1% which equates to 8,055 and 7,893 acre feet respectively. Current and prior year treated water sales account for approximately 68% and 67% of water sales.

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b><u>Operating Budget:</u></b>										
<b>Revenues</b>	Water Division	-	29,222,757	28,730,299	-	98.3%	28,407,778	25,415,100	-	89.5%
	Recreation Division	-	2,319,279	2,320,823	-	100.1%	2,634,210	2,265,912	-	86.0%
	Hydroelectric Division	-	20,043,949	23,580,430	-	117.6%	19,426,142	23,521,779	-	121.1%
<b>Revenues Total</b>		<b>-</b>	<b>51,585,985</b>	<b>54,631,551</b>	<b>-</b>	<b>105.9%</b>	<b>50,468,130</b>	<b>51,202,791</b>	<b>-</b>	<b>101.5%</b>
<b>Expenses</b>	Water Division	1,072,893	39,216,066	35,838,409	1,880,766	93.6%	38,014,978	33,937,713	1,486,034	93.2%
	Recreation Division	2,043	2,212,060	2,141,788	-	96.7%	2,081,016	1,948,036	4,590	93.8%
	Hydroelectric Division	463,310	15,657,452	12,203,611	1,400,923	84.4%	12,969,571	9,847,241	845,739	82.4%
<b>Expenses Total</b>		<b>1,538,246</b>	<b>57,085,578</b>	<b>50,183,809</b>	<b>3,281,689</b>	<b>91.2%</b>	<b>53,065,565</b>	<b>45,732,989</b>	<b>2,336,363</b>	<b>90.6%</b>
Operating Income				4,447,742				5,469,802		
<b><u>Non Operating Budget:</u></b>										
<b>Revenues</b>	Water Division	-	29,625,984	20,940,488	-	70.7%	22,511,782	17,320,765	-	76.9%
	Recreation Division	-	315,000	315,000	-	100.0%	200,000	200,000	-	100.0%
<b>Revenues Total</b>		<b>-</b>	<b>29,940,984</b>	<b>21,255,488</b>	<b>-</b>	<b>71.0%</b>	<b>22,711,782</b>	<b>17,520,765</b>	<b>-</b>	<b>77.1%</b>
<b>Expenses</b>	Water Division	6,837,133	30,642,974	15,773,768	8,498,476	64.8%	27,761,849	16,867,584	6,834,725	85.4%
	Recreation Division	529,019	315,000	772,384	11,000	92.8%	877,500	343,876	2,265	39.4%
	Hydroelectric Division	1,060,458	4,200,000	2,771,479	1,310,075	77.6%	6,677,584	3,774,201	1,463,168	78.4%
<b>Expenses Total</b>		<b>8,426,610</b>	<b>35,157,974</b>	<b>19,317,631</b>	<b>9,819,551</b>	<b>66.9%</b>	<b>35,316,932</b>	<b>20,985,660</b>	<b>8,300,158</b>	<b>82.9%</b>
Non Operating Income				1,937,857				(3,464,894)		
Total Net Income				6,385,600				2,004,907		

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>Expenses</b>	Sal & Ben	-	27,198,645	26,351,621	-	96.9%	25,854,802	24,505,726	-	94.8%
	Equipment Maint	-	1,595,415	1,041,075	5,061	65.6%	1,596,813	1,065,981	98,161	72.9%
	Materials	-	2,765,198	2,636,363	36,766	96.7%	2,183,300	2,156,985	27,402	100.0%
	Other O&M	-	5,938,409	5,229,230	33,104	88.6%	6,127,530	4,698,622	20,386	77.0%
	Consult, Legal, Temp	1,094,453	8,503,318	4,802,896	2,791,947	79.1%	7,027,897	4,494,197	1,623,858	87.1%
	Fixed Assets	443,793	2,389,100	1,907,091	414,811	82.0%	2,646,330	1,388,880	566,556	73.9%
	Debt Service	-	4,190,493	3,900,532	-	93.1%	4,238,893	4,427,691	-	104.5%
	Projects	8,426,610	35,157,974	19,317,631	9,819,551	66.9%	35,316,932	20,985,660	8,300,158	82.9%
	Transfer Outs	-	4,505,000	4,315,000	-	95.8%	3,390,000	2,994,908	-	88.3%
<b>Expenses Total</b>		<b>9,964,856</b>	<b>92,243,552</b>	<b>69,501,439</b>	<b>13,101,240</b>	<b>80.8%</b>	<b>88,382,497</b>	<b>66,718,649</b>	<b>10,636,521</b>	<b>87.5%</b>

### Cash Balances

	Water	Restricted	Bonds	Recreation	Hydroelectric	Total Cash
<b>Audited FY 2017</b>	15,711,671	7,138,137	17,706,823	1,132,707	49,501,684	91,191,022
<b>FY 2018</b>						
<b>Net Income</b>	(1,941,390)			(278,349)	8,605,339	6,385,600
<b>Restricted</b>			(5,183,861)			(5,183,861)
<b>YTD Total</b>	13,770,281	7,138,137	12,522,962	854,358	58,107,023	92,392,761

### Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2018	1,125	1,359	3,421	2,150	8,055
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
2014	1,399	1,426	3,624	1,929	8,378
2013	1,455	1,512	4,559	2,317	9,843
2012	1,565	1,231	4,640	2,148	9,584
2011	1,383	1,120	4,150	1,870	8,523

% Change YTD 2018/2017      2.1%

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>Operating</b>	Revenues	-	29,222,757	28,730,299	-	98.3%	28,407,778	25,415,100	-	89.5%
	Expenses	1,072,893	39,216,066	35,838,409	1,880,766	93.6%	38,014,978	33,937,713	1,486,034	93.2%
	Operating Income			(7,108,111)				(8,522,613)		
<b>Non Operating</b>	Revenues	-	29,625,984	20,940,488	-	70.7%	22,511,782	17,320,765	-	76.9%
	Expenses	6,837,133	30,642,974	15,773,768	8,498,476	64.8%	27,761,849	16,867,584	6,834,725	85.4%
	Non Operating Income			5,166,720				453,182		
	Net Income			(1,941,390)				(8,069,431)		
<b>Operating Revenues</b>	Treated Water	-	16,061,643	15,610,392	-	97.2%	16,222,126	14,372,697	-	88.6%
	Seasonal Ag	-	6,898,131	6,202,760	-	89.9%	5,895,135	5,900,243	-	100.1%
	Raw Water Annual	-	239,183	420,557	-	175.8%	395,164	404,895	-	102.5%
	GV Broadview Trt	-	54,409	47,909	-	88.1%	47,700	43,062	-	90.3%
	GV/Alta Raw Water	-	168,659	342,794	-	203.2%	290,407	306,314	-	105.5%
	Nevada City/Lake V Raw	-	15,683	88,856	-	566.6%	88,565	99,163	-	112.0%
	Miscellaneous	-	231,071	339,026	-	146.7%	473,915	283,220	-	59.8%
	New Connect/Install	-	203,815	290,119	-	142.3%	201,224	276,237	-	137.3%
	Other Revenue	-	388,588	289,013	-	74.4%	270,001	398,565	-	147.6%
	Reimbursable Costs	-	188,603	234,076	-	124.1%	457,573	102,747	-	22.5%
	Standby	-	128,740	132,092	-	102.6%	134,564	128,572	-	95.5%
	Supplemental Contract	-	140,292	378,437	-	269.7%	367,222	304,477	-	82.9%
	Transfer In	-	4,503,940	4,354,268	-	96.7%	3,564,182	2,794,908	-	78.4%
<b>Operating Revenues Total</b>		<b>-</b>	<b>29,222,757</b>	<b>28,730,299</b>	<b>-</b>	<b>98.3%</b>	<b>28,407,778</b>	<b>25,415,100</b>	<b>-</b>	<b>89.5%</b>
<b>Non Operating Revenues</b>	Property Taxes	-	11,881,710	12,042,724	-	101.4%	11,021,961	11,401,037	-	103.4%
	Grants	-	5,880,000	1,569,424	-	26.7%	700,000	495,361	-	70.8%
	Interest Income	-	1,200,000	1,165,837	-	97.2%	758,541	1,458,435	-	192.3%
	Capacity Fees	-	378,460	383,658	-	101.4%	831,531	685,600	-	82.5%
	Rents & Leases	-	285,814	162,377	-	56.8%	199,749	220,965	-	110.6%
	Sale of Timber	-	-	307,983	-	0.0%	-	-	-	0.0%
	Gain/Loss FA Disposal	-	-	46,484	-	0.0%	-	22,944	-	0.0%
	Transfer In Bonds	-	10,000,000	5,262,000	-	52.6%	9,000,000	3,036,424	-	33.7%
<b>Non Operating Revenues Total</b>		<b>-</b>	<b>29,625,984</b>	<b>20,940,488</b>	<b>-</b>	<b>70.7%</b>	<b>22,511,782</b>	<b>17,320,765</b>	<b>-</b>	<b>76.9%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>Operating Expenses</b>	10113 Directors	-	341,800	287,251	-	84.0%	205,443	181,587	-	88.4%
	10114 Administration	-	6,591,753	6,197,207	6,359	94.1%	7,231,156	8,360,809	4,690	115.7%
	10115 Management	53,374	1,895,405	1,709,815	208,682	98.4%	2,178,910	1,620,987	83,607	78.2%
	10116 Watershed	75,176	560,986	613,504	103,503	112.7%	531,555	333,919	132,690	87.8%
	10117 Human Resources	-	468,106	427,801	-	91.4%	380,252	375,760	-	98.8%
	10118 Information Services	30,000	1,215,037	736,728	175,365	73.3%	773,585	535,723	3,060	69.6%
	10131 Cashiering	-	194,630	172,671	-	88.7%	180,467	162,207	-	89.9%
	10133 Customer Service	-	1,002,836	926,978	10,314	93.5%	727,980	689,743	1,204	94.9%
	10135 Accounting	44,751	1,122,228	1,056,019	29,591	93.0%	1,076,884	1,003,875	46,395	97.5%
	10151 Engineering	371,073	4,921,120	3,351,766	1,102,453	84.2%	4,018,947	3,087,115	433,745	87.6%
	10171 Water Operations	63,194	9,405,378	8,539,175	177,410	92.1%	9,299,906	7,760,092	133,257	84.9%
	10191 Maintenance	435,325	9,515,594	10,365,325	62,931	104.8%	9,626,723	8,465,992	639,314	94.6%
	10193 Purchasing	-	1,021,357	787,827	2,782	77.4%	1,063,050	692,239	8,072	65.9%
10195 Shop Operations	-	959,836	666,345	1,377	69.6%	720,120	667,665	-	92.7%	
<b>Operating Expenses Total</b>		<b>1,072,893</b>	<b>39,216,066</b>	<b>35,838,409</b>	<b>1,880,766</b>	<b>93.6%</b>	<b>38,014,978</b>	<b>33,937,713</b>	<b>1,486,034</b>	<b>93.2%</b>
<b>Non Operating Expenses</b>	10114 Administration	256,642	1,430,000	572,509	301,714	51.8%	635,731	395,893	482,416	138.2%
	10115 Management	225,123	7,500,000	1,600,670	5,051,440	86.1%	5,560	20,732	230,683	4521.9%
	10118 Information Services	-	120,700	-	-	0.0%	100,000	-	-	0.0%
	10151 Engineering	6,355,368	20,170,000	12,926,117	2,941,496	59.8%	26,260,557	16,178,788	5,940,826	84.2%
	10171 Water Operations	-	372,274	202,473	171,651	100.5%	310,000	145,513	60,600	66.5%
	10191 Maintenance	-	1,050,000	471,998	32,174	48.0%	450,000	126,657	120,200	54.9%
<b>Non Operating Expenses Total</b>		<b>6,837,133</b>	<b>30,642,974</b>	<b>15,773,768</b>	<b>8,498,476</b>	<b>64.8%</b>	<b>27,761,849</b>	<b>16,867,584</b>	<b>6,834,725</b>	<b>85.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10113 Directors</b>	51101 Salary	-	74,257	78,150	-	105.2%	74,257	74,400	-	100.2%
	51305 Air Ambulance	-	-	250	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	594	-	99.0%	600	594	-	99.0%
	51308 Empl Assistance Plan	-	130	10	-	7.7%	130	124	-	95.5%
	51310 Medicare	-	1,077	1,079	-	100.2%	1,077	904	-	84.0%
	51312 Health Insurance	-	106,673	82,527	-	77.4%	96,976	78,891	-	81.4%
	51313 Life Insurance	-	608	260	-	42.8%	608	261	-	42.9%
	51314 Dental Insurance	-	7,434	3,638	-	48.9%	7,434	3,942	-	53.0%
	51315 Vision Insurance	-	910	938	-	103.1%	910	938	-	103.1%
	51317 Workers Comp	-	297	67	-	22.7%	297	71	-	24.0%
	51319 Fica	-	4,604	4,612	-	100.2%	4,604	3,867	-	84.0%
	52603 Consulting/Contractor Fee	-	104,660	80,327	-	76.8%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	14,697	-	58.8%	-	-	-	0.0%
	52710 Office Supplies	-	3,350	3,088	-	92.2%	13,050	11,732	-	89.9%
	52711 Education/Training/Meals	-	10,500	14,452	-	137.6%	4,500	4,767	-	105.9%
52713 Utilities	-	1,700	2,562	-	150.7%	1,000	1,094	-	109.4%	
<b>10113 Directors Total</b>		<b>-</b>	<b>341,800</b>	<b>287,251</b>	<b>-</b>	<b>84.0%</b>	<b>205,443</b>	<b>181,587</b>	<b>-</b>	<b>88.4%</b>
<b>10114 Administration</b>	51311 Pension Premiums	-	-	-	-	0.0%	-	1,346,286	-	0.0%
	51312 Health Insurance	-	-	1,224	-	0.0%	-	918	-	0.0%
	51313 Life Insurance	-	21,000	14,136	-	67.3%	21,000	15,192	-	72.3%
	51321 Health Benefit-Retirees	-	1,000,000	931,465	-	93.1%	1,200,000	1,013,859	-	84.5%
	51324 Opeb Net Arc	-	453,000	421,065	-	93.0%	646,000	646,000	-	100.0%
	52503 Equipment Maintenance	-	58,240	41,837	2,659	76.4%	56,000	57,568	4,688	111.2%
	52504 Materials	-	15,600	27	-	0.2%	10,800	1,587	-	14.7%
	52505 Safety	-	10,690	14,559	-	136.2%	15,600	15,147	2	97.1%
	52603 Consulting/Contractor Fee	-	126,500	67,040	3,700	55.9%	109,163	76,880	-	70.4%
	52604 Legal Fees	-	200,000	148,451	-	74.2%	250,000	163,726	-	65.5%
	52608 Fed/St/Co Fees	-	52,000	28,130	-	54.1%	52,000	4,229	-	8.1%
	52703 Debt Service	-	4,190,493	3,900,532	-	93.1%	4,238,893	4,427,691	-	104.5%
	52704 Insurance	-	250,000	373,715	-	149.5%	240,000	193,036	-	80.4%
	52706 Dues, Publctns, Spnsrshp	-	72,750	85,861	-	118.0%	56,700	64,009	-	112.9%
	52709 Outreach/Advertising/Notices	-	3,000	10,152	-	338.4%	3,000	3,181	-	106.0%
52710 Office Supplies	-	31,000	53,708	-	173.3%	31,000	31,971	-	103.1%	
52711 Education/Training/Meals	-	17,000	6,041	-	35.5%	7,000	43	-	0.6%	



## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>10114 Administration</b>	52713 Utilities	-	90,480	99,265	-	109.7%	94,000	99,484	-	105.8%
	54000 Transfer Out	-	-	-	-	0.0%	200,000	200,000	-	100.0%
<b>10114 Administration Total</b>		-	<b>6,591,753</b>	<b>6,197,207</b>	<b>6,359</b>	<b>94.1%</b>	<b>7,231,156</b>	<b>8,360,809</b>	<b>4,690</b>	<b>115.7%</b>
<b>10115 Management</b>	51101 Salary	-	814,244	869,176	-	106.7%	763,365	858,802	-	112.5%
	51105 Overtime	-	1,000	1,433	-	143.3%	1,000	2,342	-	234.2%
	51305 Air Ambulance	-	-	500	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	1,700	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	260	20	-	7.7%	234	227	-	97.2%
	51310 Medicare	-	11,807	10,531	-	89.2%	11,069	12,720	-	114.9%
	51311 Pension Premiums	-	244,053	242,593	-	99.4%	228,803	148,063	-	64.7%
	51312 Health Insurance	-	213,346	191,157	-	89.6%	174,556	141,820	-	81.2%
	51313 Life Insurance	-	6,664	6,545	-	98.2%	6,218	5,643	-	90.7%
	51314 Dental Insurance	-	14,868	9,178	-	61.7%	13,381	8,569	-	64.0%
	51315 Vision Insurance	-	1,819	1,829	-	100.5%	1,637	1,594	-	97.4%
	51316 Long Term Disability	-	3,664	1,379	-	37.6%	3,419	1,541	-	45.1%
	51317 Workers Comp	-	5,700	7,739	-	135.8%	11,155	7,069	-	63.4%
	51318 Unemployment Insurance	-	20,000	-	-	0.0%	20,000	3,450	-	17.3%
	51319 Fica	-	1,200	662	-	55.1%	1,200	2,146	-	178.9%
	52500 Miscellaneous	-	-	-	-	0.0%	-	3,200	-	0.0%
	52501 Chemicals	-	-	2,327	-	0.0%	-	1,305	-	0.0%
	52503 Equipment Maintenance	-	-	186	-	0.0%	-	468	-	0.0%
	52504 Materials	-	-	1,762	-	0.0%	-	-	-	0.0%
	52505 Safety	-	360	126	-	35.0%	360	-	-	0.0%
	52603 Consulting/Contractor Fee	53,374	472,500	308,183	208,682	98.3%	830,713	310,094	83,607	47.4%
	52609 Temporary Labor	-	20,000	3,565	-	17.8%	20,000	18,354	-	91.8%
52706 Dues, Publctns, Spnsrshp	-	-	100	-	0.0%	-	165	-	0.0%	
52710 Office Supplies	-	10,920	15,706	-	143.8%	21,500	26,251	-	122.1%	
52711 Education/Training/Meals	-	50,000	31,570	-	63.1%	37,300	35,912	-	96.3%	
52713 Utilities	-	3,000	1,848	-	61.6%	3,000	1,892	-	63.1%	
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	29,361	-	97.9%	
<b>10115 Management Total</b>		<b>53,374</b>	<b>1,895,405</b>	<b>1,709,815</b>	<b>208,682</b>	<b>98.4%</b>	<b>2,178,910</b>	<b>1,620,987</b>	<b>83,607</b>	<b>78.2%</b>
<b>10116 Watershed</b>	51101 Salary	-	94,573	103,702	-	109.7%	87,574	85,987	-	98.2%
	51105 Overtime	-	-	313	-	0.0%	-	1,177	-	0.0%

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		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10116 Watershed</b>	51305 Air Ambulance	-	-	50	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	393	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	26	2	-	7.7%	27	25	-	91.9%
	51310 Medicare	-	1,371	1,418	-	103.4%	1,270	1,220	-	96.1%
	51311 Pension Premiums	-	28,346	31,313	-	110.5%	26,248	16,791	-	64.0%
	51312 Health Insurance	-	21,335	23,376	-	109.6%	19,395	19,541	-	100.8%
	51313 Life Insurance	-	774	896	-	115.8%	713	815	-	114.2%
	51314 Dental Insurance	-	1,487	1,475	-	99.2%	1,487	1,475	-	99.2%
	51315 Vision Insurance	-	182	188	-	103.1%	182	188	-	103.1%
	51316 Long Term Disability	-	426	156	-	36.6%	392	212	-	54.1%
	51317 Workers Comp	-	7,566	374	-	4.9%	6,972	345	-	4.9%
	52504 Materials	-	10,000	71	-	0.7%	2,200	2,113	-	96.1%
	52506 Small Tools	-	500	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	75,176	382,800	443,033	103,503	119.3%	384,795	203,654	132,690	87.4%
	52608 Fed/St/Co Fees	-	-	4,927	-	0.0%	-	155	-	0.0%
	52609 Temporary Labor	-	10,000	-	-	0.0%	-	-	-	0.0%
52711 Education/Training/Meals	-	1,600	1,816	-	113.5%	300	223	-	74.2%	
<b>10116 Watershed Total</b>		<b>75,176</b>	<b>560,986</b>	<b>613,504</b>	<b>103,503</b>	<b>112.7%</b>	<b>531,555</b>	<b>333,919</b>	<b>132,690</b>	<b>87.8%</b>
<b>10117 Human Resources</b>	51101 Salary	-	226,637	220,486	-	97.3%	156,027	165,921	-	106.3%
	51105 Overtime	-	1,000	712	-	71.2%	-	475	-	0.0%
	51305 Air Ambulance	-	-	100	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	602	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	52	39	-	75.4%
	51310 Medicare	-	3,156	3,071	-	97.3%	2,262	1,851	-	81.9%
	51311 Pension Premiums	-	65,232	65,761	-	100.8%	46,766	30,224	-	64.6%
	51312 Health Insurance	-	64,004	66,422	-	103.8%	38,790	33,317	-	85.9%
	51313 Life Insurance	-	1,781	2,039	-	114.5%	1,271	1,346	-	105.9%
	51314 Dental Insurance	-	4,460	3,133	-	70.2%	2,974	2,826	-	95.0%
	51315 Vision Insurance	-	546	563	-	103.1%	364	422	-	116.1%
	51316 Long Term Disability	-	979	466	-	47.6%	699	420	-	60.1%
	51317 Workers Comp	-	1,523	791	-	51.9%	1,087	622	-	57.2%
	52504 Materials	-	400	-	-	0.0%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	56,000	12,431	-	22.2%	77,500	31,116	-	40.1%
52604 Legal Fees	-	25,000	35,372	-	141.5%	35,000	100,052	-	285.9%	

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		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10117 Human Resources</b>	52609 Temporary Labor	-	-	-	-	0.0%	10,000	51	-	0.5%
	52706 Dues, Publctns, Spnsrshp	-	1,100	539	-	49.0%	-	532	-	0.0%
	52709 Outreach/Advertising/Notices	-	2,250	2,500	-	111.1%	4,000	1,748	-	43.7%
	52710 Office Supplies	-	7,000	9,128	-	130.4%	1,500	2,335	-	155.6%
	52711 Education/Training/Meals	-	6,000	3,363	-	56.0%	-	2,207	-	0.0%
	52713 Utilities	-	960	314	-	32.7%	960	254	-	26.5%
<b>10117 Human Resources Total</b>		-	<b>468,106</b>	<b>427,801</b>	-	<b>91.4%</b>	<b>380,252</b>	<b>375,760</b>	-	<b>98.8%</b>
<b>10118 Information Services</b>	51101 Salary	-	274,589	271,753	-	99.0%	262,069	257,029	-	98.1%
	51105 Overtime	-	5,000	5,991	-	119.8%	8,000	7,965	-	99.6%
	51106 Double Time	-	-	761	-	0.0%	-	634	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	78	74	-	95.4%
	51310 Medicare	-	3,982	3,140	-	78.8%	3,800	3,922	-	103.2%
	51311 Pension Premiums	-	82,303	77,278	-	93.9%	78,550	50,350	-	64.1%
	51312 Health Insurance	-	64,004	48,464	-	75.7%	58,185	39,261	-	67.5%
	51313 Life Insurance	-	2,247	2,558	-	113.8%	2,134	2,364	-	110.8%
	51315 Vision Insurance	-	546	563	-	103.1%	546	563	-	103.1%
	51316 Long Term Disability	-	1,236	468	-	37.9%	1,174	593	-	50.5%
	51317 Workers Comp	-	1,922	991	-	51.6%	1,826	1,027	-	56.3%
	52501 Chemicals	-	-	327	-	0.0%	-	341	-	0.0%
	52503 Equipment Maintenance	-	157,100	137,256	770	87.9%	146,513	85,754	-	58.5%
	52603 Consulting/Contractor Fee	-	405,000	83,493	167,362	61.9%	-	-	-	0.0%
	52609 Temporary Labor	-	30,000	54,791	-	182.6%	30,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	320	260	-	81.3%	1,000	160	-	16.0%
	52710 Office Supplies	-	119,800	15,676	7,232	19.1%	111,800	68,860	-	61.6%
	52711 Education/Training/Meals	-	4,500	312	-	6.9%	6,500	657	-	10.1%
	52713 Utilities	-	12,950	9,096	-	70.2%	11,950	7,447	-	62.3%
52904 Equipment Purchases	30,000	45,000	21,332	-	28.4%	45,000	6,660	3,060	21.6%	
<b>10118 Information Services Total</b>		<b>30,000</b>	<b>1,215,037</b>	<b>736,728</b>	<b>175,365</b>	<b>73.3%</b>	<b>773,585</b>	<b>535,723</b>	<b>3,060</b>	<b>69.6%</b>
<b>10131 Cashiering</b>	51101 Salary	-	98,185	89,612	-	91.3%	94,606	92,284	-	97.5%
	51105 Overtime	-	500	368	-	73.7%	500	101	-	20.2%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	354	-	0.0%	-	-	-	0.0%

