

Staff Report

for the Regular Meeting of the Board of Directors February 28, 2018

TO: District Board of Directors

FROM: Remleh Scherzinger, MBA, PE, General Manager
Marvin Davis, MBA, CPA, Finance Manager/Treasurer

DATE: February 14, 2018

SUBJECT: Reserves Workshop

FINANCE

RECOMMENDATION:

Participate in staff fiscal management and reserve workshop

BACKGROUND:

It pleases staff to provide this fiscal management and reserve workshop reviewing District's financial policies and procedures. The workshop developed from a Board request to analyze reserves and budget amendment impacts over a five-year historical period. Having reviewed the information under the cash reserves topic, staff felt it prudent to provide the same review to the Directors. Staff decided to conduct a workshop to provide a more comprehensive discussion of fiscal management.

This presentation covers development of the 2018 adopted budget including its revenue forecast and detailed department schedules. In addition, we will examine the quarterly budget vs actual report, investment schedule, analysis of cash reserves and applicable administrative policies. Staff is confident the training will increase Board understanding and awareness of the District's fiscal and cash management practices and improve its' ability to deliver superior service to District customers and stakeholders.

Adopted Budgets:

The District's budgeting cycle spans from June to October culminating in adoption of the budget. Staff performs a rigorous revenue projection, detailed labor and non-labor department estimate, summary creation and review, short and long-term cash forecast in as many iterations necessary for APC and Board analysis. The adopted budget is consistent with the Board adopted rate study and upon approval, the Board adopts projected revenues, expenditures and cash reserve impacts. Staff estimates cash

reserve balances in the budget document, considering prior year budget amendments, proposed spending of reserves, all consistent with Reserve Policy 3040. Oversight of the adopted budget and subsequent amendment procurements occur through policy 3080.6 at various expenditure levels requiring more scrutiny at higher dollar purchases.

Reporting Structure:

The District segregates transactions by accounting entities (Water Fund 10, Recreation Fund 30, Hydroelectric Fund 50 and Fiduciary Funds 11, 20, 21, 22, 80) with the Water Fund further segregating operating and non-operating transactions. Operating revenues sustain operations whereas non-operating revenues primarily cover capital expenditures. The accounting Funds, except Fiduciary control expenditures at the department and object code levels while sharing a Uniform Chart of Accounts (UCOA) and project list. Internal controls and reporting exist at the Fund, Department, Object and Project level. The recently developed UCOA and reporting structure enabled the District to receive the Distinguished Certificate of Achievement for Excellence in Financial Reporting for the second consecutive year from the Government Finance Officers Association (GFOA).

Finance provides training and distributes the 2018 UCOA Guide reinforcing the importance of uniform budgeting and invoice coding.

Investments & Cash Forecasting:

Driven by statute, policy and detailed cash forecasting models, staff reports investment activity to the Board on a quarterly basis. Due to changes in the underlying accounting and procurement procedures, investment income significantly increased in 2016 and 2017. Management of the relationship among short and long-term investments as well as fiscal year spending requires continuous monitoring while adhering to the prudent investment rule of safety, liquidity and yield priorities. Staff reviews investment reports in conjunction with budget vs actual control reporting to determine if short and long-term holdings require adjustment. The quarterly executive summary informs the Board on how operations are tracking against the adopted budget.

The District's holds cash and investments in Wells Fargo, Local Agency Investment Fund (LAIF), Certificates of Deposits and Government Agencies while segregating it among Working Capital, Designated and Restricted Reserves pursuant to Policy 3040. Movement among the Reserve Funds does not necessarily require movement among the portfolio holdings as those monies are pooled. It is important to hold the proper amount of investments long-term to reduce idle cash and increase interest earnings.

The December 2018 short-term cash forecast considers 2017 end of year balances, reserve spending of \$7.9 Million, 2016A cash drawdown, encumbrance rollover, long-term maturities of \$2.5 Million and drawdown of approximately \$6.6 Million. The current forecast estimates \$15.1 Million in liquid cash by end of 2018 leaving approximately \$50 Million long-term investments. Again, although investments and cash forecasting is reported quarterly, staff updates the forecast on a monthly basis.

Quarterly Budget vs Actual Report:

Fiscal year management of revenues, expenses and cash flows occurs within this report. The significance of a UCOA, accurate and timely transaction reporting, encumbrance accounting and proper Fund segregation reaches fruition in the executive summary of this report. Staff (General Manager, Department Managers and Analyst) monitors revenues, expenses and cash flows on a monthly basis looking for budget anomalies. The executive summary informs the Board on the District's financial position including impacts to reserves.

Cash Reserves:

Staff reviewed audited financial statements, reserve and budget amendment policies, adopted budgets and amendments to complete the analysis. The analysis provides a review of the criteria and purpose for each reserve (policy 3040), list of the District's cash reserves, identification of specific minimum and maximum balances, accrued interest, beginning and ending balances and itemized expenditures.

- The attached reserve policy 3040 explains the spending purpose for each reserve, minimum and maximum balances, along with funding criteria. Staff provides a reserve matrix to ameliorate understanding of the policy.
- The chart indicates cash reserves over the period December 31, 2012 through 2017, with 2017 being unaudited. In addition, we present a Cash Receipt & Disbursement Statement (Cash Flow Statement) listing functional sources and uses of cash including adopted budgets and select budget amendments for the Water Fund. We provide this analysis since most reductions in the Water Fund's designated cash occur due to adopted budgets rather than specific amendments.
- The attached Water Fund detailed budget amendment list is useful for explaining reductions in capital, operating, watershed and capacity fee reserves. Authorization for additional expenditures remains in accordance with policy 3010.

The reduction in Water's designated cash over the period (\$37,309,570 - \$14,338,708 = \$22,970,862) is a function of adopted budgets, amendments and operating results, resulting in reductions in operating, water rate stabilization and capital reserves. The budget amendments serve as additional information explaining cash reduction demonstrating additional procurement authorizations subsequent to adopted budgets.

For instance in 2014, the Cash Flow Statement indicates the Board approved a \$10,941,322 reduction in reserves adopting the budget and an additional \$3,585,769 reduction (combination of rate stabilization, capital and capacity fee) in reserves. However, overall results for that year reduced cash by \$7,075,723 driven by insufficient sales, a Hydroelectric transfer in that did not occur (\$3,000,000) and capital project over spending (\$1,021,111) non-operating revenues.

In 2016 operating cash decreased by \$6,120,932, more than sufficient to consume the water rate stabilization reserve based on an adopted budget's reserve use of \$4,633,123. Funding of the 2016 adopted budget required a modest contribution from reserves. This modest contribution required a reduction of operating, capital and water rate stabilization reserves. Since neither the water rate stabilization nor capital reserves have designated minimums staff chose to display this reserve as \$0 still consistent with policy.

The increase in restricted cash over the period (\$24,172,723 – \$12,440,800 = \$11,731,617) is primarily a result of bond proceeds joined with capacity fee activity and proper improvement district accounting.

Please notice authorized spending over the analysis period (2012 – 2017) totals \$60,263,237 while actual spending and 2017 encumbrance carryovers total \$49,103,182 (\$38.4 + 10.6 Million). The unencumbered prior year budgets (2012 – 2017) remains in Water's reserves, as these appropriations do not accumulate.

During the 2016 fiscal year audit presentation, the auditors indicated that the District's net position was not sufficient to cover its designated reserve policy. This statement is not true when analyzing the reserve policy on a cash rather than accrual basis. Cash reserve policies never consider liquidation of an Agency's long-term liabilities such as bonds, Net Pension Liability (NPL), Other Post Employment Benefit (OPEB) or account receivable balances. As the analysis reveals, cash balances are sufficient to cover restricted and designated requirements leaving an estimated balance of \$5,932,743 in working capital/operating cash as of December 31, 2017.

BUDGET IMPACT: N/A
RS, MD

Attachments:

- A. Budget Calendar, Account Guide
- B. 2018 Revenue Forecast Schedules
- C. 2018 Operating & Non-operating Budget
- D. Investment & Cash Forecast at December 31, 2017
- E. Quarterly Budget vs Actual at December 31, 2017
- F. Historical Reserve Analysis (2012 thru December 2017)
- G. Policies: 3080 Procurement, 3040 Reserves, 3100 Budget Amendment



Nevada Irrigation District

February 28, 2018

Fiscal Management & Reserves Workshop



Fiscal Management Calendar



	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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Budget Calendar						Revenue Forecast	Department Schedules GM Summary Review	APC Review & Approval	Approval Fcst Review			
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Audit Calendar	Fiscal Year End Accruals: - Other Post EE Benefits (OPEB) - Net Pension Liability (NPL) - Deprecation, Amortization, etc. - Open Encumbrances			Auditor Onsite Work	Auditor Offsite Work	- Annual Report (CAFR) - Board Presentation - Capacity Fee Report - GFOA Submission					- Fiscal Year End System - Setup new Fiscal Year (Depts, Accounts, etc.)	
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Reporting Calendar			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Reserves - CFD & AD - Bonds, etc.
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Fiscal Control	- Procurement Policy 3080 - Budget Amendments 3100 - Cash Reserves 3040 - Investments 3035 - GASB, GAAP & Applicable Procedures											
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Procurement Management: Policy 3080.6



Goods and Service Purchases	PO Required	Contract for Services	Selection Process	Approval Level
< \$5,000	No	No	Selection using "Prudent Practices"	Signing Authority Schedule
\$5,000 to \$25,000	Yes	PO may serve as contract	Selection using "Prudent Practices"	Signing Authority Schedule
\$25,000.01 to \$50,000	Yes	Yes, if Services Required	IQP	Signing Authority Schedule
\$50,000.01 up to \$100,000	Yes	Yes, if Services Required	(RFP, RFB, FQP)	General Manager
\$100,000.01 up to \$250,000	Yes	Yes, if Services Required	(RFP, RFB, FQP)	APC
\$250,000.01 or more	Yes	Yes, if Services Required	(RFP, RFB, FQP)	Board of Directors

Change or Task Order Purchases	Type	Contract for Services	Approval Level
Up to \$ 10,000		Yes	Department Manager
Max of 25% or \$300,000	Level I	Yes	General Manager
Max of 25% or \$500,000	Level II	Yes	APC
Above all Levels	Level III	Yes	Board of Directors



Financial Reporting Structure



Revenue Reporting Structure	
Fund 10 Water	Operating & Non-Operating Accounts
Fund 30 Recreation	Operating Accounts
Fund 50 Hydroelectric	Operating Accounts
Fund 30 & 50	Operating Revenue by Location
<u>Operating Accounts</u>	<u>Non-Operating Accounts</u>
Treated Water	Property Taxes
Raw Water	Bond Proceeds
Connect/Install	Capacity Fees
Reimbursable Costs	Grants (If related to Capital Projects)
Standby, Other Fees	Interest Income
Hydroelectric Revenue	Rents & Leases
Recreation Revenue	

Expenditure Reporting Account String	
10 - 10115 - 52603 - 6746	
All Funds share same Object and Project list	
10	= Fund
10115	= Department
52603	= Object
6746	= Project
<u>Operating Accounts</u>	<u>Non-Operating Accounts</u>
Salaries: 511xx	52907 thru 21 - Capital Projects
Benefits: 513xx	
O&M: 52xxx	
Fixed Assets: 52901 thru 04	
Transfer Out: 54000, 55000	

Fiduciary Reporting Structure	
Fund 11 Bond Proceeds	Assets, Liabilities
Fund 20 Improv Districts	"
Fund 21 Cement Hill	"
Fund 22 Rodeo Flat	"
Fund 80 Retirement	"



2018 Uniform Chart of Accounts (UCOA)



Operating Accounts, excl labor (511xx - 513xx)

Account	Account Title	Type of Expenditure Notes
52501	Chemicals	Chemicals not for resale, Recreation resale is under 52504
52503	Equipment Maintenance	Maintenance/Lease/Rental of Equipment
52504	Materials	Consumable and resale items, except small tool & office supplies (not in capital budget)
52505	Safety	Equipment, material, supplies related to safety
52506	Small Tools	None safety related and less than \$5K
52507	Water Purchase	Purchase of external water
52603	Consulting/Contractor fees	Exclude Attorney & Staffing firms (not in capital budget)
52604	Legal Fees	Attorney fees
52607	Franchise Fees	Hydro specific 3rd Party fees
52608	Fed/St/Co Fees	Paid to governmental entity for rights, permits, licensure, etc.
52609	Temporary Labor	3rd party payments to Staffing firms
52704	Insurance	Insurance premiums, claim payments except Worker's Compensation
52706	Dues, Publications, Sponsors	Districtwide memberships, association fees, sponsorships
52709	Advertising/Legal Notices	Job Vacancy, Newspaper, etc.
52710	Office Supplies	Includes computers/accessories/furniture and others (not under Materials 52504)
52711	Education, Training, Meals	Licenses, certs, degrees, etc. including education reimbursement benefit
52713	Utilities	Telephone/Internet/Data/T1 lines, Gas, Electric, Sewer, Trash, Propane (not resale)
52804	Bank Fees	Bank, Trustee, Assessment District Admin Fees
52901	Land/Easements	Not in capital budget
52902	Vehicle Purchases	Requiring DMV registration
52904	Equipment Purchases	Purchase of Equipment, except safety greater than or equal \$5K

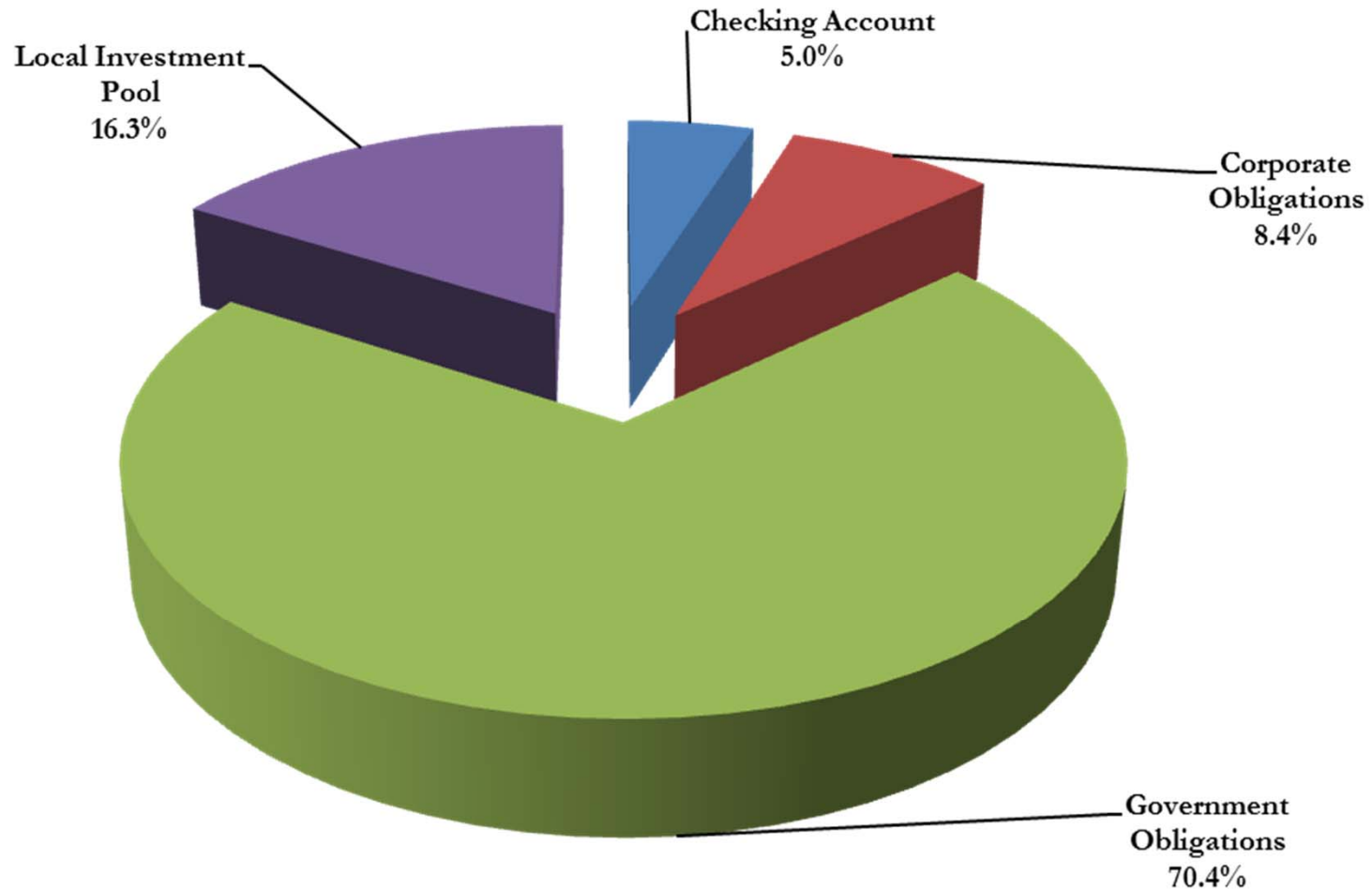
Non Operating Accounts

52907	Proj Bud: Pipeline Rplc	Engineering Pipeline Replacement projects
52908	Proj Bud: PRV Program	Engineering Pressure Reducing Value projects
52909	Proj Bud: Minor System	Engineering Minor System projects
52910	Proj Bud: Raw Water Rplc	Engineering Raw Water System projects
52911	Proj Bud: Backbone Extension	Engineering Backbone Extension projects
52912	Proj Bud: Community Invest	Engineering Community Investment Program projects
52913	Proj Bud: Extended CEQA	Engineering Extended CEQA projects
52915	Proj Bud: Non-Programmatic	All Departments capital account for non specific program projects
52920	Proj Bud: PH Improvements	Hydro Admin Powerhouse Improvement projects
52921	Proj Bud: Reserv, Dams, WA	Hydro Admin Reservoirs, Dams, Waterways projects



Cash & Investments Diversification

(exclude External Trustees) at December 31, 2017





Cash & Investments Maturity Ladder

(exclude External Trustees) at December 31, 2017

Maturity Year ⇒

Month	2017	2018	2019	2020	2021	Grand Total
Jan		250,000				250,000
Feb		250,000	750,000		1,500,000	2,500,000
Mar				2,000,000		2,000,000
Apr			250,000	464,286		714,286
May				1,725,000	3,996,400	5,721,400
Jun				500,000	250,000	750,000
Jul				500,000	9,000,000	9,500,000
Aug			1,000,000		8,250,000	9,250,000
Sep					7,000,000	7,000,000
Oct			397,059	6,250,000	250,000	6,897,059
Nov		1,989,000	3,000,000		7,977,250	12,966,250
Dec	15,992,501		500,000		1,000,000	17,492,501
Grand Total	15,992,501	2,489,000	5,897,059	11,439,286	39,223,650	75,041,496

Portfolio % 21.3% 3.3% 7.9% 15.2% 52.3% 100.0%



Cash & Investments



Short-Term Forecast: December 2017 thru 2018

	Actual	Forecast ⇨				
	2017 Dec	2018 Jan - Mar	2018 Apr - Jun	2018 Jul - Sep	2018 Oct - Dec	
Union Bank	21,177					
Wells Fargo	3,772,886					
LAIF	12,198,438					
Short-T Cash	\$ 15,992,501					
						Reconcile to Budget Total
<u>Wells Fargo</u>						
Budget Receipts		17,388,015	16,252,367	15,433,671	12,933,969	62,008,022
Budget Disbursements		19,827,541	17,949,897	23,151,809	20,569,641	81,498,889
Encumbrance Impact		409,130	409,130	409,130	409,130	
Transfer Ins/(Outs)		2,400,000	1,800,000	7,700,000	7,600,000	(19,490,867) Budget Rec - Disb
Ending Balance		3,324,230	3,017,570	2,590,300	2,145,498	1,513,940 Interfund, Interest
						10,000,000 2016A Cash
						(7,976,927) Original Budget
<u>LAIF</u>						
2016A Drawdown		5,000,000	-	5,000,000	-	(10,636,521) 2017 Enc Rollover
Transfer Ins/(Outs) WF		(2,400,000)	(1,800,000)	(7,700,000)	(7,600,000)	9,000,000 2018 Est Rollover
Transfer Ins/(Outs) UB		800,000	300,000	2,300,000	6,889,000	(1,636,521) Net Cash Impact
Ending Balance		15,598,438	14,098,438	13,698,438	12,987,438	
Total Short-Term Cash	\$ 18,943,845	\$ 17,116,008	\$ 16,288,738	\$ 15,132,936		



2017 Budget vs Actual Reporting (unaudited)



		Adopted Budget	Amendments	Current Budget	Actual	Encumb	Bud vs Act
Water Fund							
Operating	Revenues	28,407,778	-	28,407,778	25,415,100	-	89.5%
	Expenses	37,466,297	548,681	38,014,978	33,937,713	1,486,034	93.2%
Operating Income		(9,058,519)			(8,522,613)		
Non Operating	Revenues	22,511,782	-	22,511,782	17,320,765	-	76.9%
	Expenses	20,535,000	7,226,849	27,761,849	16,867,584	6,834,725	85.4%
			7,775,530			8,320,759	
Non-operating Income		1,976,782			453,182		
Net Income/(Reserve Reduction)		(7,081,737)			(8,069,431)		

Analysis:

The board approved reserve spending of \$7,081,737 and subsequent amendments totaling \$1,929,958 covering 2017 expenses. Prior year encumbrances and project rollovers total \$5,945,572. This is prior approved unspent budget that liquidated partly in 2017. The 2017 spending of \$8,069,431 is within the adopted budget, additional amendments, prior year commitments and unspent budget. The 2017 current budget (adopted + amendments) contrasted against actual expenses is 93.2% and 85.4% respectively. The 2017 year end encumbrances of \$8,320,759 will liquidate in 2018 or beyond and must increase 2018's adopted budget reflecting commitments. The Water Fund is not exceeding authorized reserve spending as prior year commitments and authorized rollovers must be honored.

Budget Amendments:

Encumbrance Rollover	3,945,572	Prior approved budgets on purchase orders
Project Rollover	2,000,000	Table Meadows, Main Office, Watershed projects (incomplete contract negotiations at year end)
Loma Rica, Rattlesnake	1,929,958	
Transfer to Rec Store	(200,000)	
Scotts Flat Fire	100,000	Offsetting revenue grant
Total	7,775,530	



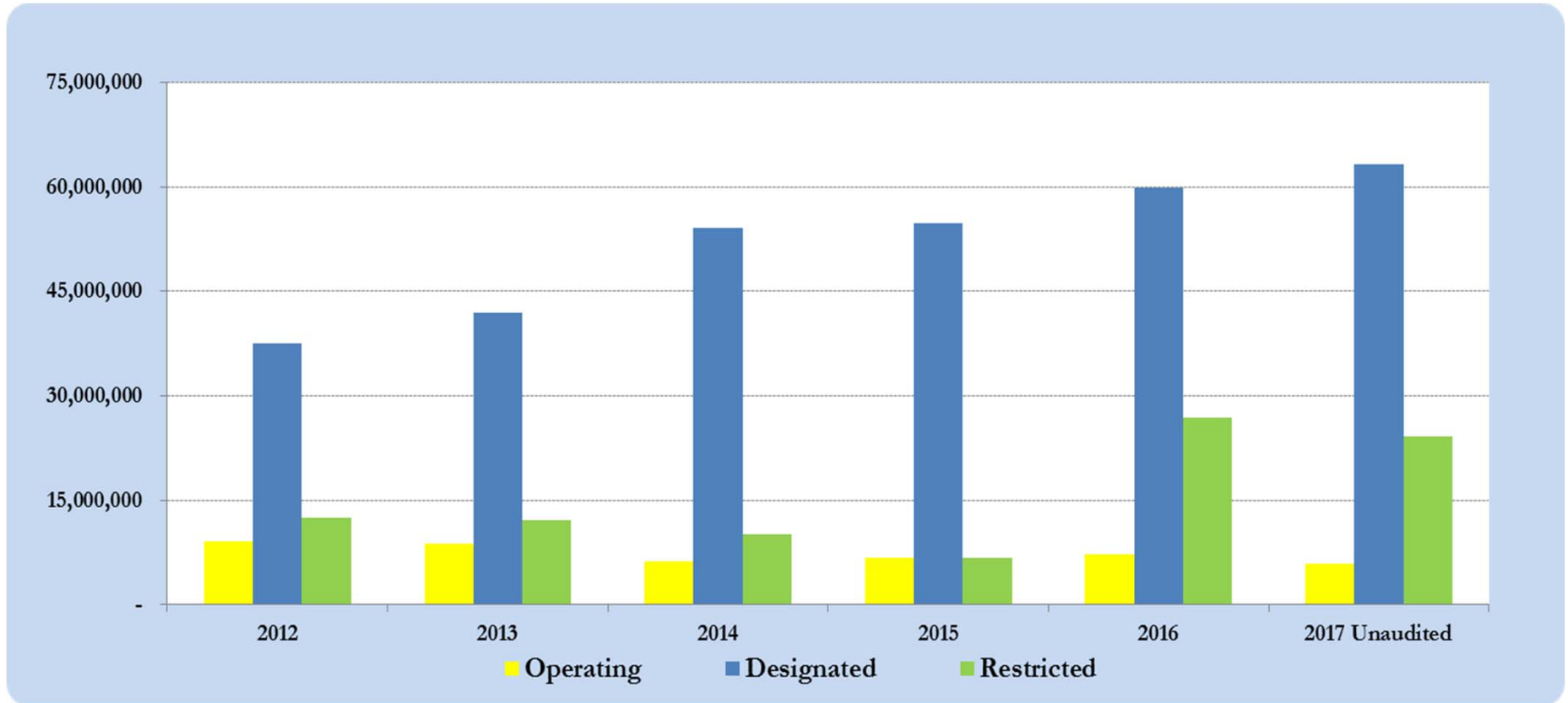
Reserve Management: Proposed Policy 3040



Reserve Policy	Purpose	Min, Max \$	Source of Funds	Earns Interest on Principal
3040.2 Definitions	Define cash types	See Below	See Below	N/A
3040.3 Restricted Reserves				
3040.3.1 Capacity Fee	Compliance with GC Section 66013	\$4,000,000	Capacity Fees	Yes, remains in reserve
3040.3.2 Debt Service	Final debt service payment	Covenant driven	Covenant driven	Yes, remains in reserve
3040.3.3 Bond/Loan/Fiduciary	Contract compliance	Contract compliance	Contract driven	Yes, remains in reserve
3040.4 Unrestricted Designated Reserves				
3040.4.1 Operating/Rate Stabilization	Fund anticipated deficits in operations and maintenance	6 months annual operating costs using 3 year average	Operating Income	N/A
3040.4.2 Community Investment Stabilization	Community Investment Program (CIP) projects	Max of \$1,500,000	Unused annual CIP budget	N/A
3040.4.3 Capital Improvement/Replacement	Maintain District capital assets	\$0	Property tax (Water) and operating income	N/A
3040.4.4 Insurance and Catastrophic	Pay claims excess of insurance Provide immediate funds after incident	Min of \$5,000,000 Max of \$10,000,000	Operating Income	N/A
3040.4.5 Watershed Stewardship	Maintain District's watersheds	Min of \$500,000	100% Sales of timber & biomass 100% Mineral mining revenue 10% Annual investment earnings 2% Contract bulk water .5% Hydroelectric sales	N/A
3040.4.6 Accrued Leave	Cover anticipated annual payouts	25% of annual liability	Operating Income	N/A
3050.5 Unrestricted Undesignated Reserves				
3040.5.1 Operating/Working Capital Cash	Sustain annual operations	\$0	Operating Income	Yes, remains in reserve



