

# Staff Report

for the Regular Meeting of the Board of Directors August 28, 2019

**TO:** Board of Directors  
**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer  
**DATE:** August 21, 2019  
**SUBJECT:** Quarterly Budget vs Actual Report

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***FINANCE***

**RECOMMENDATION:**

Review and receive the Quarterly Budget vs Actual Report, for the period ending June 30, 2019.

**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.

Timely financial reporting supports Goal No. 1 of the District's Strategic Plan by demonstrating proactive management of our physical, financial and human resources.

**BUDGETARY IMPACT:** N/A

MD

Attachments: June 30, 2019 Budget vs Actual Report

# Nevada Irrigation District

Fiscal Year 2019  
Monthly Financial Report  
June 30, 2019



# NID

**Nevada Irrigation District**  
Fiscal Year 2019: June 50% of Year  
Operating & Non Operating Budget: **All Divisions**

**Executive Summary: Currently, the District is at 50% of the year.**

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The June 30, 2019 period end report analyzes six months of the fiscal year's transactions. Actuals are contrasted against 50% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$11.6M consisting of \$164K from operating and \$11.4M from non operating results. Prior year results came in at \$1.9M.

**Revenues:**

Operating: Water revenues are 48.8% of budget compared to 53% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$4M driven by an increase of transfer ins (\$2.7M), grants (\$496K) and water sales (treated \$1.1M). Recreation campgrounds are 57.7% of budget compared to 62.8% for the prior fiscal year and actual receipt levels are consistent. Hydroelectric revenues are 41.7% of budget compared to 41% for the prior year and actual receipt levels are consistent. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 43.3% of budget compared to 43.6% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$1.6M driven by property taxes (\$584K), Combie grant (\$419K), and transfer ins from Hydroelectric (\$687K).

**Expenses:**

Operating and Non Operating: Including encumbrances, current expenses are 56.3% of budget compared to 45% for the prior fiscal year. Current expenses are high compared to budget as certain expenditures are not linear (debt service, fixed assets, projects). Excluding budgeted transfer outs and encumbrances, prior spending levels are less than current (\$7.6M), being driven by projects. The approved rollovers column (prior approved budgets) ensures prior encumbrances (financial obligations of the District) are tracked appropriately and remains within budget. Salary & Benefits increased by \$2M along with Transfers outs (\$3.7M) as planned. Excluding Directors, The District has 208 budgeted FTEs and presently at 48.5% of its labor budget.

**Cash Balances:**

Fiscal year 2018 cash balances are estimated until completion of the independent financial statement audit. Overall cash balances are approximately \$101M as the District received 95% of its installment of property taxes and continues to carry \$12.6M in bond proceeds.

**Treated Water Consumption:**

The District's current verses prior treated water consumption through June is up 14.7% which equates to 2,844 and 2,480 acre feet respectively. Annual treated water revenue accounts for approximately 69% of water sales.

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
Revenues	Water Division	-	41,509,672	20,244,047	-	48.8%	30,708,571	16,290,446	-	53.0%
	Recreation Division	-	2,469,633	1,425,122	-	57.7%	2,319,279	1,457,134	-	62.8%
	Hydroelectric Division	-	20,124,690	8,384,848	-	41.7%	20,043,949	8,219,018	-	41.0%
<b>Revenues Total</b>		<b>-</b>	<b>64,103,995</b>	<b>30,054,017</b>	<b>-</b>	<b>46.9%</b>	<b>53,071,799</b>	<b>25,966,598</b>	<b>-</b>	<b>48.9%</b>
Expenses	Water Division	915,138	41,577,887	19,069,132	1,862,529	49.3%	39,878,959	18,322,162	1,460,260	49.6%
	Recreation Division	-	2,427,161	767,489	1,621	31.7%	2,164,103	801,584	3,128	37.2%
	Hydroelectric Division	813,976	22,282,658	10,053,003	1,124,165	48.4%	16,170,762	5,784,684	1,500,594	45.1%
<b>Expenses Total</b>		<b>1,729,114</b>	<b>66,287,706</b>	<b>29,889,624</b>	<b>2,988,315</b>	<b>48.3%</b>	<b>58,213,824</b>	<b>24,908,430</b>	<b>2,963,982</b>	<b>47.9%</b>
Operating Income				164,393						
					1,058,169					
Revenues	Water Division	4,549,739	27,574,953	13,907,669	-	43.3%	28,140,170	12,272,334	-	43.6%
	Recreation Division	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
<b>Revenues Total</b>		<b>4,549,739</b>	<b>27,889,953</b>	<b>14,065,169</b>	<b>-</b>	<b>43.4%</b>	<b>28,455,170</b>	<b>12,429,834</b>	<b>-</b>	<b>43.7%</b>
Expenses	Water Division	6,910,589	33,464,000	2,051,940	27,092,054	72.2%	37,890,107	9,699,091	4,888,816	38.5%
	Recreation Division	1,262	325,000	148,767	58,207	63.4%	844,019	487,554	210,568	82.7%
	Hydroelectric Division	922,807	4,815,000	433,930	1,787,020	38.7%	5,260,458	1,364,021	1,481,134	54.1%
<b>Expenses Total</b>		<b>7,834,658</b>	<b>38,604,000</b>	<b>2,634,638</b>	<b>28,937,281</b>	<b>68.0%</b>	<b>43,994,584</b>	<b>11,550,665</b>	<b>6,580,519</b>	<b>41.2%</b>
Non operating Income				<u>11,430,531</u>						
					<u>879,168</u>					
Net Income				11,594,924	1,937,337					

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	
<b>Operating &amp; Non Operating Budget:</b>											
Expenses	Sal & Ben	-	30,549,528	14,812,723	-	48.5%	28,187,594	12,760,327	-	45.3%	
	Equipment Maint	-	1,602,422	466,770	62,100	33.0%	1,522,415	459,229	45,662	33.2%	
	Materials	-	2,752,000	868,103	23,488	32.4%	2,547,600	1,193,902	28,079	48.0%	
	Consult, Legal, Temp	1,487,315	7,122,191	2,025,000	1,928,928	45.9%	8,500,239	2,578,480	2,045,065	54.4%	
	Other O&M	-	7,020,997	2,422,386	233,774	37.8%	5,921,590	2,242,177	213,375	41.5%	
	Debt Service	-	4,190,368	3,053,150	-	72.9%	4,190,493	2,701,134	-	64.5%	
	Fixed Assets	241,799	2,070,200	751,498	740,026	64.5%	2,838,893	1,175,263	631,800	63.7%	
	Projects	7,834,658	38,604,000	2,634,638	28,937,281	68.0%	43,994,584	11,550,665	6,580,519	41.2%	
	Transfer Outs	-	10,980,000	5,489,994	-	50.0%	4,505,000	1,797,917	-	39.9%	
<b>Expenses Total</b>			<b>9,563,772</b>	<b>104,891,706</b>	<b>32,524,262</b>	<b>31,925,596</b>	<b>56.3%</b>	<b>102,208,408</b>	<b>36,459,095</b>	<b>9,544,500</b>	<b>45.0%</b>

### Cash Balances

	Water	Restricted	Bonds	Recreation	Hydroelectric	Total Cash
<b>Unaudited FY 2018</b>	11,423,039	6,010,785	12,522,962	710,335	58,452,409	89,119,530
<b>FY 2019</b>						
<b>Net Income</b>	13,030,644			666,365	(2,102,085)	11,594,924
<b>Restricted</b>			112,199			112,199
<b>YTD Total</b>	24,453,683	6,010,785	12,635,161	1,376,700	56,350,324	100,826,653

### Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Apr - May	Jun	Qtr 3	Qtr 4	Annual
2019	1298	943	603			
2018	1123	980	377	3,421	2,150	8,051
2017	1051	785	462	3,420	2,175	7,893
2016	1019	887	320	3,182	1,837	7,245
2015	1160	855	580	2,563	1,743	6,901
2014	1398	851	575	3,624	1,929	8,377