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		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10131 Cashiering</b>	51308 Empl Assistance Plan	-	52	4	-	7.7%	52	50	-	95.4%
	51310 Medicare	-	1,424	1,210	-	85.0%	1,372	1,367	-	99.7%
	51311 Pension Premiums	-	29,429	25,283	-	85.9%	28,356	18,105	-	63.8%
	51312 Health Insurance	-	42,669	41,124	-	96.4%	38,790	39,045	-	100.7%
	51313 Life Insurance	-	804	819	-	101.8%	770	866	-	112.5%
	51314 Dental Insurance	-	2,974	2,581	-	86.8%	2,974	2,950	-	99.2%
	51315 Vision Insurance	-	364	328	-	90.2%	364	375	-	103.1%
	51316 Long Term Disability	-	442	231	-	52.4%	424	278	-	65.5%
	51317 Workers Comp	-	687	318	-	46.3%	659	367	-	55.7%
	52503 Equipment Maintenance	-	9,000	5,597	-	62.2%	7,000	3,549	-	50.7%
	52609 Temporary Labor	-	-	-	-	0.0%	1,000	-	-	0.0%
	52710 Office Supplies	-	7,500	4,692	-	62.6%	3,000	2,870	-	95.7%
52711 Education/Training/Meals	-	600	-	-	0.0%	600	-	-	0.0%	
<b>10131 Cashiering Total</b>		<b>-</b>	<b>194,630</b>	<b>172,671</b>	<b>-</b>	<b>88.7%</b>	<b>180,467</b>	<b>162,207</b>	<b>-</b>	<b>89.9%</b>
<b>10133 Customer Service</b>	51101 Salary	-	391,466	432,680	-	110.5%	321,552	344,784	-	107.2%
	51105 Overtime	-	2,000	3,253	-	162.6%	2,000	2,089	-	104.4%
	51106 Double Time	-	1,000	709	-	70.9%	1,000	-	-	0.0%
	51144 Standby	-	-	1,366	-	0.0%	-	77	-	0.0%
	51305 Air Ambulance	-	-	300	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	819	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	14	-	7.7%	156	168	-	107.4%
	51310 Medicare	-	5,676	5,893	-	103.8%	4,663	4,941	-	106.0%
	51311 Pension Premiums	-	117,334	127,765	-	108.9%	96,379	67,726	-	70.3%
	51312 Health Insurance	-	149,342	143,961	-	96.4%	116,371	122,389	-	105.2%
	51313 Life Insurance	-	3,204	3,851	-	120.2%	2,619	3,197	-	122.1%
	51314 Dental Insurance	-	10,408	10,240	-	98.4%	8,921	9,386	-	105.2%
	51315 Vision Insurance	-	1,273	1,404	-	110.3%	1,092	1,250	-	114.5%
	51316 Long Term Disability	-	1,762	1,017	-	57.7%	1,440	999	-	69.4%
	51317 Workers Comp	-	2,889	1,684	-	58.3%	2,387	1,458	-	61.1%
	52501 Chemicals	-	-	9,820	-	0.0%	-	8,903	-	0.0%
	52503 Equipment Maintenance	-	7,000	1,554	-	22.2%	25,000	11,094	-	44.4%
	52504 Materials	-	41,300	3,545	-	8.6%	1,200	2,841	-	236.7%
52505 Safety	-	500	-	-	0.0%	500	-	-	0.0%	
52506 Small Tools	-	2,000	267	-	13.4%	1,000	502	377	87.9%	

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	52603 Consulting/Contractor Fee	-	133,500	72,618	-	54.4%	-	-	-	0.0%
	52609 Temporary Labor	-	-	474	-	0.0%	10,000	17,322	-	173.2%
	52710 Office Supplies	-	120,000	88,514	-	73.8%	120,000	85,818	827	72.2%
	52711 Education/Training/Meals	-	1,500	195	-	13.0%	1,200	425	-	35.4%
	52713 Utilities	-	500	359	-	71.7%	500	343	-	68.5%
	52804 Bank Fees	-	-	14,676	-	0.0%	-	4,034	-	0.0%
	52904 Equipment Purchases	-	10,000	-	10,314	103.1%	10,000	-	-	0.0%
<b>10133 Customer Service Total</b>		<b>-</b>	<b>1,002,836</b>	<b>926,978</b>	<b>10,314</b>	<b>93.5%</b>	<b>727,980</b>	<b>689,743</b>	<b>1,204</b>	<b>94.9%</b>
<b>10135 Accounting</b>										
	51101 Salary	-	510,107	524,179	-	102.8%	421,404	479,950	-	113.9%
	51105 Overtime	-	6,500	10,999	-	169.2%	5,000	14,377	-	287.5%
	51305 Air Ambulance	-	-	350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	1,267	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	12	-	6.6%	182	168	-	92.0%
	51310 Medicare	-	7,839	7,259	-	92.6%	7,712	7,880	-	102.2%
	51311 Pension Premiums	-	152,936	160,766	-	105.1%	140,717	87,810	-	62.4%
	51312 Health Insurance	-	138,642	106,331	-	76.7%	103,441	110,396	-	106.7%
	51313 Life Insurance	-	4,424	4,386	-	99.1%	4,332	4,179	-	96.5%
	51314 Dental Insurance	-	10,408	6,408	-	61.6%	9,417	6,052	-	64.3%
	51315 Vision Insurance	-	1,273	1,204	-	94.5%	1,273	1,109	-	87.1%
	51316 Long Term Disability	-	2,433	924	-	38.0%	2,382	1,083	-	45.5%
	51317 Workers Comp	-	3,784	1,917	-	50.7%	3,705	1,123	-	30.3%
	52503 Equipment Maintenance	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	44,751	110,000	129,398	29,591	102.7%	133,160	66,291	46,395	84.6%
	52609 Temporary Labor	-	99,600	41,084	-	41.2%	195,059	163,337	-	83.7%
	52706 Dues, Publctns, Spnsrshp	-	600	589	-	98.2%	700	775	-	110.7%
	52710 Office Supplies	-	4,000	4,372	-	109.3%	4,000	3,986	-	99.7%
	52711 Education/Training/Meals	-	8,000	9,549	-	119.4%	15,500	13,746	-	88.7%
	52804 Bank Fees	-	50,000	40,117	-	80.2%	27,400	41,612	-	151.9%
	52904 Equipment Purchases	-	10,000	4,906	-	49.1%	-	-	-	0.0%
<b>10135 Accounting Total</b>		<b>44,751</b>	<b>1,122,228</b>	<b>1,056,019</b>	<b>29,591</b>	<b>93.0%</b>	<b>1,076,884</b>	<b>1,003,875</b>	<b>46,395</b>	<b>97.5%</b>
<b>10151 Engineering</b>										
	51101 Salary	-	1,773,375	1,685,050	-	95.0%	1,923,261	1,635,021	-	85.0%
	51105 Overtime	-	10,000	31,548	-	315.5%	6,000	21,854	-	364.2%
	51305 Air Ambulance	-	-	900	-	0.0%	-	-	-	0.0%

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	51306 Short Term Disability	-	-	1,733	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	494	36	-	7.3%	494	455	-	92.1%
	51310 Medicare	-	25,714	20,214	-	78.6%	24,811	23,955	-	96.5%
	51311 Pension Premiums	-	531,534	491,119	-	92.4%	512,868	323,414	-	63.1%
	51312 Health Insurance	-	405,358	357,017	-	88.1%	368,507	317,090	-	86.0%
	51313 Life Insurance	-	14,513	15,044	-	103.7%	13,936	14,870	-	106.7%
	51314 Dental Insurance	-	28,249	20,172	-	71.4%	28,249	19,818	-	70.2%
	51315 Vision Insurance	-	3,456	3,314	-	95.9%	3,456	3,439	-	99.5%
	51316 Long Term Disability	-	7,980	2,746	-	34.4%	7,663	3,601	-	47.0%
	51317 Workers Comp	-	97,647	39,676	-	40.6%	93,602	41,265	-	44.1%
	51318 Unemployment Insurance	-	-	1,591	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	-	12,615	-	0.0%	-	11,007	-	0.0%
	52503 Equipment Maintenance	-	60,000	30,396	-	50.7%	75,000	7,951	336	11.0%
	52504 Materials	-	150,000	41,014	-	27.3%	44,000	46,839	-	106.5%
	52505 Safety	-	3,000	907	-	30.2%	2,000	10,025	23	502.4%
	52506 Small Tools	-	1,000	1,265	-	126.5%	1,000	1,291	-	129.1%
	52603 Consulting/Contractor Fee	371,073	1,450,000	460,633	1,089,448	85.1%	725,100	353,253	433,186	108.5%
	52608 Fed/St/Co Fees	-	-	68	-	0.0%	500	2,731	-	546.2%
	52609 Temporary Labor	-	200,000	52,253	-	26.1%	-	54,305	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	20,000	10,109	255	51.8%	18,000	17,284	200	97.1%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	-	712	-	0.0%
	52710 Office Supplies	-	18,000	19,056	-	105.9%	12,000	25,684	-	214.0%
	52711 Education/Training/Meals	-	20,000	8,406	-	42.0%	18,000	13,220	-	73.4%
	52713 Utilities	-	800	630	-	78.8%	500	737	-	147.4%
	52901 Land/Easement Purchases	-	40,000	12,734	750	33.7%	40,000	34,165	-	85.4%
	52902 Vehicle Purchases	-	30,000	31,521	-	105.1%	90,000	92,057	-	102.3%
	52904 Equipment Purchases	-	30,000	-	12,000	40.0%	10,000	11,073	-	110.7%
<b>10151 Engineering Total</b>		<b>371,073</b>	<b>4,921,120</b>	<b>3,351,766</b>	<b>1,102,453</b>	<b>84.2%</b>	<b>4,018,947</b>	<b>3,087,115</b>	<b>433,745</b>	<b>87.6%</b>
<b>10171 Water Operations</b>	51101 Salary	-	3,279,662	3,305,071	-	100.8%	3,173,921	3,084,530	-	97.2%
	51105 Overtime	-	90,000	35,627	-	39.6%	90,000	47,415	-	52.7%
	51106 Double Time	-	113,700	23,911	-	21.0%	113,700	63,783	-	56.1%
	51144 Standby	-	140,000	155,495	-	111.1%	140,000	147,814	-	105.6%
	51305 Air Ambulance	-	-	2,150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	6,423	-	0.0%	-	-	-	0.0%