Districtwide Reserves





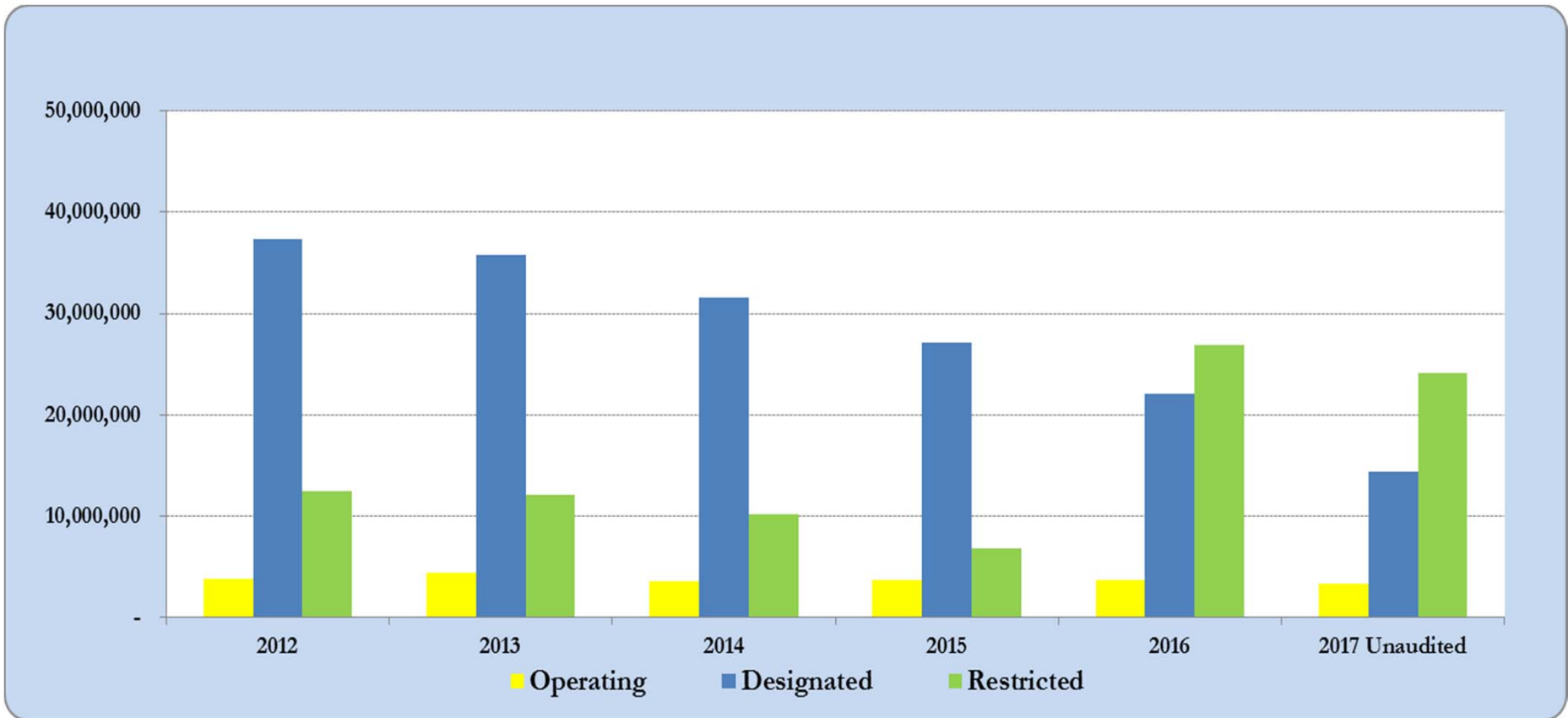
Districtwide Reserves



	Audited Financial Statement Totals					Unaudited	Policy Amounts
	2012	2013	2014	2015	2016	2017	
<u>Working Capital</u>							
3040.5.1 Operating Cash	9,148,437	8,800,296	6,328,156	6,707,169	7,216,572	5,932,743	
<u>Designated Reserves</u>							
3040.4.1.1 Operating	17,873,398	21,641,123	21,937,825	18,174,699	21,679,531	26,468,268	See below
3040.4.2.1 Water Rate Stabilization	2,000,000	2,000,000	2,005,000	2,005,000	-	-	\$0 minimum
3040.4.2.2 Community Investment Stabilization	-	-	-	-	1,500,000	1,500,000	\$1.5M
3040.4.3 Capital Improvement/Replacement	5,000,000	5,000,000	18,012,500	22,512,500	27,200,000	25,700,000	\$0 minimum
3040.4.4 Hydroelectric Loss of Revenue/Penalty	-	-	-	-	-	-	\$0 minimum
3040.4.5 Insurance and Catastrophic Occurrence	7,500,000	7,500,000	7,518,750	7,518,750	5,000,000	5,000,000	\$5 - 10M
3040.4.6 Watershed Stewardship	2,715,867	2,452,268	2,145,749	2,145,749	1,995,249	1,995,249	\$500K minimum
3040.4.7 Accrued Leave	2,459,596	3,344,415	2,449,313	2,449,313	2,520,816	2,520,815	Set to balance sheet
Designated Total	37,548,861	41,937,806	54,069,137	54,806,011	59,895,596	63,184,332	
<u>Restricted Reserves</u>							
3040.3.2.1 Debt Service	146,421	2,838,443	1,968,863	611,180	623,240	623,240	Covenant Driven
3040.3.1 Capacity Fees	9,152,360	7,925,108	6,770,673	6,190,556	5,715,219	5,715,219	\$4M minimum
3040.3.2.2 Improvement Districts	3,142,019	1,369,700	1,369,700	-	-	-	
2016A Bond Proceeds	-	-	-	-	20,547,973	17,834,264	
Restricted Total	12,440,800	12,133,251	10,109,236	6,801,736	26,886,432	24,172,723	
Total All Funds	59,138,098	62,871,353	70,506,529	68,314,916	93,998,600	93,289,798	
Operating Reserve Policy Months	-	-	23,730,300	24,317,864	22,759,736	23,602,633	3 Year Average min 6 months
						6.73	



Water Fund Reserves





Water Fund Reserves



	Audited Financial Statement Totals					Unaudited	Policy Amounts
	2012	2013	2014	2015	2016	2017	
<u>Working Capital</u>							
3040.5.1 Operating Cash	3,729,224	4,368,613	3,548,410	3,626,588	3,664,447	3,353,443	
<u>Designated Reserves</u>							
3040.4.1.1 Operating	17,873,398	15,746,123	12,728,088	8,264,962	11,419,569	6,161,142	See below
3040.4.2.1 Water Rate Stabilization	2,000,000	2,000,000	2,005,000	2,005,000	-	-	\$0 minimum
3040.4.2.2 Community Investment Stabilization	-	-	-	-	1,500,000	1,500,000	\$1.5M
3040.4.3 Capital Improvement/Replacement	5,000,000	5,000,000	5,012,500	5,012,500	2,500,000	-	\$0 minimum
3040.4.5 Insurance and Catastrophic Occurrence	7,500,000	7,500,000	7,518,750	7,518,750	2,500,000	2,500,000	\$5 - 10M
3040.4.6 Watershed Stewardship	2,715,867	2,452,268	2,145,749	2,145,749	1,995,249	1,995,249	\$500K minimum
3040.4.7 Accrued Leave	2,220,305	3,125,518	2,182,317	2,182,317	2,182,317	2,182,317	Set to balance sheet
Designated Total	37,309,570	35,823,909	31,592,404	27,129,278	22,097,135	14,338,708	
<u>Restricted Reserves</u>							
3040.3.2.1 Debt Service	146,421	2,838,443	1,968,863	611,180	623,240	623,240	Covenant Driven
3040.3.1 Capacity Fees	9,152,360	7,925,108	6,770,673	6,190,556	5,715,219	5,715,219	\$4M minimum
3040.3.2.2 Improvement Districts	3,142,019	1,369,700	1,369,700	-	-	-	
2016A Bond Proceeds	-	-	-	-	20,547,973	17,834,264	
Restricted Total	12,440,800	12,133,251	10,109,236	6,801,736	26,886,432	24,172,723	
Water Total	53,479,594	52,325,773	45,250,050	37,557,602	52,648,014	41,864,874	
Operating Reserve Policy Months			14,150,000	14,296,003	12,597,299	13,681,101	3 Year Average min 6 months
						2.70	



Water Fund Cash Flows



Fiscal Year	2012	2013	2014	2015	2016	2017	Total Budget ***
Original Adopted Budget	\$ (6,624,700)	\$ (10,995,850)	\$ (10,941,322)	\$ (8,391,565)	\$ (4,633,123)	\$ (7,081,733)	\$ (48,668,293)
Budget Amendment Increases	(834,185)	(724,013)	(3,585,769)	(3,554,131)	(966,888)	(1,929,958)	(11,594,944)
							(60,263,237)
Beginning Cash 2016A	-	-	-	-	24,500,000	20,547,973	
Other Beginning Cash	55,831,535	53,479,594	52,325,773	45,250,050	37,557,602	32,100,041	
Beginning Cash	55,831,535	53,479,594	52,325,773	45,250,050	62,057,602	52,648,014	
Operating							
Water Sales	16,262,173	19,226,399	18,879,014	18,106,318	19,556,293	21,126,375	
Other Receipts*	756,672	1,449,646	2,719,335	1,693,757	1,065,006	1,493,817	
Transfer Ins Hydro	785,833	3,613,020	135,501	6,064,253	3,885,463	2,794,908	
Employee Labor	(16,632,585)	(16,100,983)	(16,552,220)	(17,470,429)	(19,007,224)	(20,252,266)	
Oper & Main	(8,491,234)	(8,791,368)	(6,475,952)	(8,676,693)	(6,489,309)	(8,275,390)	
Fixed Assets	(619,502)	(128,426)	(1,108,780)	(1,457,479)	(1,385,831)	(982,366)	
Debt Service	(3,447,321)	(4,568,352)	(3,651,510)	(5,545,338)	(3,745,330)	(4,427,691)	
Total Operating	(11,385,964)	(5,300,064)	(6,054,612)	(7,285,611)	(6,120,932)	(8,522,613)	(44,669,796)
Non Operating							
Property Taxes	10,444,423	10,502,868	9,757,328	10,433,904	11,070,399	11,401,037	
Capacity Fees	363,568	509,738	854,499	235,241	575,282	685,600	
Bond Proceeds	8,715,602	80,709	38,087	433,962	4,384,450	3,036,424	
Grants	-	863,830	-	254,987	463,418	495,361	
Other Receipts**	509,103	1,163,026	874,972	274,701	1,000,091	1,702,344	
Projects	(10,998,673)	(8,973,928)	(12,545,997)	(12,039,632)	(16,830,269)	(16,867,584)	
Total Non Operating	9,034,023	4,146,243	(1,021,111)	(406,837)	663,371	453,182	12,868,871
							<u>Total Spending</u>
Actual Δ in Cash	(2,351,941)	(1,153,821)	(7,075,723)	(7,692,448)	(5,457,561)	(8,069,431)	(31,800,925)
Bonds Δ in Cash	-	-	-	-	(3,952,027)	(2,713,709)	(6,665,736)
Ending Cash	\$ 53,479,594	\$ 52,325,773	\$ 45,250,050	\$ 37,557,602	\$ 52,648,014	\$ 41,864,874	\$ (38,466,661)

* Other Receipts - Meter installs, Service change, Double check value, Standby, Prv fees, Pipeline & project reimburse, etc., ** Other Receipts - Rents, Interest, Gain/Loss FA

*** Cash spending can exceed original adopted budget on a give year as encumbrances (contract POs) span several years. Monthly reports reflect total amended budgets



Water Fund Budget Amendments

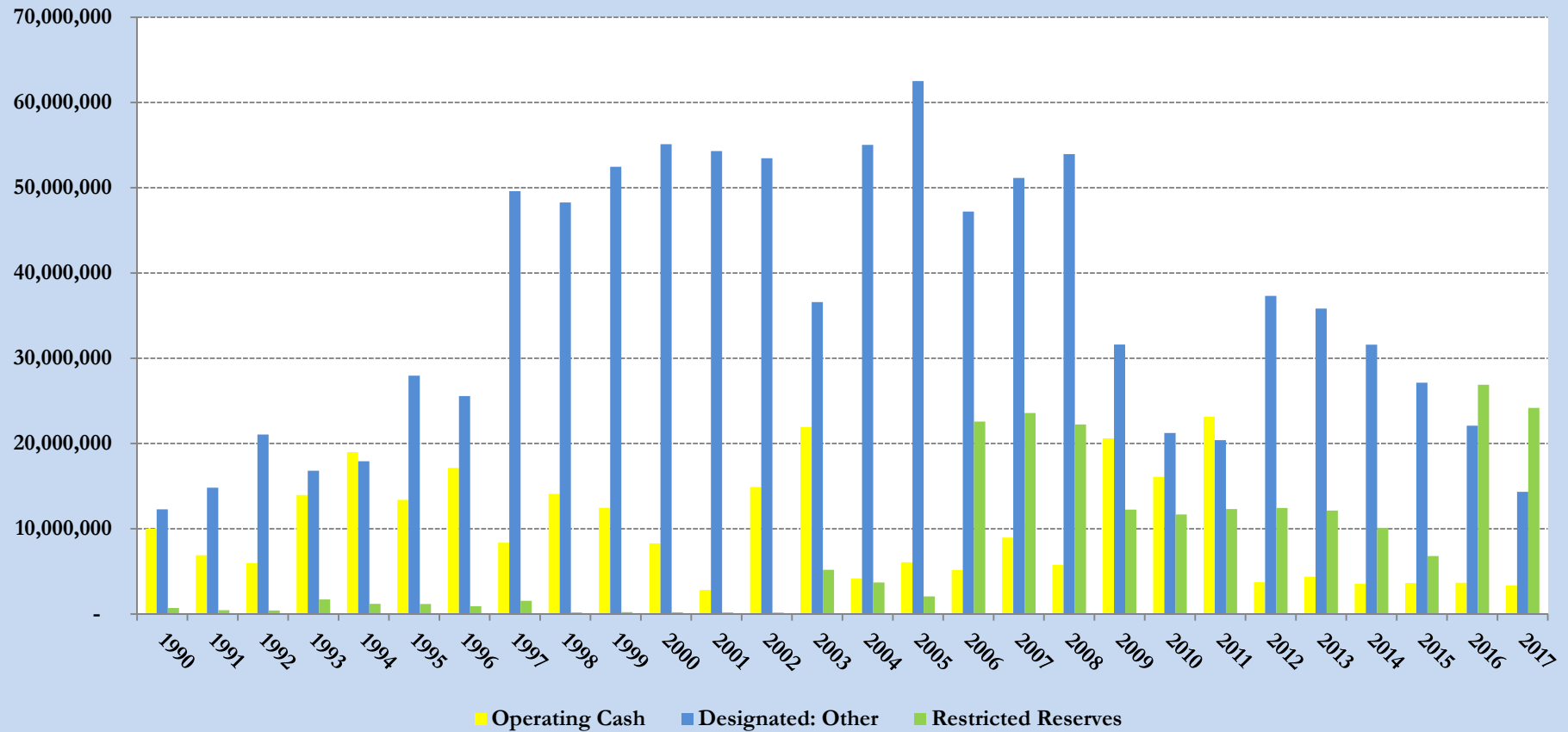


				Fiscal Year						
				2012	2013	2014	2015	2016	2017	
Proj	Reserves	Project	Approval Date							
6905	Capital	Rattlesnake DFWLE	Board: 6/13/2012	260,334						
6905	Capacity Fee	Rattlesnake DFWLE	Board: 6/13/2012	573,851						
6560	Operating	Regional Water Supply	Board: 4/24/2013		500,000					
8459	Capital-Grant	Scotts Flat Biomass Remov	Board: 2/17/2013		224,013					
N/A	Rate Stabilization	Purchased Water	Board: 5/14/2014			100,000				
8301	Capital-Grant	Mercury Removal	Board: 10/7/2014			546,390				
8459	Capital-Grant	CalFire Biomass	Board: 9/24/2014			171,609				
6970	Capital	Siphon Lane Pump Station	Board: 6/25/2014			1,190,000				
6935	Capital	Caroline Lane DFWLE	Board: 3/12/2014			353,048				
6959	Capital	E Hacienda DFWLE	Board: 1/22/2014			548,579				
6959	Capacity Fee	E Hacienda DFWLE	Board: 1/22/2014			676,143				
6898	Operating-Grant	Rock Creek Siphon **	Board: 3/25/2015				2,600,000			
7013	Operating	Water Property Acquisition	Board: 2/11/2015				200,000			
N/A	Watershed *	Forestry Consulting	APC: 6/2/2015				25,360			
N/A	Watershed *	Pegasus Mercury Equipme	Board: 4/22/2015				290,884			
7027	Capacity Fee	Brewer Road BEP	Board: 6/10/2015				437,887			
1080	Capacity Fee	Lodestar/Conestoga BEP	Board: 9/14/2016					866,388		
N/A	Watershed	Property Purchase	Board: 12/29/2016	-	-	-	-	100,500	-	
N/A	Capital	Loma Rica Dam Regulator	Board: 9/13/2017						450,000	
1089	Capacity Fee	Rattlesnake Road BEP	Board: 12/13/2017	-	-	-	-	-	1,479,958	
Total				834,185	724,013	3,585,769	3,554,131	966,888	1,929,958	

* Prior to the creation of department for watershed, ** \$1,656,503 reimbursed by grant



Water Fund Reserves



ATTACHMENT A

Budget Calendar, Account Guide

Nevada Irrigation District

Fiscal Management Training

Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
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Budget Calendar						Revenue Forecast	Department Schedules GM Summary Review	APC Review & Approval	Approval Fest Review		
-----------------	--	--	--	--	--	------------------	---	--------------------------	-------------------------	--	--

Audit Calendar	Fiscal Year End Accruals: - Other Post EE Benefits (OPEB) - Net Pension Liability (NPL) - Depreciation, Amortization, etc. - Open Encumbrances	Auditor Onsite Work	Auditor Offsite Work	- Annual Report (CAFR) - Board Presentation - Capacity Fee Report - GFOA Submission						- Fiscal Year End System - Setup new Fiscal Year (Depts, Accounts, etc.)
----------------	--	------------------------	-------------------------	--	--	--	--	--	--	--

Reporting Calendar		- Bud vs Act - Investments - Forecast - Reserves		- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Forecast - Reserves			- Bud vs Act - Investments - Reserves - CFD & AD - Bonds, etc.
--------------------	--	---	--	---	--	--	---	--	--	--

Fiscal Control	- Procurement Policy 3080 - Budget Amendments 3100 - Cash Reserves 3040 - Investments 3035 - GASB, GAAP & Applicable Procedures	➡	
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Revenue Reporting Structure		Expenditure Reporting Account String		Fiduciary Reporting Structure	
Fund 10 Water	Operating & Non-Operating Accounts	10	-	10115	-
Fund 30 Recreation	Operating Accounts	All Funds share same Object and Project list			
Fund 50 Hydroelectric	Operating Accounts	10	=	Fund	
Fund 30 & 50	Operating Revenue by Location	10115	=	Department	
		52603	=	Object	
		6746	=	Project	
<u>Operating Accounts</u>	<u>Non-Operating Accounts</u>	<u>Operating Accounts</u>		<u>Non-Operating Accounts</u>	
Treated Water	Property Taxes	Salaries: 511xx		52907 thru 21: Capital Projects	
Raw Water	Bond Proceeds	Benefits: 513xx			
Connect/Install	Capacity Fees	O&M: 52xxx			
Reimbursable Costs	Grants (If related to Capital Projects)	Fixed Assets: 52901 thru 04			
Standby, Other Fees	Interest Income	Transfer Out: 54000, 55000			
Hydroelectric Revenue	Rents & Leases				
Recreation Revenue					

Nevada Irrigation District

2018 Expense Account Help Guide

Operating Accounts, excl labor (511xx - 513xx)

Account	Account Title	Type of Expenditure Notes
52501	Chemicals	Chemicals not for resale, Recreation resale is under 52504
52503	Equipment Maintenance	Maintenance/Lease/Rental of Equipment
52504	Materials	Consumable and resale items, except small tool & office supplies (not in capital budget)
52505	Safety	Equipment, material, supplies related to safety
52506	Small Tools	None safety related and less than \$5K
52507	Water Purchase	Purchase of external water
52603	Consulting/Contractor fees	Exclude Attorney & Staffing firms (not in capital budget)
52604	Legal Fees	Attorney fees
52607	Franchise Fees	Hydro specific 3rd Party fees
52608	Fed/St/Co Fees	Paid to governmental entity for rights, permits, licensure, etc.
52609	Temporary Labor	3rd party payments to Staffing firms
52704	Insurance	Insurance premiums, claim payments except Worker's Compensation
52706	Dues, Publications, Sponsors	Districtwide memberships, association fees, sponsorships
52709	Advertising/Legal Notices	Job Vacancy, Newspaper, etc.
52710	Office Supplies	Includes computers/accessories/furniture and others (not under Materials 52504)
52711	Education, Training, Meals	Licenses, certs, degrees, etc. including education reimbursement benefit
52713	Utilities	Telephone/Internet/Data/T1 lines, Gas, Electric, Sewer, Trash, Propane (not resale)
52804	Bank Fees	Bank, Trustee, Assessment District Admin Fees
52901	Land/Easements	Not in capital budget
52902	Vehicle Purchases	Requiring DMV registration
52904	Equipment Purchases	Purchase of Equipment, except safety greater than or equal \$5K

Non Operating Accounts

52907	Proj Bud: Pipeline Rplc	Engineering Pipeline Replacement projects
52908	Proj Bud: PRV Program	Engineering Pressure Reducing Value projects
52909	Proj Bud: Minor System	Engineering Minor System projects
52910	Proj Bud: Raw Water Rplc	Engineering Raw Water System projects
52911	Proj Bud: Backbone Extension	Engineering Backbone Extension projects
52912	Proj Bud: Community Invest	Engineering Community Investment Program projects
52913	Proj Bud: Extended CEQA	Engineering Extended CEQA projects
52915	Proj Bud: Non-Programmatic	All Departments capital account for non specific program projects
52920	Proj Bud: PH Improvements	Hydro Admin Powerhouse Improvement projects
52921	Proj Bud: Reserv, Dams, WA	Hydro Admin Reservoirs, Dams, Waterways projects

ATTACHMENT B

2018 Revenue Forecast Schedules

Nevada Irrigation District

Revenue Forecast: Fiscal Year 2018

All Divisions (Fcst Aug - Dec)

	Actual	Actual	Forecast	Budget
	2015	2016	2017	2018
Water Division	\$ 40,851,898	\$ 43,344,099	\$ 49,778,364	\$ 53,038,770
Recreation Division	1,744,376	2,620,477	2,418,615	2,319,283
Electric Division	<u>20,999,560</u>	<u>21,872,247</u>	<u>23,355,864</u>	<u>20,043,949</u>
Total District	<u><u>63,595,834</u></u>	<u><u>67,836,824</u></u>	<u><u>75,552,844</u></u>	<u><u>75,402,002</u></u>

Assumptions:

Water:

- * Sales - 8% (6 for rate increase, 2 for demand)
- * Property tax - 3% compared to 3.83% (2015 - 2017)
- * Grants - detailed list, offset by consultant expense, NID should recover about \$30K of staff time
- * Capacity fees - 3% inflation index, does not anticipate additional residential purchases for commercial use
- * Interest Earnings - 2017 forecast is conservative

Electric - 85% of contracted fees

Recreation - 3% over forecast

Nevada Irrigation District

Revenue Forecast: Fiscal Year 2018

Water Fund (Fcst Aug - Dec)

		Actual	Actual	Forecast	Budget
Period		2015	2016	2017	2018
Treated Water	Jan - Jul	\$ 6,081,685	\$ 6,166,557	\$ 6,584,883	\$ -
	Aug - Dec	8,355,133	7,292,554	-	-
		14,436,818	13,459,111	14,997,371	16,197,161
Raw Water	Jan - Jul	5,547,317	5,980,062	6,332,844	-
	Aug - Dec	548,522	500,561	-	-
		6,095,839	6,480,623	6,909,183	7,461,918
Standby	Jan - Jul	67,132	65,070	63,753	-
	Aug - Dec	60,186	59,463	-	-
		127,318	124,533	121,452	128,740
Rents & Leases	Jan - Jul	49,399	74,710	147,418	-
	Aug - Dec	51,666	60,088	-	-
		101,065	134,798	280,161	285,764
Reimburse Costs	Jan - Jul	100	105,363	80,632	-
	Aug - Dec	873,676	141,087	-	-
		873,776	246,450	188,603	188,603
Property Taxes	Jan - Jul	10,232,163	11,177,063	11,207,682	-
	Aug - Dec	469,009	186,934	327,972	-
		10,701,172	11,363,997	11,535,654	11,881,723
Other Rev/Fees	Jan - Jul	381,737	363,577	417,785	-
	Aug - Dec	148,515	75,032	-	-
		530,252	438,609	543,094	543,094
Connect/Install	Jan - Jul	108,277	118,655	122,445	-
	Aug - Dec	81,347	61,223	-	-
		189,624	179,878	199,371	199,371
Grants	Jan - Jul		274,811	307,760	-
	Aug - Dec	937,659	1,108,514	500,000	-
		937,659	1,383,324	807,760	2,380,000
Capacity Fees	Jan - Jul	178,517	473,645	242,148	-
	Aug - Dec	235,789	101,636	-	-
		414,306	575,281	367,434	378,457

Nevada Irrigation District

Revenue Forecast: Fiscal Year 2018

Water Fund (Fcst Aug - Dec)

		Actual	Actual	Forecast	Budget
Period		2015	2016	2017	2018
Bond Proceeds	Jan - Jul	-	-	-	-
	Aug - Dec	-	4,168,496	8,948,892	9,000,000
		-	4,168,496	8,948,892	9,000,000
Transfer In		6,035,199	4,207,699	3,615,290	3,193,940
Interest Earnings		408,870	581,300	1,264,100	1,200,000
Total Water		<u>\$ 40,851,898</u>	<u>\$ 43,344,099</u>	<u>\$ 49,778,364</u>	<u>\$ 53,038,770</u>

Nevada Irrigation District

Revenue Forecast: Fiscal Year 2018

Recreation Fund (Fcst Aug - Dec)

		Actual	Actual	Forecast	Budget
Period		2015	2016	2017	2018
Scotts Flat	Jan - Jul	\$ 536,965	\$ 636,062	\$ 715,226	\$ -
	Aug - Dec	125,794	140,842	-	-
		<u>662,759</u>	<u>776,904</u>	<u>877,801</u>	<u>904,135</u>
Peninsula	Jan - Jul	154,244	194,735	200,318	-
	Aug - Dec	35,833	25,311	-	-
		<u>190,077</u>	<u>220,046</u>	<u>235,415</u>	<u>242,478</u>
Orchard Springs	Jan - Jul	234,347	236,513	244,235	-
	Aug - Dec	60,927	61,459	-	-
		<u>295,274</u>	<u>297,972</u>	<u>307,717</u>	<u>316,948</u>
Long Ravine	Jan - Jul	401,861	409,676	414,195	-
	Aug - Dec	126,606	104,735	-	-
		<u>528,467</u>	<u>514,411</u>	<u>532,268</u>	<u>548,236</u>
Jackson Meadows	Jan - Jul	-	202,604	158,961	-
	Aug - Dec	-	27,422	-	-
		<u>-</u>	<u>230,026</u>	<u>180,476</u>	<u>220,000</u>
Greenhorn	Jan - Jul	-	7,550	8,833	-
	Aug - Dec	31,765	30,063	-	-
		<u>31,765</u>	<u>37,613</u>	<u>38,683</u>	<u>39,843</u>
Combie	Jan - Jul	26,495	28,039	-	-
	Aug - Dec	5,691	5,835	-	-
		<u>32,186</u>	<u>33,874</u>	<u>33,030</u>	<u>34,021</u>
Cascade Shores Gate	Jan - Jul	3,118	6,436	9,374	-
	Aug - Dec	730	3,195	-	-
		<u>3,848</u>	<u>9,631</u>	<u>13,225</u>	<u>13,622</u>
Transfer In		-	500,000	200,000	-
Total Recreation		<u>\$ 1,744,376</u>	<u>\$ 2,620,477</u>	<u>\$ 2,418,615</u>	<u>\$ 2,319,283</u>

Nevada Irrigation District

Revenue Forecast: Fiscal Year 2018

Electric Fund (Fcst Aug - Dec)

		Actual	Actual	Forecast	Budget
Period		2015	2016	2017	2018
Chicago Park PH	Jan - Jul	\$ 4,078,649	\$ 4,108,408	\$ 4,141,166	\$ -
	Aug - Dec	5,633,768	5,718,381	-	-
		<u>9,712,417</u>	<u>9,826,789</u>	<u>9,905,142</u>	<u>8,668,778</u>
Rollins PH	Jan - Jul	2,129,649	2,152,385	2,264,947	-
	Aug - Dec	2,963,989	2,990,475	-	-
		<u>5,093,638</u>	<u>5,142,860</u>	<u>5,411,813</u>	<u>4,815,987</u>
Dutch Flat PH	Jan - Jul	2,306,098	2,166,082	2,282,500	-
	Aug - Dec	3,067,140	2,890,173	-	-
		<u>5,373,238</u>	<u>5,056,255</u>	<u>5,328,008</u>	<u>4,815,987</u>
Bowman PH	Jan - Jul	117,864	205,246	397,793	-
	Aug - Dec	166,813	422,840	-	-
		<u>284,677</u>	<u>628,086</u>	<u>1,217,311</u>	<u>963,197</u>
Scotts Flat PH	Jan - Jul	98,787	127,999	211,550	-
	Aug - Dec	110,515	199,416	-	-
		<u>209,302</u>	<u>327,415</u>	<u>541,134</u>	<u>300,000</u>
Combie South PH	Jan - Jul	91,322	585,122	647,938	-
	Aug - Dec	50,568	62,980	-	-
		<u>141,890</u>	<u>648,102</u>	<u>717,679</u>	<u>200,000</u>
Combie North PH	Jan - Jul	57,078	126,931	130,665	-
	Aug - Dec	68,177	65,672	-	-
		<u>125,255</u>	<u>192,603</u>	<u>198,269</u>	<u>180,000</u>
Bowman TL	Jan - Jul	38,854	11,120	6,733	-
	Aug - Dec	20,289	39,017	29,775	-
		<u>59,143</u>	<u>50,137</u>	<u>36,508</u>	<u>100,000</u>
Total Electric		<u>\$ 20,999,560</u>	<u>\$ 21,872,247</u>	<u>\$ 23,355,864</u>	<u>\$ 20,043,949</u>

ATTACHMENT C

2018 Operating & Non-operating Budget



Nevada Irrigation District

Fiscal Year 2018: Operating & Non Operating Budget
Proudly serving Nevada, Placer and Yuba Counties for over 95 Years.

Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget

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To: Distinguished Members of the Nevada Irrigation District Board

From: Remleh Scherzinger, MBA, PE
General Manager

In accordance with California Government Code Sections 53900 - 53901, California Water Code Division 11 Section 20500 – 29978 and District practice, I am pleased to submit the proposed, balanced budget for the Fiscal Year of January 1, 2018 – December 31, 2018 for your approval. With our continued focus on efficiency and sustainability, the District continues to develop the Recreation and Hydroelectric business lines, whose stability will continue to improve in the coming years. Having implemented significant improvements to our financial and operational processes, the District anticipates migrating to a new Enterprise Resource Planning (ERP) system and new Computerized Maintenance Management System (CMMS) in the coming year, continually improving our internal controls. These actions further demonstrate our ongoing commitment to improving the services provided to our community.

Water Revenues were slightly higher from 2016 to 2017 forecasted levels resulting from rate increases and demand. Consistent with board direction to increase capital spending and reduce reserves, the proposed FY 2018 budget estimates a negative \$8 million net income and staff projects \$5.5 million will liquidate in 2018. Long-term climate models and current legislative initiatives signal continual volatility and therefore we approach the 2018 budget cautiously. Our District's 2017 financial efficiency report indicates approximately \$6 million in grant support and \$1 million in labor savings demonstrating a strong organizational commitment to securing external funding while improving internal efficiencies, for the benefit of our rate payers and community.

The proposed plan's expenditures are driven by capital project spending and labor costs being funded by current operating and non-operating revenue from the three business lines requiring a significant contribution from reserves. The District's Hydroelectric operation is contributing \$4M to the Water Fund by repaying \$3M for interfund borrowing and \$1M for the initial year of subsidizing operating costs. In addition, Hydroelectric is contributing \$315K for Recreation capital projects and reserve building. This budget remains consistent with the 2013 financial plan and commitments of the Board. The development of the plan is discussed on the budget objectives and assumptions page of this document.

The budget format, including department and account segregation, detailed cash forecast and reserve policy review is a reflection of the District's internal control framework. The transparency of this document yields a greater degree of clarity of the District's current cash position and emphasizes our ability to operate a lean and flexible organization.

Contributing Staff: Department Managers, Analysts, Supervisors

Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget

Budget Development (Objectives & Assumptions)

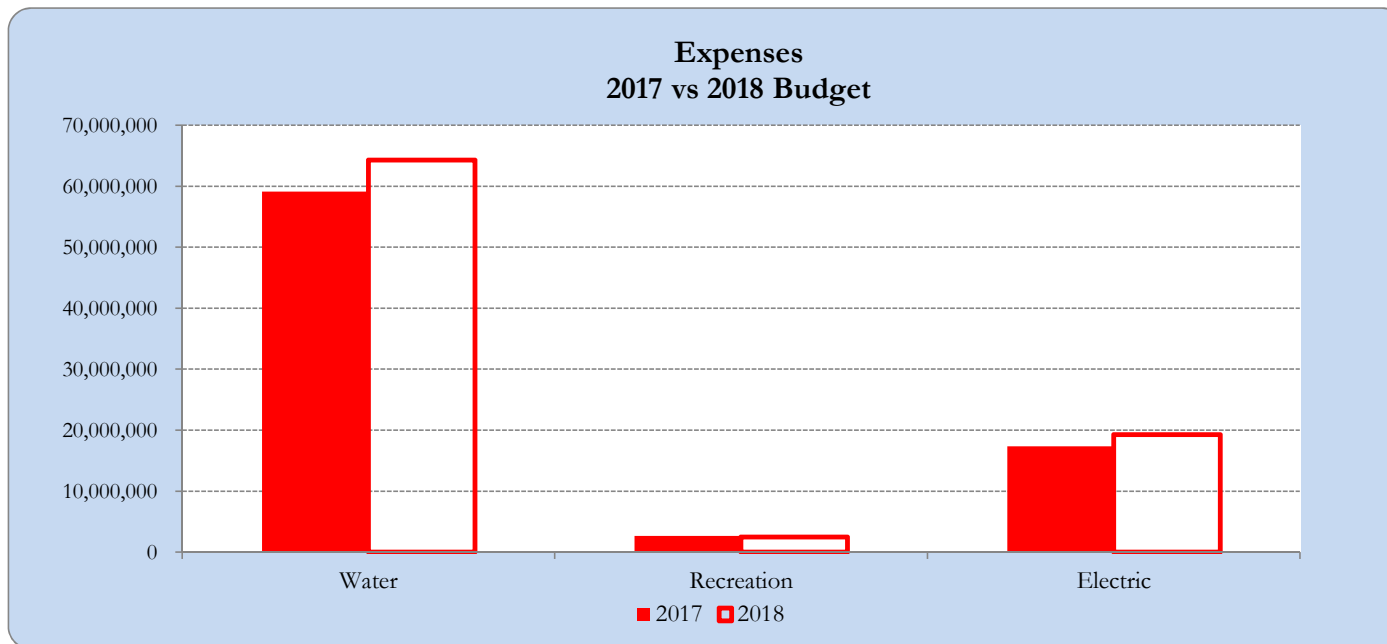
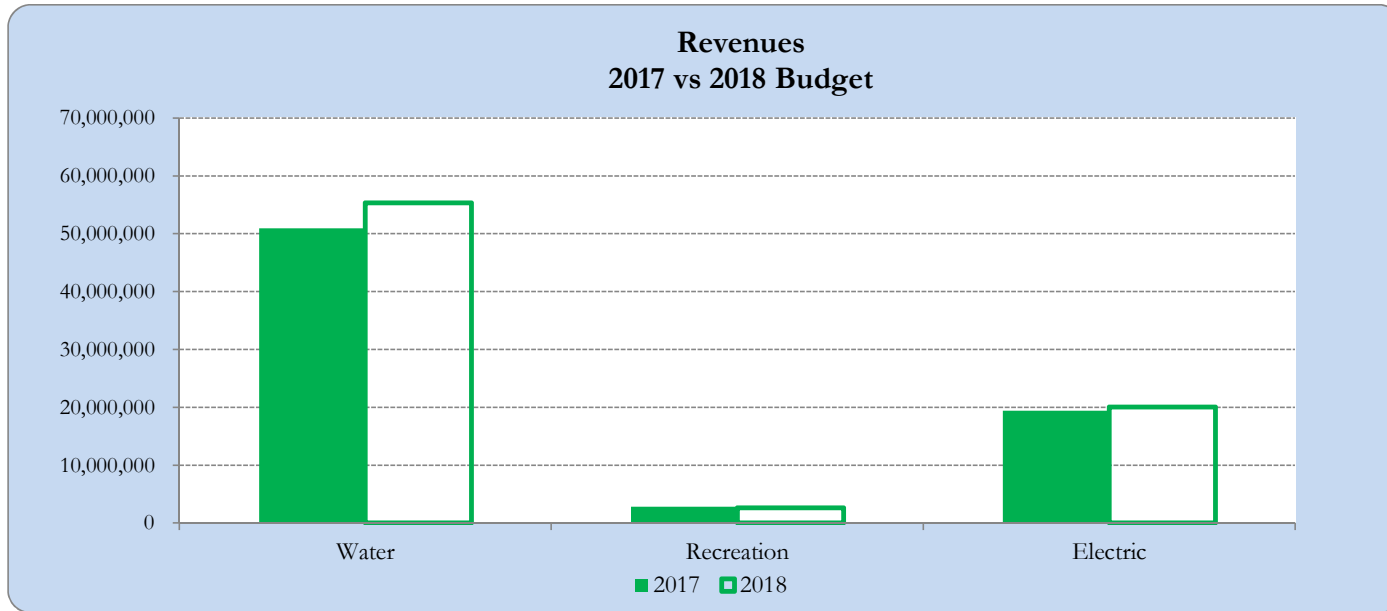
The District's accounting records are maintained using the accrual basis of accounting. The revenues of the District are recognized when earned and the expenses are recognized when incurred. The budget details in this document are used as a management tool for forecasting and monitoring revenues and expenses. The District's accounting system records the actual transactions associated with these forecasts. The budget is developed as closely as possible to a cash flow projection rather than a full accrual estimate, thus excluding depreciation, amortization, and certain unrealized gains & losses.

The objectives of the budget are to meet current customer service demands and adhere to all state and federal laws. The following assumptions were considered in the development of the budget, employing a conservative yet realistic approach.

<p>Operating Revenue:</p> <ul style="list-style-type: none"> • Water Sales 8% over 2017 forecast (6% rate study, 2% demand), Transfer In \$4.2M from Hydro, \$350K from CFD and AD • Recreation revenues 3% over forecast, excluding \$315K Transfer In from Hydro, necessary increase to build operating reserves • Hydroelectric Power Contracts projected at 85% of expected levels
<p>Capital Revenue:</p> <ul style="list-style-type: none"> • Property Taxes 3% over 2016 forecast, historical trend 2015 to 2017 is 3.83% • 2017 Bond Proceeds draw down estimated at \$10M. • Capacity Fees 3% over 2017 forecast • Grant activity of \$2.4M driven by Combie mercury removal project
<p>Operating & Maintenance Expenditure:</p> <ul style="list-style-type: none"> • Labor: 2 FTEs over 2017 budget, 3% COLA at Jan 2018, 5% for normal step increases, Medical 10%, PERS rate at 29.97% • O&M: Water \$102K under 2017 forecast & \$716K over 2017 budget, Hydro \$2M over 2017 forecast & \$1.8M over 2017 budget • Excluding Transfers, District \$1.3M (2.6%) over forecast and \$2M (4%) over 2017 budget
<p>Capital Expenditure:</p> <ul style="list-style-type: none"> • Water \$4.5M over 2017 budget, drawing down \$10M from bond proceeds • Rec \$288K down from 2017 budget • Hydro \$325K down from 2017 budget

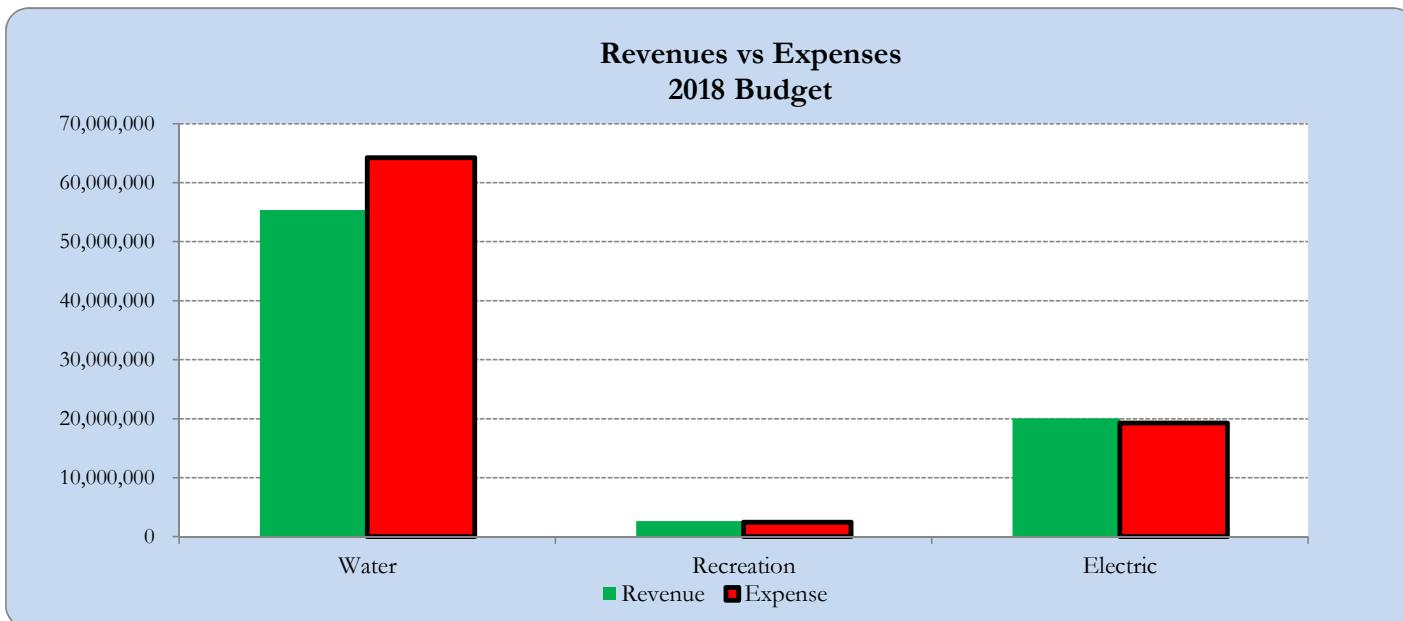
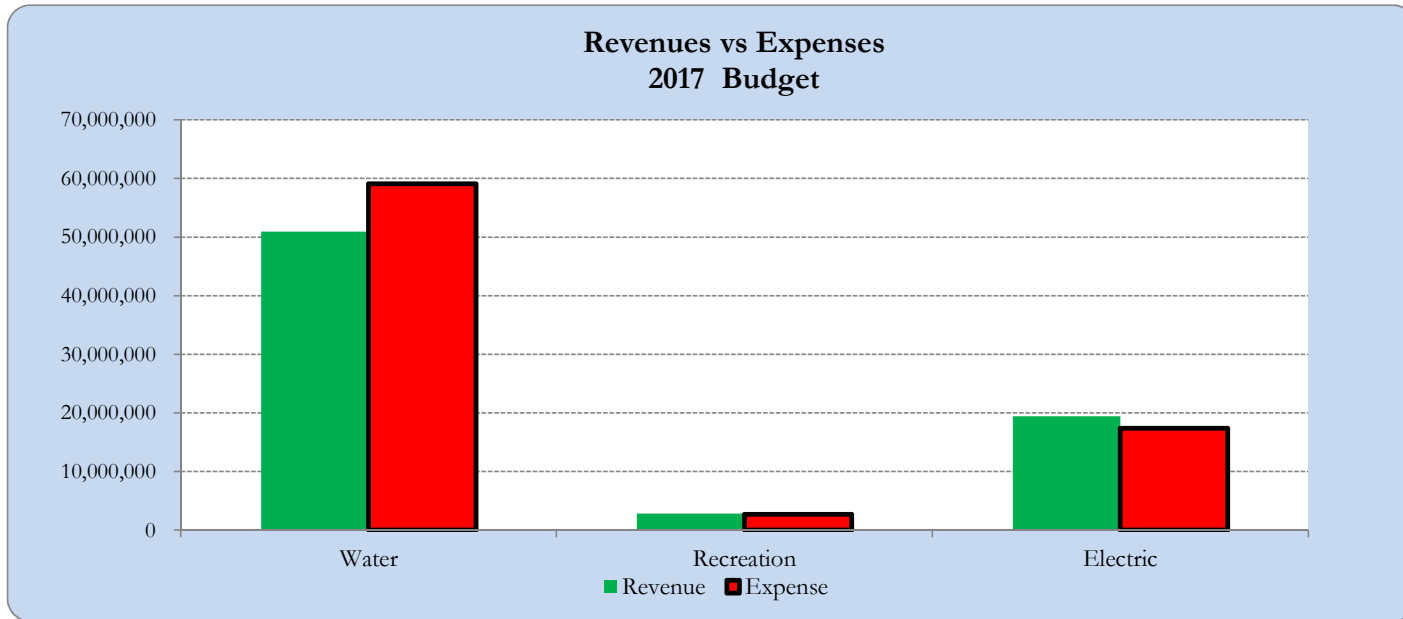
Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget

Adopted 10-11-2017



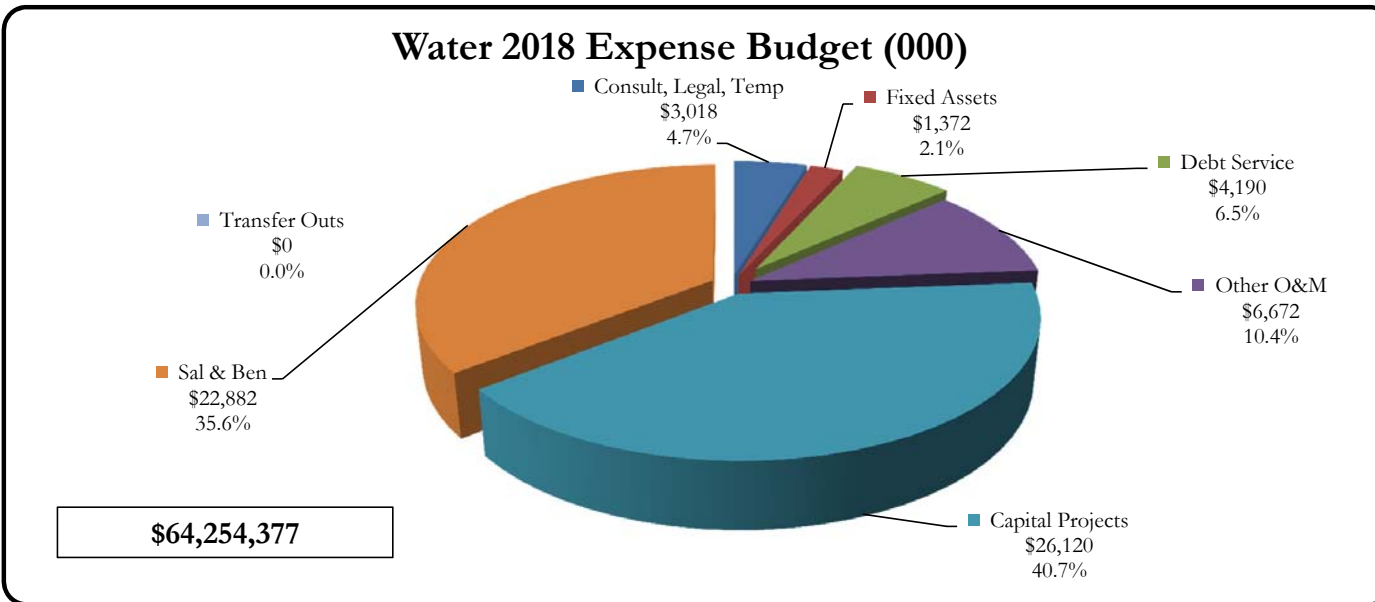
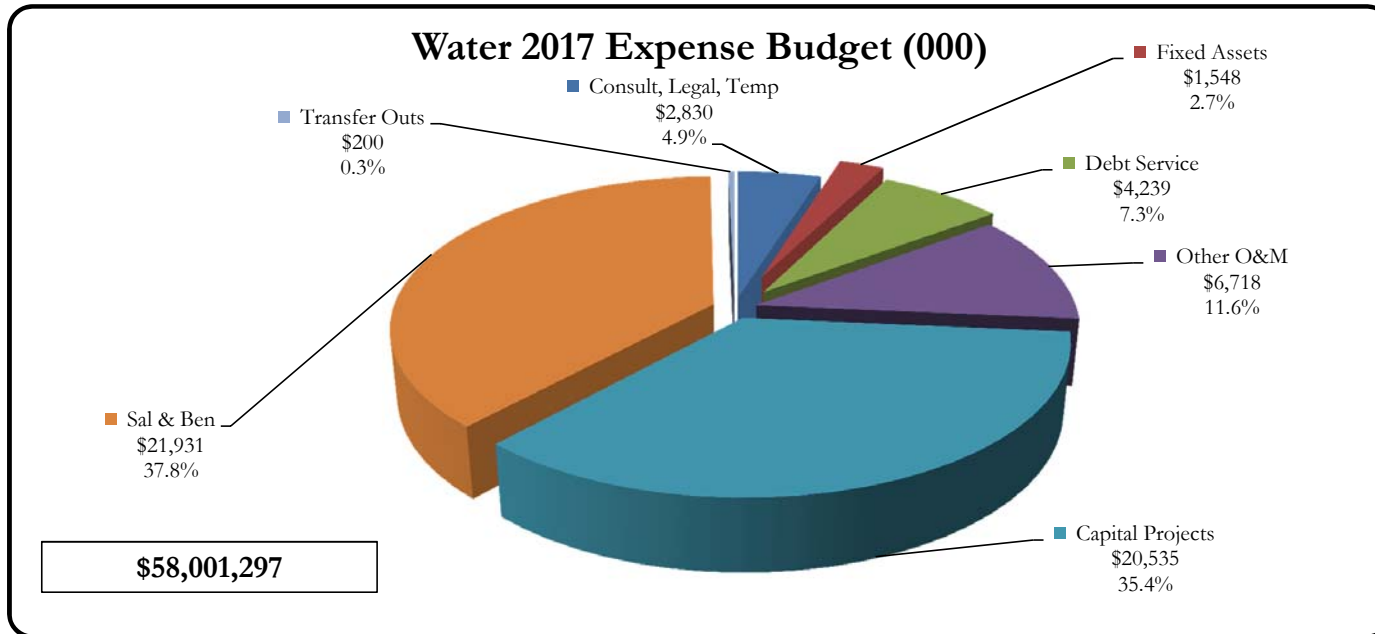
Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget

Adopted 10-11-2017



Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

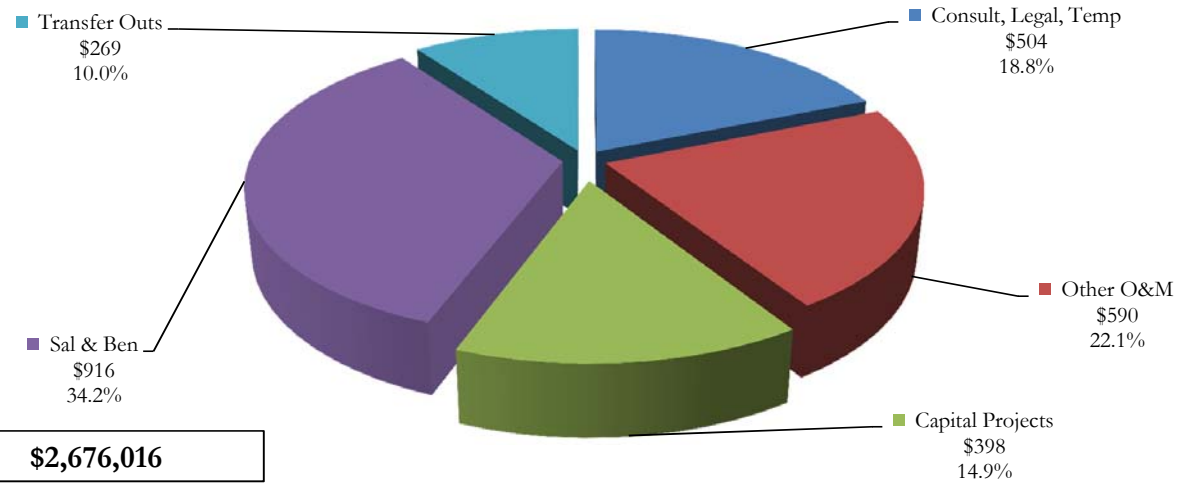
Adopted 10-11-2017



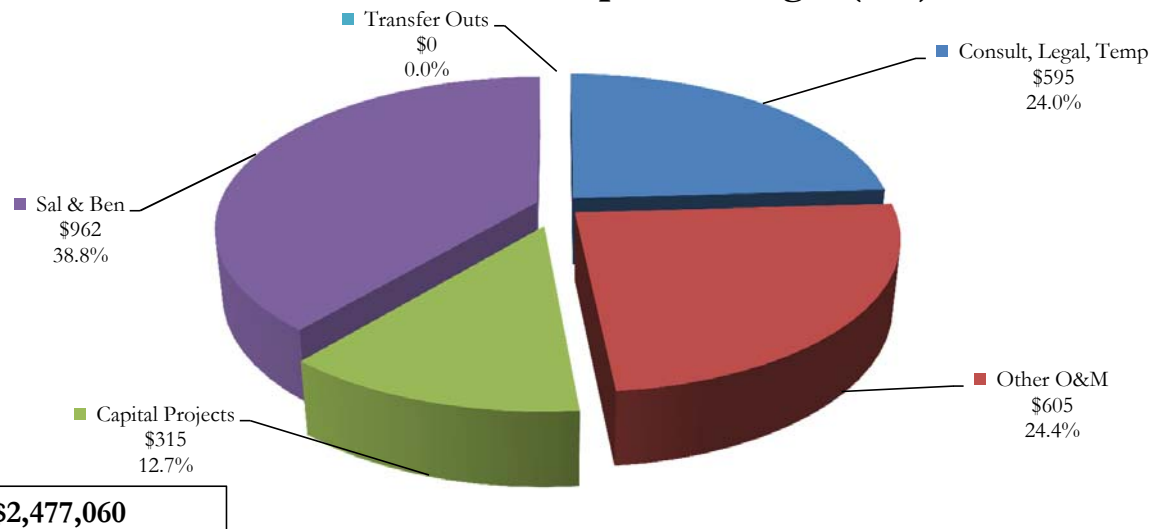
Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

Adopted 10-11-2017

Recreation 2017 Expense Budget (000)

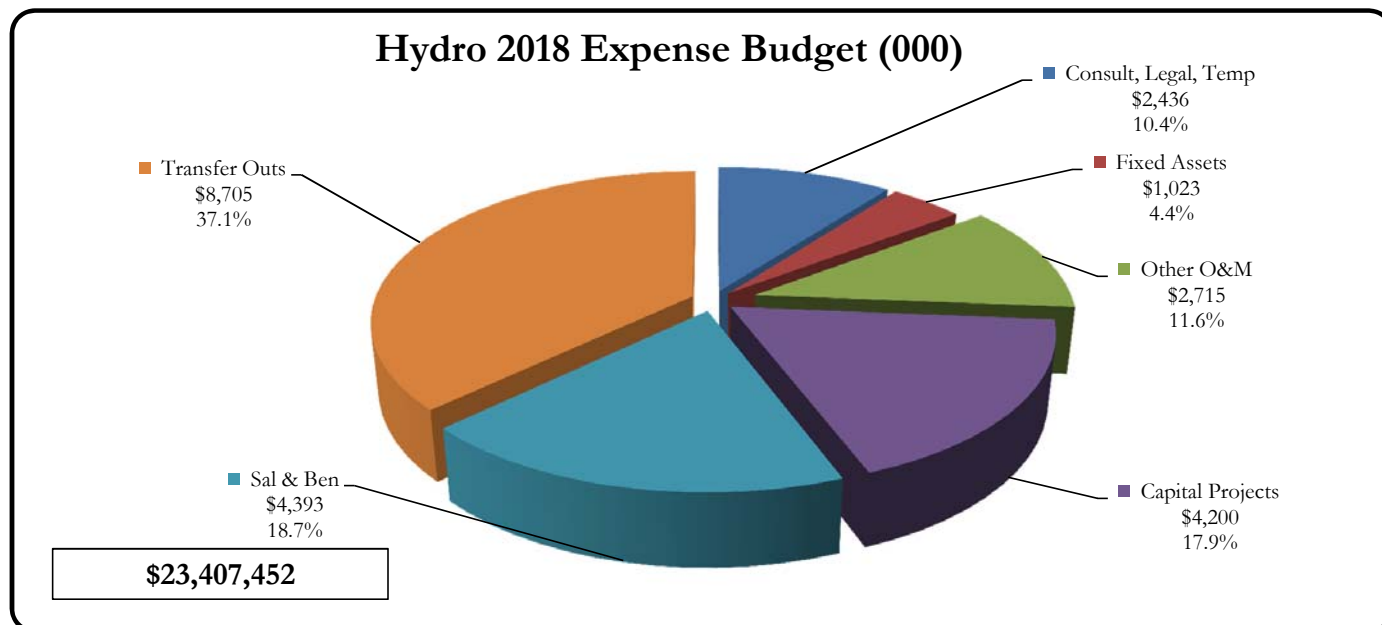
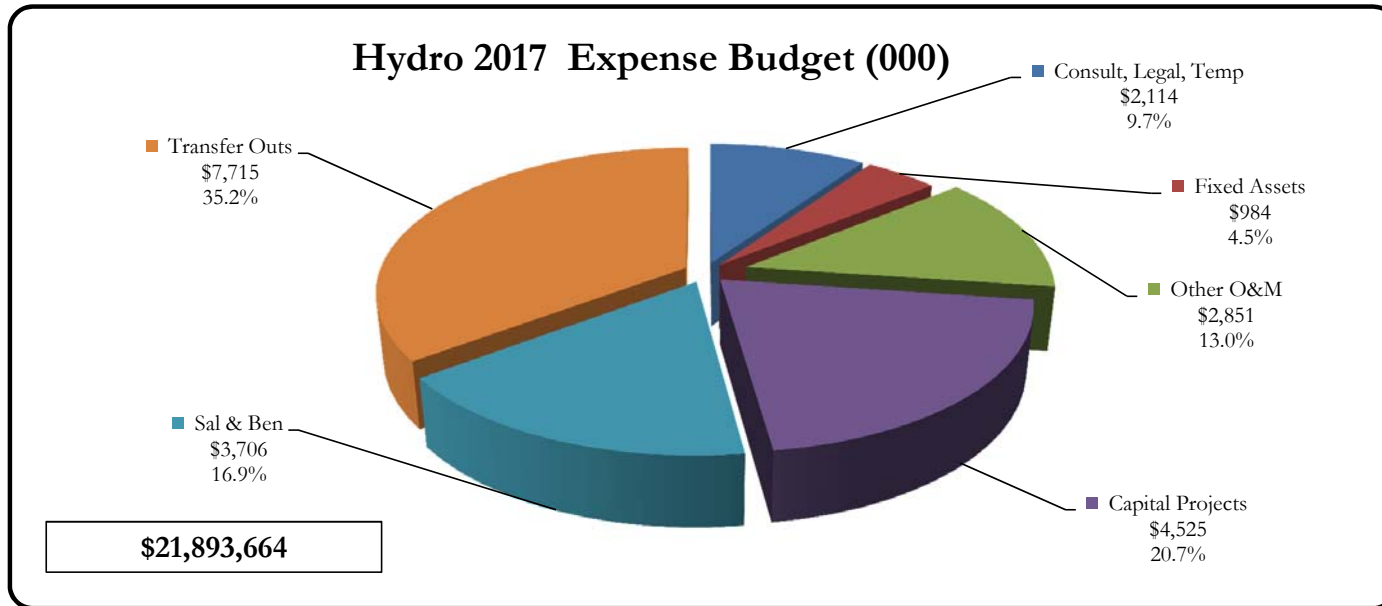