% Change YTD 2019/2018      14.7%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>Operating</b>	Revenues	-	41,509,672	20,244,047	-	48.8%	30,708,571	16,290,446	-	53.0%
	Expenses	915,138	41,577,887	19,069,132	1,862,529	49.3%	39,878,959	18,322,162	1,460,260	49.6%
	Operating Income			1,174,916				(2,031,716)		
<b>Non Operating</b>	Revenues	4,549,739	27,574,953	13,907,669	-	43.3%	28,140,170	12,272,334	-	43.6%
	Expenses	6,910,589	33,464,000	2,051,940	27,092,054	72.2%	37,890,107	9,699,091	4,888,816	38.5%
	Non operating Income			11,855,729				2,573,243		
	Net Income			13,030,644				541,527		
<b>Operating Revenues</b>	Treated Water	-	19,723,195	6,959,488	-	35.3%	16,116,052	5,818,842	-	36.1%
	Raw Water	-	7,167,304	6,509,993	-	90.8%	7,321,656	6,485,050	-	88.6%
	Supplemental Contract	-	387,696	131,642	-	34.0%	140,292	148,666	-	106.0%
	Interest Income	-	1,350,000	690,513	-	51.1%	1,200,000	577,467	-	48.1%
	New Connect/Install	-	297,531	105,509	-	35.5%	203,815	155,928	-	76.5%
	Other Revenue	-	794,196	288,827	-	36.4%	619,659	299,623	-	48.4%
	Reimbursable Costs	-	371,576	39,412	-	10.6%	188,603	262,022	-	138.9%
	Rents & Leases	-	291,214	55,947	-	19.2%	285,814	133,445	-	46.7%
	Sale of Timber	-	470,433	197,228	-	41.9%	-	307,983	-	0.0%
	Standby	-	108,184	66,380	-	61.4%	128,740	65,375	-	50.8%
	Gain/Loss FA Disposal	-	-	45,871	-	0.0%	-	36,046	-	0.0%
	Grants - Operating	-	685,825	496,337	-	72.4%	-	-	-	0.0%
	Transfer In Operating	-	9,862,518	4,656,900	-	47.2%	4,503,940	2,000,000	-	44.4%
<b>Operating Revenues Total</b>		<b>-</b>	<b>41,509,672</b>	<b>20,244,047</b>	<b>-</b>	<b>48.8%</b>	<b>30,708,571</b>	<b>16,290,446</b>	<b>-</b>	<b>53.0%</b>
<b>Non Operating Revenues</b>	Property Taxes	-	12,449,953	11,891,624	-	95.5%	11,881,710	11,307,714	-	95.2%
	Grants - Non operating	4,549,739	300,000	1,184,364	-	24.4%	5,880,000	765,733	-	13.0%
	Capacity Fees	-	400,000	144,183	-	36.0%	378,460	198,886	-	52.6%
	Transfer In Bonds	-	13,050,000	-	-	0.0%	10,000,000	-	-	0.0%
	Transfer In Capital	-	1,375,000	687,498	-	50.0%	-	-	-	0.0%
<b>Non Operating Revenues Total</b>		<b>4,549,739</b>	<b>27,574,953</b>	<b>13,907,669</b>	<b>-</b>	<b>43.3%</b>	<b>28,140,170</b>	<b>12,272,334</b>	<b>-</b>	<b>43.6%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
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Operating Expenses	10113 Directors	-	229,925	96,302	-	41.9%	341,800	129,448	73,126	59.3%
	10114 Administration	-	7,190,520	4,305,348	82,251	61.0%	6,891,753	3,863,352	45,065	56.7%
	10115 Management	133,882	2,095,853	841,378	262,582	49.5%	2,018,779	865,400	120,297	48.8%
	10116 Watershed	121,370	1,149,673	478,330	171,987	51.2%	636,162	430,092	27,623	71.9%
	10117 Human Resources	-	512,387	223,497	-	43.6%	468,106	204,451	360	43.8%
	10118 Information Services	138,924	859,861	351,965	11,564	36.4%	925,037	324,141	-	35.0%
	10131 Cashiering	-	209,540	94,723	-	45.2%	194,630	93,144	-	47.9%
	10133 Customer Service	-	1,649,035	671,055	38,572	43.0%	1,002,836	392,400	7,500	39.9%
	10135 Accounting	29,591	1,203,239	563,371	46,083	49.4%	1,166,979	478,879	98,268	49.5%
	10151 Engineering	367,294	3,894,775	1,772,215	295,935	48.5%	4,682,193	1,701,634	340,986	43.6%
	10171 Water Operations	85,565	9,882,405	4,265,498	401,123	46.8%	9,618,572	4,032,447	296,542	45.0%
	10191 Maintenance	38,512	9,664,549	4,193,059	506,927	48.4%	9,950,919	5,135,609	415,059	55.8%
	10192 Vegetation	-	1,206,494	455,689	-	37.8%	-	-	-	0.0%
	10193 Purchasing	-	1,049,022	358,466	45,506	38.5%	1,021,357	375,421	20,519	38.8%
	10195 Shop Operations	-	780,609	398,235	-	51.0%	959,836	295,746	14,915	32.4%
<b>Operating Expenses Total</b>		<b>915,138</b>	<b>41,577,887</b>	<b>19,069,132</b>	<b>1,862,529</b>	<b>49.3%</b>	<b>39,878,959</b>	<b>18,322,162</b>	<b>1,460,260</b>	<b>49.6%</b>
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Non Operating Expenses	10114 Administration	209,094	114,000	48,156	265,874	97.2%	1,686,642	206,821	567,668	45.9%
	10115 Management	4,549,739	-	309,215	4,291,943	101.1%	7,725,123	745,792	259,703	13.0%
	10118 Information Services	-	2,750,000	19,548	92,544	4.1%	370,700	-	-	0.0%
	10151 Engineering	2,049,682	29,445,000	1,560,044	22,342,106	75.9%	26,685,368	8,378,292	3,966,015	46.3%
	10171 Water Operations	96,651	310,000	75,000	96,651	42.2%	372,274	66,399	54,530	32.5%
	10191 Maintenance	5,423	845,000	39,977	2,936	5.0%	1,050,000	301,786	40,900	32.6%
<b>Non Operating Expenses Total</b>		<b>6,910,589</b>	<b>33,464,000</b>	<b>2,051,940</b>	<b>27,092,054</b>	<b>72.2%</b>	<b>37,890,107</b>	<b>9,699,091</b>	<b>4,888,816</b>	<b>38.5%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10113 Directors	51101 Salary	-	74,257	37,350	-	50.3%	74,257	37,200	-	50.1%
	51305 Air Ambulance	-	-	100	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	149	-	24.8%	600	297	-	49.5%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	1,077	614	-	57.0%	1,077	487	-	45.2%
	51312 Health Insurance	-	119,186	43,151	-	36.2%	106,673	38,312	-	35.9%
	51313 Life Insurance	-	608	129	-	21.2%	608	130	-	21.4%
	51314 Dental Insurance	-	7,374	1,372	-	18.6%	7,434	1,971	-	26.5%
	51315 Vision Insurance	-	942	406	-	43.1%	910	469	-	51.5%
	51317 Workers Comp	-	297	34	-	11.4%	297	30	-	10.2%
	51319 FICA	-	4,604	2,728	-	59.3%	4,604	2,082	-	45.2%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	1,000	240	-	24.0%	104,660	31,534	73,126	100.0%
	52604 Legal Fees	-	-	2,304	-	0.0%	-	9,056	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	25,000	35	-	0.1%
	52710 Office Supplies	-	3,350	271	-	8.1%	3,350	227	-	6.8%
	52711 Education/Training/Meals	-	10,500	6,635	-	63.2%	10,500	6,343	-	60.4%
	52713 Utilities	-	2,000	820	-	41.0%	1,700	1,264	-	74.4%
<b>10113 Directors Total</b>		-	<b>229,925</b>	<b>96,302</b>	-	<b>41.9%</b>	<b>341,800</b>	<b>129,448</b>	<b>73,126</b>	<b>59.3%</b>
10114 Administration	51311 Pension Premiums	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	305	-	0.0%	-	390	-	0.0%
	51313 Life Insurance	-	21,000	7,550	-	36.0%	21,000	-	-	0.0%
	51321 Health Benefit-Retirees	-	1,000,000	436,630	-	43.7%	1,000,000	350,089	-	35.0%
	51324 Opeb Net Arc	-	435,000	342,000	-	78.6%	753,000	421,065	-	55.9%
	52503 Equipment Maintenance	-	52,222	15,840	18,046	64.9%	58,240	26,548	19,263	78.7%
	52504 Materials	-	15,700	1,811	-	11.5%	15,600	27	-	0.2%
	52505 Safety	-	17,400	14,626	1,055	90.1%	10,690	9,808	2	91.8%
	52603 Consulting/Contractor Fee	-	132,000	37,701	63,150	76.4%	126,500	18,934	25,800	35.4%
	52604 Legal Fees	-	200,000	44,467	-	22.2%	200,000	60,986	-	30.5%
	52608 Fed/St/Co Fees	-	112,000	29,205	-	26.1%	52,000	2,374	-	4.6%
	52703 Debt Service	-	4,190,368	3,053,150	-	72.9%	4,190,493	2,701,134	-	64.5%



## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10114 Administration	52704 Insurance	-	260,000	193,567	-	74.4%	250,000	173,425	-	69.4%
	52705 Disadvantaged Customer	-	500,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	71,850	46,246	-	64.4%	72,750	20,377	-	28.0%
	52709 Outreach/Advertising/Notices	-	44,500	15,909	-	35.8%	3,000	4,599	-	153.3%
	52710 Office Supplies	-	31,000	22,694	-	73.2%	31,000	22,343	-	72.1%
	52711 Education/Training/Meals	-	17,000	15,283	-	89.9%	17,000	2,062	-	12.1%
	52713 Utilities	-	90,480	28,366	-	31.4%	90,480	49,191	-	54.4%
<b>10114 Administration Total</b>		-	<b>7,190,520</b>	<b>4,305,348</b>	<b>82,251</b>	<b>61.0%</b>	<b>6,891,753</b>	<b>3,863,352</b>	<b>45,065</b>	<b>56.7%</b>
10115 Management	51101 Salary	-	948,406	449,027	-	47.3%	814,244	404,919	-	49.7%
	51105 Overtime	-	1,000	1,870	-	187.0%	1,000	367	-	36.7%
	51201 Temporary Salary	-	-	3,078	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,670	814	-	48.8%	-	810	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	260	20	-	7.7%
	51310 Medicare	-	13,752	6,598	-	48.0%	11,807	3,809	-	32.3%
	51311 Pension Premiums	-	292,175	153,550	-	52.6%	244,053	96,974	-	39.7%
	51312 Health Insurance	-	238,373	93,244	-	39.1%	213,346	88,824	-	41.6%
	51313 Life Insurance	-	7,472	3,163	-	42.3%	6,664	3,262	-	48.9%
	51314 Dental Insurance	-	14,748	4,803	-	32.6%	14,868	4,731	-	31.8%
	51315 Vision Insurance	-	1,884	856	-	45.4%	1,819	922	-	50.7%
	51316 Long Term Disability	-	4,109	651	-	15.8%	3,664	687	-	18.7%
	51317 Workers Comp	-	15,594	4,861	-	31.2%	5,700	2,768	-	48.6%
	51318 Unemployment Insurance	-	10,000	-	-	0.0%	20,000	-	-	0.0%
	51319 FICA	-	1,200	191	-	15.9%	1,200	-	-	0.0%
	52501 Chemicals	-	-	749	-	0.0%	-	390	-	0.0%
	52504 Materials	-	-	-	-	0.0%	-	829	-	0.0%
	52505 Safety	-	-	82	-	0.0%	360	-	339	94.1%
	52603 Consulting/Contractor Fee	133,882	442,210	105,445	262,582	63.9%	595,874	228,108	118,174	58.1%
	52609 Temporary Labor	-	50,000	1,422	-	2.8%	20,000	1,257	-	6.3%
	52706 Dues, Publctns, Spnsrshp	-	-	116	-	0.0%	-	2,681	-	0.0%
	52710 Office Supplies	-	10,000	1,089	-	10.9%	10,920	4,549	1,784	58.0%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10115 Management	52711 Education/Training/Meals	-	40,000	8,526	-	21.3%	50,000	18,785	-	37.6%
	52713 Utilities	-	3,000	745	-	24.8%	3,000	707	-	23.6%
<b>10115 Management Total</b>		<b>133,882</b>	<b>2,095,853</b>	<b>841,378</b>	<b>262,582</b>	<b>49.5%</b>	<b>2,018,779</b>	<b>865,400</b>	<b>120,297</b>	<b>48.8%</b>
10116 Watershed	51101 Salary	-	105,265	48,576	-	46.1%	94,573	46,435	-	49.1%
	51105 Overtime	-	-	-	-	0.0%	-	244	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	399	210	-	52.7%	-	194	-	0.0%
	51308 Empl Assistance Plan	-	26	-	-	0.0%	26	2	-	7.7%
	51310 Medicare	-	1,526	740	-	48.5%	1,371	689	-	50.3%
	51311 Pension Premiums	-	33,685	16,900	-	50.2%	28,346	12,758	-	45.0%
	51312 Health Insurance	-	23,837	10,977	-	46.0%	21,335	11,683	-	54.8%
	51313 Life Insurance	-	861	478	-	55.6%	774	442	-	57.1%
	51314 Dental Insurance	-	1,475	737	-	50.0%	1,487	737	-	49.6%
	51315 Vision Insurance	-	188	94	-	49.9%	182	94	-	51.5%
	51316 Long Term Disability	-	474	78	-	16.5%	426	78	-	18.3%
	51317 Workers Comp	-	737	190	-	25.8%	7,566	156	-	2.1%
	52504 Materials	-	10,000	873	-	8.7%	10,000	5,200	-	52.0%
	52506 Small Tools	-	500	95	-	18.9%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	79,970	943,900	363,224	163,624	51.5%	457,976	341,853	27,623	80.7%
	52608 Fed/St/Co Fees	-	10,000	1,969	-	19.7%	-	4,927	-	0.0%
	52609 Temporary Labor	41,400	15,000	33,036	8,364	73.4%	10,000	4,600	-	46.0%
	52711 Education/Training/Meals	-	1,800	102	-	5.6%	1,600	-	-	0.0%
<b>10116 Watershed Total</b>		<b>121,370</b>	<b>1,149,673</b>	<b>478,330</b>	<b>171,987</b>	<b>51.2%</b>	<b>636,162</b>	<b>430,092</b>	<b>27,623</b>	<b>71.9%</b>
10117 Human Resources	51101 Salary	-	238,136	120,453	-	50.6%	217,637	106,639	-	49.0%
	51105 Overtime	-	1,000	440	-	44.0%	1,000	343	-	34.3%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	324	-	52.3%	-	300	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,453	1,762	-	51.0%	3,156	1,575	-	49.9%
	51311 Pension Premiums	-	76,203	41,918	-	55.0%	65,232	29,303	-	44.9%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10117 Human Resources	51312 Health Insurance	-	71,512	32,651	-	45.7%	64,004	31,955	-	49.9%
	51313 Life Insurance	-	1,949	1,098	-	56.3%	1,781	1,014	-	56.9%
	51314 Dental Insurance	-	4,424	1,564	-	35.3%	4,460	1,566	-	35.1%
	51315 Vision Insurance	-	565	281	-	49.7%	546	281	-	51.5%
	51316 Long Term Disability	-	1,072	234	-	21.8%	979	233	-	23.8%
	51317 Workers Comp	-	1,667	472	-	28.3%	1,523	355	-	23.3%
	52504 Materials	-	2,000	-	-	0.0%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	33,500	4,132	-	12.3%	73,000	6,902	-	9.5%
	52604 Legal Fees	-	55,000	13,882	-	25.2%	25,000	17,449	-	69.8%
	52706 Dues, Publctns, Spnsrshp	-	750	-	-	0.0%	500	350	-	70.0%
	52709 Outreach/Advertising/Notices	-	2,000	2,532	-	126.6%	1,250	1,784	-	142.7%
	52710 Office Supplies	-	10,000	849	-	8.5%	1,000	2,569	360	292.9%
	52711 Education/Training/Meals	-	7,500	600	-	8.0%	5,000	1,669	-	33.4%
52713 Utilities	-	960	155	-	16.2%	960	159	-	16.6%	
<b>10117 Human Resources Total</b>		<b>-</b>	<b>512,387</b>	<b>223,497</b>	<b>-</b>	<b>43.6%</b>	<b>468,106</b>	<b>204,451</b>	<b>360</b>	<b>43.8%</b>
10118 Information Services	51101 Salary	-	300,337	146,147	-	48.7%	274,589	134,071	-	48.8%
	51105 Overtime	-	5,000	9,069	-	181.4%	5,000	3,278	-	65.6%
	51106 Double Time	-	-	473	-	0.0%	-	761	-	0.0%
	51144 Standby	-	-	1,840	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	254	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	4,355	2,280	-	52.3%	3,982	2,079	-	52.2%
	51311 Pension Premiums	-	96,108	50,992	-	53.1%	82,303	36,989	-	44.9%
	51312 Health Insurance	-	71,512	23,755	-	33.2%	64,004	22,524	-	35.2%
	51313 Life Insurance	-	2,458	1,317	-	53.6%	2,247	1,256	-	55.9%
	51314 Dental Insurance	-	4,424	1,031	-	23.3%	4,460	1,031	-	23.1%
	51315 Vision Insurance	-	565	281	-	49.8%	546	281	-	51.5%
	51316 Long Term Disability	-	1,352	234	-	17.3%	1,236	234	-	18.9%
	51317 Workers Comp	-	2,102	609	-	29.0%	1,922	461	-	24.0%
52501 Chemicals	-	200	170	-	85.1%	-	123	-	0.0%	