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	51308 Empl Assistance Plan	-	1,170	86	-	7.4%	1,172	1,067	-	91.1%
	51310 Medicare	-	47,555	35,205	-	74.0%	46,022	48,348	-	105.1%
	51311 Pension Premiums	-	983,013	886,608	-	90.2%	951,319	599,756	-	63.0%
	51312 Health Insurance	-	960,058	898,252	-	93.6%	872,780	781,427	-	89.5%
	51313 Life Insurance	-	26,841	29,566	-	110.2%	25,975	28,008	-	107.8%
	51314 Dental Insurance	-	66,906	54,573	-	81.6%	66,906	53,599	-	80.1%
	51315 Vision Insurance	-	8,186	8,005	-	97.8%	8,186	8,065	-	98.5%
	51316 Long Term Disability	-	14,758	6,573	-	44.5%	14,283	8,016	-	56.1%
	51317 Workers Comp	-	221,203	123,290	-	55.7%	212,412	128,526	-	60.5%
	52501 Chemicals	-	300,000	364,869	5,736	123.5%	290,000	297,498	10,909	106.3%
	52503 Equipment Maintenance	-	454,500	307,427	977	67.9%	404,000	258,500	43,287	74.7%
	52504 Materials	-	347,000	467,138	14,654	138.8%	346,800	347,613	6,559	102.1%
	52505 Safety	-	23,000	7,963	-	34.6%	17,000	19,991	2,730	133.7%
	52506 Small Tools	-	31,800	23,242	-	73.1%	31,000	14,942	-	48.2%
	52507 Water Purchase	-	50,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	63,194	235,226	87,216	89,850	59.3%	306,000	197,428	920	64.8%
	52608 Fed/St/Co Fees	-	357,700	263,218	-	73.6%	282,700	203,413	-	72.0%
	52609 Temporary Labor	-	100,000	23,839	-	23.8%	150,000	57,605	-	38.4%
	52706 Dues, Publctns, Spnsrshp	-	9,000	4,780	-	53.1%	9,000	5,023	-	55.8%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	-	945	-	0.0%
	52710 Office Supplies	-	8,000	8,862	-	110.8%	6,000	4,518	-	75.3%
	52711 Education/Training/Meals	-	35,000	28,389	-	81.1%	35,000	14,375	-	41.1%
	52713 Utilities	-	976,000	932,128	-	95.5%	936,000	941,106	-	100.5%
	52902 Vehicle Purchases	-	178,100	162,943	-	91.5%	151,230	182,819	-	120.9%
	52904 Equipment Purchases	-	347,000	286,326	66,193	101.6%	318,500	213,958	68,852	88.8%
<b>10171 Water Operations Total</b>		<b>63,194</b>	<b>9,405,378</b>	<b>8,539,175</b>	<b>177,410</b>	<b>92.1%</b>	<b>9,299,906</b>	<b>7,760,092</b>	<b>133,257</b>	<b>84.9%</b>
<b>10191 Maintenance</b>	51101 Salary	-	3,682,771	3,849,074	-	104.5%	3,745,317	3,461,253	-	92.4%
	51105 Overtime	-	30,000	38,491	-	128.3%	30,000	46,803	-	156.0%
	51106 Double Time	-	15,000	13,099	-	87.3%	15,000	11,394	-	76.0%
	51305 Air Ambulance	-	-	3,250	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	7,526	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	1,716	131	-	7.6%	1,690	1,528	-	90.4%
	51310 Medicare	-	57,170	44,513	-	77.9%	54,307	50,590	-	93.2%
	51311 Pension Premiums	-	1,010,767	1,097,661	-	108.6%	822,584	673,288	-	81.9%

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	51312 Health Insurance	-	1,223,086	1,222,719	-	100.0%	1,000,683	1,007,545	-	100.7%
	51313 Life Insurance	-	32,268	34,821	-	107.9%	30,652	31,905	-	104.1%
	51314 Dental Insurance	-	98,129	73,579	-	75.0%	96,642	69,817	-	72.2%
	51315 Vision Insurance	-	12,007	11,957	-	99.6%	11,825	11,050	-	93.4%
	51316 Long Term Disability	-	17,742	9,030	-	50.9%	16,854	9,919	-	58.9%
	51317 Workers Comp	-	271,008	168,424	-	62.1%	303,069	167,541	-	55.3%
	52501 Chemicals	-	273,000	496,125	-	181.7%	420,000	524,781	-	124.9%
	52503 Equipment Maintenance	-	160,800	141,500	-	88.0%	67,800	73,627	653	109.6%
	52504 Materials	-	1,342,000	1,576,009	-	117.4%	1,026,600	1,100,588	2,904	107.5%
	52505 Safety	-	33,300	20,861	-	62.6%	28,000	29,894	38	106.9%
	52506 Small Tools	-	80,830	46,546	777	58.5%	57,100	36,300	-	63.6%
	52603 Consulting/Contractor Fee	21,532	302,000	268,922	55,385	100.2%	687,000	518,970	141,075	96.1%
	52604 Legal Fees	-	5,000	1,728	-	34.6%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	7,500	14,876	-	198.4%	7,500	20,130	-	268.4%
	52609 Temporary Labor	-	233,000	202,691	-	87.0%	180,000	191,401	-	106.3%
	52706 Dues, Publcns, Spnsrshp	-	1,000	1,075	-	107.5%	14,000	1,903	-	13.6%
	52710 Office Supplies	-	2,500	2,247	-	89.9%	16,500	3,724	-	22.6%
	52711 Education/Training/Meals	-	17,000	12,961	-	76.2%	30,000	21,137	-	70.5%
	52713 Utilities	-	19,000	11,222	-	59.1%	33,000	14,351	-	43.5%
	52901 Land/Easement Purchases	-	13,000	8,500	-	65.4%	-	-	-	0.0%
	52902 Vehicle Purchases	413,793	399,000	812,239	6,769	100.8%	680,000	167,896	494,644	97.4%
	52904 Equipment Purchases	-	175,000	173,550	-	99.2%	245,600	218,657	0	89.0%
<b>10191 Maintenance Total</b>		<b>435,325</b>	<b>9,515,594</b>	<b>10,365,325</b>	<b>62,931</b>	<b>104.8%</b>	<b>9,626,723</b>	<b>8,465,992</b>	<b>639,314</b>	<b>94.6%</b>
<b>10193 Purchasing</b>										
	51101 Salary	-	328,814	333,323	-	101.4%	312,111	309,267	-	99.1%
	51105 Overtime	-	1,000	333	-	33.3%	1,000	638	-	63.8%
	51305 Air Ambulance	-	-	250	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	824	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	130	10	-	7.7%	130	124	-	95.5%
	51310 Medicare	-	4,768	3,828	-	80.3%	4,526	4,501	-	99.4%
	51311 Pension Premiums	-	98,555	95,007	-	96.4%	93,549	60,391	-	64.6%
	51312 Health Insurance	-	106,673	95,645	-	89.7%	96,976	88,702	-	91.5%
	51313 Life Insurance	-	2,691	3,097	-	115.1%	2,542	2,876	-	113.1%
	51314 Dental Insurance	-	7,434	5,658	-	76.1%	7,434	5,658	-	76.1%
	51315 Vision Insurance	-	910	938	-	103.1%	910	938	-	103.1%



## Nevada Irrigation District (December 2018)

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	51316 Long Term Disability	-	1,480	770	-	52.0%	1,398	924	-	66.1%
	51317 Workers Comp	-	2,302	1,192	-	51.8%	2,174	1,228	-	56.5%
	52501 Chemicals	-	-	755	-	0.0%	-	248	-	0.0%
	52503 Equipment Maintenance	-	53,000	3,790	-	7.2%	73,000	5,023	-	6.9%
	52504 Materials	-	125,000	73,223	20	58.6%	60,000	67,425	157	112.6%
	52505 Safety	-	52,000	48,608	-	93.5%	52,000	51,564	5,152	109.1%
	52506 Small Tools	-	100,000	36,235	-	36.2%	200,000	22,982	1	11.5%
	52603 Consulting/Contractor Fee	-	60,000	33,001	2,762	59.6%	55,000	23,702	2,762	48.1%
	52609 Temporary Labor	-	5,000	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	600	390	-	65.0%	600	303	-	50.6%
	52710 Office Supplies	-	63,000	50,508	-	80.2%	64,200	39,257	-	61.1%
	52711 Education/Training/Meals	-	6,000	-	-	0.0%	6,000	586	-	9.8%
	52713 Utilities	-	2,000	441	-	22.0%	2,000	64	-	3.2%
	52904 Equipment Purchases	-	-	-	-	0.0%	17,500	5,836	-	33.4%
<b>10193 Purchasing Total</b>		<b>-</b>	<b>1,021,357</b>	<b>787,827</b>	<b>2,782</b>	<b>77.4%</b>	<b>1,063,050</b>	<b>692,239</b>	<b>8,072</b>	<b>65.9%</b>
<b>10195 Shop Operations</b>										
	51101 Salary	-	192,673	160,365	-	83.2%	204,285	177,070	-	86.7%
	51105 Overtime	-	1,500	4,906	-	327.1%	1,500	1,186	-	79.1%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	150	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	78	74	-	95.4%
	51310 Medicare	-	2,794	1,901	-	68.0%	2,962	2,648	-	89.4%
	51311 Pension Premiums	-	57,750	46,317	-	80.2%	61,230	34,652	-	56.6%
	51312 Health Insurance	-	64,004	56,300	-	88.0%	58,185	59,960	-	103.1%
	51313 Life Insurance	-	1,577	1,208	-	76.6%	1,666	1,676	-	100.6%
	51314 Dental Insurance	-	4,460	3,211	-	72.0%	4,460	3,710	-	83.2%
	51315 Vision Insurance	-	546	422	-	77.3%	546	547	-	100.2%
	51316 Long Term Disability	-	867	315	-	36.3%	916	541	-	59.1%
	51317 Workers Comp	-	13,487	6,182	-	45.8%	14,252	7,488	-	52.5%
	52501 Chemicals	-	225,000	27,062	-	12.0%	55,000	13,742	-	25.0%
	52503 Equipment Maintenance	-	175,000	191,263	-	109.3%	205,000	266,862	-	130.2%
	52504 Materials	-	57,000	20,275	-	35.6%	27,000	24,335	-	90.1%
	52505 Safety	-	1,300	(2,898)	-	-222.9%	1,240	2,046	-	165.0%
	52506 Small Tools	-	3,000	3,012	-	100.4%	3,000	3,230	-	107.7%