Recreation 2018 Expense Budget (000)



Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget

Adopted 10-11-2017



Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: All Divisions by Fund

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating Budgets:</u>						
Revenues	Water Division	27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
	Recreation Division	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Electric Division	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
Revenues Total		49,821,908	49,963,516	52,148,765	50,519,241	51,585,978
Expenses	Water Division	34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
	Recreation Division	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
	Electric Division	15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
Expenses Total		52,420,405	49,824,674	59,567,229	57,113,477	59,568,889
				Operating Income	(7,418,464)	(7,982,911)
<u>Non Operating Budget:</u>						
Revenues	Water Division	12,559,469	18,324,988	23,204,039	22,460,675	26,125,984
	Recreation Division		579,871	397,500	397,500	315,000
	Electric Division	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Revenues Total		16,078,211	21,513,608	30,039,121	27,383,175	30,640,984
Expenses	Water Division	8,325,874	20,256,068	25,976,061	21,635,000	26,120,000
	Recreation Division	-	38,419	602,500	397,500	315,000
	Electric Division	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Expenses Total		11,844,616	22,903,236	33,016,143	26,557,500	30,635,000
				Non Operating Income	(2,977,021)	5,984
				District Net Income*	(10,395,485)	(7,976,927)

* See Cash Schedule for Reserve Impact

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating Budgets:</u>						
Revenues	Water Sales	19,332,173	19,939,727	21,906,554	23,434,517	23,659,078
	Other Water Revenue	1,718,902	1,085,735	1,052,451	1,409,081	1,059,738
	Recreation Fees	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Electric Power	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
	Transfer Ins	6,035,199	4,207,699	3,615,290	3,615,290	4,503,940
Revenues Total		49,821,908	49,963,516	52,148,765	50,519,241	51,585,978
Expenses	Sal & Ben	23,057,620	23,174,144	27,372,618	26,552,861	28,237,891
	Other O&M	8,634,680	7,952,093	8,856,306	10,159,143	9,991,605
	Consult, Legal, Temp	3,980,925	6,353,871	6,719,432	5,447,450	6,048,800
	Debt Service	5,591,614	3,610,185	4,189,673	4,238,893	4,190,493
	Fixed Assets	1,601,625	2,173,187	2,444,023	2,531,330	2,395,100
	Transfer Outs	9,553,941	6,561,194	9,985,177	8,183,800	8,705,000
Expenses Total		52,420,405	49,824,674	59,567,229	57,113,477	59,568,889
<u>Non Operating Budget:</u>						
Revenues	Property Taxes	10,696,832	11,363,337	11,535,640	11,021,962	11,881,710
	Bond Proceeds	-	4,168,496	8,948,892	8,948,892	10,000,000
	Capacity Fees	414,305	575,281	367,437	831,531	378,460
	Grants	935,659	1,126,782	807,760	700,000	2,380,000
	Rents & Leases	101,064	134,797	280,210	199,749	285,814
	Interest Income	411,609	956,295	1,264,100	758,541	1,200,000
	Transfer Ins	3,518,742	3,188,620	6,835,082	4,922,500	4,515,000
Revenues Total		16,078,211	21,513,608	30,039,121	27,383,175	30,640,984
Expenses	Capital Projects	11,844,616	22,903,236	33,016,143	26,557,500	30,635,000
Expenses Total		11,844,616	22,903,236	33,016,143	26,557,500	30,635,000

Nevada Irrigation District

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
	Expenses	34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
Operating Income				(11,606,818)	(8,911,621)	
Non Operating	Revenues	12,559,469	18,324,988	23,204,039	22,460,675	26,125,984
	Expenses	8,325,874	20,256,068	25,976,061	21,635,000	26,120,000
Non Operating Income				(2,772,021)	5,984	
Net Income*				(14,378,840)	(8,905,637)	

* See Cash Schedule for Reserve Impact

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
<u>Revenues</u>						
Operating	Treated Water	13,253,594	13,471,424	14,997,343	16,414,933	16,197,130
	Raw Water	6,078,579	6,468,303	6,909,211	7,019,584	7,461,948
	New Connect/Install	189,624	178,877	199,369	201,224	199,369
	Reimbursable Costs	873,775	344,846	188,603	457,573	188,603
	Standby	127,318	124,532	121,453	134,564	128,740
	Other Revenue/Fees	528,185	437,480	543,026	615,721	543,026
	Transfer In	6,035,199	4,207,699	3,615,290	3,615,290	4,503,940
Operating Total		27,086,274	25,233,161	26,574,294	28,458,889	29,222,756
Non Operating	Property Taxes	10,696,832	11,363,337	11,535,640	11,021,962	11,881,710
	Bond Proceeds	-	4,168,496	8,948,892	8,948,892	10,000,000
	Capacity Fees	414,305	575,281	367,437	831,531	378,460
	Grants	935,659	1,126,782	807,760	700,000	2,380,000
	Interest Income	411,609	956,295	1,264,100	758,541	1,200,000
	Rents & Leases	101,064	134,797	280,210	199,749	285,814
Non Operating Total		12,559,469	18,324,988	23,204,039	22,460,675	26,125,984

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Expenses	10113 Directors	154,721	184,877	203,579	197,743	237,140
	10114 Administration	8,474,806	5,668,544	6,812,036	7,229,893	6,891,753
	10115 Management	1,989,461	2,409,638	2,539,433	1,973,397	1,965,405
	10116 Watershed	-	232,076	434,784	411,360	560,986
	10117 Human Resources	-	162,209	365,424	380,252	468,106
	10118 Information Services	472,689	625,546	806,520	773,585	795,037
	10131 Cashiering	165,319	165,235	191,155	180,467	194,628
	10133 Customer Service	657,025	658,640	752,100	727,980	1,002,835
	10135 Accounting	958,192	1,009,011	1,219,027	1,061,724	1,092,928
	10151 Engineering	3,041,925	3,785,969	3,885,705	3,830,097	3,811,120
	10171 Water Operations	7,165,999	8,280,180	9,421,073	9,239,906	9,617,653
	10191 Maintenance	8,744,611	8,675,636	9,808,801	9,181,723	9,515,594
	10193 Purchasing	1,768,949	1,233,904	782,186	1,063,050	1,021,356
	10195 Shop Operations	1,062,091	804,976	959,288	1,215,120	959,836
Operating Expenses Total		34,655,788	33,896,441	38,181,113	37,466,297	38,134,377
Expenses	10114 Administration	-	49,928	635,731	630,000	1,430,000
	10115 Management	-	75,970	8,290	-	2,000,000
	10118 Information Services	-	2,918	100,000	300,000	500,000
	10151 Engineering	8,325,874	19,683,690	24,162,040	19,635,000	20,830,000
	10171 Water Operations	-	47,138	310,000	310,000	310,000
	10191 Maintenance	-	396,424	760,000	760,000	1,050,000
Non Operating Expenses Total		8,325,874	20,256,068	25,976,061	21,635,000	26,120,000

Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10113 Directors	51101 Salary	65,699	74,400	74,257	74,257	74,257
	51307 Deferred Comp	643	600	600	600	600
	51308 EE Assistance Plan	146	124	130	130	130
	51310 Medicare	1,044	1,080	1,077	1,077	1,077
	51312 Health Insurance	70,498	76,913	96,976	96,976	106,673
	51313 Life Insurance	247	275	608	608	608
	51314 Dental Insurance	3,741	3,948	7,434	7,434	7,434
	51315 Vision Insurance	859	936	910	910	910
	51317 Workers Comp	145	90	297	297	297
	51319 FICA	4,467	4,608	4,604	4,604	4,604
	52603 Consulting/Contractor Fee	-	1,050	-	-	-
	52608 Fed/St/Co Fees	-	12,070	-	-	25,000
	52710 Office Supplies	47	287	1,000	350	3,350
	52711 Education/Training/Meals	7,185	8,496	10,500	10,500	10,500
52713 Utilities	-	-	5,186	-	1,700	
10113 Directors Total		154,721	184,877	203,579	197,743	237,140
10114 Administration	51101 Salary	157,471	-	-	-	-
	51313 Life Insurance	16,170	16,261	21,000	21,000	21,000
	51321 Health Benefits Retirees	892,688	1,182,684	892,023	1,200,000	1,000,000
	51324 OPEB Net ARC	1,013,000	-	646,000	646,000	753,000
	52503 Equipment Maintenance	40,312	44,668	76,581	56,000	58,240
	52504 Materials	-	91	5,000	15,000	15,600
	52505 Safety	177	-	21,425	10,300	10,690
	52603 Consulting/Contractor Fee	20,802	62,345	117,262	116,000	126,500
	52604 Legal Fees	222,636	280,005	133,263	250,000	200,000
	52608 Fed/St/Co Fees	241,529	1,735	52,000	52,000	52,000

Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52703 Debt Service	5,541,614	3,610,185	4,189,673	4,238,893	4,190,493
	52704 Insurance	197,742	254,817	240,000	240,000	250,000
	52706 Dues, Publcns, Spnsrshp	-	-	56,700	56,700	72,750
	52709 Advertising/Legal Notices	8,453	4,789	3,000	3,000	3,000
	52710 Office Supplies	45,640	58,224	22,241	31,000	31,000
	52711 Education/Training/Meals	-	38	3,500	7,000	17,000
	52713 Utilities	76,572	89,378	132,367	87,000	90,480
	52904 Equipment Purchases		21,872			-
	54000 Transfer Out Rec	-	41,452	200,000	200,000	-
10114 Administration Total		8,474,806	5,668,544	6,812,036	7,229,893	6,891,753
10115 Management	51101 Salary	864,626	829,730	903,989	763,365	814,244
	51105 Overtime	-	1,020	2,093	1,000	1,000
	51308 EE Assistance Plan	321	241	234	234	260
	51310 Medicare	12,261	11,969	11,069	11,069	11,807
	51311 Pension	238,941	228,641	228,803	228,803	244,053
	51312 Health Insurance	151,249	125,988	174,556	174,556	213,346
	51313 Life Insurance	6,914	5,861	6,218	6,218	6,664
	51314 Dental Insurance	12,148	8,928	13,381	13,381	14,868
	51315 Vision Insurance	2,094	1,710	1,637	1,637	1,819
	51316 Long-T Disability	1,939	1,613	3,419	3,419	3,664
	51317 Workers Comp	11,570	8,064	11,155	11,155	5,700
	51318 Unemployment	31,361	16,435	20,000	20,000	20,000
	51319 FICA	-	-	1,200	1,200	1,200
	52503 Equipment Maintenance	100,922	6,406	-	-	-
	52504 Materials	18,828	2,012		-	-
	52505 Safety	9,922	5,603	4,382	360	360

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10115 Management	52603 Consulting/Contractor Fee	428,309	937,236	1,030,712	617,500	542,500
	52604 Legal Fees	7,776	-	-	-	-
	52608 Fed/St/Co Fees	1,018	1,405	-	-	-
	52609 Temporary Labor	196	31,702	20,000	20,000	20,000
	52704 Insurance	1,200	-	-	-	-
	52706 Dues, Publctns, Spnsrshp	50,218	67,383	-	-	-
	52709 Advertising/Legal Notices	3,835	3,217	-	-	-
	52710 Office Supplies	12,774	18,517	19,310	10,500	10,920
	52711 Education/Training/Meals	19,977	29,742	56,000	56,000	50,000
	52713 Utilities	1,062	998	1,915	3,000	3,000
	52902 Vehicle Purchases	-	29,428	29,360	30,000	-
	52904 Equipment Purchases	-	35,789	-	-	-
10115 Management Total		1,989,461	2,409,638	2,539,433	1,973,397	1,965,405
10116 Watershed	51101 Salary	-	38,620	95,046	87,574	94,573
	51105 Overtime	-	906	1,824	-	-
	51308 EE Assistance Plan	-	12	27	27	26
	51310 Medicare	-	573	1,270	1,270	1,371
	51311 Pension	-	11,761	26,248	26,248	28,346
	51312 Health Insurance	-	9,961	19,395	19,395	21,335
	51313 Life Insurance	-	597	713	713	774
	51314 Dental Insurance	-	615	1,487	1,487	1,487
	51315 Vision Insurance	-	80	182	182	182
	51316 Long-T Disability	-	111	392	392	426
	51317 Workers Comp	-	187	6,972	6,972	7,566
	52504 Materials	-	234	5,000	10,000	10,000
	52506 Small Tools	-	-	500	500	500

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10116 Watershed	52603 Consulting/Contractor Fee	-	68,035	265,195	245,000	382,800
	52609 Temporary Labor	-	-	10,000	10,000	10,000
	52710 Office Supplies		247			-
	52711 Education/Training/Meals	-	-	533	1,600	1,600
	52901 Land/Easement Purchases		100,137		-	-
10116 Watershed Total		-	232,076	434,784	411,360	560,986
10117 Human Resources	51101 Salary	-	77,054	174,668	156,027	217,637
	51105 Overtime	-	672	250	-	1,000
	51308 EE Assistance Plan	-	27	52	52	78
	51310 Medicare	-	1,108	2,262	2,262	3,156
	51311 Pension	-	22,733	46,766	46,766	65,232
	51312 Health Insurance	-	14,449	38,790	38,790	64,004
	51313 Life Insurance	-	636	1,271	1,271	1,781
	51314 Dental Insurance	-	1,230	2,974	2,974	4,460
	51315 Vision Insurance	-	155	364	364	546
	51316 Long-T Disability	-	227	699	699	979
	51317 Workers Comp	-	355	1,087	1,087	1,523
	52504 Materials	-	-	500	1,000	1,000
	52603 Consulting/Contractor Fee	-	23,992	77,500	77,500	73,000
	52604 Legal Fees	-	15,294	-	35,000	25,000
	52609 Temporary Labor	-	-	10,000	10,000	-
	52706 Dues, Publtns, Spnsrshp			109	-	500
	52709 Advertising/Legal Notices	-	1,500	4,000	4,000	1,250
	52710 Office Supplies	-	1,138	2,500	1,500	1,000
	52711 Education/Training/Meals		1,588	1,418	-	5,000
	52713 Utilities	-	51	214	960	960

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating & Non Operating Budgets:						
10117 Human Resources Total		-	162,209	365,424	380,252	468,106
10118 Information Services	51101 Salary	225,837	246,300	295,480	262,069	274,589
	51105 Overtime	-	2,292	8,813	3,000	5,000
	51308 EE Assistance Plan	93	76	78	78	78
	51310 Medicare	3,332	3,603	3,800	3,800	3,982
	51311 Pension	62,304	71,077	78,550	78,550	82,303
	51312 Health Insurance	34,106	34,416	58,185	58,185	64,004
	51313 Life Insurance	1,901	2,179	2,134	2,134	2,247
	51314 Dental Insurance	2,093	2,658	4,460	4,460	4,460
	51315 Vision Insurance	530	564	546	546	546
	51316 Long-T Disability	550	575	1,174	1,174	1,236
	51317 Workers Comp	1,208	1,195	1,826	1,826	1,922
	52503 Equipment Maintenance	88,875	149,775	146,513	146,513	157,100
	52504 Materials		659		-	-
	52603 Consulting/Contractor Fee	2,950	-	5,000	5,000	5,000
	52609 Temporary Labor	1,048	-	30,000	30,000	30,000
	52706 Dues, Publtns, Spnsrshp	462	160	1,000	1,000	320
	52710 Office Supplies	43,864	72,840	111,800	111,800	99,800
	52711 Education/Training/Meals	1,246	299	3,000	6,500	4,500
	52713 Utilities	2,290	4,723	9,161	11,950	12,950
	52904 Equipment Purchases	-	32,155	45,000	45,000	45,000
10118 Information Services Total		472,689	625,546	806,520	773,585	795,037
10131 Cashiering	51101 Salary	80,625	89,233	104,580	94,606	98,185
	51105 Overtime	-	259	100	500	500
	51308 EE Assistance Plan	53	43	52	52	52

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10131 Cashiering	51310 Medicare	1,212	1,297	1,372	1,372	1,424
	51311 Pension	22,213	25,880	28,356	28,356	29,429
	51312 Health Insurance	31,911	35,750	38,790	38,790	42,669
	51313 Life Insurance	584	811	770	770	804
	51314 Dental Insurance	2,602	2,952	2,974	2,974	2,974
	51315 Vision Insurance	312	372	364	364	364
	51316 Long-T Disability	244	285	424	424	442
	51317 Workers Comp	436	429	659	659	687
	52503 Equipment Maintenance	4,739	5,078	8,414	7,000	9,000
	52609 Temporary Labor	20,388	-	1,000	1,000	-
	52710 Office Supplies	-	2,846	3,000	3,000	7,500
	52711 Education/Training/Meals	-	-	300	600	600
	52904 Equipment Purchases	-	-	-	-	-
10131 Cashiering Total		165,319	165,235	191,155	180,467	194,628
10133 Customer Service	51101 Salary	281,772	346,068	394,442	321,552	391,466
	51105 Overtime	205	1,383	500	2,000	2,000
	51106 Double Time	-	-	1,000	1,000	1,000
	51308 EE Assistance Plan	174	152	156	156	182
	51310 Medicare	4,289	4,567	4,663	4,663	5,676
	51311 Pension	80,939	69,548	96,379	96,379	117,334
	51312 Health Insurance	95,125	93,764	116,371	116,371	149,342
	51313 Life Insurance	2,647	2,158	2,619	2,619	3,204
	51314 Dental Insurance	6,799	5,881	8,921	8,921	10,408
	51315 Vision Insurance	1,078	815	1,092	1,092	1,273
	51316 Long-T Disability	774	735	1,440	1,440	1,762
	51317 Workers Comp	1,603	1,817	2,387	2,387	2,889

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10133 Customer Service	52503 Equipment Maintenance	19,782	6,412	19,025	25,000	7,000
	52504 Materials	1,631	1,494	2,746	1,200	41,300
	52505 Safety	65	37	-	500	500
	52506 Small Tools	1,572	-	1,000	1,000	2,000
	52603 Consulting/Contractor Fee	-	14,953	-	-	133,500
	52609 Temporary Labor	-	-	8,167	10,000	-
	52710 Office Supplies	129,421	108,454	80,436	120,000	120,000
	52711 Education/Training/Meals	-	-	500	1,200	1,500
	52713 Utilities	363	402	257	500	500
	52902 Vehicle Purchases	28,786	-	-	-	-
52904 Equipment Purchases	-	-	10,000	10,000	10,000	
10133 Customer Service Total		657,025	658,640	752,100	727,980	1,002,835
10135 Accounting	51101 Salary	478,454	489,882	545,890	531,848	540,607
	51105 Overtime	-	6,351	13,500	5,000	6,500
	51308 EE Assistance Plan	199	166	182	182	182
	51310 Medicare	7,204	7,239	7,712	7,712	7,839
	51311 Pension	130,887	139,983	159,411	159,411	162,036
	51312 Health Insurance	106,109	102,523	116,371	116,371	149,342
	51313 Life Insurance	3,530	4,499	4,332	4,332	4,424
	51314 Dental Insurance	6,209	6,218	10,408	10,408	10,408
	51315 Vision Insurance	1,117	1,419	1,273	1,273	1,273
	51316 Long-T Disability	1,084	1,091	2,382	2,382	2,433
	51317 Workers Comp	2,612	2,388	3,705	3,705	3,784
	52503 Equipment Maintenance	-	-	-	1,500	1,500
	52504 Materials	252	-	-	-	-
	52603 Consulting/Contractor Fee	157,014	107,021	133,160	118,000	110,000

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52608 Fed/St/Co Fees		435	-	-	-
	52609 Temporary Labor	56,239	106,833	161,322	52,000	20,000
	52706 Dues, Publctns, Spnsrshp	688	882	700	700	600
	52709 Advertising/Legal Notices		940		-	-
	52710 Office Supplies	4,962	5,430	4,000	4,000	4,000
	52711 Education/Training/Meals	1,554	2,358	11,830	15,500	8,000
	52713 Utilities	78	-	-	-	-
	52804 Bank Fees	-	23,353	42,849	27,400	50,000
	52904 Equipment Purchases					10,000
10135 Accounting Total		958,192	1,009,011	1,219,027	1,061,724	1,092,928
10151 Engineering						
	51101 Salary	1,593,631	1,976,498	1,875,764	1,923,261	1,773,375
	51105 Overtime	4,508	9,816	14,251	6,000	10,000
	51106 Double Time		473	-	-	-
	51308 EE Assistance Plan	564	530	494	494	494
	51310 Medicare	24,246	25,202	24,811	24,811	25,714
	51311 Pension	450,177	346,063	512,868	512,868	531,534
	51312 Health Insurance	304,095	282,042	368,507	368,507	405,358
	51313 Life Insurance	13,991	10,560	13,936	13,936	14,513
	51314 Dental Insurance	21,340	13,907	28,249	28,249	28,249
	51315 Vision Insurance	3,517	2,464	3,456	3,456	3,456
	51316 Long-T Disability	3,210	2,539	7,663	7,663	7,980
	51317 Workers Comp	53,066	25,659	93,602	93,602	97,647
	52503 Equipment Maintenance	44,075	4,453	4,344	75,000	60,000
	52504 Materials	68,879	49,696	70,409	135,000	150,000
	52505 Safety	1,195	943	8,019	2,000	3,000
	52506 Small Tools	563	2,134	1,000	1,000	1,000

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52603 Consulting/Contractor Fee	177,995	826,059	634,100	445,250	340,000
	52604 Legal Fees		522	-	-	-
	52608 Fed/St/Co Fees	-	15,835	2,617	500	-
	52609 Temporary Labor	13,131	14,792	35,386	-	200,000
	52706 Dues, Publtns, Spnsrshp	7,618	17,863	16,579	18,000	20,000
	52709 Advertising/Legal Notices			1,000	-	-
	52710 Office Supplies	17,689	16,105	12,000	12,000	18,000
	52711 Education/Training/Meals	4,810	18,258	15,586	18,000	20,000
	52713 Utilities	312	3,364	631	500	800
	52901 Land/Easement Purchases	24,206	3,009	40,000	40,000	40,000
	52902 Vehicle Purchases	53,826	46,620	89,357	90,000	30,000
	52904 Equipment Purchases	155,281	70,563	11,076	10,000	30,000
10151 Engineering Total		3,041,925	3,785,969	3,885,705	3,830,097	3,811,120
10171 Water Operations	51101 Salary	2,943,156	3,571,640	3,480,596	3,173,921	3,279,662
	51105 Overtime	27,760	28,566	48,396	90,000	90,000
	51106 Double Time	73,247	20,883	87,146	113,700	113,700
	51144 Standby	133,870	144,072	157,095	140,000	140,000
	51308 EE Assistance Plan	1,273	1,098	1,172	1,172	1,170
	51310 Medicare	51,406	47,509	46,022	46,022	47,555
	51311 Pension	833,782	604,756	951,319	951,319	983,013
	51312 Health Insurance	725,597	665,460	872,780	872,780	960,058
	51313 Life Insurance	26,202	19,542	25,975	25,975	26,841
	51314 Dental Insurance	58,403	35,587	66,906	66,906	66,906
	51315 Vision Insurance	8,346	5,219	8,186	8,186	8,186
	51316 Long-T Disability	7,054	5,281	14,283	14,283	14,758
	51317 Workers Comp	161,924	103,297	212,412	212,412	221,203

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52501 Chemicals	198,980	292,465	233,578	290,000	300,000
	52503 Equipment Maintenance	170,715	244,440	389,091	404,000	454,500
	52504 Materials	273,765	323,964	352,617	346,800	347,000
	52505 Safety	7,028	10,642	17,000	17,000	23,000
	52506 Small Tools	9,810	9,437	16,755	31,000	31,800
	52507 Water Purchase	171,210	452,903	300,000	300,000	300,000
	52603 Consulting/Contractor Fee	42,016	121,507	306,000	246,000	197,500
	52604 Legal Fees	2,580	-	-	-	-
	52608 Fed/St/Co Fees	97,878	248,790	282,700	282,700	357,700
	52609 Temporary Labor	89,546	59,980	76,402	150,000	100,000
	52706 Dues, Publctns, Spnsrshp	4,783	6,535	9,000	9,000	9,000
	52709 Advertising/Legal Notices	-	-	1,500	-	-
	52710 Office Supplies	5,535	2,835	1,779	6,000	8,000
	52711 Education/Training/Meals	1,651	10,581	14,813	35,000	35,000
	52713 Utilities	769,681	711,841	946,956	936,000	976,000
	52902 Vehicle Purchases	168,511	222,842	182,093	151,230	178,100
52904 Equipment Purchases	100,290	308,508	318,500	318,500	347,000	
10171 Water Operations Total		7,165,999	8,280,180	9,421,073	9,239,906	9,617,653
10191 Maintenance	51101 Salary	3,231,899	4,059,970	3,833,480	3,745,317	3,942,771
	51105 Overtime	17,761	16,360	31,375	30,000	30,000
	51106 Double Time	9,828	3,810	8,695	15,000	15,000
	51308 EE Assistance Plan	1,858	1,491	1,690	1,690	1,716
	51310 Medicare	48,256	48,614	54,307	54,307	57,170
	51311 Pension	917,094	647,223	1,122,584	1,122,584	1,181,767
	51312 Health Insurance	963,300	853,142	1,260,683	1,260,683	1,408,086
	51313 Life Insurance	29,160	20,827	30,652	30,652	32,268

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating & Non Operating Budgets:						
10191 Maintenance	51314 Dental Insurance	72,320	40,429	96,642	96,642	98,129
	51315 Vision Insurance	10,910	6,762	11,825	11,825	12,007
	51316 Long-T Disability	8,533	6,531	16,854	16,854	17,742
	51317 Workers Comp	211,242	115,634	303,069	303,069	321,008
	52501 Chemicals		105,428	243,050	-	-
	52503 Equipment Maintenance	443,599	259,782	57,737	67,800	87,800
	52504 Materials	979,341	882,924	901,411	1,126,600	1,108,000
	52505 Safety	16,310	18,593	38,589	28,000	33,300
	52506 Small Tools	51,145	73,362	30,941	57,100	80,830
	52603 Consulting/Contractor Fee	441,135	340,239	650,247	117,000	204,000
	52604 Legal Fees	-	-	-	5,000	5,000
	52608 Fed/St/Co Fees	6,337	25,542	21,639	7,500	7,500
	52609 Temporary Labor	185,247	232,921	252,849	180,000	200,000
	52706 Dues, Publcns, Spnsrshp	2,860	1,748	2,500	14,000	14,000
	52710 Office Supplies	10,528	5,568	2,429	16,500	12,500
	52711 Education/Training/Meals	37,744	26,707	17,481	30,000	30,000
	52713 Utilities	40,802	25,101	7,473	33,000	35,000
52902 Vehicle Purchases	94,650	468,535	310,000	310,000	210,000	
52904 Equipment Purchases	912,752	388,393	500,600	500,600	370,000	
10191 Maintenance Total		8,744,611	8,675,636	9,808,801	9,181,723	9,515,594
10193 Purchasing	51101 Salary	281,397	333,326	348,188	312,111	328,814
	51105 Overtime	1,123	977	1,000	1,000	1,000
	51308 EE Assistance Plan	150	138	130	130	130
	51310 Medicare	4,141	4,833	4,526	4,526	4,768
	51311 Pension	77,548	89,872	93,549	93,549	98,555
	51312 Health Insurance	73,600	79,422	96,976	96,976	106,673