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
10118 Information Services	52503 Equipment Maintenance	-	143,300	45,876	1,564	33.1%	157,100	50,432	-	32.1%
	52506 Small Tools	-	500	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	138,924	5,000	47,145	10,000	39.7%	105,000	8,773	-	8.4%
	52609 Temporary Labor	-	30,000	-	-	0.0%	30,000	45,938	-	153.1%
	52706 Dues, Publctns, Spnsrshp	-	320	-	-	0.0%	320	-	-	0.0%
	52710 Office Supplies	-	87,300	15,983	-	18.3%	99,800	11,210	-	11.2%
	52711 Education/Training/Meals	-	4,500	130	-	2.9%	4,500	-	-	0.0%
	52713 Utilities	-	27,950	4,228	-	15.1%	12,950	4,692	-	36.2%
	52904 Equipment Purchases	-	72,500	-	-	0.0%	75,000	-	-	0.0%
<b>10118 Information Services Total</b>		<b>138,924</b>	<b>859,861</b>	<b>351,965</b>	<b>11,564</b>	<b>36.4%</b>	<b>925,037</b>	<b>324,141</b>	<b>-</b>	<b>35.0%</b>
10131 Cashiering	51101 Salary	-	105,941	51,195	-	48.3%	98,185	48,348	-	49.2%
	51105 Overtime	-	-	43	-	0.0%	500	-	-	0.0%
	51306 Short Term Disability	-	422	139	-	33.0%	-	205	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	52	4	-	7.7%
	51310 Medicare	-	1,536	701	-	45.6%	1,424	729	-	51.2%
	51311 Pension Premiums	-	33,901	12,294	-	36.3%	29,429	13,308	-	45.2%
	51312 Health Insurance	-	47,675	23,082	-	48.4%	42,669	21,652	-	50.7%
	51313 Life Insurance	-	867	385	-	44.4%	804	462	-	57.4%
	51314 Dental Insurance	-	2,950	1,352	-	45.8%	2,974	1,475	-	49.6%
	51315 Vision Insurance	-	377	172	-	45.6%	364	188	-	51.5%
	51316 Long Term Disability	-	477	109	-	22.9%	442	131	-	29.6%
	51317 Workers Comp	-	742	200	-	27.0%	687	162	-	23.6%
	52503 Equipment Maintenance	-	9,000	3,608	-	40.1%	9,000	4,538	-	50.4%
	52710 Office Supplies	-	5,000	1,443	-	28.9%	7,500	1,943	-	25.9%
	52711 Education/Training/Meals	-	600	-	-	0.0%	600	-	-	0.0%
<b>10131 Cashiering Total</b>		<b>-</b>	<b>209,540</b>	<b>94,723</b>	<b>-</b>	<b>45.2%</b>	<b>194,630</b>	<b>93,144</b>	<b>-</b>	<b>47.9%</b>
10133 Customer Service	51101 Salary	-	617,864	295,567	-	47.8%	391,466	201,573	-	51.5%
	51105 Overtime	-	-	4,692	-	0.0%	2,000	2,027	-	101.3%
	51106 Double Time	-	-	293	-	0.0%	1,000	212	-	21.2%
	51144 Standby	-	-	917	-	0.0%	-	396	-	0.0%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>10133 Customer Service</b>	51305 Air Ambulance	-	-	550	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,043	655	-	62.8%	-	380	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	182	14	-	7.7%
	51310 Medicare	-	8,959	4,276	-	47.7%	5,676	3,066	-	54.0%
	51311 Pension Premiums	-	197,717	103,263	-	52.2%	117,334	55,090	-	47.0%
	51312 Health Insurance	-	238,373	88,525	-	37.1%	149,342	66,114	-	44.3%
	51313 Life Insurance	-	5,057	2,660	-	52.6%	3,204	1,737	-	54.2%
	51314 Dental Insurance	-	14,748	6,102	-	41.4%	10,408	4,753	-	45.7%
	51315 Vision Insurance	-	1,884	844	-	44.8%	1,273	638	-	50.2%
	51316 Long Term Disability	-	2,780	654	-	23.5%	1,762	457	-	25.9%
	51317 Workers Comp	-	4,550	1,241	-	27.3%	2,889	734	-	25.4%
	52501 Chemicals	-	5,000	3,115	-	62.3%	-	2,374	-	0.0%
	52503 Equipment Maintenance	-	10,000	815	-	8.2%	7,000	1,554	-	22.2%
	52504 Materials	-	53,300	22,726	-	42.6%	41,300	1,727	-	4.2%
	52505 Safety	-	1,000	18	-	1.8%	500	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	192,500	56,585	-	29.4%	133,500	-	7,500	5.6%
	52609 Temporary Labor	-	-	-	-	0.0%	-	474	-	0.0%
	52710 Office Supplies	-	240,000	57,916	-	24.1%	120,000	41,165	-	34.3%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	1,500	-	-	0.0%
52713 Utilities	-	500	260	-	52.0%	500	180	-	36.0%	
52804 Bank Fees	-	-	9,444	-	0.0%	-	7,734	-	0.0%	
52902 Vehicle Purchases	-	40,000	-	38,572	96.4%	-	-	-	0.0%	
52904 Equipment Purchases	-	10,000	9,936	-	99.4%	10,000	-	-	0.0%	
<b>10133 Customer Service Total</b>		<b>-</b>	<b>1,649,035</b>	<b>671,055</b>	<b>38,572</b>	<b>43.0%</b>	<b>1,002,836</b>	<b>392,400</b>	<b>7,500</b>	<b>39.9%</b>
<b>10135 Accounting</b>	51101 Salary	-	595,459	293,144	-	49.2%	510,107	240,595	-	47.2%
	51105 Overtime	-	6,500	11,127	-	171.2%	6,500	3,491	-	53.7%
	51305 Air Ambulance	-	-	350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	646	-	49.6%	-	633	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	12	-	6.6%
	51310 Medicare	-	8,634	4,533	-	52.5%	7,839	3,705	-	47.3%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10135 Accounting	51311 Pension Premiums	-	190,547	102,401	-	53.7%	152,936	70,377	-	46.0%
	51312 Health Insurance	-	166,861	54,701	-	32.8%	138,642	51,645	-	37.3%
	51313 Life Insurance	-	4,873	2,401	-	49.3%	4,424	2,135	-	48.3%
	51314 Dental Insurance	-	10,324	3,326	-	32.2%	10,408	3,031	-	29.1%
	51315 Vision Insurance	-	1,319	641	-	48.6%	1,273	563	-	44.2%
	51316 Long Term Disability	-	2,680	510	-	19.0%	2,433	435	-	17.9%
	51317 Workers Comp	-	4,168	1,182	-	28.4%	3,784	821	-	21.7%
	52503 Equipment Maintenance	-	-	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	29,591	140,290	53,321	46,083	58.5%	154,751	34,978	98,268	86.1%
	52609 Temporary Labor	-	20,000	4,400	-	22.0%	99,600	39,757	-	39.9%
	52706 Dues, Publctns, Spnsrshp	-	600	500	-	83.3%	600	439	-	73.2%
	52710 Office Supplies	-	1,500	562	-	37.5%	4,000	677	-	16.9%
	52711 Education/Training/Meals	-	8,000	7,257	-	90.7%	8,000	5,462	-	68.3%
	52804 Bank Fees	-	40,000	22,368	-	55.9%	50,000	20,124	-	40.2%
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
<b>10135 Accounting Total</b>		<b>29,591</b>	<b>1,203,239</b>	<b>563,371</b>	<b>46,083</b>	<b>49.4%</b>	<b>1,166,979</b>	<b>478,879</b>	<b>98,268</b>	<b>49.5%</b>
10151 Engineering	51101 Salary	-	1,804,873	875,510	-	48.5%	1,773,375	812,406	-	45.8%
	51105 Overtime	-	10,000	2,189	-	21.9%	10,000	12,676	-	126.8%
	51201 Temporary Salary	-	-	38,075	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	900	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,800	941	-	52.3%	-	823	-	0.0%
	51308 Empl Assistance Plan	-	468	-	-	0.0%	494	36	-	7.3%
	51310 Medicare	-	26,171	13,289	-	50.8%	25,714	12,277	-	47.7%
	51311 Pension Premiums	-	577,559	304,851	-	52.8%	531,534	231,349	-	43.5%
	51312 Health Insurance	-	429,071	176,496	-	41.1%	405,358	171,470	-	42.3%
	51313 Life Insurance	-	14,771	7,541	-	51.1%	14,513	7,366	-	50.8%
	51314 Dental Insurance	-	26,546	9,993	-	37.6%	28,249	9,796	-	34.7%
	51315 Vision Insurance	-	3,391	1,626	-	47.9%	3,456	1,626	-	47.0%
	51316 Long Term Disability	-	8,122	1,339	-	16.5%	7,980	1,342	-	16.8%
	51317 Workers Comp	-	79,203	23,450	-	29.6%	97,647	17,445	-	17.9%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	1,050	-	0.0%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10151 Engineering	51319 FICA	-	-	2,160	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	4,238	-	84.8%	-	2,694	-	0.0%
	52503 Equipment Maintenance	-	60,000	18,640	1,842	34.1%	60,000	16,234	4,103	33.9%
	52504 Materials	-	120,000	9,033	-	7.5%	150,000	18,745	3,258	14.7%
	52505 Safety	-	2,500	227	-	9.1%	3,000	117	23	4.7%
	52506 Small Tools	-	2,500	410	-	16.4%	1,000	1,023	-	102.3%
	52603 Consulting/Contractor Fee	354,544	430,000	246,242	289,370	68.3%	1,211,073	285,184	325,574	50.4%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	55	-	0.0%
	52609 Temporary Labor	-	150,000	4,853	-	3.2%	200,000	24,306	-	12.2%
	52706 Dues, Publcitns, Spnsrshp	-	20,000	4,361	3,973	41.7%	20,000	3,433	4,778	41.1%
	52710 Office Supplies	-	22,000	2,742	-	12.5%	18,000	12,135	2,250	79.9%
	52711 Education/Training/Meals	-	20,000	5,190	-	25.9%	20,000	4,958	-	24.8%
	52713 Utilities	-	800	270	-	33.8%	800	295	-	36.9%
	52901 Land/Easement Purchases	750	40,000	5,649	750	15.7%	40,000	21,272	1,000	55.7%
	52902 Vehicle Purchases	-	30,000	-	-	0.0%	30,000	31,521	-	105.1%
52904 Equipment Purchases	12,000	10,000	12,000	-	54.5%	30,000	-	-	0.0%	
<b>10151 Engineering Total</b>		<b>367,294</b>	<b>3,894,775</b>	<b>1,772,215</b>	<b>295,935</b>	<b>48.5%</b>	<b>4,682,193</b>	<b>1,701,634</b>	<b>340,986</b>	<b>43.6%</b>
10171 Water Operations	51101 Salary	-	3,367,881	1,709,921	-	50.8%	3,279,662	1,612,538	-	49.2%
	51105 Overtime	-	50,000	15,722	-	31.4%	90,000	20,398	-	22.7%
	51106 Double Time	-	60,000	8,674	-	14.5%	113,700	12,074	-	10.6%
	51144 Standby	-	140,000	82,492	-	58.9%	140,000	76,796	-	54.9%
	51201 Temporary Salary	-	-	44,206	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	2,100	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	3,256	-	47.0%	-	3,274	-	0.0%
	51308 Empl Assistance Plan	-	1,118	-	-	0.0%	1,170	86	-	7.4%
	51310 Medicare	-	48,834	27,291	-	55.9%	47,555	25,701	-	54.0%
	51311 Pension Premiums	-	1,077,722	576,679	-	53.5%	983,013	440,602	-	44.8%
	51312 Health Insurance	-	1,025,003	424,147	-	41.4%	960,058	442,449	-	46.1%
	51313 Life Insurance	-	27,563	14,727	-	53.4%	26,841	14,878	-	55.4%
	51314 Dental Insurance	-	63,416	26,372	-	41.6%	66,906	27,292	-	40.8%
	51315 Vision Insurance	-	8,101	3,896	-	48.1%	8,186	4,035	-	49.3%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>10171 Water Operations</b>	51316 Long Term Disability	-	15,155	3,223	-	21.3%	14,758	3,306	-	22.4%
	51317 Workers Comp	-	239,489	73,108	-	30.5%	221,203	56,733	-	25.6%
	51319 FICA	-	-	2,706	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	325,000	134,073	219,379	108.8%	300,000	122,008	199,167	107.1%
	52503 Equipment Maintenance	-	504,500	135,021	32,492	33.2%	454,500	97,467	13,542	24.4%
	52504 Materials	-	331,500	196,688	7,168	61.5%	347,000	160,693	4,779	47.7%
	52505 Safety	-	38,000	4,996	508	14.5%	23,000	5,534	-	24.1%
	52506 Small Tools	-	29,500	5,712	640	21.5%	31,800	7,987	-	25.1%
	52507 Water Purchase	-	300,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	85,565	179,500	28,192	82,435	41.7%	198,420	13,091	18,420	15.9%
	52608 Fed/St/Co Fees	-	399,200	161,676	-	40.5%	357,700	158,308	-	44.3%
	52609 Temporary Labor	-	100,000	-	-	0.0%	100,000	23,839	-	23.8%
	52706 Dues, Publctns, Spnsrshp	-	9,000	2,027	-	22.5%	9,000	767	-	8.5%
	52710 Office Supplies	-	8,000	26,813	-	335.2%	8,000	4,584	-	57.3%
	52711 Education/Training/Meals	-	35,000	18,523	-	52.9%	35,000	12,486	-	35.7%
	52713 Utilities	-	1,016,000	274,004	-	27.0%	976,000	383,036	-	39.2%
	52902 Vehicle Purchases	-	193,000	154,359	38,572	100.0%	178,100	132,221	30,073	91.1%
52904 Equipment Purchases	-	283,000	104,895	19,929	44.1%	347,000	170,265	30,562	57.9%	
<b>10171 Water Operations Total</b>		<b>85,565</b>	<b>9,882,405</b>	<b>4,265,498</b>	<b>401,123</b>	<b>46.8%</b>	<b>9,618,572</b>	<b>4,032,447</b>	<b>296,542</b>	<b>45.0%</b>
<b>10191 Maintenance</b>	51101 Salary	-	3,758,201	1,887,510	-	50.2%	3,942,771	1,865,638	-	47.3%
	51105 Overtime	-	30,000	26,175	-	87.3%	30,000	19,622	-	65.4%
	51106 Double Time	-	15,000	5,542	-	36.9%	15,000	7,555	-	50.4%
	51201 Temporary Salary	-	-	64,063	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	3,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,139	3,430	-	48.1%	-	3,759	-	0.0%
	51308 Empl Assistance Plan	-	1,534	-	-	0.0%	1,716	131	-	7.6%
	51310 Medicare	-	54,494	31,667	-	58.1%	57,170	28,186	-	49.3%
	51311 Pension Premiums	-	1,202,624	651,196	-	54.1%	1,181,767	522,828	-	44.2%
	51312 Health Insurance	-	1,406,400	571,570	-	40.6%	1,408,086	594,840	-	42.2%
	51313 Life Insurance	-	30,757	16,804	-	54.6%	32,268	17,350	-	53.8%
	51314 Dental Insurance	-	87,013	35,140	-	40.4%	98,129	36,524	-	37.2%



## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10191 Maintenance	51315 Vision Insurance	-	11,116	5,517	-	49.6%	12,007	5,955	-	49.6%
	51316 Long Term Disability	-	16,912	4,210	-	24.9%	17,742	4,500	-	25.4%
	51317 Workers Comp	-	292,459	91,180	-	31.2%	321,008	76,403	-	23.8%
	51319 FICA	-	-	4,007	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	200,000	74,456	-	37.2%	-	107,094	-	0.0%
	52503 Equipment Maintenance	-	85,600	8,584	2,186	12.6%	87,800	116,265	3,069	135.9%
	52504 Materials	-	1,375,000	452,069	10,315	33.6%	1,108,000	746,283	5,762	67.9%
	52505 Safety	-	28,300	13,326	-	47.1%	33,300	9,564	3,624	39.6%
	52506 Small Tools	-	55,500	20,254	2,707	41.4%	80,830	15,188	1,011	20.0%
	52603 Consulting/Contractor Fee	31,743	154,000	71,565	57,860	69.7%	225,532	209,865	125,132	148.5%
	52604 Legal Fees	-	4,000	32	-	0.8%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	20,000	9,976	-	49.9%	7,500	9,756	-	130.1%
	52609 Temporary Labor	-	185,000	150	-	0.1%	200,000	118,940	-	59.5%
	52706 Dues, Publctns, Spnsrshp	-	21,600	-	-	0.0%	14,000	850	-	6.1%
	52710 Office Supplies	-	11,500	4,029	-	35.0%	12,500	1,325	-	10.6%
	52711 Education/Training/Meals	-	15,700	3,165	-	20.2%	30,000	4,493	-	15.0%
	52713 Utilities	-	28,000	3,800	-	13.6%	35,000	5,709	-	16.3%
52902 Vehicle Purchases	6,769	225,000	114,363	109,942	96.8%	623,793	532,528	276,462	129.7%	
52904 Equipment Purchases	-	341,700	15,928	323,916	99.5%	370,000	74,460	0	20.1%	
<b>10191 Maintenance Total</b>		<b>38,512</b>	<b>9,664,549</b>	<b>4,193,059</b>	<b>506,927</b>	<b>48.4%</b>	<b>9,950,919</b>	<b>5,135,609</b>	<b>415,059</b>	<b>55.8%</b>
10192 Vegetation	51101 Salary	-	407,449	202,946	-	49.8%	-	-	-	0.0%
	51105 Overtime	-	-	1,178	-	0.0%	-	-	-	0.0%
	51106 Double Time	-	-	206	-	0.0%	-	-	-	0.0%
	51201 Temporary Salary	-	-	12,480	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	726	1,019	-	140.4%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	156	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	5,908	200	-	3.4%	-	-	-	0.0%
	51311 Pension Premiums	-	130,384	70,644	-	54.2%	-	-	-	0.0%
	51312 Health Insurance	-	143,024	59,663	-	41.7%	-	-	-	0.0%
	51313 Life Insurance	-	3,335	1,804	-	54.1%	-	-	-	0.0%
	51314 Dental Insurance	-	8,849	2,921	-	33.0%	-	-	-	0.0%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10192 Vegetation	51315 Vision Insurance	-	1,130	563	-	49.8%	-	-	-	0.0%
	51316 Long Term Disability	-	1,834	461	-	25.1%	-	-	-	0.0%
	51317 Workers Comp	-	44,819	12,428	-	27.7%	-	-	-	0.0%
	51319 FICA	-	-	853	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	270,000	83,304	-	30.9%	-	-	-	0.0%
	52503 Equipment Maintenance	-	2,200	34	-	1.6%	-	-	-	0.0%
	52504 Materials	-	-	2,745	-	0.0%	-	-	-	0.0%
	52505 Safety	-	2,700	103	-	3.8%	-	-	-	0.0%
	52506 Small Tools	-	-	200	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	129,900	1,585	-	1.2%	-	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	45,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,780	80	-	2.9%	-	-	-	0.0%
	52710 Office Supplies	-	1,000	31	-	3.1%	-	-	-	0.0%
	52711 Education/Training/Meals	-	2,300	240	-	10.4%	-	-	-	0.0%
52713 Utilities	-	2,000	-	-	0.0%	-	-	-	0.0%	
<b>10192 Vegetation Total</b>		<b>-</b>	<b>1,206,494</b>	<b>455,689</b>	<b>-</b>	<b>37.8%</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10193 Purchasing	51101 Salary	-	354,346	178,447	-	50.4%	328,814	162,189	-	49.3%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	51305 Air Ambulance	-	-	250	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	437	-	52.0%	-	408	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	5,138	2,562	-	49.9%	4,768	2,411	-	50.6%
	51311 Pension Premiums	-	113,391	61,908	-	54.6%	98,555	44,472	-	45.1%
	51312 Health Insurance	-	119,186	47,110	-	39.5%	106,673	45,841	-	43.0%
	51313 Life Insurance	-	2,900	1,621	-	55.9%	2,691	1,541	-	57.3%
	51314 Dental Insurance	-	7,374	2,829	-	38.4%	7,434	2,829	-	38.1%
	51315 Vision Insurance	-	942	469	-	49.8%	910	469	-	51.5%
	51316 Long Term Disability	-	1,595	390	-	24.4%	1,480	384	-	26.0%
	51317 Workers Comp	-	2,480	697	-	28.1%	2,302	544	-	23.7%
	52501 Chemicals	-	100	93	-	92.7%	-	60	-	0.0%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10193 Purchasing	52503 Equipment Maintenance	-	18,000	2,486	-	13.8%	53,000	345	-	0.7%
	52504 Materials	-	125,000	12,240	1,039	10.6%	125,000	39,333	1,184	32.4%
	52505 Safety	-	56,000	4,459	-	8.0%	52,000	19,687	-	37.9%
	52506 Small Tools	-	100,000	10,212	-	10.2%	100,000	17,741	1	17.7%
	52603 Consulting/Contractor Fee	-	110,000	30,462	44,466	68.1%	60,000	16,572	19,334	59.8%
	52609 Temporary Labor	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	600	519	-	86.5%	600	390	-	65.0%
	52710 Office Supplies	-	18,500	1,194	-	6.5%	63,000	19,753	-	31.4%
	52711 Education/Training/Meals	-	5,000	-	-	0.0%	6,000	-	-	0.0%
	52713 Utilities	-	1,500	82	-	5.4%	2,000	441	-	22.0%
<b>10193 Purchasing Total</b>		-	<b>1,049,022</b>	<b>358,466</b>	<b>45,506</b>	<b>38.5%</b>	<b>1,021,357</b>	<b>375,421</b>	<b>20,519</b>	<b>38.8%</b>
10195 Shop Operations	51101 Salary	-	230,882	107,254	-	46.5%	192,673	77,484	-	40.2%
	51105 Overtime	-	1,500	804	-	53.6%	1,500	1,558	-	103.9%
	51306 Short Term Disability	-	208	151	-	72.5%	-	101	-	0.0%
	51308 Empl Assistance Plan	-	104	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,348	1,568	-	46.8%	2,794	1,166	-	41.7%
	51311 Pension Premiums	-	73,882	33,614	-	45.5%	57,750	22,188	-	38.4%
	51312 Health Insurance	-	95,349	37,577	-	39.4%	64,004	24,264	-	37.9%
	51313 Life Insurance	-	1,890	851	-	45.0%	1,577	702	-	44.5%
	51314 Dental Insurance	-	5,899	2,246	-	38.1%	4,460	1,613	-	36.2%
	51315 Vision Insurance	-	754	297	-	39.4%	546	219	-	40.1%
	51316 Long Term Disability	-	1,039	227	-	21.9%	867	181	-	20.9%
	51317 Workers Comp	-	16,162	4,510	-	27.9%	13,487	2,771	-	20.5%
	52501 Chemicals	-	25,000	8,337	-	33.3%	225,000	13,097	-	5.8%
	52503 Equipment Maintenance	-	185,000	137,483	-	74.3%	175,000	41,095	-	23.5%
	52504 Materials	-	58,000	16,646	-	28.7%	57,000	595	-	1.0%
	52505 Safety	-	1,400	580	-	41.4%	1,300	(5,223)	-	-401.7%
	52506 Small Tools	-	3,000	209	-	7.0%	3,000	579	-	19.3%
	52609 Temporary Labor	-	-	-	-	0.0%	28,000	30,414	-	108.6%
	52706 Dues, Publctns, Spnsrshp	-	1,892	1,500	-	79.3%	-	-	-	0.0%
	52710 Office Supplies	-	2,500	311	-	12.4%	2,500	10	-	0.4%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
10195 Shop Operations	52711 Education/Training/Meals	-	3,500	-	-	0.0%	4,000	-	-	0.0%
	52713 Utilities	-	19,300	1,185	-	6.1%	22,300	11,670	-	52.3%
	52902 Vehicle Purchases	-	-	-	-	0.0%	75,000	63,925	-	85.2%
	52904 Equipment Purchases	-	50,000	42,886	-	85.8%	27,000	7,331	14,915	82.4%
<b>10195 Shop Operations Total</b>		-	<b>780,609</b>	<b>398,235</b>	-	<b>51.0%</b>	<b>959,836</b>	<b>295,746</b>	<b>14,915</b>	<b>32.4%</b>
<b>Total Operating Expenses</b>		<b>915,138</b>	<b>41,577,887</b>	<b>19,069,132</b>	<b>1,862,529</b>	<b>49.3%</b>	<b>39,878,959</b>	<b>18,322,162</b>	<b>1,460,260</b>	<b>49.6%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	
<b>Operating &amp; Non Operating Budget:</b>											
10114 Administration	52915 Proj Bud: Non-Programmati		209,094	114,000	48,156	265,874	97.2%	1,686,642	206,821	567,668	45.9%
<b>10114 Administration Total</b>			<b>209,094</b>	<b>114,000</b>	<b>48,156</b>	<b>265,874</b>	<b>97.2%</b>	<b>1,686,642</b>	<b>206,821</b>	<b>567,668</b>	<b>45.9%</b>
10115 Management	52915 Proj Bud: Non-Programmati		4,549,739	-	309,215	4,291,943	101.1%	7,725,123	745,792	259,703	13.0%
<b>10115 Management Total</b>			<b>4,549,739</b>	<b>-</b>	<b>309,215</b>	<b>4,291,943</b>	<b>101.1%</b>	<b>7,725,123</b>	<b>745,792</b>	<b>259,703</b>	<b>13.0%</b>
10118 Information Services	52915 Proj Bud: Non-Programmati		-	2,750,000	19,548	92,544	4.1%	370,700	-	-	0.0%
<b>10118 Information Services Total</b>			<b>-</b>	<b>2,750,000</b>	<b>19,548</b>	<b>92,544</b>	<b>4.1%</b>	<b>370,700</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10151 Engineering	52907 Proj Bud: Pipeline Rplc		18,284	1,100,000	521,726	5,196	47.1%	750,000	216,460	11,000	30.3%
	52908 Proj Bud: Prv Program		1,000	160,000	32,946	1,000	21.1%	160,000	60,141	1,000	38.2%
	52909 Proj Bud: Minor System		-	-	-	-	0.0%	300,000	19,917	-	6.6%
	52910 Proj Bud: Raw Water Rplc		262,397	1,200,000	138,732	912,011	71.9%	1,033,776	394,938	18,851	40.0%
	52911 Proj Bud: Backbone Ext		771,331	1,000,000	618,502	365,708	55.6%	3,447,932	1,346,349	1,345,578	78.1%
	52912 Proj Bud: Community Inves		6,343	600,000	16,940	5,114	3.6%	712,723	6,697	12,723	2.7%
	52913 Proj Bud: Extended Ceqa		273,781	200,000	8,174	367,659	79.3%	222,160	12,423	13,985	11.9%
	52914 Proj Bud: Sediment Removl		124,657	800,410	96,477	419,597	55.8%	978,785	74,336	458,038	54.4%
	52915 Proj Bud: Non-Programmati		591,889	24,384,590	126,548	20,265,821	81.6%	19,079,992	6,247,032	2,104,840	43.8%
<b>10151 Engineering Total</b>			<b>2,049,682</b>	<b>29,445,000</b>	<b>1,560,044</b>	<b>22,342,106</b>	<b>75.9%</b>	<b>26,685,368</b>	<b>8,378,292</b>	<b>3,966,015</b>	<b>46.3%</b>
10171 Water Operations	52915 Proj Bud: Non-Programmati		96,651	310,000	75,000	96,651	42.2%	372,274	66,399	54,530	32.5%
<b>10171 Water Operations Total</b>			<b>96,651</b>	<b>310,000</b>	<b>75,000</b>	<b>96,651</b>	<b>42.2%</b>	<b>372,274</b>	<b>66,399</b>	<b>54,530</b>	<b>32.5%</b>
10191 Maintenance	52915 Proj Bud: Non-Programmati		5,423	845,000	39,977	2,936	5.0%	1,050,000	301,786	40,900	32.6%
<b>10191 Maintenance Total</b>			<b>5,423</b>	<b>845,000</b>	<b>39,977</b>	<b>2,936</b>	<b>5.0%</b>	<b>1,050,000</b>	<b>301,786</b>	<b>40,900</b>	<b>32.6%</b>
<b>Total Non Operating Expenses</b>			<b>6,910,589</b>	<b>33,464,000</b>	<b>2,051,940</b>	<b>27,092,054</b>	<b>72.2%</b>	<b>37,890,107</b>	<b>9,699,091</b>	<b>4,888,816</b>	<b>38.5%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>Operating</b>	Revenues	-	2,469,633	1,425,122	-	57.7%	2,319,279	1,457,134	-	62.8%
	Expenses	-	2,427,161	767,489	1,621	31.7%	2,164,103	801,584	3,128	37.2%
	Operating Income			657,632				655,550		
<b>Non Operating</b>	Revenues	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
	Expenses	1,262	325,000	148,767	58,207	63.4%	844,019	487,554	210,568	82.7%
	Non operating Income			8,733				(330,054)		
	Net Income			666,365				325,497		
<b>Operating Revenues</b>	Scotts Flat	-	1,024,775	665,905	-	65.0%	904,470	622,185	-	68.8%
	Peninsula	-	252,086	136,363	-	54.1%	242,480	151,682	-	62.6%
	Orchard Springs	-	330,974	193,012	-	58.3%	316,606	179,715	-	56.8%
	Long Ravine	-	635,637	325,618	-	51.2%	548,236	335,804	-	61.3%
	Jackson Meadows	-	145,899	63,396	-	43.5%	220,000	124,503	-	56.6%
	Greenhorn	-	39,668	9,750	-	24.6%	39,844	9,759	-	24.5%
	Combie	-	29,087	30,941	-	106.4%	34,021	29,333	-	86.2%
	Cascade Shores Gate	-	11,507	137	-	1.2%	13,622	4,153	-	30.5%
<b>Operating Revenues Total</b>		<b>-</b>	<b>2,469,633</b>	<b>1,425,122</b>	<b>-</b>	<b>57.7%</b>	<b>2,319,279</b>	<b>1,457,134</b>	<b>-</b>	<b>62.8%</b>
<b>Non Operating Revenues</b>	Transfer In Capital	-	315,000	157,500	-	50.0%	315,000	157,500	-	50.0%
<b>Non Operating Revenues Total</b>		<b>-</b>	<b>315,000</b>	<b>157,500</b>	<b>-</b>	<b>50.0%</b>	<b>315,000</b>	<b>157,500</b>	<b>-</b>	<b>50.0%</b>
<b>Operating Expenses</b>	30250 General Recreation	-	1,921,968	680,942	1,502	35.5%	1,754,232	722,551	3,128	41.4%
	30254 Upper Division Recreation	-	505,193	86,547	119	17.2%	409,871	79,033	-	19.3%
<b>Operating Expenses Total</b>		<b>-</b>	<b>2,427,161</b>	<b>767,489</b>	<b>1,621</b>	<b>31.7%</b>	<b>2,164,103</b>	<b>801,584</b>	<b>3,128</b>	<b>37.2%</b>
<b>Non Operating Expenses</b>	30250 General Recreation	1,262	325,000	148,767	58,207	63.4%	844,019	487,554	210,568	82.7%
<b>Non Operating Expenses Total</b>		<b>1,262</b>	<b>325,000</b>	<b>148,767</b>	<b>58,207</b>	<b>63.4%</b>	<b>844,019</b>	<b>487,554</b>	<b>210,568</b>	<b>82.7%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
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**Operating & Non Operating Budget:**