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

	Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
52609 Temporary Labor	-	28,000	36,708	-	131.1%	25,000	23,588	-	94.4%
52710 Office Supplies	-	2,500	10	-	0.4%	5,000	69	-	1.4%
52711 Education/Training/Meals	-	4,000	20	-	0.5%	2,500	180	-	7.2%
52713 Utilities	-	22,300	25,773	-	115.6%	21,300	24,177	-	113.5%
52902 Vehicle Purchases	-	75,000	67,902	-	90.5%	-	-	-	0.0%
52904 Equipment Purchases	-	27,000	15,786	1,377	63.6%	25,000	19,884	-	79.5%
<b>10195 Shop Operations Total</b>	<b>-</b>	<b>959,836</b>	<b>666,345</b>	<b>1,377</b>	<b>69.6%</b>	<b>720,120</b>	<b>667,665</b>	<b>-</b>	<b>92.7%</b>
<b>Total Operating Expense</b>	<b>1,072,893</b>	<b>39,216,066</b>	<b>35,838,409</b>	<b>1,880,766</b>	<b>93.6%</b>	<b>38,014,978</b>	<b>33,937,713</b>	<b>1,486,034</b>	<b>93.2%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>10114 Administration</b>	52915 Proj Bud: Non-Programmati	256,642	1,430,000	572,509	301,714	51.8%	635,731	395,893	482,416	138.2%
<b>10114 Administration Total</b>		<b>256,642</b>	<b>1,430,000</b>	<b>572,509</b>	<b>301,714</b>	<b>51.8%</b>	<b>635,731</b>	<b>395,893</b>	<b>482,416</b>	<b>138.2%</b>
<b>10115 Management</b>	52915 Proj Bud: Non-Programmati	225,123	7,500,000	1,600,670	5,051,440	86.1%	5,560	20,732	230,683	4521.9%
<b>10115 Management Total</b>		<b>225,123</b>	<b>7,500,000</b>	<b>1,600,670</b>	<b>5,051,440</b>	<b>86.1%</b>	<b>5,560</b>	<b>20,732</b>	<b>230,683</b>	<b>4521.9%</b>
<b>10118 Information Services</b>	52915 Proj Bud: Non-Programmati	-	120,700	-	-	0.0%	100,000	-	-	0.0%
<b>10118 Information Services Total</b>		<b>-</b>	<b>120,700</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>10151 Engineering</b>	52907 Proj Bud: Pipeline Rplc	-	750,000	389,992	167,764	74.4%	750,000	869,600	23,086	119.0%
	52908 Proj Bud: Prv Program	-	160,000	77,522	2,143	49.8%	49,314	47,572	-	96.5%
	52909 Proj Bud: Minor System	-	209,241	34,584	-	16.5%	6,528	10,758	-	164.8%
	52910 Proj Bud: Raw Water Rplc	33,776	1,043,977	770,350	572,638	124.6%	1,744,571	1,690,761	39,754	99.2%
	52911 Proj Bud: Backbone Ext	2,547,932	900,000	2,606,527	1,002,241	104.7%	3,291,669	744,136	1,700	22.7%
	52912 Proj Bud: Community Inves	12,723	700,000	41,953	2,248	6.2%	2,120,065	2,074,858	12,723	98.5%
	52913 Proj Bud: Extended Ceqa	22,160	246,782	22,267	274,327	110.3%	50,000	121,504	53,516	350.0%
	52914 Proj Bud: Sediment Removl	478,785	500,000	613,725	179,377	81.0%	200,000	44,545	494,406	269.5%
	52915 Proj Bud: Non-Programmati	3,259,992	15,660,000	8,369,197	740,759	48.1%	18,048,411	10,575,055	5,315,642	88.0%
<b>10151 Engineering Total</b>		<b>6,355,368</b>	<b>20,170,000</b>	<b>12,926,117</b>	<b>2,941,496</b>	<b>59.8%</b>	<b>26,260,557</b>	<b>16,178,788</b>	<b>5,940,826</b>	<b>84.2%</b>
<b>10171 Water Operations</b>	52915 Proj Bud: Non-Programmati	-	372,274	202,473	171,651	100.5%	310,000	145,513	60,600	66.5%
<b>10171 Water Operations Total</b>		<b>-</b>	<b>372,274</b>	<b>202,473</b>	<b>171,651</b>	<b>100.5%</b>	<b>310,000</b>	<b>145,513</b>	<b>60,600</b>	<b>66.5%</b>
<b>10191 Maintenance</b>	52915 Proj Bud: Non-Programmati	-	1,050,000	471,998	32,174	48.0%	450,000	126,657	120,200	54.9%
<b>10191 Maintenance Total</b>		<b>-</b>	<b>1,050,000</b>	<b>471,998</b>	<b>32,174</b>	<b>48.0%</b>	<b>450,000</b>	<b>126,657</b>	<b>120,200</b>	<b>54.9%</b>
<b>Total Non Operating Expense</b>		<b>6,837,133</b>	<b>30,642,974</b>	<b>15,773,768</b>	<b>8,498,476</b>	<b>64.8%</b>	<b>27,761,849</b>	<b>16,867,584</b>	<b>6,834,725</b>	<b>85.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>Operating</b>	Revenues	-	2,319,279	2,320,823	-	100.1%	2,634,210	2,265,912	-	86.0%
	Expenses	2,043	2,212,060	2,141,788	-	96.7%	2,081,016	1,948,036	4,590	93.8%
<b>Non Operating</b>	Revenues	-	315,000	315,000	-	100.0%	200,000	200,000	-	100.0%
	Expenses	529,019	315,000	772,384	11,000	92.8%	877,500	343,876	2,265	39.4%
				Net Income	(278,349)					
<b>Revenues</b>	Scotts Flat	-	904,470	941,869	-	104.1%	924,643	938,395	-	101.5%
	Peninsula	-	242,480	225,777	-	93.1%	317,643	240,824	-	75.8%
	Orchard Springs	-	316,606	305,558	-	96.5%	336,793	324,733	-	96.4%
	Long Ravine	-	548,236	585,361	-	106.8%	675,077	538,229	-	79.7%
	Jackson Meadows	-	220,000	178,023	-	80.9%	299,852	145,668	-	48.6%
	Cascade Shores Gate	-	13,622	14,473	-	106.2%	9,593	12,287	-	128.1%
	Greenhorn	-	39,844	39,875	-	100.1%	38,683	37,944	-	98.1%
	Combie	-	34,021	29,887	-	87.8%	31,926	27,832	-	87.2%
	Transfer In Capital	-	315,000	315,000	-	100.0%	200,000	200,000	-	100.0%
<b>Revenues Total</b>		<b>-</b>	<b>2,634,279</b>	<b>2,635,823</b>	<b>-</b>	<b>100.1%</b>	<b>2,834,210</b>	<b>2,465,912</b>	<b>-</b>	<b>87.0%</b>
<b>Operating Expenses</b>	30250 General Recreation	2,043	1,894,236	1,813,987	-	95.7%	2,081,016	1,948,036	4,590	93.8%
	30254 Upper Division Recreation	-	317,824	327,801	-	103.1%	-	-	-	0.0%
<b>Operating Expenses Total</b>		<b>2,043</b>	<b>2,212,060</b>	<b>2,141,788</b>	<b>-</b>	<b>96.7%</b>	<b>2,081,016</b>	<b>1,948,036</b>	<b>4,590</b>	<b>93.8%</b>
<b>Non Operating Expenses</b>	30250 General Recreation	529,019	315,000	772,384	11,000	92.8%	877,500	343,876	2,265	39.4%
<b>Non Operating Expenses Total</b>		<b>529,019</b>	<b>315,000</b>	<b>772,384</b>	<b>11,000</b>	<b>92.8%</b>	<b>877,500</b>	<b>343,876</b>	<b>2,265</b>	<b>39.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>30250 General Recreation</b>	51101 Salary	-	432,975	441,243	-	101.9%	544,576	486,045	-	89.3%
	51105 Overtime	-	5,000	5,359	-	107.2%	-	5,514	-	0.0%
	51305 Air Ambulance	-	-	300	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	397	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	16	-	8.8%	208	195	-	93.5%
	51310 Medicare	-	6,505	5,002	-	76.9%	7,243	7,288	-	100.6%
	51311 Pension Premiums	-	134,463	119,868	-	89.1%	149,722	90,637	-	60.5%
	51312 Health Insurance	-	149,342	104,023	-	69.7%	155,161	110,012	-	70.9%
	51313 Life Insurance	-	3,671	3,861	-	105.2%	4,070	4,412	-	108.4%
	51314 Dental Insurance	-	10,408	4,479	-	43.0%	11,894	5,120	-	43.0%
	51315 Vision Insurance	-	1,273	1,211	-	95.2%	1,455	1,360	-	93.5%
	51316 Long Term Disability	-	2,019	984	-	48.7%	2,238	1,269	-	56.7%
	51317 Workers Comp	-	35,343	21,147	-	59.8%	39,279	26,171	-	66.6%
	51321 Health Benefit-Retirees	-	-	9,805	-	0.0%	-	7,433	-	0.0%
	51324 Opeb Net Arc	-	7,689	7,689	-	100.0%	-	-	-	0.0%
	52501 Chemicals	-	9,075	11,216	-	123.6%	44,000	40,520	-	92.1%
	52503 Equipment Maintenance	-	61,275	58,126	-	94.9%	118,000	97,066	205	82.4%
	52504 Materials	-	191,200	182,349	-	95.4%	157,200	156,378	-	99.5%
	52505 Safety	-	3,000	5,372	-	179.1%	7,720	5,859	3	75.9%
	52506 Small Tools	-	3,500	3,344	-	95.5%	5,500	3,750	-	68.2%
	52603 Consulting/Contractor Fee	2,043	30,000	28,557	-	89.1%	-	14,272	4,383	0.0%
	52604 Legal Fees	-	192	3,168	-	1650.0%	22,700	20,095	-	88.5%
	52608 Fed/St/Co Fees	-	26,349	34,619	-	131.4%	40,250	32,614	-	81.0%
	52609 Temporary Labor	-	548,199	541,785	-	98.8%	536,300	602,191	-	112.3%
	52704 Insurance	-	6,000	11,480	-	191.3%	16,000	14,637	-	91.5%
	52706 Dues, Publtcns, Spnsrshp	-	-	180	-	0.0%	-	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	5,701	5,701	-	100.0%	8,500	7,627	-	89.7%
	52710 Office Supplies	-	8,945	8,919	-	99.7%	9,000	4,365	-	48.5%
	52711 Education/Training/Meals	-	300	-	-	0.0%	300	531	-	177.0%
	52713 Utilities	-	152,235	148,828	-	97.8%	157,200	147,381	-	93.8%
52795 Rec-Customer Refunds	-	14,395	(195)	-	-1.4%	-	16,484	-	0.0%	

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>30250 General Recreation</b>	52804 Bank Fees	-	45,000	45,153	-	100.3%	42,500	38,809	-	91.3%
	54000 Transfer Out	-	-	-	-	0.0%	-	-	-	0.0%
<b>30250 General Recreation Total</b>		<b>2,043</b>	<b>1,894,236</b>	<b>1,813,987</b>	<b>-</b>	<b>95.7%</b>	<b>2,081,016</b>	<b>1,948,036</b>	<b>4,590</b>	<b>93.8%</b>
<b>30254 Upper Division Recreation</b>	51101 Salary	-	77,099	86,596	-	112.3%	-	-	-	0.0%
	51105 Overtime	-	1,000	2,392	-	239.2%	-	-	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	30	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	39	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	838	1,095	-	130.7%	-	-	-	0.0%
	51311 Pension Premiums	-	23,109	28,087	-	121.5%	-	-	-	0.0%
	51312 Health Insurance	-	32,002	28,167	-	88.0%	-	-	-	0.0%
	51313 Life Insurance	-	473	616	-	130.3%	-	-	-	0.0%
	51314 Dental Insurance	-	2,230	696	-	31.2%	-	-	-	0.0%
	51315 Vision Insurance	-	273	274	-	100.2%	-	-	-	0.0%
	51316 Long Term Disability	-	260	175	-	67.2%	-	-	-	0.0%
	51317 Workers Comp	-	4,048	4,624	-	114.2%	-	-	-	0.0%
	52501 Chemicals	-	-	135	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	29,490	29,640	-	100.5%	-	-	-	0.0%
	52504 Materials	-	4,198	4,607	-	109.7%	-	-	-	0.0%
	52505 Safety	-	44	62	-	140.3%	-	-	-	0.0%
	52506 Small Tools	-	7,895	7,895	-	100.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	35,000	28,060	-	80.2%	-	-	-	0.0%
	52604 Legal Fees	-	5,581	5,581	-	100.0%	-	-	-	0.0%
52608 Fed/St/Co Fees	-	6,000	6,447	-	107.5%	-	-	-	0.0%	
52609 Temporary Labor	-	69,560	69,560	-	100.0%	-	-	-	0.0%	
52704 Insurance	-	-	2,870	-	0.0%	-	-	-	0.0%	
52710 Office Supplies	-	-	-	-	0.0%	-	-	-	0.0%	
52713 Utilities	-	18,685	18,216	-	97.5%	-	-	-	0.0%	
52795 Rec-Customer Refunds	-	-	1,926	-	0.0%	-	-	-	0.0%	
<b>30254 Upper Division Recreation Total</b>		<b>-</b>	<b>317,824</b>	<b>327,801</b>	<b>-</b>	<b>103.1%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operating Expense</b>		<b>2,043</b>	<b>2,212,060</b>	<b>2,141,788</b>	<b>-</b>	<b>96.7%</b>	<b>2,081,016</b>	<b>1,948,036</b>	<b>4,590</b>	<b>93.8%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>30250 General Recreation</b>	52915 Proj Bud: Non-Programmati	529,019	315,000	772,384	11,000	92.8%	877,500	343,876	2,265	39.4%
<b>30250 General Recreation Total</b>		<b>529,019</b>	<b>315,000</b>	<b>772,384</b>	<b>11,000</b>	<b>92.8%</b>	<b>877,500</b>	<b>343,876</b>	<b>2,265</b>	<b>39.4%</b>
<b>Total Non Operating Expense</b>		<b>529,019</b>	<b>315,000</b>	<b>772,384</b>	<b>11,000</b>	<b>92.8%</b>	<b>877,500</b>	<b>343,876</b>	<b>2,265</b>	<b>39.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>Operating</b>	Revenues	-	20,043,949	23,580,430	-	117.6%	19,426,142	23,521,779	-	121.1%
	Expenses	463,310	15,657,452	12,203,611	1,400,923	84.4%	12,969,571	9,847,241	845,739	82.4%
<b>Non Operating</b>	Expenses	1,060,458	4,200,000	2,771,479	1,310,075	77.6%	6,677,584	3,774,201	1,463,168	78.4%
	Net Income		8,605,339				9,900,338			
<b>Revenues</b>	Chicago Park Powerhouse	-	8,668,778	10,112,024	-	116.6%	8,501,353	9,977,404	-	117.4%
	Rollins Powerhouse	-	4,815,987	5,637,912	-	117.1%	4,740,081	5,495,490	-	115.9%
	Dutch Flat Powerhouse	-	4,815,987	5,628,854	-	116.9%	4,700,071	5,514,535	-	117.3%
	Bowman Powerhouse	-	963,197	1,104,438	-	114.7%	860,099	1,042,402	-	121.2%
	Scotts Flat Powerhouse	-	300,000	383,747	-	127.9%	225,040	385,852	-	171.5%
	Combie South Powerhouse	-	200,000	460,698	-	230.3%	150,067	835,920	-	557.0%
	Combie North Powerhouse	-	180,000	180,099	-	100.1%	140,008	217,633	-	155.4%
	Bowman Transmission Line	-	100,000	72,659	-	72.7%	109,423	52,542	-	48.0%
<b>Revenues Total</b>		-	<b>20,043,949</b>	<b>23,580,430</b>	-	<b>117.6%</b>	<b>19,426,142</b>	<b>23,521,779</b>	-	<b>121.1%</b>
<b>Operating Expenses</b>	50112 Hydro Admin	448,523	9,582,841	7,750,004	1,005,441	87.3%	7,802,739	5,793,436	756,999	84.0%
	50161 Hydro Operations	-	2,240,917	1,937,523	15,994	87.2%	2,000,045	1,679,582	17,633	84.9%
	50167 Hydro Maintenance	14,787	3,833,694	2,516,084	379,488	75.2%	3,166,787	2,374,222	71,107	77.2%
<b>Operating Expenses Total</b>		<b>463,310</b>	<b>15,657,452</b>	<b>12,203,611</b>	<b>1,400,923</b>	<b>84.4%</b>	<b>12,969,571</b>	<b>9,847,241</b>	<b>845,739</b>	<b>82.4%</b>
<b>Non Operating Expenses</b>	50112 Hydro Admin	1,060,458	4,200,000	2,771,479	1,310,075	77.6%	6,677,584	3,774,201	1,463,168	78.4%
<b>Non Operating Expenses Total</b>		<b>1,060,458</b>	<b>4,200,000</b>	<b>2,771,479</b>	<b>1,310,075</b>	<b>77.6%</b>	<b>6,677,584</b>	<b>3,774,201</b>	<b>1,463,168</b>	<b>78.4%</b>



## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>50112 Hydro Admin</b>	51101 Salary	-	497,192	521,319	-	104.9%	458,108	459,349	-	100.3%
	51105 Overtime	-	2,000	1,123	-	56.2%	-	586	-	0.0%
	51106 Double Time	-	-	251	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	200	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	911	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	104	8	-	7.7%	104	101	-	97.4%
	51310 Medicare	-	7,209	6,080	-	84.3%	6,537	6,540	-	100.0%
	51311 Pension Premiums	-	138,425	146,909	-	106.1%	135,127	88,500	-	65.5%
	51312 Health Insurance	-	85,339	94,194	-	110.4%	77,580	79,149	-	102.0%
	51313 Life Insurance	-	3,780	6,638	-	175.6%	3,672	6,426	-	175.0%
	51314 Dental Insurance	-	5,947	5,537	-	93.1%	5,947	4,636	-	78.0%
	51315 Vision Insurance	-	728	875	-	120.2%	728	763	-	104.8%
	51316 Long Term Disability	-	2,078	715	-	34.4%	2,019	811	-	40.1%
	51317 Workers Comp	-	15,804	6,202	-	39.2%	15,286	6,499	-	42.5%
	51321 Health Benefit-Retirees	-	160,000	120,459	-	75.3%	2,020	146,565	-	7255.7%
	51324 Opeb Net Arc	-	-	61,246	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	75,000	73,466	-	98.0%	100,000	63,562	-	63.6%
	52503 Equipment Maintenance	-	21,000	11,348	-	54.0%	71,000	12,545	593	18.5%
	52504 Materials	-	25,000	5,132	-	20.5%	50,000	9,342	-	18.7%
	52505 Safety	-	85,760	31,218	-	36.4%	80,000	47,633	35	59.6%
	52506 Small Tools	-	5,000	531	-	10.6%	5,000	1,714	-	34.3%
	52603 Consulting/Contractor Fee	448,523	2,167,500	1,094,437	1,005,441	80.3%	1,700,611	959,025	756,282	100.9%
	52604 Legal Fees	-	50,000	30,772	-	61.5%	50,000	25,352	-	50.7%
	52607 Franchise Fees	-	46,000	41,163	-	89.5%	46,000	38,505	-	83.7%
	52608 Fed/St/Co Fees	-	979,975	744,014	-	75.9%	969,500	607,099	-	62.6%
	52609 Temporary Labor	-	60,000	-	-	0.0%	50,000	-	-	0.0%
	52704 Insurance	-	200,000	236,990	-	118.5%	230,000	220,768	-	96.0%
	52706 Dues, Publctns, Spnsrshp	-	30,500	24,573	-	80.6%	30,500	23,034	-	75.5%
	52710 Office Supplies	-	32,500	14,622	-	45.0%	50,000	10,674	89	21.5%
	52711 Education/Training/Meals	-	19,000	20,750	-	109.2%	19,000	15,864	-	83.5%
52713 Utilities	-	202,000	127,012	-	62.9%	202,000	122,451	-	60.6%	
52901 Land/Easement Purchases	-	150,000	-	-	0.0%	150,000	-	-	0.0%	
52902 Vehicle Purchases	-	-	-	-	0.0%	42,000	41,037	-	97.7%	

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>50112 Hydro Admin</b>	52904 Equipment Purchases	-	50,000	6,310	-	12.6%	100,000	-	-	0.0%
	54000 Transfer Out	-	4,465,000	4,315,000	-	96.6%	3,150,000	2,794,908	-	88.7%
<b>50112 Hydro Admin Total</b>		<b>448,523</b>	<b>9,582,841</b>	<b>7,750,004</b>	<b>1,005,441</b>	<b>87.3%</b>	<b>7,802,739</b>	<b>5,793,436</b>	<b>756,999</b>	<b>84.0%</b>
<b>50161 Hydro Operations</b>	51101 Salary	-	1,012,391	984,546	-	97.2%	890,063	829,688	-	93.2%
	51105 Overtime	-	75,000	46,704	-	62.3%	-	66,345	-	0.0%
	51106 Double Time	-	-	8,274	-	0.0%	-	7,534	-	0.0%
	51144 Standby	-	-	31,895	-	0.0%	-	30,985	-	0.0%
	51305 Air Ambulance	-	-	550	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	997	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	286	20	-	7.0%	235	246	-	104.7%
	51310 Medicare	-	14,680	11,819	-	80.5%	12,906	13,597	-	105.4%
	51311 Pension Premiums	-	303,444	286,699	-	94.5%	266,779	162,822	-	61.0%
	51312 Health Insurance	-	234,681	226,908	-	96.7%	193,951	177,058	-	91.3%
	51313 Life Insurance	-	8,285	9,093	-	109.8%	7,252	7,954	-	109.7%
	51314 Dental Insurance	-	16,355	13,682	-	83.7%	14,868	12,200	-	82.1%
	51315 Vision Insurance	-	2,001	2,049	-	102.4%	1,819	1,839	-	101.1%
	51316 Long Term Disability	-	4,556	1,704	-	37.4%	3,987	2,164	-	54.3%
	51317 Workers Comp	-	40,738	20,212	-	49.6%	36,185	19,174	-	53.0%
	52503 Equipment Maintenance	-	124,500	26,019	655	21.4%	64,500	51,427	-	79.7%
	52504 Materials	-	46,000	57,976	1,954	130.3%	86,000	21,009	17,633	44.9%
	52505 Safety	-	-	369	-	0.0%	-	-	-	0.0%
	52506 Small Tools	-	10,000	10,077	-	100.8%	14,500	9,296	-	64.1%
	52603 Consulting/Contractor Fee	-	70,000	26,525	-	37.9%	70,000	79,644	-	113.8%
	52608 Fed/St/Co Fees	-	-	49,426	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	40,000	29,498	-	73.7%	80,000	1,649	-	2.1%
52711 Education/Training/Meals	-	80,000	8,777	-	11.0%	60,000	29,346	-	48.9%	
52713 Utilities	-	-	23	-	0.0%	-	68	-	0.0%	
52902 Vehicle Purchases	-	80,000	65,688	-	82.1%	105,000	102,298	-	97.4%	
52904 Equipment Purchases	-	68,000	17,993	13,385	46.1%	82,000	53,240	-	64.9%	
54000 Transfer Out	-	10,000	-	-	0.0%	10,000	-	-	0.0%	
<b>50161 Hydro Operations Total</b>		<b>-</b>	<b>2,240,917</b>	<b>1,937,523</b>	<b>15,994</b>	<b>87.2%</b>	<b>2,000,045</b>	<b>1,679,582</b>	<b>17,633</b>	<b>84.9%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved	2018	2018	2018	2018	2017	2017	2017	2017
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>50167 Hydro Maintenance</b>	51101 Salary	-	1,035,932	1,053,636	-	101.7%	979,154	879,941	-	89.9%
	51105 Overtime	-	75,000	61,664	-	82.2%	-	88,752	-	0.0%
	51106 Double Time	-	-	3,767	-	0.0%	-	8,649	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	1,594	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	313	22	-	7.1%	293	254	-	86.8%
	51310 Medicare	-	15,021	11,875	-	79.1%	14,198	14,325	-	100.9%
	51311 Pension Premiums	-	310,500	292,091	-	94.1%	293,482	175,917	-	59.9%
	51312 Health Insurance	-	250,682	197,421	-	78.8%	213,346	164,907	-	77.3%
	51313 Life Insurance	-	8,478	9,093	-	107.3%	7,978	7,950	-	99.7%
	51314 Dental Insurance	-	17,842	12,182	-	68.3%	16,355	11,777	-	72.0%
	51315 Vision Insurance	-	2,183	2,046	-	93.7%	2,001	1,884	-	94.1%
	51316 Long Term Disability	-	4,662	1,676	-	35.9%	4,387	2,225	-	50.7%
	51317 Workers Comp	-	41,581	20,680	-	49.7%	39,297	19,893	-	50.6%
	52501 Chemicals	-	-	1,386	-	0.0%	-	679	-	0.0%
	52503 Equipment Maintenance	-	252,500	84,777	-	33.6%	282,500	134,547	48,399	64.8%
	52504 Materials	-	410,500	203,235	20,139	54.4%	370,500	376,914	150	101.8%
	52505 Safety	-	-	1,293	-	0.0%	-	-	-	0.0%
	52506 Small Tools	-	30,000	21,298	11,903	110.7%	40,000	32,853	0	82.1%
	52603 Consulting/Contractor Fee	14,787	552,500	222,596	36,223	45.6%	207,796	217,551	22,558	115.6%
52609 Temporary Labor	-	81,000	75,105	-	92.7%	81,000	3,288	-	4.1%	
52710 Office Supplies	-	-	2,889	-	0.0%	-	2,897	-	0.0%	
52711 Education/Training/Meals	-	40,000	7,395	7,200	36.5%	80,000	19,080	-	23.8%	
52902 Vehicle Purchases	-	400,000	32,873	276,957	77.5%	180,000	143,747	-	79.9%	
52904 Equipment Purchases	-	275,000	194,987	27,067	80.7%	324,500	66,193	-	20.4%	
54000 Transfer Out	-	30,000	-	-	0.0%	30,000	-	-	0.0%	
<b>50167 Hydro Maintenance Total</b>		<b>14,787</b>	<b>3,833,694</b>	<b>2,516,084</b>	<b>379,488</b>	<b>75.2%</b>	<b>3,166,787</b>	<b>2,374,222</b>	<b>71,107</b>	<b>77.2%</b>
<b>Total Operating Expense</b>		<b>463,310</b>	<b>15,657,452</b>	<b>12,203,611</b>	<b>1,400,923</b>	<b>84.4%</b>	<b>12,969,571</b>	<b>9,847,241</b>	<b>845,739</b>	<b>82.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Approved Rollovers	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<b>50112 Hydro Admin</b>	52915 Proj Bud: Non-Programmati	393,308	1,300,000	718,926	256,534	57.6%	2,230,666	612,669	505,547	50.1%
	52920 Proj Bud: Ph Improvements	113,078	1,350,000	1,279,995	263,940	105.5%	1,949,065	1,326,047	371,363	87.1%
	52921 Proj Bud: Reserv, Dam, Wa	554,072	1,550,000	772,558	789,601	74.2%	2,497,852	1,835,485	586,259	97.0%
<b>50112 Hydro Admin Total</b>		<b>1,060,458</b>	<b>4,200,000</b>	<b>2,771,479</b>	<b>1,310,075</b>	<b>77.6%</b>	<b>6,677,584</b>	<b>3,774,201</b>	<b>1,463,168</b>	<b>78.4%</b>
<b>Total Non Operating Expense</b>		<b>1,060,458</b>	<b>4,200,000</b>	<b>2,771,479</b>	<b>1,310,075</b>	<b>77.6%</b>	<b>6,677,584</b>	<b>3,774,201</b>	<b>1,463,168</b>	<b>78.4%</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance		
<b>Water</b>	<b>10114 Administration</b>	52915 Proj Bud Non-Programmatic	2018 Budget	1,430,000					
			Approved Rollovers	256,642					
				2113 Main Office Bldg Expnsn	-	386,510	29,466		
				6877 Cp Pwrhse Access Road	-	52,286	763		
				6913 Bwmn-Spaulding Land Acq	-	7,327	-		
				7032 Hemphill Diversion/Fish	-	120,649	271,485		
				8464 Deer Crk/So Yuba Cnl Acq	-	5,738	-		
				<b>52915 Proj Bud Non-Programmatic Sum</b>		<b>1,686,642</b>	<b>572,509</b>	<b>301,714</b>	<b>812,419</b>
		<b>10115 Management</b>	52915 Proj Bud Non-Programmatic	2018 Budget	7,500,000				
	Approved Rollovers			225,123					
				2135 Combie Res Dwr Grant-Merc	-	1,498,533	5,051,440		
				8464 Deer Crk/So Yuba Cnl Acq	-	102,136	-		
				<b>52915 Proj Bud Non-Programmatic Sum</b>		<b>7,725,123</b>	<b>1,600,670</b>	<b>5,051,440</b>	<b>1,073,013</b>
		<b>10118 Information Services</b>	52915 Proj Bud Non-Programmatic	2018 Budget	120,700				
					<b>52915 Proj Bud Non-Programmatic Sum</b>	<b>120,700</b>		<b>120,700</b>	
		<b>10151 Engineering</b>	52907 Proj Bud: Pipeline Rplc	2018 Budget	750,000				
					1037 Penn Vly Pipeln Rplcmt	-	273,845	3,500	
					2120 Glenbrooks Pipeline Rplcm	-	399	-	
					2220 Sf Campground Work	-	22,279	164,264	
					2223 Squirrel Creek Pline Rplc	-	93,470	-	
				<b>52907 Proj Bud: Pipeline Rplc Sum</b>		<b>750,000</b>	<b>389,992</b>	<b>167,764</b>	<b>192,244</b>
				52908 Proj Bud: Prv Program	2018 Budget	160,000			
					2041 Amer Hill Developer Proj	-	57,293	-	
					2101 Prv Rplcmtnt Brewer #2	-	20,229	2,143	
				<b>52908 Proj Bud: Prv Program Sum</b>		<b>160,000</b>	<b>77,522</b>	<b>2,143</b>	<b>80,335</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance		
<b>Water</b>	<b>10151 Engineering</b>	52909 Proj Bud: Minor System	2018 Budget	209,241					
			2136 Magnolia Rd Pipeline Ext	-	34,584	-			
			<b>52909 Proj Bud: Minor System Sum</b>	<b>209,241</b>	<b>34,584</b>	<b>-</b>	<b>174,657</b>		
			52910 Proj Bud: Raw Water Rplc	2018 Budget	1,043,977				
				Approved Rollovers	33,776				
				1031 Doty N.Canal Repl Siphon1	-	8,191	969		
				1079 Loma Rica Res 24" Pipe	-	10,741	-		
				2074 Magnolia 3 Canal Easement	-	143,011	10,441		
				2086 Gold Hill Measuring Stn	-	10,025	-		
				2172 Riffle Box Storm Wtr Imp	-	-	127,131		
				2185 Oest Siphon Replacement	-	119,283	1,914		
				6967 Newtown Canal Hdworks	-	6,752	-		
				8099 Maben Canal Rehabilitatio	-	471,334	432,183		
				8099-3 Maben Rehab Phase Iii	-	1,011	-		
				<b>52910 Proj Bud: Raw Water Rplc Sum</b>	<b>1,077,753</b>	<b>770,350</b>	<b>572,638</b>	<b>(265,234)</b>	
				52911 Proj Bud: Backbone Ext	2018 Budget	900,000			
					Approved Rollovers	2,547,932			
					1080 Lodestar/Conestoga Pipe	-	45,502	-	
					1089 Rattlesnake Rd Bep	-	2,473,533	2,700	
					2114 Hacienda/Magnolia Prv Stn	-	86,847	829,526	
					2254 Lww To Smartsville P-Line	-	-	17,620	
					2255 E George To Lww Bep	-	645	152,395	
				<b>52911 Proj Bud: Backbone Ext Sum</b>	<b>3,447,932</b>	<b>2,606,527</b>	<b>1,002,241</b>	<b>(160,836)</b>	
				52912 Proj Bud: Community Inves	2018 Budget	700,000			
					Approved Rollovers	12,723			
					1019 Iron Horse/Brewerdfwle	-	21,028	-	
					2011 Lodestar/Victoria Dfwle	-	-	1,586	