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10193 Purchasing	51313 Life Insurance	2,249	2,633	2,542	2,542	2,691
	51314 Dental Insurance	4,241	5,304	7,434	7,434	7,434
	51315 Vision Insurance	812	936	910	910	910
	51316 Long-T Disability	785	917	1,398	1,398	1,480
	51317 Workers Comp	1,498	1,608	2,174	2,174	2,302
	52501 Chemicals	248,688	96,762	-	-	-
	52503 Equipment Maintenance	15,074	7,047	7,500	73,000	53,000
	52504 Materials	801,943	481,562	76,678	60,000	125,000
	52505 Safety	76,336	70,254	29,451	52,000	52,000
	52506 Small Tools	14,455	12,602	26,220	200,000	100,000
	52507 Water Purchase	84,392	-	-	-	-
	52603 Consulting/Contractor Fee	2,535	38,562	23,398	55,000	60,000
	52609 Temporary Labor	15,597	-	5,000	10,000	5,000
	52706 Dues, Publctns, Spnsrshp	390	347	600	600	600
	52710 Office Supplies	2,837	3,699	35,854	64,200	63,000
	52711 Education/Training/Meals	2,822	2,033	1,003	6,000	6,000
	52713 Utilities	4,520	1,070	154	2,000	2,000
	52902 Vehicle Purchases	29,913	-	-	-	-
52904 Equipment Purchases	21,903	-	17,500	17,500	-	
10193 Purchasing Total		1,768,949	1,233,904	782,186	1,063,050	1,021,356
10195 Shop Operations	51101 Salary	177,542	156,220	197,524	204,285	192,673
	51105 Overtime	1,332	6,163	1,500	1,500	1,500
	51106 Double Time		220	-	-	-

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
10195 Shop Operations	51308 EE Assistance Plan	86	71	78	78	78
	51310 Medicare	2,726	2,311	2,962	2,962	2,794
	51311 Pension	52,443	49,875	61,230	61,230	57,750
	51312 Health Insurance	53,292	44,999	58,185	58,185	64,004
	51313 Life Insurance	1,682	1,415	1,666	1,666	1,577
	51314 Dental Insurance	3,302	2,992	4,460	4,460	4,460
	51315 Vision Insurance	563	514	546	546	546
	51316 Long-T Disability	518	487	916	916	867
	51317 Workers Comp	10,967	8,972	14,252	14,252	13,487
	52501 Chemicals	-	162,943	250,000	550,000	225,000
	52503 Equipment Maintenance	695,241	262,934	269,714	175,000	175,000
	52504 Materials	6,565	18,163	21,192	57,000	57,000
	52505 Safety	1,002	413	943	1,240	1,300
	52506 Small Tools	1,485	8,806	1,853	3,000	3,000
	52609 Temporary Labor	16,175	36,023	29,520	25,000	28,000
	52710 Office Supplies	424	373	500	5,000	2,500
	52711 Education/Training/Meals	720	265	432	2,500	4,000
	52713 Utilities	24,519	32,421	16,815	21,300	22,300
	52902 Vehicle Purchases	-	-	-	-	75,000
	52904 Equipment Purchases	11,507	8,396	25,000	25,000	27,000
10195 Shop Operations Total		1,062,091	804,976	959,288	1,215,120	959,836
Operating Total		34,655,788	33,896,441	38,181,113	37,466,297	38,134,377

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Water Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
Operating & Non Operating Budgets:						
10114 Administration	52915 Proj Bud: Non-Programmati	-	49,928	635,731	630,000	1,430,000
10114 Administration Total		-	49,928	635,731	630,000	1,430,000
10115 Management	52915 Proj Bud: Non-Programmati	-	75,970	8,290	-	2,000,000
10115 Management Total		-	75,970	8,290	-	2,000,000
10118 Information Services	52915 Proj Bud: Non-Programmati	-	2,918	100,000	300,000	500,000
10118 Information Services Total		-	2,918	100,000	300,000	500,000
10151 Engineering	52915 Proj Bud: Non-Programmati	6,008,899	14,954,022	16,784,022	13,850,000	15,720,000
	52907 Proj Bud: Pipeline Rplc	186,722	477,244	750,000	750,000	750,000
	52908 Proj Bud: Prv Program	-	13,116	160,000	160,000	160,000
	52909 Proj Bud: Minor System	768	-	600,000	600,000	600,000
	52910 Proj Bud: Raw Water Rplc	325,285	2,384,092	1,217,738	900,000	1,100,000
	52911 Proj Bud: Backbone Ext	1,780,228	1,788,214	1,360,663	1,000,000	1,000,000
	52912 Proj Bud: Community Inves	17,862	51,915	3,131,342	2,325,000	800,000
	52913 Proj Bud: Extended Ceqa	6,110	15,087	158,275	50,000	200,000
	52914 Proj Bud: Sediment Removal	-	-	-	-	500,000
10151 Engineering Total		8,325,874	19,683,690	24,162,040	19,635,000	20,830,000
10171 Water Operations	52915 Proj Bud: Non-Programmati	-	47,138	310,000	310,000	310,000
10171 Water Operations Total		-	47,138	310,000	310,000	310,000
10191 Maintenance	52915 Proj Bud: Non-Programmati	-	396,424	760,000	760,000	1,050,000
10191 Maintenance Total		-	396,424	760,000	760,000	1,050,000
Non Operating Total		8,325,874	20,256,068	25,976,061	21,635,000	26,120,000

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
	Expenses	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
				Net Income	(91,275)	157,213
Non Operating	Revenues		579,871	397,500	397,500	315,000
	Expenses	-	38,419	602,500	397,500	315,000
				Non Operating Income	(205,000)	-
				Net Income*	(296,275)	157,213

* See Cash Schedule for Reserve Impact

Revenues

Operating	Scotts Flat	665,175	784,521	878,124	924,948	904,468
	Long Ravine	531,935	525,027	532,267	675,077	548,235
	Orchard Springs	295,063	295,306	307,383	336,488	316,605
	Peninsula	190,077	219,647	235,416	317,643	242,479
	Jackson Meadow		230,026	180,475	299,852	220,001
	Cascade Shores Gate	3,848	9,631	13,225	9,593	13,622
	Combie	26,000	26,500	33,030	31,926	34,021
	Greenhorn	31,765	37,613	38,684	38,683	39,844
Operating Total		1,743,862	2,128,270	2,218,605	2,634,210	2,319,273
Non Operating	Transfer In Operations		38,419	197,500	197,500	-
	Transfer In Electric		500,000	-	-	315,000
	Transfer In Water		41,452	200,000	200,000	-
Non Operating Total			579,871	397,500	397,500	315,000

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
30250 Recreation General	51101 Salary	647,467	439,577	599,632	544,576	448,613
	51105 Overtime		1,873	-	-	5,000
	51308 EE Assistance Plan	177	188	208	208	182
	51310 Medicare	5,690	6,355	7,243	7,243	6,505
	51311 Pension	114,011	123,400	149,722	149,722	134,463
	51312 Health Insurance	91,165	106,654	155,161	155,161	149,342
	51313 Life Insurance	3,337	3,602	4,070	4,070	3,671
	51314 Dental Insurance	5,929	5,926	11,894	11,894	10,408
	51315 Vision Insurance	1,126	1,278	1,455	1,455	1,273
	51316 Long-T Disability	1,023	1,174	2,238	2,238	2,019
	51317 Workers Comp	28,092	28,189	39,279	39,279	35,343
	51324 OPEB Net ARC	23,000	-	-	-	24,000
	52501 Chemicals	-	2,788	49,797	20,000	20,000
	52503 Equipment Maintenance	31,205	57,058	107,906	68,000	61,275
	52504 Materials	225,186	187,886	160,130	229,200	191,200
	52505 Safety	536	823	5,938	720	3,000
	52506 Small Tools	-	-	2,500	2,500	3,500
	52603 Consulting/Contractor Fee	65,927	27,036	48,210	-	30,000
	52604 Legal Fees	5,126	18,461	32,162	3,700	5,000
	52608 Fed/St/Co Fees	32,477	37,989	19,586	46,250	40,000
	52609 Temporary Labor	467,409	488,604	500,000	500,000	362,000
	52703 Debt Service	50,000	-	-	-	-
	52704 Insurance	4,961	5,133	8,000	8,000	6,000
	52709 Advertising/Legal Notices	4,748	5,578	7,932	17,500	10,000
	52710 Office Supplies	28,825	15,405	5,642	28,000	12,500
	52711 Education/Training/Meals	508	330	150	300	300
	52713 Utilities	93,610	128,871	131,457	157,200	127,200

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

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

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
30250 Recreation General	52795 Rec-Customer Refunds			14,395	-	14,395
	52804 Bank Fees	-	10,550	47,580	12,500	45,000
	52904 Equipment Purchases		7,534		-	-
	54000 Transfer Out Water	138	12,869	95	71,300	-
	55000 Transfer Out Non Oper	-	38,419	197,500	197,500	-
30250 Recreation General Sum		1,931,673	1,763,550	2,309,880	2,278,516	1,752,189
30251 Recreation Upper Division	51101 Salary	-	-	-	-	77,099
	51105 Overtime	-	-	-	-	1,000
	51308 EE Assistance Plan	-	-	-	-	39
	51310 Medicare	-	-	-	-	838
	51311 Pension	-	-	-	-	23,109
	51312 Health Insurance	-	-	-	-	32,002
	51313 Life Insurance	-	-	-	-	473
	51314 Dental Insurance	-	-	-	-	2,230
	51315 Vision Insurance	-	-	-	-	273
	51316 Long-T Disability	-	-	-	-	260
	51317 Workers Comp	-	-	-	-	4,048
	52503 Equipment Maintenance	-	-	-	-	10,000
	52504 Materials	-	-	-	-	20,000
	52505 Safety	-	-	-	-	2,000
	52603 Consulting/Contractor Fee	-	-	-	-	45,000
	52604 Legal Fees	-	-	-	-	15,000
	52608 Fed/St/Co Fees	-	-	-	-	6,000
52609 Temporary Labor	-	-	-	-	138,000	
52710 Office Supplies	-	-	-	-	2,500	
52713 Utilities	-	-	-	-	30,000	
30251 Recreation Upper Division Sum		-	-	-	-	409,871

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

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

	2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>					
Operating Total	1,931,673	1,763,550	2,309,880	2,278,516	2,162,060
30250 Recreation General 52915 Proj Bud: Non-Programmati	-	38,419	602,500	397,500	315,000
30250 Recreation General Total	-	38,419	602,500	397,500	315,000
Non Operating Total	-	38,419	602,500	397,500	315,000

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: **Electric Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
Operating	Revenues	20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
	Expenses	15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
Operating Income				4,279,630		771,497
Non Operating	Revenues	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
	Expenses	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Income				-		-
Net Income*				4,279,630		771,497

* See Cash Schedule for Reserve Impact

Revenues

Operating	Chicago Park	9,688,910	9,856,454	9,905,200	8,501,353	8,668,778
	Dutch Flat	5,417,285	5,573,524	5,327,965	4,700,071	4,815,987
	Rollins	5,100,484	5,159,473	5,411,801	4,740,081	4,815,987
	Scotts Flat	209,302	357,684	541,132	225,040	300,000
	Bowman	255,517	722,338	1,217,311	860,099	963,197
	Bowman TL	53,129	42,566	36,507	109,423	100,000
	Combie South	141,890	694,311	717,682	150,067	200,000
	Combie North	125,255	195,735	198,269	140,008	180,000
Operating Total		20,991,772	22,602,085	23,355,867	19,426,142	20,043,949
Non Operating	Transfer In from Operating	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: **Electric Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	51101 Salary	646,706	467,370	509,296	458,108	497,192
	51105 Overtime	-	95,811	600	-	2,000
	51106 Double Time		5,659	-	-	-
	51308 EE Assistance Plan	574	116	104	104	104
	51310 Medicare	9,662	7,003	6,537	6,537	7,209
	51311 Pension	163,864	130,029	135,127	135,127	138,425
	51312 Health Insurance	139,085	109,568	77,580	77,580	85,339
	51313 Life Insurance	-	6,839	3,672	3,672	3,780
	51314 Dental Insurance	9,314	5,631	5,947	5,947	5,947
	51315 Vision Insurance	1,294	875	728	728	728
	51316 Long-T Disability	1,424	1,234	2,019	2,019	2,078
	51317 Workers Comp	15,143	9,788	15,286	15,286	15,804
	51321 Health Benefits Retirees	120,252	144,721	131,222	2,020	160,000
	51324 OPEB Net ARC	127,000	-	-	-	-
	52501 Chemicals	69,510	53,831	60,627	100,000	75,000
	52503 Equipment Maintenance	-	29,741	14,966	71,000	21,000
	52504 Materials	-	32,930	10,634	50,000	25,000
	52505 Safety	-	27,336	50,062	80,000	85,760
	52506 Small Tools	-	1,447	802	5,000	5,000
	52603 Consulting/Contractor Fee	1,483,751	1,432,994	1,700,610	1,355,000	1,582,500
	52604 Legal Fees	-	33,587	35,181	50,000	50,000
	52607 Franchise Fees	-	17,571	41,909	46,000	46,000
	52608 Fed/St/Co Fees	-	183,364	969,500	969,500	979,975
	52609 Temporary Labor	-	23,697	25,000	50,000	60,000
	52704 Insurance	221,129	192,270	216,894	230,000	200,000
	52706 Dues, Publctns, Spnsrshp	21,150	20,919	30,500	30,500	30,500

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: **Electric Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
50112 Hydro Admin	52709 Advertising/Legal Notices	-	1,344		-	-
	52710 Office Supplies	44,354	29,358	10,697	50,000	32,500
	52711 Education/Training/Meals	8,662	16,626	19,000	19,000	19,000
	52713 Utilities	-	127,112	105,593	202,000	202,000
	52901 Land/Easement Purchases	-	-	75,000	150,000	150,000
	52902 Vehicle Purchases	-	79,499	41,037	42,000	-
	52904 Equipment Purchases	-	239,526	100,000	100,000	50,000
	54000 Transfer Out Rec	-	500,000	-	-	315,000
	54000 Transfer Out Water	6,035,061	3,344,669	3,150,000	3,150,000	4,150,000
	55000 Transfer Out Non Oper	3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
50112 Hydro Admin Total		12,636,677	9,981,217	13,983,712	11,982,128	13,197,841
50161 Hydro Operations	51101 Salary	582,387	680,483	925,584	890,063	1,012,391
	51105 Overtime	-	-	74,057	-	75,000
	51106 Double Time	-	-	8,539	-	-
	51144 Standby		15,167	31,053	-	-
	51308 EE Assistance Plan	516	201	235	235	286
	51310 Medicare	8,691	11,283	12,906	12,906	14,680
	51311 Pension	147,393	193,051	266,779	266,779	303,444
	51312 Health Insurance	125,105	130,206	193,951	193,951	234,681
	51313 Life Insurance	-	6,797	7,252	7,252	8,285
	51314 Dental Insurance	8,378	9,650	14,868	14,868	16,355
	51315 Vision Insurance	1,164	1,406	1,819	1,819	2,001
	51316 Long-T Disability	1,280	1,571	3,987	3,987	4,556
	51317 Workers Comp	13,621	17,779	36,185	36,185	40,738
	52503 Equipment Maintenance	-	55,761	42,442	64,500	124,500

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: **Electric Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52504 Materials	-	16,240	19,476	86,000	46,000
	52505 Safety	31,107	2,600	-	-	-
	52506 Small Tools	-	2,391	10,764	14,500	10,000
	52603 Consulting/Contractor Fee	50,442	13,500	70,000	70,000	70,000
	52608 Fed/St/Co Fees	-	70	-	-	-
	52609 Temporary Labor	-	-	40,000	80,000	40,000
	52711 Education/Training/Meals	-	826	14,575	60,000	80,000
	52713 Utilities	151,093	949	-	-	-
	52902 Vehicle Purchases	-	-	105,000	105,000	80,000
	52904 Equipment Purchases	-	-	40,000	82,000	68,000
	54000 Transfer Out Water	-	-	-	10,000	10,000
50161 Hydro Operations Total		1,121,177	1,159,930	1,919,472	2,000,045	2,240,917
50167 Hydro Maintenance	51101 Salary	635,802	815,410	1,000,138	979,154	1,035,932
	51105 Overtime	-	-	67,354	-	75,000
	51106 Double Time	-	-	12,631	-	-
	51308 EE Assistance Plan	563	243	293	293	313
	51310 Medicare	9,488	13,274	14,198	14,198	15,021
	51311 Pension	160,911	232,395	293,482	293,482	310,500
	51312 Health Insurance	136,580	139,700	213,346	213,346	250,682
	51313 Life Insurance	-	7,755	7,978	7,978	8,478
	51314 Dental Insurance	9,146	11,428	16,355	16,355	17,842
	51315 Vision Insurance	1,271	1,767	2,001	2,001	2,183
	51316 Long-T Disability	1,398	2,075	4,387	4,387	4,662
	51317 Workers Comp	14,870	20,902	39,297	39,297	41,581
	52501 Chemicals	-	1,379	-	-	-

Nevada Irrigation District

Adopted 10-11-2017

Fiscal Year 2018

Operating & Non Operating Budget: **Electric Division**

		2015 Act	2016 Act	2017 Fcst	2017 Bud	2018 Bud
<u>Operating & Non Operating Budgets:</u>						
	52503 Equipment Maintenance	253,584	291,697	201,482	282,500	252,500
	52504 Materials	846,522	287,485	469,063	370,500	410,500
	52505 Safety	-	17,937	-	-	-
	52506 Small Tools	-	24,125	44,174	40,000	30,000
	52603 Consulting/Contractor Fee	4,955	960,193	227,786	427,500	552,500
	52609 Temporary Labor	-	36,728	25,000	81,000	81,000
	52704 Insurance	-	9,410	-	-	-
	52710 Office Supplies	-	2,712	3,000	-	-
	52711 Education/Training/Meals	-	13,970	26,589	80,000	40,000
	52901 Land/Easement Purchases	-	2,950	-	-	-
	52902 Vehicle Purchases	-	102,097	180,000	180,000	400,000
	52904 Equipment Purchases	-	12,867	324,500	324,500	275,000
	54000 Transfer Out Water	-	15,036	-	30,000	30,000
50167 Hydro Maintenance Total		2,075,090	3,023,536	3,173,053	3,386,491	3,833,694
Operating Total		15,832,944	14,164,683	19,076,237	17,368,664	19,272,452
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	293,160	724,447	2,230,665	1,325,000	1,300,000
	52920 Proj Bud: Ph Improvements	3,150,058	1,478,392	1,949,065	1,000,000	1,350,000
	52921 Proj Bud: Reserv, Dam, Wa	75,524	405,910	2,257,852	2,200,000	1,550,000
50112 Hydro Admin Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000
Non Operating Total		3,518,742	2,608,749	6,437,582	4,525,000	4,200,000

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10114 Administration</u>					
52915 Proj Bud: Non-Programmati			630,000	1,430,000	
	2113	Main Office Bldg Expansion	400,000	1,000,000	
	6913	Bowman Land Acquisition		20,000	
	7032	Hemphill Fish Diversion	100,000	400,000	Grant \$177K
		Safety Training Tower	120,000		
		ADA compliance for all facilities	10,000	10,000	
<u>10115 Management</u>					
52915 Proj Bud: Non-Programmati			-	2,000,000	
		Combie Reservoir Sediment Removal		2,000,000	Grant
<u>10118 Information Tech</u>					
52915 Proj Bud: Non-Programmati			300,000	500,000	
		Financial System Upgrade	300,000	500,000	
<u>10151 Engineering</u>					
52907 Proj Bud: Pipeline Rplc			750,000	750,000	
	1037	Penn Valley Pipeline Phase 1-4			
	1005	Hughes Road			
	6962	Hwy 49 @ Christian Life Way			
	2001	Auburn to Hidden Valley Road			
	2070	Boreham/Gayle Lane			
	2071	Lidster Avenue/Country Club Terrace			
	2072	Alta Sierra - Miscellaneous			
52908 Proj Bud: Prv Program			160,000	160,000	
	1008	Park Ave and Park Ave Popoff			
	1022	Carey Drive Replacement			
	2101	Brewer 2			

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10151 Engineering</u>	1009	Brunswick at Hwy 174			
	1010	Silver Way			
	1011	Star Motel			
		Smith Road			
52909 Proj Bud: Minor System			600,000	600,000	
	6966	Osborne Hill Inlet Pipe			
	6930	EG: Ridge Rd/Sierra College Dr			
	8348	Loma Rica: Cedar Ridge			
		Loma Rica: Alta Sierra 12", 16"			
		LOP Hydraulic Work			
52910 Proj Bud: Raw Water Rplc			900,000	1,100,000	
	1031	Doty North Canal (PC)			
	1098	Santini Siphon I			
	2074	Magnolia 3 Canal Easement			
		<u>Nevada County</u>			
		Lake Vera-Rplc Lake Pipe			
		Kyler Canal-Rplc and enlarge			
		Riffle Box			
		Chicago Park-Lower Section			
		Magnolia 3 Canal-Easement			
		Tunnel Canal, Deer Creek diversion			
		<u>Placer County</u>			
		Santini 1&2-bottleneck & overtopping			
		Doty North Siphon			
		Vernon Canal Siphon			
		Renken Canal Siphon			
		Haight #1 & #6			
		<u>Yuba County</u>			

Nevada Irrigation District
 Fiscal Year: **2018**
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10151 Engineering</u>		Smartsville			
52911 Proj Bud: Backbone Ext			1,000,000	1,000,000	
	1080	Lodestar/Conestoga Pipe			
	1089	Rattlesnake Road			
		Alta Sierra/ LOP Minor Mod/clean up			
		E. George to LWW Pipeline			
		Idaho Maryland Rd			
52912 Proj Bud: Community Inves			2,325,000	800,000	
	2011	Loadstar/Victora Drive			
	2024	Armstrong Waterline Extension			
	2018	Montclair Court			
52914 Proj Bud: Sediment Removal			-	500,000	
	6877	Steephollow Sediment Removal			
	8301	Combie Sediment Removal			
	8515	Greenhorn Sediment Removal			
	6963	Orr Creek Reservoir Sediment Removal			
	6958	Newtown Reservoir Cleaning			
	2090	Loma Rica Reservoir Cleaning			
52913 Proj Bud: Extended CEQA			50,000	200,000	
	8371	Newtown Canal (NC)			
	6593-2	Cascade Canal			
52915 Proj Bud: Non-Programmati			13,850,000	15,720,000	
	1020	Shale Ridge Tank 24" Pipeline	1,400,000		

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
10151 Engineering					
	1071	Meade Canal Encasement	300,000		
	6746	Combie Phase I ByPass	8,000,000	10,000,000	Series 2016A Proceeds
	6774	Lincoln Trt Plant Planning	100,000		
	6971	Alta Sierra Tank Replacement	50,000	1,700,000	
	7013	Centennial Reservoir	3,500,000	4,000,000	
	7033	Willow Creek Pipeline	500,000		
	8464	Deer Creek/So Yuba Canal Acquisition	-	20,000	

10151 Engineering Total	19,635,000	20,830,000
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10171 Water

52915 Proj Bud: Non-Programmati

			310,000	310,000	
		WTP Security	25,000	25,000	
		Misc. Projects	80,000	80,000	
		Chemical Tanks & Pads	100,000	100,000	
		North Auburn Clarifier Repairs	30,000	30,000	
		Lime System Removal	75,000	75,000	

10191 Maintenance

52915 Proj Bud: Non-Programmati

			760,000	1,050,000	
		Green Tank in Chicago Park & LWW	300,000	350,000	
		Asphalt sealing (WTP & Pump Stations)	50,000	190,000	
		Hansen Site Building	40,000		
		Placer Yard Bldg Replacement	140,000		
		Purchasing Bldg New Roof	100,000		
		Patch Paving throughout Counties		60,000	
		Building replacement (Carpenter Shop)		120,000	
		<u>South Yuba</u>			
		Steel Building (50' x 100')		250,000	

Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
<u>10191 Maintenance</u>		Concrete Foundation		50,000	
		House Remodel	40,000	30,000	
		Site Grading	40,000		
		Timber removal	30,000		
		Fencing	20,000		

Water Total	21,635,000	26,120,000
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30250 Recreation

52915 Proj Bud: Non-Programmati			Budget 2017	Budget 2018	Funding
	2023	Orchard Springs Store	-	50,000	
	2091	Boat Slips	250,000	100,000	
	2102	Ditch Tender House Power	25,000		
		Road/Spur replacement or repair	15,000		
		Water Line - Replace Section	30,000	40,000	
		Sewer Line - Replace Section	25,000	15,000	
		Mountain Division Store	12,500		
		Water Tank Systems Upgrade	10,000	10,000	
		Outside Restroom at Ditchtenders House	20,000		
		Shade Structures at Orchard Springs	5,000		
		Fences & Gates	5,000	5,000	
		Scotts Flat Office Replacement		15,000	
		Scott Flat Generator		25,000	
		Entry sign replacements		5000	
		Roofing Upgrades		15000	
		Picnic areas new - Orchard Springs		5,000	
		Ditch Tender House Upgrade		30,000	

Recreation Total	397,500	315,000
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Nevada Irrigation District
 Fiscal Year: 2018
 Operating & Non Operating Budget: **Capital Projects**

Dept/Account	project	proj_title	Budget 2017	Budget 2018	Funding
50112 Hydro Admin					
52915 Proj Bud: Non-Programmati			1,325,000	1,300,000	
	2083	Rollins No 2 Powerhouse	-	750,000	
	6947	Loma Rica System	1,200,000	500,000	
		Other	125,000	50,000	
52920 Proj Bud: Ph Improvements			1,000,000	1,350,000	
	2006	Chicago Park PH Protection Upgrade	350,000		
		Combie South Trash Rack Replacement		250,000	
		Combie South Access Road Improvements		100,000	
		Combie South Electrical Upgrades		100,000	
		Chicago Park Powerhouse Fire Suppression		100,000	
		Chicago Park Rough Zone		250,000	
		Chicago Park Powerhouse BOP PLC		250,000	
	2079	Dutch Flat PH Voltage Regulator	200,000		
		Powerhouse Upgrades	150,000		
	201502	SCADA Upgrade	250,000	250,000	
		Other	50,000	50,000	
52921 Proj Bud: Reserv, Dam, Wa			2,200,000	1,550,000	
	2007	Construct French Lake Gaging Station	500,000	250,000	
	2053	Dutch Flat Afterbay Low Level	500,000		
	2076	Rollins Low Level Outlet	700,000	300,000	
	2094	Scotts Flat Spillway Repair	-	500,000	
		Canal Lining Repair	450,000	450,000	
		Other	50,000	50,000	
Electric Total			4,525,000	4,200,000	
District Total			26,557,500	30,635,000	

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10113 Directors	Director	5	Director	5
	Total Directors	5		5
10115 Management	Asst. General Mgr	1	Asst. General Mgr	1
	Board Secretary	1	Board Secretary	1
	General Manager	1	General Manager	1
	Management Asst	2	Management Asst	2
	Office Assistant	3	Office Assistant	3
	Safety Analyst	1	Safety Analyst	1
	Communication Specialist I/II		Communication Specialist I/II	1
	Total Management	9		10
10116 Watershed	Watershed Planner	1	Watershed Planner	1
	Total Watershed	1		1
10117 Human Resources	Human Resource Tech	1	Human Resource Tech	2
	Human Resources Manager	1	Human Resources Manager	1
	Total Human Resources	2		3
10118 Info Tech	I T Technician	1	I T Technician	1
	Info Tech Analyst	2	Info Tech Analyst	2
	Total Info Tech	3		3
10131 Cashiering	Cashier	2	Cashier	2
	Total Cashiering	2		2
10133 Cust Service	Customer Acct Admin	1	Customer Service Admin	1
	Finance Asst I	2	Finance Asst I/II	2
			Dispatcher I	1
			Water Efficiency Tech I	1
	Meter Reader I	3	Meter Reader I	2
	Total Customer Service	6		7

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10135 Accounting	Accountant	1	Accountant	1
	Acctng Admin	1	Controller	1
	Finance Analyst	1	Finance Analyst	1
	Finance Assistant	2	Finance Assistant	2
	Finance Manager	1	Finance Manager	1
	Sr Finance Assistant	1	Sr Finance Assistant	1
	Total Accounting		7	
10151 Engineering	Associate Eng	2	Associate Eng	2
	Const Inspector	2	Const Inspector	2
	Engineer Manager	1	Engineer Manager	1
	Engineer Tech	4	Engineer Tech	4
	Land Surveyor	1	Land Surveyor	1
	Management Asst	1	Management Asst	1
	Right Of Way Agt	1	Right Of Way Agt	1
	Senior Engineer	2	Senior Engineer	2
	Sr Engineer Tech	4	Sr Engineer Tech	4
	Sr Right Of Way Agt	1	Sr Right Of Way Agt	1
	Part-Time	4		
	Total Engineering		23	
10171 Water Operations	Asst. Water Supt.	1	Asst. Water Supt.	1
	Bus Service Tec II	1	Bus Service Tec II	1
	Chief Wtr Trmt Op	2	Chief Wtr Trmt Op	2
	Elect Sys Tech	3	Elect Sys Tech	3
	Electrical Systems Supt	1	Electrical Systems Supt	1
	Hydraulic Technician I	2	Hydraulic Technician I	2
	Management Asst	1	Management Asst	1
	Operations Tech	2	Operations Tech II	1
	Sr Operations Tech	2	Sr Operations Tech	3
	Sr Wtr Dist Oper	3	Sr Wtr Dist Oper	3
	Treated Water Supt	1	Treated Water Supt	1
	Water Dist Oper	12	Water Dist Oper	12

Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
10171 Water Operations	Water Eff. Tech - Vacant	1		
	Water Resources Supt	1	Water Resources Supt	1
	Water Superintendent	1	Water Superintendent	1
	Wtr Dist Supervisor	3	Wtr Dist Supervisor	3
	Wtr Operations Mgr	1	Wtr Operations Mgr	1
	Wtr Trmt Oper	7	Wtr Trmt Oper	7
	Wtr Trmt Supervisor		Wtr Trmt Supervisor	1
	Total Water Operations		45	
10191 Maintenance	Equipment Operator	13	Equipment Operator	13
	Maint Supervisor	6	Maint Supervisor	5
	Maintenance Manager	1	Maintenance Manager	1
	Maintenance Supt.	2	Maintenance Supt.	2
	Management Asst	1	Management Asst	1
	Office Assistant I	1	Office Assistant I	1
	Senior Welder	1	Senior Welder	1
	Sr Utility Worker	6	Sr Utility Worker	6
	Utility Worker	27	Utility Worker	29
	Asst Maint Supt-Veg Cntrl	1	Asst Maint Supt-Veg Cntrl	1
	Sr Veg Control Wrkr	1	Sr Veg Control Wrkr	1
	Veg Cntrl Wrkr	4	Veg Cntrl Wrkr	4
	Welder I	1	Welder I	1
	Total Maintenance		65	
10193 Purchasing	Buyer	1	Buyer	1
	Purchasing Supv	1	Purchasing Supv	1
10193 Purchasing	Sr Storekeeper	1	Sr Storekeeper	1
	Storekeeper	2	Storekeeper	2
Total Purchasing		5		5
10195 Shop Operations	Equip Mechanic Supv	1	Equip Mechanic Supv	1
	Equipment Mech	2	Equipment Mech	2
	Total Shop Operations		3	

Nevada Irrigation District
Fiscal Year 2018
Operating & Non Operating Budget: **Staffing**

Dept	2017 Position Budget	2017 FTE	2018 Position Budget	2018 FTE
30250 Recreation General	Facility Ranger	3	Facility Ranger	1
	Recreation Asst I	1	Recreation Asst II	1
	Recreation Manager	1	Recreation Manager	1
	Senior Park Ranger	3	Senior Park Ranger	3
	Park Ranger	1	Park Ranger	1
	Total Recreation General	9	7	
30251 Recreation Upper Division	Facility Ranger	0	Facility Ranger	2
	Total Recreation Upper Division	0	2	
50112 Hydro Admin	Hyd Prog Analyst	1	Hyd Prog Analyst	1
	Hydroelectric Manager	1	Hydroelectric Manager	1
	Management Asst	1	Management Asst	1
	Sr Engineer Dam Safety	1	Sr Engineer Dam Safety	1
	Hydro Temporary	1	Hydro Temporary	1
50161 Hydro Ops	Hydro Gen Supv	1	Hydro Gen Supv	1
	Hydro Plant Oper	4	Hydro Plant Oper	4
	Sr Hydrographer	1	Sr Hydrographer	1
	Hydrographer II	1	Hydrographer II	1
	Res Hydro Plant Oper	2	Res Hydro Plant Oper	2
	Sr Hydro Plant Op	1	Sr Hydro Plant Op	2
50167 Hydro Maint	Hydro Elec Machinist	3	Hydro Elec Machinist	3
	Hydro Maint Supv - Civil	1	Hydro Maint Supv - Civil	1
	Hydro Elec Sys Tech II	1	Hydro Elec Sys Tech II	1
	Hydro Sys Tech	2	Hydro Sys Tech	2
	Hydro Utility Wrk	2	Hydro Utility Wrk	3
	Sr Hyd Elec Machinist/Tech	2	Sr Hyd Elec Machinist/Tech	2
	Total Hydroelectric	26	28	
	District FTEs (excl Dir)	206	208	

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Cash Reserves**

	Water	Recreation	Electric	Total Cash
2016 Audited Cash	\$ 52,648,014	\$ 1,024,050	\$ 40,326,536	\$ 93,998,600
2017 Revenues	49,778,334	2,616,105	29,793,449	82,187,887
2017 Expenses @ August	31,658,648	1,657,273	6,224,811	39,540,732
Current Encumbrances	12,929,031	65,393	3,279,466	16,273,890
Additional EOY Spending	19,569,494	1,189,714	16,009,542	36,768,750
Net Income 2017	(14,378,840)	(296,275)	4,279,630	(10,395,485)
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115

Cash Breakdown:

Reserve Policy

Working Capital

Operating Cash	3,975,071	619,136	2,479,017	7,073,224
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Designated

Accrued Leave	2,182,317	71,503	266,995	2,520,815	Equal to liability
Operating Reserve	10,154,327	-	15,000,000	25,154,327	5.08 mons vs 6 mons
Capital Improvement	-	37,136	25,860,154	25,897,290	\$0 minimum
Community Investment Program	1,500,000	-	-	1,500,000	\$1.5M
Insurance and Catastrophic	2,500,000	-	2,500,000	5,000,000	\$5 - 10M
Watershed Stewardship	1,995,249	-	-	1,995,249	\$500K minimum
Total	18,331,893	108,639	43,627,149	62,067,681	

Restricted

Debt Service	623,240	-	-	623,240	Loan Covenants
Capacity Fees	5,715,219	-	-	5,715,219	Capacity Fees
2016A Bond Proceeds	13,623,751	-	-	13,623,751	Project specific
Total	19,962,210	-	-	19,962,210	

2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115
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Nevada Irrigation District

Fiscal Year 2018

Operating & Non Operating Budget: **Cash Reserves**

	Water	Recreation	Electric	Total Cash	
2017 Unaudited Cash	\$ 42,269,174	\$ 727,775	\$ 46,106,166	\$ 89,103,115	
Net Income 2018	(8,905,637)	157,213	771,497	(7,976,927)	
2016A Bond Proceeds Drawdown	(10,000,000)	-	-	(10,000,000)	
Encumbrance Carryover Est	4,000,000	-	1,500,000	5,500,000	
2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188	
Cash Breakdown:					
<u>Working Capital</u>					
Operating Cash	3,619,434	776,349	3,250,514	7,646,297	
<u>Designated</u>					
Accrued Leave	2,182,317	71,503	266,995	2,520,815	Equal to liability
Operating Reserve	5,604,327	-	15,000,000	20,604,327	4.14 mons vs 6 mons
Capital Improvement	2,500,000	37,136	24,860,154	27,397,290	\$0 minimum
Community Investment Program	1,500,000	-	-	1,500,000	\$1.5M
Insurance and Catastrophic	-	-	5,000,000	5,000,000	\$5 - 10M
Watershed Stewardship	1,995,249	-	-	1,995,249	\$500K minimum
Total	13,781,893	108,639	45,127,149	59,017,681	
<u>Restricted</u>					
Debt Service	623,240	-	-	623,240	Loan covenants
Capacity Fees	5,715,219	-	-	5,715,219	Capacity fees
2016A Bond Proceeds	3,623,751	-	-	3,623,751	Project specific
Total	9,962,210	-	-	9,962,210	
2018 Unaudited Cash	\$ 27,363,537	\$ 884,988	\$ 48,377,663	\$ 76,626,188	

Reserve Policy

Nevada Irrigation District
 Fiscal Year 2018
 Operating & Non Operating Budget: **Debt Service Coverage**

	2017 Fcst	2018 Budget	
<u>Revenues</u>			
Water Sales	\$ 21,906,554	\$ 23,659,078	
Hydro Receipts	23,355,867	20,043,949	
Property Taxes	11,535,640	11,881,710	
New Connect/Install	199,369	199,369	
Rents & Leases	280,210	285,814	
Standby	121,453	128,740	
Interest Income	1,264,100	1,200,000	
Reimburse/Fees	731,629	731,629	
Transfer Ins	3,615,290	4,503,940	
Total Revenues	63,010,111	62,634,228	
Water Operating Budget	38,181,113	38,134,377	exclude debt service
Electric Operating Budget	12,638,655	15,072,452	exclude transfer out for projects
Total O&M Budget	50,819,767	53,206,829	
Net Revenues Avail for DS	12,190,344	9,427,399	
Debt Service			
2011A Revenue Bonds	1,503,850	1,502,165	
2016A Series	2,074,644	2,077,144	
CDPH Loan, Other	611,179	611,179	
Total Debt Service	4,189,673	4,190,488	
Net Revenue after Debt Service	\$ 8,000,671	\$ 5,236,911	
Debt Service Coverage	2.91	2.25	

Notes: Excludes Recreation Fees, Bond Proceeds, Capacity Fees & includes Transfer Ins from CFD & AD

ATTACHMENT D

Investment & Cash Forecast at December 31, 2017

Nevada Irrigation District

Quarterly Cash & Investment Report (excl External Trustees): December 31, 2017

Investment Type	Issuer	Interest Rate	Maturity Date	Cost Basis	Market Value	Net Unrealized Gain/Loss	Price
<u>L-Term Investments</u>							
Corporate Obligations	ALLY BK	1.250%	8/19/2019	\$ 250,000	\$ 246,650	\$ (3,350)	\$ 98.66
Corporate Obligations	AMERICAN EXP	1.900%	6/1/2020	250,000	248,025	(1,975)	99.21
Corporate Obligations	AMERICAN EXPRESS	2.200%	12/11/2019	250,000	249,753	(248)	99.90
Corporate Obligations	BANK BARODA NY Y	1.500%	10/30/2020	250,000	243,863	(6,138)	97.55
Corporate Obligations	BMW BK N A	2.200%	10/16/2020	250,000	250,673	673	100.27
Corporate Obligations	CAP ONE NATL ASSN	2.200%	10/21/2020	250,000	250,658	658	100.26
Corporate Obligations	CAPITAL ONE BK	2.200%	10/21/2020	250,000	250,658	658	100.26
Corporate Obligations	CIT BK SALT LAKE	2.200%	12/10/2019	250,000	250,958	958	100.38
Corporate Obligations	COMENTY CAP BK	1.750%	10/29/2021	250,000	242,648	(7,353)	97.06
Corporate Obligations	DISCOVER BK	1.500%	8/17/2021	250,000	243,578	(6,423)	97.43
Corporate Obligations	ENTERPRISE BK	1.250%	2/12/2019	250,000	248,555	(1,445)	99.42
Corporate Obligations	FIRST SVC BK	1.300%	8/12/2019	250,000	247,575	(2,425)	99.03
Corporate Obligations	GOLDMAN SACHS BK	1.900%	5/29/2020	250,000	248,913	(1,088)	99.57
Corporate Obligations	JP MORGAN CHAS0	1.125%	2/19/2018	250,000	249,945	(55)	99.98
Corporate Obligations	KEY BK NATL	1.350%	2/4/2019	250,000	249,798	(203)	99.92
Corporate Obligations	LANDMARK CMNTY BK	1.350%	2/4/2019	250,000	249,798	(203)	99.92
Corporate Obligations	LIVE OAK BKG CO	1.400%	8/12/2019	250,000	249,730	(270)	99.89
Corporate Obligations	LUANA SVGS BK	1.400%	8/2/2019	250,000	248,038	(1,963)	99.22
Corporate Obligations	MARLIN BUS BK	1.150%	4/29/2019	250,000	247,543	(2,458)	99.02
Corporate Obligations	MB FINL BK	1.300%	10/28/2020	250,000	243,853	(6,148)	97.54
Corporate Obligations	MERCHANTS & FMRS	1.200%	10/25/2019	250,000	246,048	(3,953)	98.42
Corporate Obligations	STATE BK	1.200%	1/25/2018	250,000	249,990	(10)	100.00
Corporate Obligations	SYNCHRONY BK	1.900%	5/26/2020	250,000	248,928	(1,073)	99.57
Corporate Obligations	WELLS FARGO BK	1.750%	6/17/2021	250,000	244,805	(5,195)	97.92
Corporate Obligations	WEX BK MIDVALE	1.800%	6/2/2020	250,000	248,310	(1,690)	99.32
Government Obligations	FFCB BDS	1.060	11/9/2018	1,989,000	1,986,800	(2,200)	99.34
Government Obligations	FFCB BDS	1.340	10/13/2020	3,000,000	2,928,900	(71,100)	97.63
Government Obligations	FFCB BDS	1.490	3/30/2020	2,000,000	1,972,460	(27,540)	98.62
Government Obligations	FFCB BDS	1.500	7/6/2021	2,000,000	1,951,320	(48,680)	97.57
Government Obligations	FFCB BDS	1.520	11/15/2021	4,500,000	4,369,365	(130,635)	97.10

Nevada Irrigation District

Quarterly Cash & Investment Report (excl External Trustees): December 31, 2017

Investment Type	Issuer	Interest Rate	Maturity Date	Cost Basis	Market Value	Net Unrealized Gain/Loss	Price
Government Obligations	FFCB NT	1.640	2/10/2021	1,500,000	1,464,300	(35,700)	97.62
Government Obligations	FHLB BDS	1.370	10/24/2019	147,059	145,282	(1,776)	98.79
Government Obligations	FHLB BDS	1.400	5/18/2020	1,225,000	1,205,817	(19,184)	98.43
Government Obligations	FHLB BDS	1.600	11/26/2021	3,477,250	3,407,005	(70,245)	97.34
Government Obligations	FHLB BDS	1.700	4/28/2020	464,286	458,658	(5,628)	98.79
Government Obligations	FHLB BDS	1.720	10/28/2020	2,000,000	1,975,980	(24,020)	98.80
Government Obligations	FHLMC MTN	1.600	8/9/2021	6,000,000	5,800,740	(199,260)	96.68
Government Obligations	FHLMC NTS	1.950	12/2/2021	1,000,000	982,170	(17,830)	98.22
Government Obligations	FNMA NT	1.400	11/26/2019	3,000,000	2,956,890	(43,110)	98.56
Government Obligations	FNMA NT	1.500	5/25/2021	1,996,400	1,951,420	(44,980)	97.57
Government Obligations	FNMA NT	1.500	7/27/2021	7,000,000	6,818,350	(181,650)	97.41
Government Obligations	FNMA NT	1.550	7/28/2020	500,000	489,245	(10,755)	97.85
Government Obligations	FNMA NTS	1.500	8/25/2021	2,000,000	1,927,600	(72,400)	96.38
Government Obligations	FNMA NTS	1.500	9/29/2021	3,000,000	2,885,130	(114,870)	96.17
Government Obligations	FNMA NTS	1.510	9/30/2021	4,000,000	3,882,320	(117,680)	97.06
Government Obligations	FNMA NTS	1.750	5/25/2021	2,000,000	1,972,180	(27,820)	98.61

Total L-Term Investments \$ 59,048,995

S-Term Investments & Checking Account

Corporate Obligations	Union Bank Money Mkt	0.01%	12/31/2017	21,177	21,177	N/A	N/A
Local Investment Pool	Local Agency IF	0.99%	12/31/2017	12,198,438	12,198,438	N/A	N/A
Checking Account	Wells Fargo Checking	0.03%	12/31/2017	3,772,886	3,772,886	N/A	N/A

Total S-Term Investments \$ 15,992,501

	YTD Interest
L-Term Investments	904,557
S-Term Investments	153,900
	\$ 1,058,457

Total Investment \$ 75,041,496

Annualized Return 1.46% excludes Wells Fargo Checking Account

Nevada Irrigation District

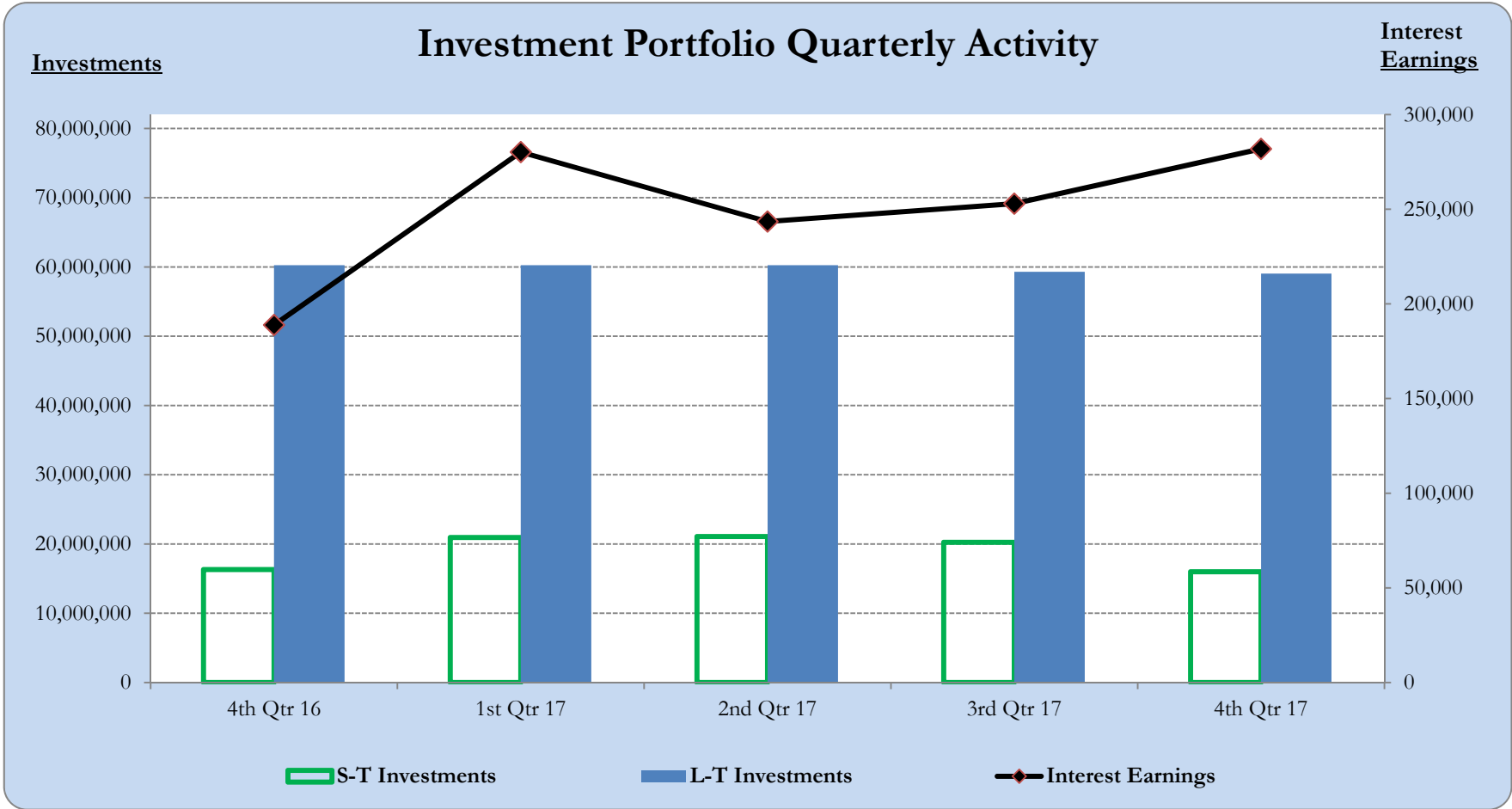
Quarterly Cash & Investment Report (excl External Trustees): December 31, 2017

Maturity Year ⇔

Month	2017	2018	2019	2020	2021	Grand Total
Jan		250,000				250,000
Feb		250,000	750,000		1,500,000	2,500,000
Mar				2,000,000		2,000,000
Apr			250,000	464,286		714,286
May				1,725,000	3,996,400	5,721,400
Jun				500,000	250,000	750,000
Jul				500,000	9,000,000	9,500,000
Aug			1,000,000		8,250,000	9,250,000
Sep					7,000,000	7,000,000
Oct			397,059	6,250,000	250,000	6,897,059
Nov		1,989,000	3,000,000		7,977,250	12,966,250
Dec	15,992,501		500,000		1,000,000	17,492,501
Grand Total	15,992,501	2,489,000	5,897,059	11,439,286	39,223,650	75,041,496

Portfolio %	21.3%	3.3%	7.9%	15.2%	52.3%	100.0%
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Nevada Irrigation District
 Quarterly Cash & Investment Report (excl External Trustees): December 31, 2017



Nevada Irrigation District

Short-Term Cash Forecast: Jan thru Dec 2018

	Actual	Forecast ⇨				
	2017 Dec	2018 Jan - Mar	2018 Apr - Jun	2018 Jul - Sep	2018 Oct - Dec	
Union Bank	21,177					
Wells Fargo	3,772,886					
LAIF	12,198,438					
Short-T Cash	\$ 15,992,501					
						Reconcile to Budget Total
<u>Wells Fargo</u>						
Budget Receipts	17,388,015	16,252,367	15,433,671	12,933,969	62,008,022	
Budget Disbursements	19,827,541	17,949,897	23,151,809	20,569,641	81,498,889	
Encumbrance Impact	409,130	409,130	409,130	409,130		
Transfer Ins/(Outs)	2,400,000	1,800,000	7,700,000	7,600,000	(19,490,867)	Budget Rec - Disb
Ending Balance	3,324,230	3,017,570	2,590,300	2,145,498	1,513,940	Interfund, Interest
					10,000,000	2016A Cash
					(7,976,927)	Original Budget
<u>LAIF</u>						
2016A Drawdown	5,000,000	-	5,000,000	-	(10,636,521)	2017 Enc Rollover
Transfer Ins/(Outs) WF	(2,400,000)	(1,800,000)	(7,700,000)	(7,600,000)	9,000,000	2018 Est Rollover
Transfer Ins/(Outs) UB	800,000	300,000	2,300,000	6,889,000	(1,636,521)	Net Cash Impact
Ending Balance	15,598,438	14,098,438	13,698,438	12,987,438		
Total Short-Term Cash	\$ 18,943,845	\$ 17,116,008	\$ 16,288,738	\$ 15,132,936		

ATTACHMENT E

Quarterly Budget vs Actual at December 31, 2017

Nevada Irrigation District

Fiscal Year 2017
Monthly Financial Report
December 31, 2017



NID

Nevada Irrigation District
Operating & Non Operating Budget: **All Divisions**
Fiscal Year 2017: December 31, 2017

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 2017. The unaudited December 31, 2017 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 period. The District finished the year with net income of \$2M consisting of \$5.7M from operating and negative (\$3.7M) from non operating results.

Revenues:

Operating revenues are 101.4% of budget compared to 102.4% for the prior fiscal year. Treated water sales (\$1.4M) are slightly higher than prior period reflecting rate increase and additional demand, while raw water sales (\$435K) up from prior year and on budget reflecting rate increase. Water received transfer-ins (\$2.8M) from Hydroelectric. Hydroelectric finished \$1.4M over the prior year with Rollins, Bowman and Combie South driving. Excluding transfer-ins (\$200K), Recreation is \$107K over the prior year, driven by Scotts Flat.

The Water Fund's Non Operating revenues are 76.9% of budget compared to 166.4% for the prior fiscal year. Combie Proj 6746 (transfer-in) budgeted at \$9M has expenses of \$3.4M along with \$3.6M in encumbrances. Bond trustee rules require transfers into Water Fund after encumbrances liquidated. Interest income and property taxes \$1M over budget while the prior period includes 2016A bond proceeds.

Expenses:

Operating and Non Operating (including encumbrances): Current expenses are 87.5% of budget compared to 94.2% for the prior fiscal year. While anticipated, consultants, debt service and project spending up \$7M from the prior year. Excluding Directors, the District has 206 budgeted positions and finished the year at 200 active employees.

Cash Balances:

NID cash balances (\$93.3M), including 2016A bond money (\$17.8M), remain strong while Water Fund continues reserve spending. Hydroelectric increased reserves by \$9.9M and Recreation contributed \$174K to its' \$1.2M balance. Water's cash balance includes approximately \$6.3M in restricted cash. Staff considers these unaudited cash balances in 2018 forecasting reports.

Treated Water Consumption:

The District's year end treated water consumption is up 8.9% which equates to 7,892 and 7,248 acre feet respectively. Current and prior year treated water revenue accounted for approximately 69% and 68% of water sales respectively.