30250 General Recreation	51101 Salary	-	517,153	217,178	-	42.0%	448,613	233,684	-	52.1%
	51105 Overtime	-	5,000	260	-	5.2%	5,000	2,296	-	45.9%
	51201 Temporary Salary	-	-	71,219	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	400	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	406	233	-	57.3%	-	199	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	16	-	8.8%
	51310 Medicare	-	7,499	4,151	-	55.4%	6,505	3,510	-	54.0%
	51311 Pension Premiums	-	156,171	77,502	-	49.6%	134,463	62,227	-	46.3%
	51312 Health Insurance	-	166,861	48,502	-	29.1%	149,342	51,064	-	34.2%
	51313 Life Insurance	-	3,994	2,033	-	50.9%	3,671	2,001	-	54.5%
	51314 Dental Insurance	-	10,324	1,773	-	17.2%	10,408	2,376	-	22.8%
	51315 Vision Insurance	-	1,319	592	-	44.9%	1,273	656	-	51.6%
	51316 Long Term Disability	-	2,196	483	-	22.0%	2,019	532	-	26.3%
	51317 Workers Comp	-	41,372	11,532	-	27.9%	35,343	10,570	-	29.9%
	51318 Unemployment Insurance	-	-	108	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	4,009	-	0.0%	-	502	-	0.0%
	51321 Health Benefit-Retirees	-	-	4,346	-	0.0%	-	3,502	-	0.0%
	51324 Opeb Net Arc	-	8,000	26,000	-	325.0%	24,000	7,689	-	32.0%
	52501 Chemicals	-	15,000	2,506	-	16.7%	20,000	4,856	-	24.3%
	52503 Equipment Maintenance	-	62,000	22,056	1,144	37.4%	61,275	36,442	1,083	61.2%
	52504 Materials	-	160,000	31,990	-	20.0%	191,200	68,064	-	35.6%
	52505 Safety	-	3,000	938	-	31.3%	3,000	1,321	3	44.1%
	52506 Small Tools	-	3,500	1,928	-	55.1%	3,500	1,631	-	46.6%
	52603 Consulting/Contractor Fee	-	30,000	13,472	358	46.1%	32,043	16,861	2,043	59.0%
	52604 Legal Fees	-	5,000	6,400	-	128.0%	5,000	-	-	0.0%
52608 Fed/St/Co Fees	-	40,000	14,949	-	37.4%	40,000	13,516	-	33.8%	
52609 Temporary Labor	-	455,991	43,268	-	9.5%	362,000	122,117	-	33.7%	
52704 Insurance	-	16,000	5,925	-	37.0%	6,000	(221)	-	-3.7%	
52706 Dues, Publcitns, Spnsrshp	-	-	-	-	0.0%	-	180	-	0.0%	
52709 Outreach/Advertising/Notices	-	10,000	2,577	-	25.8%	10,000	3,865	-	38.7%	
52710 Office Supplies	-	12,500	2,219	-	17.8%	12,500	4,480	-	35.8%	
52711 Education/Training/Meals	-	300	40	-	13.3%	300	-	-	0.0%	