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance		
<b>Water</b>	<b>10151 Engineering</b>	52912 Proj Bud: Community Inves	2059 Table Meadows Opt3 Pipeln	-	13,637	-			
			2181 Loma Rica Drive Dfwle	-	7,288	663			
			<b>52912 Proj Bud: Community Inves Sum</b>		<b>712,723</b>	<b>41,953</b>	<b>2,248</b>	<b>668,522</b>	
			52913 Proj Bud: Extended Ceqa	2018 Budget		246,782			
				Approved Rollovers		22,160			
				6593-2 Banner Cascade Ext Ceqa		-	475	-	
				8371 Realign/Encase-Nwtn Canal		-	21,792	274,327	
			<b>52913 Proj Bud: Extended Ceqa Sum</b>			<b>268,942</b>	<b>22,267</b>	<b>274,327</b>	<b>(27,653)</b>
			52914 Proj Bud: Sediment Removl	2018 Budget		500,000			
				Approved Rollovers		478,785			
				2090 Loma Rica Res Sdmnt Rmvl		-	257,381	-	
				2213 Dutch Flat Sediment Rmvl		-	-	67,885	
				6963 Orr Creek Resvr Cleaning		-	12,822	34,400	
				8301 Mercury Removal Demo		-	299,327	4,947	
				8515 Ghorn Crk Sediment Remv		-	44,195	72,145	
			<b>52914 Proj Bud: Sediment Removl Sum</b>			<b>978,785</b>	<b>613,725</b>	<b>179,377</b>	<b>185,683</b>
			52915 Proj Bud Non-Programmatic	2018 Budget		15,660,000			
				Approved Rollovers		3,259,992			
				1020 Shale Ridge Tank 24" Plin		-	200,867	(0)	
				1071 Meade Canal Encasement		-	48,046	66,315	
				1081 Brewer Rd Improvements		-	303,296	0	
				2132 Fay Rd Pipeline Ext		-	1,043,619	-	
				2135 Combie Res Dwr Grant-Merc		-	13,658	-	
				2173 Sf Gate 2 Wtr Main&Electr		-	644	-	
				6746 Combie Phase 1 Bypass		-	4,285,789	40,966	
				6774 Plan Phase-Lincoln Tp		-	3,418	-	
				6898 Raw Wtr Intertie W/ Pcwa		-	258,442	32,592	

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance	
<b>Water</b>	<b>10151 Engineering</b>	52915 Proj Bud Non-Programmatic	6971 Alta Sierra Tank Rplcmnt	-	97,577	(0)		
			6996 Lww Trtmt Pl Expnsn	-	5,747	-		
			7013 Centennial Water Supply	-	1,961,274	600,886		
			7033 Willow Creek Pline	-	12,147	-		
			8464 Deer Crk/So Yuba Cnl Acq	-	134,673	-		
			<b>52915 Proj Bud Non-Programmatic Sum</b>		<b>18,919,992</b>	<b>8,369,197</b>	<b>740,759</b>	<b>9,810,036</b>
	<b>10171 Water Operations</b>	52915 Proj Bud Non-Programmatic	2018 Budget		372,274			
			2137 E George Cncrt Tank Slab		-	147,943	-	
			2197 Loma Rica Lime Silo Demo		-	54,530	-	
			2235 Lop Caustic System		-	-	171,651	
			<b>52915 Proj Bud Non-Programmatic Sum</b>		<b>372,274</b>	<b>202,473</b>	<b>171,651</b>	<b>(1,850)</b>
	<b>10191 Maintenance</b>	52915 Proj Bud Non-Programmatic	2018 Budget		1,050,000			
			2062 Spray Shed/Bldg Ext		-	101	-	
			2116 Placer Yard Bldg Rplcmnt		-	2,276	-	
			2192 Penn Valley Tank Painting		-	295,600	900	
			2205 Bear Valley Site Develop.		-	49,650	-	
			2214 Carpenter Shop Rplcmnt		-	110,902	0	
			2222 Valley View Access Road		-	13,470	31,274	
			<b>52915 Proj Bud Non-Programmatic Sum</b>		<b>1,050,000</b>	<b>471,998</b>	<b>32,174</b>	<b>545,828</b>
	<b>Water Total</b>				<b>37,480,107</b>	<b>15,773,768</b>	<b>8,498,476</b>	<b>13,207,863</b>
	<b>Recreation</b>	<b>30250 General Recreation</b>	52915 Proj Bud Non-Programmatic	2018 Budget	315,000			
				Approved Rollovers	529,019			
			2023 Orch Sprgs Building Rpl	-	473,075	5,000		
			2087 Sf Cmpgrnd 1 Pipe Rplcmnt	-	10,950	-		
			2102 Pwr To Ditch Tender House	-	157,484	(0)		
			<b>2173 Sf Gate 2 Wtr Main&amp;Electr</b>	<b>-</b>	<b>37,673</b>	<b>-</b>		



## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance		
<b>Recreation</b>	<b>30250 General Recreation</b>	52915 Proj Bud Non-Programmatic	2189 Os Dock/Slip Rplcmnt	-	33,889	(0)			
			2190 Lr Dock/Slip/Slide Rplcmn	-	22,225	(0)			
			2191 Pc Dock/Slip Rplcmnt	-	37,088	(0)			
			2215 Sf Admin Office Rplcmnt	-	-	6,000			
			<b>52915 Proj Bud Non-Programmatic Sum</b>	<b>844,019</b>	<b>772,384</b>	<b>11,000</b>	<b>60,635</b>		
<b>Recreation Total</b>				<b>844,019</b>	<b>772,384</b>	<b>11,000</b>	<b>60,635</b>		
<b>Hydroelectric</b>	<b>50112 Hydro Admin</b>	52915 Proj Bud Non-Programmatic	2018 Budget	1,300,000					
			Approved Rollovers	393,308					
			2083 Rollins No 2 Powerhouse	-	32,182	6,852			
			2084 Hydro Hdqtr Prop Acq	-	544,772	-			
			2177 Klove Tower Upgrades	-	53,099	0			
			6947 Loma Rica Hydroelectric	-	88,872	249,682			
			<b>52915 Proj Bud Non-Programmatic Sum</b>	<b>1,693,308</b>	<b>718,926</b>	<b>256,534</b>	<b>717,849</b>		
			52920 Proj Bud: Ph Improvements	2018 Budget	1,350,000				
					Approved Rollovers		113,078		
					2006 Chi Pk Ph Switch/Relay	-	28,182	-	
					201502 Scada Upgrade	-	109,484	80,709	
					201503 Level Control-Cp Ph Frbay	-	(21,800)	-	
					2133 Cpph Rough Operating Zone	-	190,823	(0)	
					2163 Combie So. Ph Trash Rack	-	604,723	149,045	
					2164 Cpph Fire Suppression Upg	-	49	-	
					2165 Cpph Balance Of Plant Plc	-	325,832	13,957	
					2168 Combie So. Ph Elec Upgrds	-	21,399	-	
					2210 Csph New Caiso Meter	-	3,333	18,887	
					2240 Df Ph Fire Supp Upgrade	-	586	-	
					6943 Combie So Access Rd	-	17,384	1,342	
					<b>52920 Proj Bud: Ph Improvements Sum</b>	<b>1,463,078</b>	<b>1,279,995</b>	<b>263,940</b>	<b>(80,857)</b>

## Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	Balance	
<b>Hydroelectric</b>	<b>50112 Hydro Admin</b>		52921 Proj Bud: Res, Dam, Wtrwy 2018 Budget	1,550,000				
			Approved Rollovers	554,072				
			2007 Hydro Gaging Stn Design	-	6,375	25		
			201307 Bwmn-Spaulding Land Acq	-	37,066	-		
			201308 Hyd Lwr Div Prop Acq	-	21,120	-		
			2053 Dfab Llo Valve Repl	-	51,346	(0)		
			2076 Rollins Llo Hb Valve	-	127,308	505,295		
			2094 Sf Spillway Repair	-	71,052	265,757		
			2146 B-S Canal Lining Project	-	445,990	-		
			2229 Df Flume Footing Repairs	-	-	18,525		
			6927 Hyd Lwr Div Prop Acq	-	12,301	-		
				52921 Proj Bud: Res, Dam, Wtrwy Sum	2,104,072	772,558	789,601	541,912
		<b>Hydroelectric Total</b>				<b>5,260,458</b>	<b>2,771,479</b>	<b>1,310,075</b>
<b>Districtwide Total</b>				<b>43,584,584</b>	<b>19,317,631</b>	<b>9,819,551</b>	<b>14,447,402</b>	

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

		Rollovers	2018 Budget	Amendments	Original
<b>Revenues:</b>					
<b>Water Division</b>	Grants Dept WTR	5,500,000		3,500,000	2,000,000
<b>Water Division</b>	10113 Directors	-	341,800	104,660	237,140
	10114 Administration	256,642	8,021,753	-	8,021,753
	10115 Management	278,497	9,395,405	5,430,000	3,965,405
	10116 Watershed	75,176	560,986	-	560,986
	10117 Human Resources	-	468,106	-	468,106
	10118 Information Services	30,000	1,335,737	40,700	1,295,037
	10131 Cashiering	-	194,630	-	194,630
	10133 Customer Service	-	1,002,836	-	1,002,836
	10135 Accounting	44,751	1,122,228	29,300	1,092,928
	10151 Engineering	6,726,441	25,091,120	-	25,091,120
	10171 Water Operations	63,194	9,777,652	-	9,777,652
	10191 Maintenance	435,325	10,565,594	-	10,565,594
	10193 Purchasing	-	1,021,357	-	1,021,357
	10195 Shop Operations	-	959,836	-	959,836
<b>Water Division Total</b>		<b>7,910,026</b>	<b>69,859,040</b>	<b>5,604,660</b>	<b>64,254,380</b>
<b>Recreation Division</b>	30250 General Recreation	531,062	2,209,236	50,000	2,159,236
	30254 Upper Division Recreation	-	317,824	-	317,824
<b>Recreation Division Total</b>		<b>531,062</b>	<b>2,527,060</b>	<b>50,000</b>	<b>2,477,060</b>
<b>Hydroelectric Division</b>	50112 Hydro Admin	1,508,981	13,782,841	585,000	13,197,841
	50161 Hydro Operations	-	2,240,917	-	2,240,917
	50167 Hydro Maintenance	14,787	3,833,694	-	3,833,694
<b>Hydroelectric Division Total</b>		<b>1,523,768</b>	<b>19,857,452</b>	<b>585,000</b>	<b>19,272,452</b>
<b>Total Expenses</b>		<b>9,964,856</b>	<b>92,243,552</b>	<b>6,239,660</b>	<b>86,003,892</b>

Total Revenue & Expense 19,704,516

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Carryovers: Existing encumbrances, incomplete end of year contracts</u></b>				
BA 2018-75	10116	52603 Consulting/Contractor Fees	48,450	Carryover Watershed incomplete contract
BA 2018-82	10114	52915 Proj Bud: Non-Programmatic	256,642	Rollover prior approved budgets
	10115	52603 Consulting/Contractor Fees	53,374	
	10115	52915 Proj Bud: Non-Programmatic	225,123	
	10116	52603 Consulting/Contractor Fees	26,726	
	10135	52603 Consulting/Contractor Fees	44,751	
	10171	52603 Consulting/Contractor Fees	920	
	10171	52915 Proj Bud: Non-Programmatic	62,274	
	50167	52603 Consulting/Contractor Fees	14,787	
			684,597	
BA 2018-83	10151	52603 Consulting/Contractor Fees	280,073	Rollover prior approved budgets
	10151	52915 Proj Bud: Non-Programmatic	3,259,992	
	10151	52914 Proj Bud: Sediment Removal	478,785	
	10151	52912 Proj Bud: Community Invest	12,723	
	10151	52910 Proj Bud: Raw Water	33,776	
	10151	52911 Proj Bud: Backbone Extension	1,700	
	10151	52913 Proj Bud: Extended CEQA	22,160	
BA 2018-84	10191	52902 Vehicle Purchases	413,793	Rollover prior approved budgets
	10191	52603 Consulting/Contractor Fees	21,532	
	30250	52603 Consulting/Contractor Fees	2,043	
	30250	52915 Proj Bud: Non-Programmatic	11,019	
	50112	52603 Consulting/Contractor Fees	448,523	
	50112	52915 Proj Bud: Non-Programmatic	393,308	
	50112	52920 Proj Bud: Powerhouse Impr	113,078	

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

BA Number	Dept	Account Description	Total	Purpose
BA 2018-84	50112	52921 Proj Bud: Dam & Water Impr	554,072	Rollover prior approved budgets
			1,957,368	
BA 2018-85	30250	52915 Proj Bud: Non-Programmatic	518,000	Rollover prior approved budgets
	10151	52603 Consulting/Contractor Fees	91,000	
	10118	52904 Equipment Purchases	30,000	
			639,000	
BA 2018-88	10151	52911 Proj Bud: Backbone Extension	1,931,005	Rollover prior approved budgets
BA 2018-91	10151	52911 Proj Bud: Backbone Extension	615,227	Rollover prior approved budgets
		Total Carryover	9,964,856	

**GM Level I: Amendments up to maximum of \$600,000 for a fiscal year**

BA 2018-79	10135	52609 Temporary Labor	79,600	Transfer from FTE & Capital to Temp help
	10135	51101 Salary	(30,500)	
	10135	51311 Pension Premiums	(9,100)	
	10135	51312 Health Insurance	(10,700)	
	10118	52915 Proj Bud: Non-Programmatic	(29,300)	
		Total	-	
BA 2018-86	10118	52603 Consulting/Contractor Fees	100,000	Transfer to cover IT Consultant for ERP
	10118	52915 Proj Bud: Non-Programmatic	(100,000)	
		Total	-	
BA 2018-90	10117	52710 Office Supplies	6,000	Transfer to reflect future expenditures
	10117	52711 Education, Training, Meals	1,000	
	10117	50706 Dues & Publications	600	
	10117	52709 Advertising/Legal Notices	1,000	
	10117	52603 Consulting/Contractor Fees	(8,000)	
	10117	52504 Materials	(600)	
		Total	-	
BA 2018-91A	10151	52915 Proj Bud: Non-Programmatic	200,000	Transfer to complete Rock Creek Proj 6898

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

BA Number	Dept	Account Description	Total	Purpose
	10151	52909 Proj Bud: Minor Systems	(200,000)	
		Total	-	
BA 2018-92A	10151	52913 Proj Bud: Extended CEQA	46,782	Newtown grading for CEQA mitigation
	10151	52910 Proj Bud: Raw Water	(46,782)	
		Total	-	
BA 2018-93A	10151	52910 Proj Bud: Raw Water	90,759	Maben Phase 2 emergency rplc siphon
	10151	52909 Proj Bud: Minor System	(90,759)	
		Total	-	
BA 2018-94	10118	52603 Consulting/Contractor Fees	50,000	Increase temp staff for medical leave
	10115	52603 Consulting/Contractor Fees	(50,000)	
		Total	-	
BA 2018-95	10118	52710 Office Supplies	20,000	Electronic cash registers for Rec Improv
	10115	52603 Consulting/Contractor Fees	(20,000)	
		Total	-	
<b>Total GM Level I</b>			<b>595,741</b>	
<b><u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u></b>				
BA 2018-76	10113	52603 Consulting/Contractor Fee	104,660	Centennial Proj 7013 financial audit
		Total	104,660	
BA 2018-92	10118	52603 Consulting/Contractor Fee	250,000	IT Consulting contract for ERP
	10118	52915 Proj Bud: Non-Programmatic	(250,000)	
		Total	-	
BA 2018-96	10171	52507 Water Purchase	(100,000)	Seismic evaluation of Loma Rica Dam
	10171	52603 Consulting/Contractor Fee	100,000	

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

BA Number	Dept	Account Description	Total	Purpose
		Total	-	
BA 2018-97	30250	52609 Temporary Labor	186,199	Additional temp labor for security purposes
	30254	52503 Equipment Maintenance	19,490	
	30250	52713 Utilities	25,035	
	30254	52506 Small Tools	7,895	
	30254	52505 Safety	(1,956)	
	30254	52710 Office Supplies	(2,500)	
	30250	52710 Office Supplies	(3,555)	
	30250	52709 Advertising/Legal Notices	(4,299)	
	30250	52604 Legal Fees	(4,808)	
	30254	52604 Legal Fees	(9,419)	
	30254	52603 Consulting/Contractor Fee	(10,000)	
	30250	52501 Chemicals	(10,925)	
	30254	52713 Utilities	(11,315)	
	30250	52608 Fed/St/Co Fees	(13,651)	
	30250	51101 Salary	(15,638)	
	30254	52504 Materials	(15,802)	
	30250	51324 OPEB Net ARC	(16,311)	
	30254	52609 Temporary Labor	(68,440)	
	50112	52603 Consulting/Contractor Fee	(50,000)	
		Total	-	
		<b>Total APC Level II</b>	<b>693,279</b>	
 <b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2017-44A	10151	52603 Consulting/Contractor Fee	500,000	Board approved raw water master plan
	10151	52911 Proj Bud: Backbone Extension	(100,000)	
	10151	52910 Proj Bud: Raw Water	(100,000)	
	10151	52909 Proj Bud: Minor Systems	(100,000)	
	10151	52912 Proj Bud: Community Investment	(100,000)	
	10151	52915 Proj Bud: Non-Programmatic	(100,000)	
		Total	-	
BA 2018-80	50112	52603 Consulting/Contractor Fee	635,000	From Operating reserves for dam safety

# Nevada Irrigation District (December 2018)

Fiscal Year 2018: 100% of Year

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

BA Number	Dept	Account Description	Total	Purpose
BA 2018-87	10115	48102 Grants Dept WTR	3,500,000	Combie Mercury Grant Proj 2135 - Revenue
	10115	52915 Proj Bud: Non-Programmatic	<u>5,500,000</u>	Combie Mercury Grant Proj 2135 - Expense
		Total	9,000,000	
BA 2018-93	10151	52603 Consulting/Contractor Fee	610,000	Raw water master plan increases
	10114	51324 OPEB Net ARC	(300,000)	
	10171	52507 Water Purchase	(150,000)	
	10151	52915 Proj Bud: Non-Programmatic	<u>(160,000)</u>	
		Total	-	
BA 2018-97	10191	52501 Chemicals	273,000	Meter rplc, align chemical & veh budget
	10191	52504 Materials	234,000	
	10191	52902 Vehicle Purchases	189,000	
	10191	52603 Consulting/Contractor Fee	98,000	
	10191	52503 Equipment Maintenance	73,000	
	10191	52609 Temporary Labor	33,000	
	10191	52901 Land/Easement Purchase	13,000	
	10191	52710 Office Supplies	(10,000)	
	10191	52706 Dues & Publications	(13,000)	
	10191	52711 Education, Training, Meals	(13,000)	
	10191	52713 Utilities	(16,000)	
	10191	51317 Workers Comp	(50,000)	
	10191	51311 Pension Premiums	(171,000)	
	10191	51312 Health Insurance	(185,000)	
	10191	52904 Equipment Purchases	(195,000)	
	10191	51101 Salary	<u>(260,000)</u>	
		Total	-	
		<b>Total Board Level III</b>	<b>11,658,000</b>	
		Total District Increase	<u><u>19,704,516</u></u>	