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
<u>Operating Budget:</u>									
Revenues	Water Division	28,407,778	25,415,100	-	89.5%	27,694,733	24,873,851	-	89.8%
	Recreation Division	2,834,210	2,465,912	-	87.0%	1,778,013	2,158,569	-	121.4%
	Electric Division	19,426,142	23,521,779	-	121.1%	18,521,267	22,134,489	-	119.5%
Revenues Total		50,668,130	51,402,791	-	101.4%	47,994,013	49,166,909	-	102.4%
Expenses	Water Division	38,014,978	33,937,713	1,486,034	93.2%	35,506,520	32,018,425	1,836,963	95.3%
	Recreation Division	2,081,016	1,948,036	4,590	93.8%	2,067,172	1,715,536	9,596	83.5%
	Electric Division	12,969,571	9,847,241	845,739	82.4%	13,979,390	11,214,311	689,627	85.2%
Expenses Total		53,065,565	45,732,989	2,336,363	90.6%	51,553,082	44,948,272	2,536,186	92.1%
Operating Income		5,669,802							
<u>Non Operating Budget:</u>									
Revenues	Water Division	22,511,782	17,320,765	-	76.9%	22,900,644	38,114,741	-	166.4%
Revenues Total		22,511,782	17,320,765	-	76.9%	22,900,644	38,114,741	-	166.4%
Expenses	Water Division	27,761,849	16,867,584	6,834,725	85.4%	20,338,388	14,678,969	5,567,697	99.5%
	Recreation Division	877,500	343,876	2,265	39.4%	115,000	38,419	-	33.4%
	Electric Division	6,677,584	3,774,201	1,463,168	78.4%	2,689,024	968,319	1,640,432	97.0%
Expenses Total		35,316,932	20,985,660	8,300,158	82.9%	23,142,412	15,685,707	7,208,129	98.9%
Non Operating Income		(3,664,894)							
Total Net Income		2,004,907							

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
<u>Operating & Non Operating Budget:</u>									
Expenses	Sal & Ben	25,854,802	24,505,726	-	94.8%	25,370,671	23,174,150	-	91.3%
	Equipment Maint	1,596,813	1,065,981	98,161	72.9%	2,123,676	1,280,876	144,381	67.1%
	Materials	2,183,300	2,156,985	27,402	100.0%	2,675,500	2,212,907	72,436	85.4%
	Other O&M	6,127,530	4,698,622	20,386	77.0%	6,268,720	4,094,350	161,493	67.9%
	Consult, Legal, Temp	7,027,897	4,494,197	1,623,858	87.1%	6,582,091	4,642,739	1,711,135	96.5%
	Fixed Assets	2,646,330	1,388,880	566,556	73.9%	2,300,800	1,712,497	446,741	93.8%
	Debt Service	4,238,893	4,427,691	-	104.5%	2,743,589	3,610,185	-	131.6%
	Projects	35,316,932	20,985,660	8,300,158	82.9%	23,142,412	15,685,707	7,208,129	98.9%
	Transfer Outs	3,390,000	2,994,908	-	88.3%	3,488,035	4,220,568	-	121.0%
Expenses Total		88,382,497	66,718,649	10,636,521	87.5%	74,695,494	60,633,979	9,744,315	94.2%

Estimated Cash Balances:

	Water	2016A Bond	Recreation	Electric	Total Cash
Audited 2016	32,100,041	20,547,973	1,024,050	40,326,536	93,998,600
<u>2017</u>					
Net Income	(8,069,431)	-	174,000	9,900,338	2,004,907
2016A Bond	-	(2,713,709)			(2,713,709)
YTD Total	24,030,610	17,834,264	1,198,050	50,226,874	93,289,798

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2017	1,051	1,246	3,419	2,174	7,892
2016	1,019	1,207	3,182	1,839	7,248
2015	1,160	1,435	2,562	1,744	6,901
2014	1,398	1,426	3,624	1,928	8,376
2013	1,445	1,512	4,560	2,318	9,844
2012	1,565	1,231	4,640	2,148	9,585
2011	1,383	1,120	4,150	1,870	8,525

% Change YTD 2017/2016 8.9%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating	Revenues	28,407,778	25,415,100	-	89.5%	27,694,733	24,873,851	-	89.8%
	Expenses	38,014,978	33,937,713	1,486,034	93.2%	35,506,520	32,018,425	1,836,963	95.3%
	Operating Income		(8,522,613)						
Non Operating	Revenues	22,511,782	17,320,765	-	76.9%	22,900,644	38,114,741	-	166.4%
	Expenses	27,761,849	16,867,584	6,834,725	85.4%	20,338,388	14,678,969	5,567,697	99.5%
	Non Operating Income		453,182						
	Total Net Income		(8,069,431)						

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating	Treated Water	16,222,126	14,372,697	-	88.6%	14,566,540	13,009,120	-	89.3%
	Raw Water Annual	395,164	404,895	-	102.5%	435,377	384,804	-	88.4%
	Seasonal Ag	5,895,135	5,900,243	-	100.1%	5,366,320	5,549,950	-	103.4%
	GV Broadview Trt	47,700	43,062	-	90.3%	33,860	39,583	-	116.9%
	GV/Alta Raw Water	290,407	306,314	-	105.5%	291,238	271,648	-	93.3%
	Miscellaneous	473,915	283,220	-	59.8%	288,297	340,853	-	118.2%
	Nevada City/Lake V Raw	88,565	99,163	-	112.0%	84,573	68,871	-	81.4%
	New Connect/Install	201,224	276,237	-	137.3%	144,659	178,879	-	123.7%
	Other Revenue	270,001	398,565	-	147.6%	294,350	323,803	-	110.0%
	Reimbursable Costs	457,573	102,747	-	22.5%	208,320	158,465	-	76.1%
	Standby	134,564	128,572	-	95.5%	172,266	125,133	-	72.6%
	Supplemental Contract	367,222	304,477	-	82.9%	2,808,933	215,044	-	7.7%
Transfer In	3,564,182	2,794,908	-	78.4%	3,000,000	4,207,699	-	140.3%	
Operating Revenue Total		28,407,778	25,415,100	-	89.5%	27,694,733	24,873,851	-	89.8%
Non Operating	Capacity Fees	831,531	685,600	-	82.5%	780,000	549,282	-	70.4%
	Grants	700,000	495,361	-	70.8%	2,165,400	1,298,045	-	59.9%
	Interest Income	758,541	1,458,435	-	192.3%	117,000	5,951	-	5.1%
	Property Taxes	11,021,961	11,401,037	-	103.4%	10,914,244	11,363,996	-	104.1%
	Rents & Leases	199,749	220,965	-	110.6%	74,000	134,799	-	182.2%
	Gain/Loss FA Disposal	-	22,944	-	0.0%	-	102,668	-	0.0%
	Bonds/(Trans In Proceeds)	9,000,000	3,036,424	-	33.7%	8,850,000	24,660,000	-	278.6%
Non Operating Revenue Total		22,511,782	17,320,765	-	76.9%	22,900,644	38,114,741	-	166.4%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
Operating	10113 Directors	205,443	181,587	-	88.4%	226,945	184,877	-	81.5%
	10114 Administration	7,231,156	8,360,809	4,690	115.7%	6,134,839	5,611,585	15,507	91.7%
	10115 Management	2,178,910	1,620,987	83,607	78.2%	2,226,490	1,814,017	595,623	108.2%
	10116 Watershed	531,555	333,919	132,690	87.8%	239,522	176,013	56,063	96.9%
	10117 Human Resources	380,252	375,760	-	98.8%	222,041	162,209	-	73.1%
	10118 Information Services	773,585	535,723	3,060	69.6%	731,236	618,499	7,048	85.5%
	10131 Cashiering	180,467	162,207	-	89.9%	179,506	162,696	2,539	92.1%
	10133 Customer Service	727,980	689,743	1,204	94.9%	661,623	652,232	6,412	99.5%
	10135 Accounting	1,076,884	1,003,875	46,395	97.5%	1,034,795	993,851	15,160	97.5%
	10151 Engineering	4,018,947	3,087,115	433,745	87.6%	3,723,756	3,368,062	418,290	101.7%
	10171 Water Operations	9,299,906	7,760,092	133,257	84.9%	8,998,575	7,907,191	372,996	92.0%
	10191 Maintenance	9,626,723	8,465,992	639,314	94.6%	8,656,549	8,355,747	319,888	100.2%
	10193 Purchasing	1,063,050	692,239	8,072	65.9%	1,602,727	1,206,470	27,436	77.0%
10195 Shop Operations	720,120	667,665	-	92.7%	867,916	804,976	-	92.7%	
Operating Total		38,014,978	33,937,713	1,486,034	93.2%	35,506,520	32,018,425	1,836,963	95.3%
Non Operating	10114 Administration	635,731	395,893	482,416	138.2%	180,000	42,170	7,759	27.7%
	10115 Management	5,560	20,732	230,683	4521.9%	0	70,410	5,560	0.0%
	10118 Information Services	100,000	0	-	0.0%	21,000	2,918	-	13.9%
	10151 Engineering	26,260,557	16,178,788	5,940,826	84.2%	19,572,388	14,119,909	5,554,378	100.5%
	10171 Water Operations	310,000	145,513	60,600	66.5%	160,000	47,138	-	29.5%
	10191 Maintenance	450,000	126,657	120,200	54.9%	405,000	396,424	-	97.9%
Non Operating Total		27,761,849	16,867,584	6,834,725	85.4%	20,338,388	14,678,969	5,567,697	99.5%
Expenses Total		65,776,827	50,805,296	8,320,759	89.9%	55,844,908	46,697,394	7,404,660	96.9%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10113 Directors	51101 Salary	74,257	74,400	-	100.2%	74,257	74,400	-	100.2%
	51307 Deferred Comp	600	594	-	99.0%	600	600	-	100.0%
	51308 Empl Assistance Plan	130	124	-	95.5%	130	124	-	95.4%
	51310 Medicare	1,077	904	-	84.0%	1,077	1,080	-	100.3%
	51312 Health Insurance	96,976	78,891	-	81.4%	95,528	76,913	-	80.5%
	51313 Life Insurance	608	261	-	42.9%	608	275	-	45.2%
	51314 Dental Insurance	7,434	3,942	-	53.0%	7,434	3,948	-	53.1%
	51315 Vision Insurance	910	938	-	103.1%	910	936	-	102.9%
	51317 Workers Comp	297	71	-	24.0%	297	90	-	30.3%
	51319 Fica	4,604	3,867	-	84.0%	4,604	4,608	-	100.1%
	52603 Consulting/Contractor Fee	-	-	-	0.0%	-	1,050	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	0.0%	25,000	12,070	-	48.3%
	52710 Office Supplies	13,050	11,732	-	89.9%	6,000	287	-	4.8%
	52711 Education/Training/Meals	4,500	4,767	-	105.9%	10,500	8,496	-	80.9%
52713 Utilities	1,000	1,094	-	109.4%	-	-	-	0.0%	
10113 Directors Total		205,443	181,587	-	88.4%	226,945	184,877	-	81.5%
10114 Administration	51310 Medicare	-	-	-	0.0%	-	-	-	0.0%
	51311 Pension Premiums	-	1,346,286	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	918	-	0.0%	-	-	-	0.0%
	51313 Life Insurance	21,000	15,192	-	72.3%	21,000	16,261	-	77.4%
	51321 Health Benefit-Retirees	1,200,000	1,013,859	-	84.5%	1,200,000	1,182,684	-	98.6%
	51324 Opeb Net Arc	646,000	646,000	-	100.0%	1,050,000	-	-	0.0%
	52503 Equipment Maintenance	56,000	57,568	4,688	111.2%	56,300	41,661	3,007	79.3%
	52504 Materials	10,800	1,587	-	14.7%	-	91	-	0.0%
	52505 Safety	15,600	15,147	2	97.1%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	109,163	76,880	-	70.4%	169,150	49,845	12,500	36.9%
	52604 Legal Fees	250,000	163,726	-	65.5%	250,000	280,005	-	112.0%
	52608 Fed/St/Co Fees	52,000	4,229	-	8.1%	52,000	1,735	-	3.3%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	52703 Debt Service	4,238,893	4,427,691	-	104.5%	2,743,589	3,610,185	-	131.6%
	52704 Insurance	240,000	193,036	-	80.4%	294,700	254,817	-	86.5%
	52706 Dues, Publctns, Spnsrshp	56,700	64,009	-	112.9%	-	-	-	0.0%
	52709 Advertising/Legal Notices	3,000	3,181	-	106.0%	3,000	4,789	-	159.6%
	52710 Office Supplies	31,000	31,971	-	103.1%	67,500	58,224	-	86.3%
	52711 Education/Training/Meals	7,000	43	-	0.6%	-	38	-	0.0%
	52713 Utilities	94,000	99,484	-	105.8%	83,000	89,378	-	107.7%
	52904 Equipment Purchases	-	-	-	0.0%	27,600	21,872	-	79.2%
	54000 Transfer Out	200,000	200,000	-	100.0%	117,000	-	-	0.0%
10114 Administration Total		7,231,156	8,360,809	4,690	115.7%	6,134,839	5,611,585	15,507	91.7%
10115 Management									
	51101 Salary	763,365	858,802	-	112.5%	714,282	829,730	-	116.2%
	51105 Overtime	1,000	2,342	-	234.2%	1,000	1,020	-	102.0%
	51308 Empl Assistance Plan	234	227	-	97.2%	235	241	-	102.6%
	51310 Medicare	11,069	12,720	-	114.9%	10,357	11,969	-	115.6%
	51311 Pension Premiums	228,803	148,063	-	64.7%	199,335	228,641	-	114.7%
	51312 Health Insurance	174,556	141,820	-	81.2%	171,950	125,988	-	73.3%
	51313 Life Insurance	6,218	5,643	-	90.7%	5,846	5,861	-	100.3%
	51314 Dental Insurance	13,381	8,569	-	64.0%	13,381	8,928	-	66.7%
	51315 Vision Insurance	1,637	1,594	-	97.4%	1,637	1,710	-	104.5%
	51316 Long Term Disability	3,419	1,541	-	45.1%	3,214	1,613	-	50.2%
	51317 Workers Comp	11,155	7,069	-	63.4%	10,693	8,064	-	75.4%
	51318 Unemployment Insurance	20,000	3,450	-	17.3%	20,000	16,435	-	82.2%
	51319 Fica	1,200	2,146	-	178.9%	1,200	-	-	0.0%
	52500 Miscellaneous	-	3,200	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	1,305	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	468	-	0.0%	13,000	5,561	845	49.3%
	52504 Materials	-	-	-	0.0%	-	2,012	-	0.0%
	52505 Safety	360	-	-	0.0%	14,260	5,603	-	39.3%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	52603 Consulting/Contractor Fee	830,713	310,094	83,607	47.4%	888,400	373,432	563,804	105.5%
	52608 Fed/St/Co Fees	-	-	-	0.0%	-	1,405	-	0.0%
	52609 Temporary Labor	20,000	18,354	-	91.8%	40,000	31,702	-	79.3%
	52706 Dues, Publctns, Spnsrshp	-	165	-	0.0%	52,200	67,383	-	129.1%
	52709 Advertising/Legal Notices	-	-	-	0.0%	4,000	3,217	-	80.4%
	52710 Office Supplies	21,500	26,251	-	122.1%	8,000	16,973	1,544	231.5%
	52711 Education/Training/Meals	37,300	35,912	-	96.3%	47,000	29,742	-	63.3%
	52713 Utilities	3,000	1,892	-	63.1%	1,000	998	-	99.8%
	52902 Vehicle Purchases	30,000	29,361	-	97.9%	-	-	29,429	0.0%
	52904 Equipment Purchases	-	-	-	0.0%	5,500	35,789	-	650.7%
10115 Management Total		2,178,910	1,620,987	83,607	78.2%	2,226,490	1,814,017	595,623	108.2%
10116 Watershed									
	51101 Salary	87,574	85,987	-	98.2%	85,280	38,620	-	45.3%
	51105 Overtime	-	1,177	-	0.0%	-	906	-	0.0%
	51308 Empl Assistance Plan	27	25	-	91.9%	27	12	-	44.4%
	51310 Medicare	1,270	1,220	-	96.1%	1,237	573	-	46.3%
	51311 Pension Premiums	26,248	16,791	-	64.0%	23,799	11,761	-	49.4%
	51312 Health Insurance	19,395	19,541	-	100.8%	19,106	9,961	-	52.1%
	51313 Life Insurance	713	815	-	114.2%	698	597	-	85.5%
	51314 Dental Insurance	1,487	1,475	-	99.2%	1,487	615	-	41.4%
	51315 Vision Insurance	182	188	-	103.1%	182	80	-	44.0%
	51316 Long Term Disability	392	212	-	54.1%	384	111	-	28.9%
	51317 Workers Comp	6,972	345	-	4.9%	6,822	187	-	2.7%
	52504 Materials	2,200	2,113	-	96.1%	-	234	-	0.0%
	52603 Consulting/Contractor Fee	384,795	203,654	132,690	87.4%	-	11,972	56,063	0.0%
	52608 Fed/St/Co Fees	-	155	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	-	-	0.0%	-	247	-	0.0%
	52711 Education/Training/Meals	300	223	-	74.2%	-	-	-	0.0%
	52901 Land/Easement Purchases	-	-	-	0.0%	100,500	100,137	-	99.6%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
10116 Watershed Total		531,555	333,919	132,690	87.8%	239,522	176,013	56,063	96.9%
10117 Human Resources	51101 Salary	156,027	165,921	-	106.3%	137,400	77,054	-	56.1%
	51105 Overtime	-	475	-	0.0%	-	672	-	0.0%
	51308 Empl Assistance Plan	52	39	-	75.4%	52	27	-	51.9%
	51310 Medicare	2,262	1,851	-	81.9%	1,992	1,108	-	55.6%
	51311 Pension Premiums	46,766	30,224	-	64.6%	38,344	22,733	-	59.3%
	51312 Health Insurance	38,790	33,317	-	85.9%	38,211	14,449	-	37.8%
	51313 Life Insurance	1,271	1,346	-	105.9%	1,124	636	-	56.6%
	51314 Dental Insurance	2,974	2,826	-	95.0%	2,974	1,230	-	41.4%
	51315 Vision Insurance	364	422	-	116.1%	364	155	-	42.6%
	51316 Long Term Disability	699	420	-	60.1%	618	227	-	36.7%
	51317 Workers Comp	1,087	622	-	57.2%	962	355	-	36.9%
	52504 Materials	1,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	77,500	31,116	-	40.1%	-	23,992	-	0.0%
	52604 Legal Fees	35,000	100,052	-	285.9%	-	15,294	-	0.0%
	52609 Temporary Labor	10,000	51	-	0.5%	-	-	-	0.0%
	52706 Dues, Publctns, Spnrsrshp	-	532	-	0.0%	-	-	-	0.0%
52709 Advertising/Legal Notices	4,000	1,748	-	43.7%	-	1,500	-	0.0%	
52710 Office Supplies	1,500	2,335	-	155.6%	-	1,138	-	0.0%	
52711 Education/Training/Meals	-	2,207	-	0.0%	-	1,588	-	0.0%	
52713 Utilities	960	254	-	26.5%	-	51	-	0.0%	
10117 Human Resources Total		380,252	375,760	-	98.8%	222,041	162,209	-	73.1%
10118 Information Services	51101 Salary	262,069	257,029	-	98.1%	239,298	246,300	-	102.9%
	51105 Overtime	8,000	7,965	-	99.6%	3,000	2,292	-	76.4%
	51106 Double Time	-	634	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	78	74	-	95.4%	78	76	-	97.4%
	51310 Medicare	3,800	3,922	-	103.2%	3,470	3,603	-	103.8%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10118 Information Services	51311 Pension Premiums	78,550	50,350	-	64.1%	66,781	71,077	-	106.4%
	51312 Health Insurance	58,185	39,261	-	67.5%	57,317	34,416	-	60.0%
	51313 Life Insurance	2,134	2,364	-	110.8%	1,958	2,179	-	111.3%
	51314 Dental Insurance	4,460	2,063	-	46.3%	4,460	2,658	-	59.6%
	51315 Vision Insurance	546	563	-	103.1%	546	564	-	103.3%
	51316 Long Term Disability	1,174	593	-	50.5%	1,077	575	-	53.4%
	51317 Workers Comp	1,826	1,027	-	56.3%	1,675	1,195	-	71.3%
	52501 Chemicals	-	341	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	146,513	85,754	-	58.5%	164,176	149,775	-	91.2%
	52504 Materials	-	-	-	0.0%	-	659	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	0.0%	5,000	-	-	0.0%
	52609 Temporary Labor	30,000	-	-	0.0%	1,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	1,000	160	-	16.0%	1,000	160	-	16.0%
	52710 Office Supplies	111,800	68,860	-	61.6%	121,800	65,793	7,048	59.8%
	52711 Education/Training/Meals	6,500	657	-	10.1%	6,500	299	-	4.6%
	52713 Utilities	11,950	7,447	-	62.3%	12,100	4,723	-	39.0%
52904 Equipment Purchases	45,000	6,660	3,060	21.6%	40,000	32,155	-	80.4%	
10118 Information Services Total		773,585	535,723	3,060	69.6%	731,236	618,499	7,048	85.5%
10131 Cashiering	51101 Salary	94,606	92,284	-	97.5%	89,857	89,233	-	99.3%
	51105 Overtime	500	101	-	20.2%	500	259	-	51.8%
	51308 Empl Assistance Plan	52	50	-	95.4%	52	43	-	82.7%
	51310 Medicare	1,372	1,367	-	99.7%	1,303	1,297	-	99.5%
	51311 Pension Premiums	28,356	18,105	-	63.8%	25,077	25,880	-	103.2%
	51312 Health Insurance	38,790	39,045	-	100.7%	38,211	35,750	-	93.6%
	51313 Life Insurance	770	866	-	112.5%	735	811	-	110.3%
	51314 Dental Insurance	2,974	2,950	-	99.2%	2,974	2,952	-	99.3%
	51315 Vision Insurance	364	375	-	103.1%	364	372	-	102.2%
	51316 Long Term Disability	424	278	-	65.5%	404	285	-	70.5%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10131 Cashiering	51317 Workers Comp	659	367	-	55.7%	629	429	-	68.2%
	52503 Equipment Maintenance	7,000	3,549	-	50.7%	5,000	2,539	2,539	101.6%
	52609 Temporary Labor	1,000	-	-	0.0%	6,000	-	-	0.0%
	52710 Office Supplies	3,000	2,870	-	95.7%	3,000	2,846	-	94.9%
	52711 Education/Training/Meals	600	-	-	0.0%	400	-	-	0.0%
	52904 Equipment Purchases	-	-	-	0.0%	5,000	-	-	0.0%
10131 Cashiering Total		180,467	162,207	-	89.9%	179,506	162,696	2,539	92.1%
10133 Customer Service	51101 Salary	321,552	344,784	-	107.2%	308,601	346,072	-	112.1%
	51105 Overtime	2,000	2,089	-	104.4%	2,000	1,383	-	69.2%
	51106 Double Time	1,000	-	-	0.0%	1,000	-	-	0.0%
	51144 Standby	-	77	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	156	168	-	107.4%	156	152	-	97.4%
	51310 Medicare	4,663	4,941	-	106.0%	4,475	4,567	-	102.1%
	51311 Pension Premiums	96,379	67,726	-	70.3%	86,121	69,548	-	80.8%
	51312 Health Insurance	116,371	122,389	-	105.2%	114,633	93,764	-	81.8%
	51313 Life Insurance	2,619	3,197	-	122.1%	2,526	2,158	-	85.4%
	51314 Dental Insurance	8,921	9,386	-	105.2%	8,921	5,881	-	65.9%
	51315 Vision Insurance	1,092	1,250	-	114.5%	1,092	815	-	74.6%
	51316 Long Term Disability	1,440	999	-	69.4%	1,389	735	-	52.9%
	51317 Workers Comp	2,387	1,458	-	61.1%	2,309	1,817	-	78.7%
	52501 Chemicals	-	8,903	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	25,000	11,094	-	44.4%	-	-	6,412	0.0%
	52504 Materials	1,200	2,841	-	236.7%	1,200	1,494	-	124.5%
	52505 Safety	500	-	-	0.0%	500	37	-	7.4%
	52506 Small Tools	1,000	502	377	87.9%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	-	-	0.0%	14,000	14,953	-	106.8%
	52609 Temporary Labor	10,000	17,322	-	173.2%	-	-	-	0.0%
	52710 Office Supplies	120,000	85,818	827	72.2%	100,000	108,454	-	108.5%

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
10133 Customer Service	52711 Education/Training/Meals	1,200	425	-	35.4%	1,200	-	-	0.0%
	52713 Utilities	500	343	-	68.5%	500	402	-	80.4%
	52804 Bank Fees	-	4,034	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	10,000	-	-	0.0%	10,000	-	-	0.0%
10133 Customer Service Total		727,980	689,743	1,204	94.9%	661,623	652,232	6,412	99.5%
10135 Accounting	51101 Salary	421,404	479,950	-	113.9%	514,137	489,882	-	95.3%
	51105 Overtime	5,000	14,377	-	287.5%	5,000	6,351	-	127.0%
	51308 Empl Assistance Plan	182	168	-	92.0%	182	166	-	91.2%
	51310 Medicare	7,712	7,880	-	102.2%	7,455	7,239	-	97.1%
	51311 Pension Premiums	140,717	87,810	-	62.4%	143,480	139,983	-	97.6%
	51312 Health Insurance	103,441	110,396	-	106.7%	133,739	102,523	-	76.7%
	51313 Life Insurance	4,332	4,179	-	96.5%	4,208	4,499	-	106.9%
	51314 Dental Insurance	9,417	6,052	-	64.3%	10,408	6,218	-	59.7%
	51315 Vision Insurance	1,273	1,109	-	87.1%	1,273	1,419	-	111.5%
	51316 Long Term Disability	2,382	1,083	-	45.5%	2,314	1,091	-	47.1%
	51317 Workers Comp	3,705	1,123	-	30.3%	3,599	2,388	-	66.4%
	52503 Equipment Maintenance	1,500	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	133,160	66,291	46,395	84.6%	15,000	91,861	15,160	713.5%
	52608 Fed/St/Co Fees	-	-	-	0.0%	-	435	-	0.0%
	52609 Temporary Labor	195,059	163,337	-	83.7%	152,000	106,833	-	70.3%
	52706 Dues, Publctns, Spnrsrshp	700	775	-	110.7%	700	882	-	126.0%
	52709 Advertising/Legal Notices	-	-	-	0.0%	-	940	-	0.0%
	52710 Office Supplies	4,000	3,986	-	99.7%	4,000	5,430	-	135.8%
	52711 Education/Training/Meals	15,500	13,746	-	88.7%	8,000	2,358	-	29.5%
	52713 Utilities	-	-	-	0.0%	400	-	-	0.0%
52804 Bank Fees	27,400	41,612	-	151.9%	27,400	23,353	-	85.2%	
10135 Accounting Total		1,076,884	1,003,875	46,395	97.5%	1,034,795	993,851	15,160	97.5%

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		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10151 Engineering	51101 Salary	1,923,261	1,635,021	-	85.0%	1,796,263	1,976,494	-	110.0%
	51105 Overtime	6,000	21,854	-	364.2%	6,000	9,816	-	163.6%
	51106 Double Time	-	-	-	0.0%	-	473	-	0.0%
	51308 Empl Assistance Plan	494	455	-	92.1%	520	530	-	101.9%
	51310 Medicare	24,811	23,955	-	96.5%	24,306	25,202	-	103.7%
	51311 Pension Premiums	512,868	323,414	-	63.1%	467,795	346,063	-	74.0%
	51312 Health Insurance	368,507	317,090	-	86.0%	382,111	282,042	-	73.8%
	51313 Life Insurance	13,936	14,870	-	106.7%	13,719	10,560	-	77.0%
	51314 Dental Insurance	28,249	19,818	-	70.2%	29,736	13,907	-	46.8%
	51315 Vision Insurance	3,456	3,439	-	99.5%	3,638	2,464	-	67.7%
	51316 Long Term Disability	7,663	3,601	-	47.0%	7,543	2,539	-	33.7%
	51317 Workers Comp	93,602	41,265	-	44.1%	89,875	25,659	-	28.5%
	52501 Chemicals	-	11,007	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	75,000	7,951	336	11.0%	75,000	4,453	-	5.9%
	52504 Materials	44,000	46,839	-	106.5%	70,000	49,696	-	71.0%
	52505 Safety	2,000	10,025	23	502.4%	2,000	943	-	47.2%
	52506 Small Tools	1,000	1,291	-	129.1%	1,000	2,134	-	213.4%
	52603 Consulting/Contractor Fee	725,100	353,253	433,186	108.5%	607,750	411,822	414,237	135.9%
	52604 Legal Fees	-	-	-	0.0%	-	522	-	0.0%
	52608 Fed/St/Co Fees	500	2,731	-	546.2%	-	15,835	-	0.0%
	52609 Temporary Labor	-	54,305	-	0.0%	-	14,792	-	0.0%
	52706 Dues, Publctns, Spnsrshp	18,000	17,284	200	97.1%	6,000	15,400	2,463	297.7%
	52709 Advertising/Legal Notices	-	712	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	12,000	25,684	-	214.0%	12,000	14,516	1,590	134.2%
	52711 Education/Training/Meals	18,000	13,220	-	73.4%	13,000	18,258	-	140.4%
	52713 Utilities	500	737	-	147.4%	500	3,364	-	672.8%
	52901 Land/Easement Purchases	40,000	34,165	-	85.4%	-	3,395	-	0.0%
	52902 Vehicle Purchases	90,000	92,057	-	102.3%	47,000	46,620	-	99.2%
	52904 Equipment Purchases	10,000	11,073	-	110.7%	68,000	70,563	-	103.8%

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		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
10151 Engineering Total		4,018,947	3,087,115	433,745	87.6%	3,723,756	3,368,062	418,290	101.7%
10171 Water Operations	51101 Salary	3,173,921	3,084,530	-	97.2%	3,052,045	3,571,644	-	117.0%
	51105 Overtime	90,000	47,415	-	52.7%	90,000	28,566	-	31.7%
	51106 Double Time	113,700	63,783	-	56.1%	113,700	20,883	-	18.4%
	51144 Standby	140,000	147,814	-	105.6%	140,000	144,072	-	102.9%
	51308 Empl Assistance Plan	1,172	1,067	-	91.1%	1,172	1,098	-	93.7%
	51310 Medicare	46,022	48,348	-	105.1%	44,139	47,509	-	107.6%
	51311 Pension Premiums	951,319	599,756	-	63.0%	849,502	604,756	-	71.2%
	51312 Health Insurance	872,780	781,427	-	89.5%	859,750	665,460	-	77.4%
	51313 Life Insurance	25,975	28,008	-	107.8%	24,912	19,542	-	78.4%
	51314 Dental Insurance	66,906	53,599	-	80.1%	66,906	35,587	-	53.2%
	51315 Vision Insurance	8,186	8,065	-	98.5%	8,186	5,219	-	63.8%
	51316 Long Term Disability	14,283	8,016	-	56.1%	13,698	5,281	-	38.6%
	51317 Workers Comp	212,412	128,526	-	60.5%	206,665	103,297	-	50.0%
	52501 Chemicals	290,000	297,498	10,909	106.3%	230,000	152,067	140,398	127.2%
	52503 Equipment Maintenance	404,000	258,500	43,287	74.7%	291,500	191,819	52,621	83.9%
	52504 Materials	346,800	347,613	6,559	102.1%	184,100	313,492	10,472	176.0%
	52505 Safety	17,000	19,991	2,730	133.7%	25,000	10,642	-	42.6%
	52506 Small Tools	31,000	14,942	-	48.2%	27,500	9,437	-	34.3%
	52507 Water Purchase	300,000	-	-	0.0%	800,000	452,903	-	56.6%
	52603 Consulting/Contractor Fee	306,000	197,428	920	64.8%	199,500	121,507	-	60.9%
	52608 Fed/St/Co Fees	282,700	203,413	-	72.0%	240,500	248,790	-	103.4%
	52609 Temporary Labor	150,000	57,605	-	38.4%	150,000	59,980	-	40.0%
	52706 Dues, Publctns, SpnrsHP	9,000	5,023	-	55.8%	9,000	6,535	-	72.6%
	52709 Advertising/Legal Notices	-	945	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	6,000	4,518	-	75.3%	6,000	2,485	351	47.3%
	52711 Education/Training/Meals	35,000	14,375	-	41.1%	35,000	10,581	-	30.2%
	52713 Utilities	936,000	941,106	-	100.5%	910,500	711,841	-	78.2%