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
30250 General Recreation	52713 Utilities	-	127,200	35,138	-	27.6%	127,200	46,737	-	36.7%
	52795 Rec-Customer Refunds	-	16,000	-	-	0.0%	14,395	(231)	-	-1.6%
	52804 Bank Fees	-	45,000	27,216	-	60.5%	45,000	22,110	-	49.1%
<b>30250 General Recreation Total</b>		<b>-</b>	<b>1,921,968</b>	<b>680,942</b>	<b>1,502</b>	<b>35.5%</b>	<b>1,754,232</b>	<b>722,551</b>	<b>3,128</b>	<b>41.4%</b>
30254 Upper Division Recreation	51101 Salary	-	128,766	49,188	-	38.2%	77,099	15,241	-	19.8%
	51105 Overtime	-	3,000	-	-	0.0%	1,000	491	-	49.1%
	51306 Short Term Disability	-	-	32	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	39	-	-	0.0%
	51310 Medicare	-	1,867	769	-	41.2%	838	287	-	34.3%
	51311 Pension Premiums	-	33,384	16,987	-	50.9%	23,109	3,666	-	15.9%
	51312 Health Insurance	-	47,675	11,790	-	24.7%	32,002	2,572	-	8.0%
	51313 Life Insurance	-	854	405	-	47.4%	473	-	-	0.0%
	51314 Dental Insurance	-	2,950	341	-	11.5%	2,230	-	-	0.0%
	51315 Vision Insurance	-	377	158	-	41.9%	273	-	-	0.0%
	51316 Long Term Disability	-	467	115	-	24.6%	260	-	-	0.0%
	51317 Workers Comp	-	10,301	2,595	-	25.2%	4,048	651	-	16.1%
	52501 Chemicals	-	5,000	-	-	0.0%	-	135	-	0.0%
	52503 Equipment Maintenance	-	10,000	1,401	-	14.0%	10,000	13,935	-	139.4%
	52504 Materials	-	20,000	16	-	0.1%	20,000	1,826	-	9.1%
	52505 Safety	-	2,000	-	-	0.0%	2,000	44	-	2.2%
	52506 Small Tools	-	2,000	-	-	0.0%	-	6,575	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	29	119	0.3%	45,000	15,000	-	33.3%
	52604 Legal Fees	-	15,000	-	-	0.0%	15,000	4,218	-	28.1%
	52608 Fed/St/Co Fees	-	6,000	2,720	-	45.3%	6,000	3,354	-	55.9%
	52609 Temporary Labor	-	138,000	-	-	0.0%	138,000	8,103	-	5.9%
	52710 Office Supplies	-	2,500	-	-	0.0%	2,500	-	-	0.0%
	52713 Utilities	-	30,000	-	-	0.0%	30,000	2,934	-	9.8%
<b>30254 Upper Division Recreation Total</b>		<b>-</b>	<b>505,193</b>	<b>86,547</b>	<b>119</b>	<b>17.2%</b>	<b>409,871</b>	<b>79,033</b>	<b>-</b>	<b>19.3%</b>
<b>Total Operating Expenses</b>		<b>-</b>	<b>2,427,161</b>	<b>767,489</b>	<b>1,621</b>	<b>31.7%</b>	<b>2,164,103</b>	<b>801,584</b>	<b>3,128</b>	<b>37.2%</b>



## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019		2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud		Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>											
30250 General Recreation	52915 Proj Bud: Non-Programmati										
		1,262	325,000	148,767	58,207	63.4%		844,019	487,554	210,568	82.7%
<b>30250 General Recreation Total</b>		<b>1,262</b>	<b>325,000</b>	<b>148,767</b>	<b>58,207</b>	<b>63.4%</b>		<b>844,019</b>	<b>487,554</b>	<b>210,568</b>	<b>82.7%</b>
<hr/>											
<b>Total Non Operating Expenses</b>		<b>1,262</b>	<b>325,000</b>	<b>148,767</b>	<b>58,207</b>	<b>63.4%</b>		<b>844,019</b>	<b>487,554</b>	<b>210,568</b>	<b>82.7%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
<b>Operating</b>	Revenues	-	20,124,690	8,384,848	-	41.7%	20,043,949	8,219,018	-	41.0%
	Expenses	813,976	22,282,658	10,053,003	1,124,165	48.4%	16,170,762	5,784,684	1,500,594	45.1%
<b>Non Operating</b>	Expenses	922,807	4,815,000	433,930	1,787,020	38.7%	5,260,458	1,364,021	1,481,134	54.1%
	Net Income			(2,102,085)				1,070,313		
<b>Operating Revenues</b>	Chicago Park Powerhouse	-	8,755,841	3,466,818	-	39.6%	8,668,778	3,404,804	-	39.3%
	Rollins Powerhouse	-	4,864,356	1,926,576	-	39.6%	4,815,987	1,900,166	-	39.5%
	Dutch Flat Powerhouse	-	4,864,356	1,910,602	-	39.3%	4,815,987	1,897,697	-	39.4%
	Bowman Powerhouse	-	972,871	323,041	-	33.2%	963,197	361,231	-	37.5%
	Scotts Flat Powerhouse	-	250,000	164,048	-	65.6%	300,000	131,382	-	43.8%
	Combie South Powerhouse	-	200,000	465,753	-	232.9%	200,000	382,309	-	191.2%
	Combie North Powerhouse	-	150,000	81,301	-	54.2%	180,000	93,175	-	51.8%
	Bowman Transmission Line	-	67,266	46,709	-	69.4%	100,000	48,253	-	48.3%
<b>Operating Revenues Total</b>		-	<b>20,124,690</b>	<b>8,384,848</b>	-	<b>41.7%</b>	<b>20,043,949</b>	<b>8,219,018</b>	-	<b>41.0%</b>
<b>Operating Expenses</b>	50112 Hydro Admin	588,758	15,966,347	7,574,847	803,851	50.6%	10,081,364	3,662,709	1,199,439	48.2%
	50161 Hydro Operations	-	2,445,637	1,014,221	19,020	42.2%	2,240,917	979,566	1,987	43.8%
	50167 Hydro Maintenance	225,218	3,870,674	1,463,935	301,293	43.1%	3,848,481	1,142,409	299,168	37.5%
<b>Operating Expenses Total</b>		<b>813,976</b>	<b>22,282,658</b>	<b>10,053,003</b>	<b>1,124,165</b>	<b>48.4%</b>	<b>16,170,762</b>	<b>5,784,684</b>	<b>1,500,594</b>	<b>45.1%</b>
<b>Non Operating Expenses</b>	50112 Hydro Admin	922,807	4,815,000	433,930	1,787,020	38.7%	5,260,458	1,364,021	1,481,134	54.1%
<b>Non Operating Expenses Total</b>		<b>922,807</b>	<b>4,815,000</b>	<b>433,930</b>	<b>1,787,020</b>	<b>38.7%</b>	<b>5,260,458</b>	<b>1,364,021</b>	<b>1,481,134</b>	<b>54.1%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
50112 Hydro Admin	51101 Salary	-	552,784	238,157	-	43.1%	497,192	248,448	-	50.0%
	51105 Overtime	-	2,000	353	-	17.6%	2,000	131	-	6.6%
	51106 Double Time	-	-	195	-	0.0%	-	-	-	0.0%
	51201 Temporary Salary	-	175,000	7,393	-	4.2%	-	-	-	0.0%
	51305 Air Ambulance	-	-	1,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	865	367	-	42.4%	-	420	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	104	8	-	7.7%
	51310 Medicare	-	8,015	3,637	-	45.4%	7,209	3,554	-	49.3%
	51311 Pension Premiums	-	176,891	85,358	-	48.3%	138,425	66,952	-	48.4%
	51312 Health Insurance	-	119,186	40,590	-	34.1%	85,339	44,258	-	51.9%
	51313 Life Insurance	-	4,524	3,075	-	68.0%	3,780	2,109	-	55.8%
	51314 Dental Insurance	-	7,374	2,427	-	32.9%	5,947	2,496	-	42.0%
	51315 Vision Insurance	-	942	391	-	41.5%	728	406	-	55.8%
	51316 Long Term Disability	-	2,488	317	-	12.7%	2,078	336	-	16.2%
	51317 Workers Comp	-	17,133	3,658	-	21.3%	15,804	2,769	-	17.5%
	51321 Health Benefit-Retirees	-	-	56,583	-	0.0%	160,000	47,047	-	29.4%
	51324 Opeb Net Arc	-	63,000	99,000	-	157.1%	-	61,246	-	0.0%
	52501 Chemicals	-	75,000	31,122	-	41.5%	75,000	36,665	-	48.9%
	52503 Equipment Maintenance	-	56,000	4,642	2,992	13.6%	21,000	5,263	4,603	47.0%
	52504 Materials	-	25,000	2,148	-	8.6%	25,000	3,595	-	14.4%
	52505 Safety	-	86,000	8,895	-	10.3%	85,760	18,641	35	21.8%
	52506 Small Tools	-	5,000	-	-	0.0%	5,000	149	-	3.0%
	52603 Consulting/Contractor Fee	588,758	1,880,000	609,025	784,859	56.5%	2,666,023	655,644	1,194,801	69.4%
	52604 Legal Fees	-	50,000	49,732	-	99.5%	50,000	10,246	-	20.5%
	52607 Franchise Fees	-	46,000	21,085	-	45.8%	46,000	21,085	-	45.8%
	52608 Fed/St/Co Fees	-	1,025,015	616,753	-	60.2%	979,975	521,231	-	53.2%
	52609 Temporary Labor	-	5,000	-	-	0.0%	60,000	-	-	0.0%
	52704 Insurance	-	220,000	129,556	-	58.9%	200,000	205	-	0.1%
	52706 Dues, Publcitns, Spnsrshp	-	45,500	23,396	-	51.4%	30,500	23,291	-	76.4%
	52710 Office Supplies	-	27,000	3,849	-	14.3%	32,500	6,529	-	20.1%
52711 Education/Training/Meals	-	21,000	4,753	-	22.6%	19,000	12,494	-	65.8%	
52713 Utilities	-	169,500	43,630	-	25.7%	202,000	69,572	-	34.4%	
52901 Land/Easement Purchases	-	100,000	6,125	-	6.1%	150,000	-	-	0.0%	

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
50112 Hydro Admin	52904 Equipment Purchases	-	60,000	7,291	16,000	38.8%	50,000	-	-	0.0%
	54000 Transfer Out	-	10,940,000	5,469,996	-	50.0%	4,465,000	1,797,917	-	40.3%
<b>50112 Hydro Admin Total</b>		<b>588,758</b>	<b>15,966,347</b>	<b>7,574,847</b>	<b>803,851</b>	<b>50.6%</b>	<b>10,081,364</b>	<b>3,662,709</b>	<b>1,199,439</b>	<b>48.2%</b>
50161 Hydro Operations	51101 Salary	-	1,071,026	541,457	-	50.6%	1,012,391	463,463	-	45.8%
	51105 Overtime	-	75,000	41,795	-	55.7%	75,000	22,248	-	29.7%
	51106 Double Time	-	8,000	9,201	-	115.0%	-	4,580	-	0.0%
	51144 Standby	-	32,000	16,597	-	51.9%	-	15,937	-	0.0%
	51306 Short Term Disability	-	1,117	632	-	56.6%	-	498	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	286	20	-	7.0%
	51310 Medicare	-	15,530	8,706	-	56.1%	14,680	7,772	-	52.9%
	51311 Pension Premiums	-	342,728	175,574	-	51.2%	303,444	133,794	-	44.1%
	51312 Health Insurance	-	286,047	108,012	-	37.8%	234,681	106,351	-	45.3%
	51313 Life Insurance	-	8,765	4,388	-	50.1%	8,285	4,429	-	53.5%
	51314 Dental Insurance	-	17,698	6,441	-	36.4%	16,355	6,400	-	39.1%
	51315 Vision Insurance	-	2,261	982	-	43.4%	2,001	985	-	49.2%
	51316 Long Term Disability	-	4,820	817	-	16.9%	4,556	819	-	18.0%
	51317 Workers Comp	-	43,233	11,567	-	26.8%	40,738	8,953	-	22.0%
	51318 Unemployment Insurance	-	-	3,150	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	1,000	68	-	6.8%	-	544	-	0.0%
	52503 Equipment Maintenance	-	125,100	18,948	334	15.4%	124,500	16,728	-	13.4%
	52504 Materials	-	46,000	3,981	-	8.7%	46,000	25,890	-	56.3%
	52505 Safety	-	-	1,123	518	0.0%	-	20	-	0.0%
	52506 Small Tools	-	12,000	1,205	-	10.0%	10,000	1,171	-	11.7%
	52603 Consulting/Contractor Fee	-	70,000	45,773	4,048	71.2%	70,000	25,575	-	36.5%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	41,872	-	0.0%
	52609 Temporary Labor	-	40,000	-	-	0.0%	40,000	27,240	-	68.1%
	52710 Office Supplies	-	3,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	60,000	8,807	-	14.7%	80,000	2,789	-	3.5%
	52713 Utilities	-	-	-	-	0.0%	-	23	-	0.0%
	52902 Vehicle Purchases	-	120,000	-	-	0.0%	80,000	30,073	1,987	40.1%

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
50161 Hydro Operations	52904 Equipment Purchases	-	50,000	-	14,119	28.2%	68,000	31,394	-	46.2%
	54000 Transfer Out	-	10,000	4,998	-	50.0%	10,000	-	-	0.0%
<b>50161 Hydro Operations Total</b>		<b>-</b>	<b>2,445,637</b>	<b>1,014,221</b>	<b>19,020</b>	<b>42.2%</b>	<b>2,240,917</b>	<b>979,566</b>	<b>1,987</b>	<b>43.8%</b>
50167 Hydro Maintenance	51101 Salary	-	1,158,225	516,737	-	44.6%	1,035,932	503,788	-	48.6%
	51105 Overtime	-	75,000	19,904	-	26.5%	75,000	19,777	-	26.4%
	51106 Double Time	-	8,000	4,412	-	55.2%	-	2,558	-	0.0%
	51201 Temporary Salary	-	-	12,092	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,789	980	-	54.8%	-	793	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	313	22	-	7.1%
	51310 Medicare	-	16,794	8,295	-	49.4%	15,021	7,945	-	52.9%
	51311 Pension Premiums	-	370,632	189,323	-	51.1%	310,500	140,721	-	45.3%
	51312 Health Insurance	-	286,047	92,346	-	32.3%	250,682	94,602	-	37.7%
	51313 Life Insurance	-	9,479	4,390	-	46.3%	8,478	4,466	-	52.7%
	51314 Dental Insurance	-	17,698	5,581	-	31.5%	17,842	6,110	-	34.2%
	51315 Vision Insurance	-	2,261	956	-	42.3%	2,183	1,016	-	46.5%
	51316 Long Term Disability	-	5,212	783	-	15.0%	4,662	832	-	17.8%
	51317 Workers Comp	-	40,075	11,226	-	28.0%	41,581	9,092	-	21.9%
	52501 Chemicals	-	750	37	-	4.9%	-	334	-	0.0%
	52503 Equipment Maintenance	-	285,500	52,738	1,500	19.0%	252,500	46,319	0	18.3%
	52504 Materials	-	410,500	115,137	4,965	29.3%	410,500	121,097	13,096	32.7%
	52505 Safety	-	-	109	-	0.0%	-	1,249	-	0.0%
	52506 Small Tools	-	30,000	20,988	4,994	86.6%	30,000	16,016	0	53.4%
	52603 Consulting/Contractor Fee	2,938	552,500	106,915	111,609	39.3%	567,287	76,535	9,271	15.1%
	52609 Temporary Labor	-	81,900	-	-	0.0%	81,000	2,258	-	2.8%
	52710 Office Supplies	-	3,000	413	-	13.8%	-	12	-	0.0%
	52711 Education/Training/Meals	-	40,000	7,508	-	18.8%	40,000	6,594	-	16.5%
	52902 Vehicle Purchases	195,950	280,000	277,308	134,160	86.5%	400,000	-	276,801	69.2%
	52904 Equipment Purchases	26,330	165,000	757	44,066	23.4%	275,000	80,274	-	29.2%
	54000 Transfer Out	-	30,000	15,000	-	50.0%	30,000	-	-	0.0%
<b>50167 Hydro Maintenance Total</b>		<b>225,218</b>	<b>3,870,674</b>	<b>1,463,935</b>	<b>301,293</b>	<b>43.1%</b>	<b>3,848,481</b>	<b>1,142,409</b>	<b>299,168</b>	<b>37.5%</b>
<b>Total Operating Expenses</b>		<b>813,976</b>	<b>22,282,658</b>	<b>10,053,003</b>	<b>1,124,165</b>	<b>48.4%</b>	<b>16,170,762</b>	<b>5,784,684</b>	<b>1,500,594</b>	<b>45.1%</b>

## Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

				Approved	2019	2019	2019	2019	2018	2018	2018	2018
				Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>												
50112 Hydro Admin	52915	Proj Bud: Non-Programmati	253,716	1,250,000	2,063	263,658	17.7%		1,693,308	96,905	311,229	24.1%
	52920	Proj Bud: Ph Improvements	81,433	1,865,000	165,297	321,375	25.0%		1,463,078	585,588	547,499	77.4%
	52921	Proj Bud: Reserv, Dam, Wa	587,658	1,700,000	266,570	1,201,987	64.2%		2,104,072	681,528	622,407	62.0%
<b>50112 Hydro Admin Total</b>			<b>922,807</b>	<b>4,815,000</b>	<b>433,930</b>	<b>1,787,020</b>	<b>38.7%</b>		<b>5,260,458</b>	<b>1,364,021</b>	<b>1,481,134</b>	<b>54.1%</b>
<b>Total Non Operating Expenses</b>				<b>922,807</b>	<b>4,815,000</b>	<b>433,930</b>	<b>1,787,020</b>	<b>38.7%</b>	<b>5,260,458</b>	<b>1,364,021</b>	<b>1,481,134</b>	<b>54.1%</b>

**Nevada Irrigation District (June 2019)**  
 Fiscal Year 2019: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10114 Administration	52915 Proj Bud Non-Programmatic	2019 Budget		130,000					
			6877 CP PWRHSE ACCESS ROAD		-	9,493	763			
			6913 BWMN-SPALDING LAND ACQ			-	3,000	-		
			7032 HEMPHILL DIVERSION/FISH		202,331	-	35,663	265,111		
			52915 Proj Bud Non-Programmatic Sum		202,331	130,000	48,156	265,874	18,301	
	10115 Management	52915 Proj Bud Non-Programmatic	2135 COMBIE RES DWR GRANT-MERC		4,549,739	-	309,215	4,291,943		
			52915 Proj Bud Non-Programmatic Sum		4,549,739	-	309,215	4,291,943	(51,420)	
	10118 Information Services	52915 Proj Bud Non-Programmatic	2019 Budget			2,750,000				
			2295 FINANCIAL SYSTEMS IMPLMNT			-	19,548	92,544		
			52915 Proj Bud Non-Programmatic Sum			2,750,000	19,548	92,544	2,637,909	
	10151 Engineering	52907 Proj Bud: Pipeline Rplc		2019 Budget		1,100,000				
				Approved Rollovers	18,284					
				1037 PENN VLY PIPELN RPLCMT		-	24,672	3,500		
				2070 BOREHAM RD & GAYLE LN PIP		-	305,793	1,696		
				2220 SFCG TW SYSTEM UPGRD		-	191,261	0		
			52907 Proj Bud: Pipeline Rplc Sum		18,284	1,100,000	521,726	5,196	591,362	
		52908 Proj Bud: Prv Program		2019 Budget			160,000			
				Approved Rollovers		1,000				
				2101 PRV RPLCMNT BREWER #2			-	32,946	1,000	
			52908 Proj Bud: Prv Program Sum		1,000	160,000	32,946	1,000	127,054	
		52910 Proj Bud: Raw Water Rplc		2019 Budget			1,200,000			
				Approved Rollovers		262,397				
				1031 DOTY N.CANAL REPL SIPHON1			-	15,229	60,685	
				2086 GOLD HILL MEASURING STN			-	175	-	
				2172 RIFFLE BOX STORM WTR IMP			-	121,078	-	
			8099-3 MABEN REHAB PHASE III			-	2,250	851,326		
			52910 Proj Bud: Raw Water Rplc Sum		262,397	1,200,000	138,732	912,011	411,654	
52911 Proj Bud: Backbone Ext		2019 Budget			1,000,000					
		Approved Rollovers		771,331						
		1089 RATTLESNAKE RD BEP			-	-	1,000			

**Nevada Irrigation District (June 2019)**  
 Fiscal Year 2019: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10151 Engineering	52911 Proj Bud: Backbone Ext	2114 HACIENDA/MAGNOLIA PRV STN		-	476,360	326,134			
			2254 LWW TO SMARTSVILLE P-LINE		-	28,471	3,327			
			2255 E GEORGE TO LWW BEP		-	113,670	35,247			
			52911 Proj Bud: Backbone Ext Sum		771,331	1,000,000	618,502	365,708	787,121	
			52912 Proj Bud: Community Inves	2019 Budget			600,000			
				Approved Rollovers	6,343					
				1019 IRON HORSE/BREWERDFWLE		-	16,940	3,528		
				2011 LODESTAR/VICTORIA DFWLE		-	-	1,586		
			52912 Proj Bud: Community Inves Sum		6,343	600,000	16,940	5,114	584,289	
			52913 Proj Bud: Extended CEQA	2019 Budget			200,000			
				Approved Rollovers	273,781					
				8371 REALIGN/ENCASE-NWTN CANAL		-	8,174	367,659		
			52913 Proj Bud: Extended CEQA Sum		273,781	200,000	8,174	367,659	97,948	
			52914 Proj Bud: Sediment Removl	2019 Budget			800,410			
				Approved Rollovers	124,657					
				2090 LOMA RICA RES SDMNT RMVL		-	14,046	273,483		
				2213 DUTCH FLAT SEDIMENT RMVL		-	2,654	65,231		
				6963 ORR CREEK RESVR CLEANING		-	21,545	30,768		
				8301 MERCURY REMOVAL DEMO		-	-	4,947		
				8515 GHORN CRK SEDIMENT REMV		-	58,232	45,168		
			52914 Proj Bud: Sediment Removl Sum		124,657	800,410	96,477	419,597	408,993	
			52915 Proj Bud Non-Programmatic	1071 MEADE CANAL ENCASEMENT		2,627	300,000	86,554	7,027	
				6746 COMBIE PHASE 1 BYPASS		9,045	19,960,000	3,858	19,639,103	
				6898 RAW WTR INTERTIE W/ PCWA		5,754	-	1,493	5,753	
				6971 ALTA SIERRA TANK REPLCMNT			2,000,000	3,265	-	
				7013 CENTENNIAL WATER SUPPLY		574,463	1,775,000	31,378	613,937	
				ORR CREEK REPAIR			349,590			
	52915 Proj Bud Non-Programmatic Sum		591,889	24,384,590	126,548	20,265,821	4,584,110			
	10171 Water Operations	52915 Proj Bud Non-Programmatic	2019 Budget		310,000					
			2235 LOP CAUSTIC SYSTEM	96,651	-	75,000	96,651			
		52915 Proj Bud Non-Programmatic Sum		96,651	310,000	75,000	96,651	235,000		



**Nevada Irrigation District (June 2019)**  
 Fiscal Year 2019: 50% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance
Water	10191 Maintenance	52915 Proj Bud Non-Programmatic	2019 Budget		845,000			
			2192 PENN VALLEY TANK PAINTING	900	-	900	-	
			2205 BEAR VALLEY SITE DEVELOP.		-	-	-	
			2214 CARPENTER SHOP RPLCMNT		-	9,396	-	
			2222 VALLEY VIEW ACCESS ROAD	4,523				
			2222 VALLEY VIEW RSVR ACCESS		-	29,681	2,936	
		52915 Proj Bud Non-Programmatic Sum	5,423	845,000	39,977	2,936	807,510	
<b>Water Total</b>				<b>6,903,826</b>	<b>33,480,000</b>	<b>2,051,940</b>	<b>27,092,054</b>	<b>11,239,831</b>
Recreation	30250 General Recreation	52915 Proj Bud Non-Programmatic	2019 Budget		315,000			
			2023 ORCH SPRGS BUILDING RPL		-	7,819	-	
			2102 DITCH TENDER HOUSE IMP'S		-	45,705	-	
			2215 SF ADMIN OFFICE RPLCMNT	1,262	-	4,707	1,262	
			2257 LR BOAT SLIP/ENTRY REPAIR		-	25,010	0	
			2263 SF MOORING BALLS		-	10,058	-	
			2276 ORCHARD SPRINGS HOUSE RPR		-	238	36,495	
			2281 ORCHARD SPRINGS GANGWAY		-	14,906	0	
			2293 LONG RAVINE ADA BATHROOM		-	24,471	20,450	
			2296 OS RV SITES ELECTRICAL		-	8,646	-	
			2302 GREENHORN SEWER RPLCMNT		-	7,207	-	
			52915 Proj Bud Non-Programmatic Sum	1,262	315,000	148,767	58,207	109,289
		<b>Recreation Total</b>				<b>1,262</b>	<b>315,000</b>	<b>148,767</b>
Hydroelectric	50112 Hydro Admin	52915 Proj Bud Non-Programmatic	2019 Budget		1,250,000			
			2083 ROLLINS NO 2 POWERHOUSE	4,035	-	613	4,035	
			2084 HYDRO OFFICE PROP ACQ		-	701	-	
			2177 KLOVE TOWER UPGRADES		-	750	-	
			6947 LOMA RICA HYDROELECTRIC	249,682	-	-	259,624	
		52915 Proj Bud Non-Programmatic Sum	253,717	1,250,000	2,063	263,658	1,237,996	
		52920 Proj Bud: Ph Improvements	2019 Budget		1,865,000			
			201502 SCADA UPGRADE	58,766	-	84,810	56,728	
			2163 COMBIE SO. PH TRASH RACK		-	-	-	
			2164 CPPH FIRE SUPPRESSION UPG		-	3,955	-	
			2165 CPPH BALANCE OF PLANT PLC	8,224	-	155	8,224	
2210 CSPH CAISO MTR/SWTCHGR	14,443		-	21,685	62,330			

**Nevada Irrigation District (June 2019)**  
 Fiscal Year 2019: 50% 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 Proj Bud: Ph Improvements	2233 SFPH REPLACE EXCITER		-	50,939	7,833			
			2234 BOWMAN PH GOVERNOR		-	-	15,758			
			2290 DEER CREEK PH UPGRADES		-	1,749	123,603			
			6943 COMBIE SO ACCESS RD		-	99	-			
			2306 SFPH CAISO METER		-	1,905	46,899			
		52920 Proj Bud: Ph Improvements Sum				81,433	1,865,000	165,297	321,375	1,459,760
		52921 Proj Bud: Res, Dam, Wtrwy		2019 Budget			1,700,000			
				2007 HYDRO GAGING STN DESIGN			-	24,081	12,882	
				201307 BWMN-SPALDING LAND ACQ			-	28,460	-	
				201308 HYD LWR DIV PROP ACQ			-	125	-	
				2053 DFAB LLO VALVE REPL			-	20	-	
				2076 ROLLINS LLO HB VALVE		505,295	-	139,396	673,895	
				2094 SF SPILLWAY REPAIR		79,531	-	60,087	32,734	
				2229 DF FLUME FOOTING REPAIRS		2,833	-	11,933	-	
				2230 BS CANAL LINING PROJ FY19			-	101	482,475	
				6927 HYD LWR DIV PROP ACQ			-	2,368	-	
		52921 Proj Bud: Res, Dam, Wtrwy Sum				587,659	1,700,000	266,570	1,201,987	819,102
<b>Hydroelectric Total</b>				<b>922,809</b>	<b>4,815,000</b>	<b>433,931</b>	<b>1,787,020</b>	<b>3,516,858</b>		
<b>Grand Total</b>				<b>7,827,897</b>	<b>38,610,000</b>	<b>2,634,637</b>	<b>28,937,281</b>	<b>14,865,979</b>		

# Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

Rollovers	2019 Budget	Amendments	Original
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### Operating & Non Operating Expenses:

Water Division	10113 Directors	-	229,925	-	229,925
	10114 Administration	209,094	7,304,520	(10,000)	7,314,520
	10115 Management	4,683,621	2,095,853	(65,290)	2,161,143
	10116 Watershed	121,370	1,149,673	-	1,149,673
	10117 Human Resources	-	512,387	-	512,387
	10118 Information Services	138,924	3,609,861	-	3,609,861
	10131 Cashiering	-	209,540	-	209,540
	10133 Customer Service	-	1,649,035	-	1,649,035
	10135 Accounting	29,591	1,203,239	65,290	1,137,949
	10151 Engineering	2,416,976	33,339,775	-	33,339,775
	10171 Water Operations	182,216	10,192,405	-	10,192,405
	10191 Maintenance	43,935	10,509,549	16,000	10,493,549
	10192 Vegetation	-	1,206,494	-	1,206,494
	10193 Purchasing	-	1,049,022	-	1,049,022
10195 Shop Operations	-	780,609	(16,000)	796,609	
<b>Water Division Total</b>		<b>7,825,727</b>	<b>75,041,887</b>	<b>(10,000)</b>	<b>75,051,887</b>
Recreation Division	30250 General Recreation	1,262	2,246,968	10,000	2,236,968
	30254 Upper Division Recreation	-	505,193	-	505,193
<b>Recreation Division Total</b>		<b>1,262</b>	<b>2,752,161</b>	<b>10,000</b>	<b>2,742,161</b>
Hydroelectric Division	50112 Hydro Admin	1,511,565	20,781,347	-	20,781,347
	50161 Hydro Operations	-	2,445,637	-	2,445,637
	50167 Hydro Maintenance	225,218	3,870,674	-	3,870,674
<b>Hydroelectric Division Total</b>		<b>1,736,783</b>	<b>27,097,658</b>	<b>-</b>	<b>27,097,658</b>
<b>Grand Total</b>		<b>9,563,772</b>	<b>104,891,706</b>	<b>-</b>	<b>104,891,706</b>

# Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Existing encumbrances, incomplete end of year contracts</u></b>				
BA 2019-111	10114	52915 Proj Bud: Non-Programmatic	209,094	Roll over budget for 2018 encumbrances
	10115	52603 Consulting/Contractor Fees	133,882	
	10115	52915 Proj Bud: Non-Programmatic	4,359,739	
	10116	52603 Consulting/Contractor Fees	79,970	
	10118	52603 Consulting/Contractor Fees	138,924	
	10135	52603 Consulting/Contractor Fees	29,591	
	10151	52603 Consulting/Contractor Fees	354,544	
	10151	52901 Land/Easement Purchase	750	
	10151	52904 Equipment Purchases	12,000	
	10151	52907 Proj Bud: Pipeline Rplc	18,284	
	10151	52908 Proj Bud: PRV Program	1,000	
	10151	52910 Proj Bud: Raw Water	262,397	
	10151	52911 Proj Bud: Backbone Extension	771,331	
	10151	52912 Proj Bud: Community Investment	6,343	
	10151	52913 Proj Bud: Extended CEQA	273,781	
	10151	52914 Proj Bud: Sediment Removal	124,657	
	10151	52915 Proj Bud: Non-Programmatic	591,889	
	10171	52603 Consulting/Contractor Fees	85,565	
	10171	52915 Proj Bud: Non-Programmatic	96,651	
	10191	52603 Consulting/Contractor Fees	31,743	
	10191	52902 Vehicle Purchases	6,769	
	10191	52915 Proj Bud: Non-Programmatic	5,423	
	30250	52915 Proj Bud: Non-Programmatic	1,262	

# Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Existing encumbrances, incomplete end of year contracts</u></b>				
	50112	52603 Consulting/Contractor Fees	588,758	
	50112	52915 Proj Bud: Non-Programmatic	253,716	
	50112	52920 Proj Bud: Powerhouse Impr	81,433	
	50112	52921 Proj Bud: Dams & Water Impr	587,658	
	50167	52603 Consulting/Contractor Fees	2,938	
	50167	52902 Vehicle Purchases	195,950	
	50167	52904 Equipment Purchases	26,330	
		Total	9,332,372	
BA 2019-114	10115	52915 Proj Bud: Non-Programmatic	190,000	
BA 2019-117	10116	52609 Temporary Labor	41,400	
		Total Expense Carryover	9,563,772	
<b><u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u></b>				
BA 2019-109	10114	52505 Safety	6,000	Mobile spill prevention kit
	10114	52915 Proj Bud: Non-Programmatic	(6,000)	
		Total	-	
BA 2019-112	30250	52915 Proj Bud: Non-Programmatic	10,000	Long Ravine ADA compliance
	10114	52915 Proj Bud: Non-Programmatic	(10,000)	
		Total	-	
		Total GM Level I	16,000	

# Nevada Irrigation District (June 2019)

Fiscal Year 2019: 50% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u></b>				
BA 2019-103	10135	52603 Consulting/Contractor Fees	37,420	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(37,420)</u>	
	Total		-	
BA 2019-108	10135	52603 Consulting/Contractor Fees	27,870	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(27,870)</u>	
	Total		-	
Total APC Level II			65,290	
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2019-104	10191	52902 Vehicle Purchases	16,000	2019 F550 service vehicle
	10195	52904 Equipment Purchases	<u>(16,000)</u>	
	Total		-	
BA 2019-106	10113	52603 Consulting/Contractor Fees	1,000	Live streaming for water rates meeting
	10113	52503 Equipment Maintenance	<u>(1,000)</u>	
	Total		-	
BA 2019-107	50112	51201 Temporary Salary	175,000	Creating temporary employee
	50112	52603 Consulting/Contractor Fees	<u>(175,000)</u>	
	Total		-	
BA 2019-110	10151	52914 Proj Bud: Sediment Removal	150,410	Transfer budget due to Orr Creek delay
	10151	52915 Proj Bud: Non-Programmatic	<u>(150,410)</u>	
	Total		-	
Total Board Level III			342,410	
Total District Increase			<u><u>-</u></u>	