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		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10171 Water Operations	52902 Vehicle Purchases	151,230	182,819	-	120.9%	206,800	172,945	49,898	107.8%
	52904 Equipment Purchases	318,500	213,958	68,852	88.8%	212,500	189,253	119,256	145.2%
10171 Water Operations Total		9,299,906	7,760,092	133,257	84.9%	8,998,575	7,907,191	372,996	92.0%
10191 Maintenance	51101 Salary	3,745,317	3,461,253	-	92.4%	3,468,834	4,059,966	-	117.0%
	51105 Overtime	30,000	46,803	-	156.0%	30,000	16,360	-	54.5%
	51106 Double Time	15,000	11,394	-	76.0%	15,000	3,810	-	25.4%
	51308 Empl Assistance Plan	1,690	1,528	-	90.4%	1,612	1,491	-	92.5%
	51310 Medicare	54,307	50,590	-	93.2%	50,298	48,614	-	96.7%
	51311 Pension Premiums	822,584	673,288	-	81.9%	968,047	647,223	-	66.9%
	51312 Health Insurance	1,000,683	1,007,545	-	100.7%	1,184,545	853,142	-	72.0%
	51313 Life Insurance	30,652	31,905	-	104.1%	28,389	20,827	-	73.4%
	51314 Dental Insurance	96,642	69,817	-	72.2%	92,182	40,429	-	43.9%
	51315 Vision Insurance	11,825	11,050	-	93.4%	11,279	6,762	-	60.0%
	51316 Long Term Disability	16,854	9,919	-	58.9%	15,610	6,531	-	41.8%
	51317 Workers Comp	303,069	167,541	-	55.3%	281,103	115,634	-	41.1%
	52501 Chemicals	420,000	524,781	-	124.9%	70,000	105,428	-	150.6%
	52503 Equipment Maintenance	67,800	73,627	653	109.6%	300,000	242,170	17,613	86.6%
	52504 Materials	1,026,600	1,100,588	2,904	107.5%	695,000	861,731	21,194	127.0%
	52505 Safety	28,000	29,894	38	106.9%	23,000	16,551	2,043	80.8%
	52506 Small Tools	57,100	36,300	-	63.6%	91,400	73,362	-	80.3%
	52603 Consulting/Contractor Fee	687,000	518,970	141,075	96.1%	214,000	309,359	30,881	159.0%
	52604 Legal Fees	5,000	-	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	7,500	20,130	-	268.4%	7,500	25,542	-	340.6%
	52609 Temporary Labor	180,000	191,401	-	106.3%	180,000	232,921	-	129.4%
52706 Dues, Publctns, Spnsrshp	14,000	1,903	-	13.6%	11,750	1,748	-	14.9%	
52710 Office Supplies	16,500	3,724	-	22.6%	4,000	5,568	-	139.2%	
52711 Education/Training/Meals	30,000	21,137	-	70.5%	33,000	26,707	-	80.9%	
52713 Utilities	33,000	14,351	-	43.5%	33,000	25,101	-	76.1%	

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		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10191 Maintenance	52902 Vehicle Purchases	680,000	167,896	494,644	97.4%	575,000	256,993	211,543	81.5%
	52904 Equipment Purchases	245,600	218,657	0	89.0%	272,000	351,777	36,617	142.8%
10191 Maintenance Total		9,626,723	8,465,992	639,314	94.6%	8,656,549	8,355,747	319,888	100.2%
10193 Purchasing	51101 Salary	312,111	309,267	-	99.1%	303,006	333,326	-	110.0%
	51105 Overtime	1,000	638	-	63.8%	1,000	977	-	97.7%
	51308 Empl Assistance Plan	130	124	-	95.5%	130	138	-	106.2%
	51310 Medicare	4,526	4,501	-	99.4%	4,394	4,833	-	110.0%
	51311 Pension Premiums	93,549	60,391	-	64.6%	84,560	89,872	-	106.3%
	51312 Health Insurance	96,976	88,702	-	91.5%	95,528	79,422	-	83.1%
	51313 Life Insurance	2,542	2,876	-	113.1%	2,480	2,633	-	106.2%
	51314 Dental Insurance	7,434	5,658	-	76.1%	7,434	5,304	-	71.3%
	51315 Vision Insurance	910	938	-	103.1%	910	936	-	102.9%
	51316 Long Term Disability	1,398	924	-	66.1%	1,364	917	-	67.2%
	51317 Workers Comp	2,174	1,228	-	56.5%	2,121	1,608	-	75.8%
	52501 Chemicals	-	248	-	0.0%	150,000	96,762	-	64.5%
	52503 Equipment Maintenance	73,000	5,023	-	6.9%	12,000	7,047	-	58.7%
	52504 Materials	60,000	67,425	157	112.6%	740,000	481,562	0	65.1%
	52505 Safety	52,000	51,564	5,152	109.1%	52,000	67,552	2,703	135.1%
	52506 Small Tools	200,000	22,982	1	11.5%	17,000	12,602	0	74.1%
	52603 Consulting/Contractor Fee	55,000	23,702	2,762	48.1%	83,000	13,830	24,733	46.5%
	52609 Temporary Labor	10,000	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	600	303	-	50.6%	600	347	-	57.8%
	52710 Office Supplies	64,200	39,257	-	61.1%	3,200	3,699	-	115.6%
	52711 Education/Training/Meals	6,000	586	-	9.8%	5,000	2,033	-	40.7%
	52713 Utilities	2,000	64	-	3.2%	2,000	1,070	-	53.5%
	52904 Equipment Purchases	17,500	5,836	-	33.4%	25,000	-	-	0.0%
10193 Purchasing Total		1,063,050	692,239	8,072	65.9%	1,602,727	1,206,470	27,436	77.0%

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		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
10195 Shop Operations	51101 Salary	204,285	177,070	-	86.7%	184,687	156,220	-	84.6%
	51105 Overtime	1,500	1,186	-	79.1%	1,500	6,163	-	410.9%
	51106 Double Time	-	-	-	0.0%	-	220	-	0.0%
	51308 Empl Assistance Plan	78	74	-	95.4%	78	71	-	91.0%
	51310 Medicare	2,962	2,648	-	89.4%	2,678	2,311	-	86.3%
	51311 Pension Premiums	61,230	34,652	-	56.6%	51,540	49,875	-	96.8%
	51312 Health Insurance	58,185	59,960	-	103.1%	57,317	44,999	-	78.5%
	51313 Life Insurance	1,666	1,676	-	100.6%	1,511	1,415	-	93.6%
	51314 Dental Insurance	4,460	3,710	-	83.2%	4,460	2,992	-	67.1%
	51315 Vision Insurance	546	547	-	100.2%	546	514	-	94.1%
	51316 Long Term Disability	916	541	-	59.1%	831	487	-	58.6%
	51317 Workers Comp	14,252	7,488	-	52.5%	12,928	8,972	-	69.4%
	52501 Chemicals	55,000	13,742	-	25.0%	214,500	162,943	-	76.0%
	52503 Equipment Maintenance	205,000	266,862	-	130.2%	260,000	262,934	-	101.1%
	52504 Materials	27,000	24,335	-	90.1%	10,000	18,163	-	181.6%
	52505 Safety	1,240	2,046	-	165.0%	1,240	413	-	33.3%
	52506 Small Tools	3,000	3,230	-	107.7%	4,500	8,806	-	195.7%
	52609 Temporary Labor	25,000	23,588	-	94.4%	18,000	36,023	-	200.1%
	52710 Office Supplies	5,000	69	-	1.4%	500	373	-	74.6%
	52711 Education/Training/Meals	2,500	180	-	7.2%	2,800	265	-	9.5%
52713 Utilities	21,300	24,177	-	113.5%	21,300	32,421	-	152.2%	
52904 Equipment Purchases	25,000	19,884	-	79.5%	17,000	8,396	-	49.4%	
10195 Shop Operations Total		720,120	667,665	-	92.7%	867,916	804,976	-	92.7%
Operating Expense Total		38,014,978	33,937,713	1,486,034	93.2%	35,506,520	32,018,425	1,836,963	95.3%

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		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10114 Administration	52915 Proj Bud: Non-Programmati	635,731	395,893	482,416	138.2%	180,000	42,170	7,759	27.7%
10114 Administration Total		635,731	395,893	482,416	138.2%	180,000	42,170	7,759	27.7%
10115 Management	52915 Proj Bud: Non-Programmati	5,560	20,732	230,683	4521.9%	-	70,410	5,560	0.0%
10115 Management Total		5,560	20,732	230,683	4521.9%	-	70,410	5,560	0.0%
10118 Information Services	52915 Proj Bud: Non-Programmati	100,000	-	-	0.0%	21,000	2,918	-	13.9%
10118 Information Services Total		100,000	-	-	0.0%	21,000	2,918	-	13.9%
10151 Engineering	52907 Proj Bud: Pipeline Rplc	750,000	869,600	23,086	119.0%	500,000	477,244	-	95.4%
	52908 Proj Bud: Prv Program	49,314	47,572	-	96.5%	30,000	13,116	-	43.7%
	52909 Proj Bud: Minor System	6,528	10,758	-	164.8%	30,000	(9,405)	-	-31.4%
	52910 Proj Bud: Raw Water Rplc	1,744,571	1,690,761	39,754	99.2%	1,340,000	2,021,100	362,993	177.9%
	52911 Proj Bud: Backbone Ext	3,291,669	744,136	1,700	22.7%	1,766,388	949,158	839,056	101.2%
	52912 Proj Bud: Community Inves	2,120,065	2,074,858	12,723	98.5%	1,825,000	45,573	6,343	2.8%
	52913 Proj Bud: Extended Ceqa	50,000	121,504	53,516	350.0%	50,000	3,388	11,700	30.2%
	52914 Proj Bud: Sediment Removl	200,000	44,545	494,406	269.5%	-	-	-	0.0%
	52915 Proj Bud: Non-Programmati	18,048,411	10,575,055	5,315,642	88.0%	14,031,000	10,619,735	4,334,287	106.6%
10151 Engineering Total		26,260,557	16,178,788	5,940,826	84.2%	19,572,388	14,119,909	5,554,378	100.5%
10171 Water Operations	52915 Proj Bud: Non-Programmati	310,000	145,513	60,600	66.5%	160,000	47,138	-	29.5%
10171 Water Operations Total		310,000	145,513	60,600	66.5%	160,000	47,138	-	29.5%
10191 Maintenance	52915 Proj Bud: Non-Programmati	450,000	126,657	120,200	54.9%	405,000	396,424	-	97.9%
10191 Maintenance Total		450,000	126,657	120,200	54.9%	405,000	396,424	-	97.9%
Non Operating Expense Total		27,761,849	16,867,584	6,834,725	85.4%	20,338,388	14,678,969	5,567,697	99.5%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating	Revenues	2,834,210	2,465,912	-	87.0%	1,778,013	2,158,569	-	121.4%
	Expenses	2,081,016	1,948,036	4,590	93.8%	2,067,172	1,715,536	9,596	83.5%
Non Operating	Expenses	877,500	343,876	2,265	39.4%	115,000	38,419	-	33.4%
	Net Income		174,000						
Revenues	Scotts Flat	924,643	938,395	-	101.5%	765,937	798,257	-	104.2%
	Peninsula	317,643	240,824	-	75.8%	173,339	224,248	-	129.4%
	Orchard Springs	336,793	324,733	-	96.4%	321,126	300,806	-	93.7%
	Long Ravine	675,077	538,229	-	79.7%	477,180	529,873	-	111.0%
	Jackson Meadows	299,852	145,668	-	48.6%	-	231,472	-	0.0%
	Combie	31,926	27,832	-	87.2%	-	26,668	-	0.0%
	Greenhorn	38,683	37,944	-	98.1%	32,464	37,613	-	115.9%
	Cascade Shores Gate	9,593	12,287	-	128.1%	7,967	9,631	-	120.9%
	Transfer In	200,000	200,000	-	100.0%	-	-	-	0.0%
Revenues Total		2,834,210	2,465,912	-	87.0%	1,778,013	2,158,569	-	121.4%
Expenses	30250 General Recreation	2,958,516	2,291,911	6,855	77.7%	2,182,172	1,753,955	9,596	80.8%
Expenses Total		2,958,516	2,291,911	6,855	77.7%	2,182,172	1,753,955	9,596	80.8%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
30250 General Recreation	51101 Salary	544,576	486,045	-	89.3%	479,619	439,577	-	91.7%
	51105 Overtime	-	5,514	-	0.0%	-	1,873	-	0.0%
	51308 Empl Assistance Plan	208	195	-	93.5%	209	188	-	90.0%
	51310 Medicare	7,243	7,288	-	100.6%	6,954	6,355	-	91.4%
	51311 Pension Premiums	149,722	90,637	-	60.5%	133,847	123,400	-	92.2%
	51312 Health Insurance	155,161	110,012	-	70.9%	152,844	106,654	-	69.8%
	51313 Life Insurance	4,070	4,412	-	108.4%	3,925	3,602	-	91.8%
	51314 Dental Insurance	11,894	5,120	-	43.0%	11,894	5,926	-	49.8%
	51315 Vision Insurance	1,455	1,360	-	93.5%	1,455	1,278	-	87.8%
	51316 Long Term Disability	2,238	1,269	-	56.7%	2,158	1,174	-	54.4%
	51317 Workers Comp	39,279	26,171	-	66.6%	37,897	28,189	-	74.4%
	51321 Health Benefit-Retirees	-	7,433	-	0.0%	-	-	-	0.0%
	51324 Opeb Net Arc	-	-	-	0.0%	23,000	-	-	0.0%
	52501 Chemicals	44,000	40,520	-	92.1%	20,000	2,788	-	13.9%
	52503 Equipment Maintenance	118,000	97,066	205	82.4%	68,000	57,058	-	83.9%
	52504 Materials	157,200	156,378	-	99.5%	244,200	187,886	-	76.9%
	52505 Safety	7,720	5,859	3	75.9%	720	823	-	114.3%
	52506 Small Tools	5,500	3,750	-	68.2%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	14,272	4,383	0.0%	-	18,079	8,958	0.0%
	52604 Legal Fees	22,700	20,095	-	88.5%	3,700	18,461	-	498.9%
	52608 Fed/St/Co Fees	40,250	32,614	-	81.0%	46,250	37,989	-	82.1%
	52609 Temporary Labor	536,300	602,191	-	112.3%	500,000	488,604	-	97.7%
	52704 Insurance	16,000	14,637	-	91.5%	8,000	5,133	-	64.2%
	52709 Advertising/Legal Notices	8,500	7,627	-	89.7%	17,500	5,578	-	31.9%
	52710 Office Supplies	9,000	4,365	-	48.5%	76,200	14,767	638	20.2%
	52711 Education/Training/Meals	300	531	-	177.0%	300	330	-	110.0%
	52713 Utilities	157,200	147,381	-	93.8%	157,200	128,871	-	82.0%
	52795 Rec-Customer Refunds	-	16,484	-	0.0%	-	-	-	0.0%
	52804 Bank Fees	42,500	38,809	-	91.3%	-	10,550	-	0.0%
	52904 Equipment Purchases	-	-	-	0.0%	-	7,534	-	0.0%
	54000 Transfer Out	-	-	-	0.0%	71,300	12,869	-	18.0%
	30250 General Recreation Total Operating		2,081,016	1,948,036	4,590	93.8%	2,067,172	1,715,536	9,596

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
30250 General Recreation	52915 Proj Bud: Non-Programmati	877,500	343,876	2,265	39.4%	115,000	38,419	-	33.4%
30250 General Recreation Total Non Operating		877,500	343,876	2,265	39.4%	115,000	38,419	-	33.4%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Electric Division**

		2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud	2016 Budget	2016 Actual	2016 Encumbr	2016 % of Bud
Operating	Revenues	19,426,142	23,521,779	-	121.1%	18,521,267	22,134,489	-	119.5%
	Expenses	12,969,571	9,847,241	845,739	82.4%	13,979,390	11,214,311	689,627	85.2%
Non Operating	Expenses	6,677,584	3,774,201	1,463,168	78.4%	2,689,024	968,319	1,640,432	97.0%
	Net Income		9,900,338						
Revenues	Chicago Park Powerhouse	8,501,353	9,977,404	-	117.4%	8,742,043	9,811,433	-	112.2%
	Dutch Flat Powerhouse	4,700,071	5,514,535	-	117.3%	4,501,806	5,348,141	-	118.8%
	Rollins Powerhouse	4,740,081	5,495,490	-	115.9%	4,417,853	5,135,310	-	116.2%
	Bowman Powerhouse	860,099	1,042,402	-	121.2%	350,027	628,918	-	179.7%
	Bowman Transmission Line	109,423	52,542	-	48.0%	109,423	42,567	-	38.9%
	Combie North Powerhouse	140,008	217,633	-	155.4%	100,008	192,603	-	192.6%
	Combie South Powerhouse	150,067	835,920	-	557.0%	150,067	648,102	-	431.9%
	Scotts Flat Powerhouse	225,040	385,852	-	171.5%	150,040	327,415	-	218.2%
Revenues Total		19,426,142	23,521,779	-	121.1%	18,521,267	22,134,489	-	119.5%
Expenses	50112 Hydro Admin	14,480,323	9,567,637	2,220,167	81.4%	10,081,302	8,152,962	2,191,292	102.6%
	50161 Hydro Operations	2,000,045	1,679,582	17,633	84.9%	1,466,239	1,110,515	49,416	79.1%
	50167 Hydro Maintenance	3,166,787	2,374,222	71,107	77.2%	5,120,873	2,919,153	89,351	58.7%
Expenses Total		19,647,155	13,621,441	2,308,907	81.1%	16,668,414	12,182,630	2,330,059	87.1%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Electric Division**

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50112 Hydro Admin	51101 Salary	458,108	459,349	-	100.3%	408,743	467,374	-	114.3%
	51105 Overtime	-	586	-	0.0%	91,500	95,811	-	104.7%
	51106 Double Time	-	-	-	0.0%	-	5,659	-	0.0%
	51308 Empl Assistance Plan	104	101	-	97.4%	104	116	-	111.7%
	51310 Medicare	6,537	6,540	-	100.0%	5,927	7,003	-	118.1%
	51311 Pension Premiums	135,127	88,500	-	65.5%	114,068	130,029	-	114.0%
	51312 Health Insurance	77,580	79,149	-	102.0%	76,422	109,568	-	143.4%
	51313 Life Insurance	3,672	6,426	-	175.0%	3,345	6,839	-	204.5%
	51314 Dental Insurance	5,947	4,636	-	78.0%	5,947	5,631	-	94.7%
	51315 Vision Insurance	728	763	-	104.8%	728	875	-	120.2%
	51316 Long Term Disability	2,019	811	-	40.1%	1,839	1,234	-	67.1%
	51317 Workers Comp	15,286	6,499	-	42.5%	14,349	9,788	-	68.2%
	51321 Health Benefit-Retirees	2,020	146,565	-	7255.7%	-	144,721	-	0.0%
	52501 Chemicals	100,000	63,562	-	63.6%	100,000	53,831	-	53.8%
	52503 Equipment Maintenance	71,000	12,545	593	18.5%	6,000	22,526	7,216	495.7%
	52504 Materials	50,000	9,342	-	18.7%	25,000	32,930	-	131.7%
	52505 Safety	80,000	47,633	35	59.6%	80,000	27,336	-	34.2%
	52506 Small Tools	5,000	1,714	-	34.3%	-	1,447	-	0.0%
	52603 Consulting/Contractor Fee	1,700,611	959,025	756,282	100.9%	1,209,406	889,350	543,644	118.5%
	52604 Legal Fees	50,000	25,352	-	50.7%	50,000	33,587	-	67.2%
	52607 Franchise Fees	46,000	38,505	-	83.7%	38,400	17,571	-	45.8%
	52608 Fed/St/Co Fees	969,500	607,099	-	62.6%	975,000	183,364	-	18.8%
	52609 Temporary Labor	50,000	-	-	0.0%	26,400	23,697	-	89.8%
	52704 Insurance	230,000	220,768	-	96.0%	225,000	192,270	-	85.5%
	52706 Dues, Publctns, Spnsrshp	30,500	23,034	-	75.5%	25,000	20,919	-	83.7%
	52709 Advertising/Legal Notices	-	-	-	0.0%	-	1,344	-	0.0%
	52710 Office Supplies	50,000	10,674	89	21.5%	50,000	29,358	-	58.7%
	52711 Education/Training/Meals	19,000	15,864	-	83.5%	165,500	16,626	-	10.0%
	52713 Utilities	202,000	122,451	-	60.6%	181,600	127,112	-	70.0%
	52901 Land/Easement Purchases	150,000	-	-	0.0%	-	-	-	0.0%
52902 Vehicle Purchases	42,000	41,037	-	97.7%	87,000	79,499	-	91.4%	
52904 Equipment Purchases	100,000	-	-	0.0%	225,000	239,526	-	106.5%	
54000 Transfer Out	3,150,000	2,794,908	-	88.7%	3,200,000	4,207,699	-	131.5%	
50112 Hydro Admin Total	7,802,739	5,793,436	756,999	84.0%	7,392,278	7,184,643	550,860	104.6%	

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Electric Division**

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50161 Hydro Operations	51101 Salary	890,063	829,688	-	93.2%	718,110	680,483	-	94.8%
	51105 Overtime	-	66,345	-	0.0%	-	-	-	0.0%
	51106 Double Time	-	7,534	-	0.0%	-	-	-	0.0%
	51144 Standby	-	30,985	-	0.0%	-	15,167	-	0.0%
	51308 Empl Assistance Plan	235	246	-	104.7%	235	201	-	85.4%
	51310 Medicare	12,906	13,597	-	105.4%	10,413	11,283	-	108.4%
	51311 Pension Premiums	266,779	162,822	-	61.0%	200,403	193,051	-	96.3%
	51312 Health Insurance	193,951	177,058	-	91.3%	171,950	130,206	-	75.7%
	51313 Life Insurance	7,252	7,954	-	109.7%	5,877	6,797	-	115.6%
	51314 Dental Insurance	14,868	12,200	-	82.1%	13,381	9,650	-	72.1%
	51315 Vision Insurance	1,819	1,839	-	101.1%	1,637	1,406	-	85.9%
	51316 Long Term Disability	3,987	2,164	-	54.3%	3,231	1,571	-	48.6%
	51317 Workers Comp	36,185	19,174	-	53.0%	29,502	17,779	-	60.3%
	52503 Equipment Maintenance	64,500	51,427	-	79.7%	8,500	6,551	49,210	656.0%
	52504 Materials	86,000	21,009	17,633	44.9%	86,000	16,035	206	18.9%
	52505 Safety	-	-	-	0.0%	-	2,600	-	0.0%
	52506 Small Tools	14,500	9,296	-	64.1%	-	2,391	-	0.0%
	52603 Consulting/Contractor Fee	70,000	79,644	-	113.8%	70,000	13,500	-	19.3%
	52608 Fed/St/Co Fees				0.0%	-	70	-	0.0%
	52609 Temporary Labor	80,000	1,649	-	2.1%	-	-	-	0.0%
	52711 Education/Training/Meals	60,000	29,346	-	48.9%	-	826	-	0.0%
	52713 Utilities	-	68	-	0.0%		949	-	0.0%
	52902 Vehicle Purchases	105,000	102,298	-	97.4%	-	-	-	0.0%
	52904 Equipment Purchases	82,000	53,240	-	64.9%	77,000	-	-	0.0%
54000 Transfer Out	10,000	-	-	0.0%	70,000	-	-	0.0%	
50161 Hydro Operations Total		2,000,045	1,679,582	17,633	84.9%	1,466,239	1,110,515	49,416	79.1%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Electric Division**

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50167 Hydro Maintenance	51101 Salary	979,154	879,941	-	89.9%	948,374	815,412	-	86.0%
	51105 Overtime	-	88,752	-	0.0%	-	-	-	0.0%
	51106 Double Time	-	8,649	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	293	254	-	86.8%	290	243	-	83.7%
	51310 Medicare	14,198	14,325	-	100.9%	13,751	13,274	-	96.5%
	51311 Pension Premiums	293,482	175,917	-	59.9%	264,663	232,395	-	87.8%
	51312 Health Insurance	213,346	164,907	-	77.3%	210,161	139,700	-	66.5%
	51313 Life Insurance	7,978	7,950	-	99.7%	7,761	7,755	-	99.9%
	51314 Dental Insurance	16,355	11,777	-	72.0%	16,355	11,428	-	69.9%
	51315 Vision Insurance	2,001	1,884	-	94.1%	2,001	1,767	-	88.3%
	51316 Long Term Disability	4,387	2,225	-	50.7%	4,268	2,075	-	48.6%
	51317 Workers Comp	39,297	19,893	-	50.6%	42,029	20,902	-	49.7%
	52501 Chemicals	-	679	-	0.0%	-	1,379	-	0.0%
	52503 Equipment Maintenance	282,500	134,547	48,399	64.8%	862,700	286,781	4,917	33.8%
	52504 Materials	370,500	376,914	150	101.8%	620,000	246,922	40,564	46.4%
	52505 Safety	-	-	-	0.0%	500	17,937	-	3587.4%
	52506 Small Tools	40,000	32,853	0	82.1%	37,500	24,122	3	64.3%
	52603 Consulting/Contractor Fee	207,796	217,551	22,558	115.6%	1,619,785	919,038	41,155	59.3%
	52607 Franchise Fees	-	-	-	0.0%	4,080	-	-	0.0%
	52609 Temporary Labor	81,000	3,288	-	4.1%	100,000	36,728	-	36.7%
	52704 Insurance	-	-	-	0.0%	7,500	9,410	-	125.5%
	52710 Office Supplies	-	2,897	-	0.0%	-	-	2,712	0.0%
	52711 Education/Training/Meals	80,000	19,080	-	23.8%	-	13,970	-	0.0%
	52713 Utilities	-	-	-	0.0%	1,920	-	-	0.0%
	52901 Land/Easement Purchases	-	-	-	0.0%	-	2,950	-	0.0%
	52902 Vehicle Purchases	180,000	143,747	-	79.9%	160,000	102,097	-	63.8%
52904 Equipment Purchases	324,500	66,193	-	20.4%	167,500	12,867	-	7.7%	
54000 Transfer Out	30,000	-	-	0.0%	29,735	-	-	0.0%	
50167 Hydro Maintenance Total		3,166,787	2,374,222	71,107	77.2%	5,120,873	2,919,153	89,351	58.7%
Operating Expense Total		12,969,571	9,847,241	845,739	82.4%	13,979,390	11,214,311	689,627	85.2%

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Electric Division**

		2017	2017	2017	2017	2016	2016	2016	2016
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	2,230,666	612,669	505,547	50.1%	644,024	42,017	682,431	112.5%
	52920 Proj Bud: Ph Improvements	1,949,065	1,326,047	371,363	87.1%	1,745,000	643,532	834,861	84.7%
	52921 Proj Bud: Reserv, Dam, Wa	2,497,852	1,835,485	586,259	97.0%	300,000	282,770	123,140	135.3%
50112 Hydro Admin Total		6,677,584	3,774,201	1,463,168	78.4%	2,689,024	968,319	1,640,432	97.0%
Non Operating Expense Total		6,677,584	3,774,201	1,463,168	78.4%	2,689,024	968,319	1,640,432	97.0%

Nevada Irrigation District (December 2017)

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

Fund	Department	Project Account	Project Description	Actual	Encumbr	
10	10114 Administration	52915 Proj Bud: Non-Programmati	2085 Main Office Wndw Instll	29,929	-	
			2113 Main Office Bldg Expnsn	202,092	319,287	
			6877 Cp Pwrhse Access Road	64,035	9,843	
			6913 Bwmn-Spaulding Land Acq	11,356	-	
			6927 Hyd Lwr Div Prop Acq	9,145	-	
			7032 Hemphill Diversion/Fish	76,113	153,286	
			8464 Deer Crk/So Yuba Cnl Acq	3,223	-	
			10114 Administration Sum			
	10115 Management	52915 Proj Bud: Non-Programmati	2135 Combie Res Dwr Grant	-	225,123	
			8464 Deer Crk/So Yuba Cnl Acq	20,732	5,560	
			10115 Management Sum			
	10151 Engineering	52907 Proj Bud: Pipeline Rplc	1037 Penn Vly Pipeln Rplcmt	869,600	0	
			2149 Os Irrigation Install	-	17,843	
			6906 Bear Rvr Pines Pipe Rpl	-	5,243	
		52908 Proj Bud: Prv Program	1022 Carey Dr Prv Replace	47,172	(0)	
			2101 Prv Rplcmnt Brewer #2	400	-	
		52909 Proj Bud: Minor System	2000 Alta Sierra Pop Off	10,258	-	
			6966 Osborne Hill Inlet Pipe	500	-	
		52910 Proj Bud: Raw Water Rplc	1031 Doty N.Canal Repl Siphon1	58,936	2,171	
			1079 Loma Rica Res 24" Pipe	440,832	-	

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
10	10151 Engineering	52910 Proj Bud: Raw Water Rplc	1098 Santini Siphon 1&2 Rplmt	3,500	-
			2074 Magnolia 3 Canal Easement	32,122	6,000
			6967 Newtown Canal Hdworks	64,578	259
			8099 Maben Canal Rehabilitatio	691,790	-
			8280 Gillett Spill-Tarr Canal	198,319	-
			8371 Realign/Encase-Nwtn Canal	200,684	31,323
		52911 Proj Bud: Backbone Ext	1080 Lodestar/Conestoga Pipe	731,361	(0)
			1089 Rattlesnake Rd Bep	12,775	1,700
		52912 Proj Bud: Community Inves	1042 Table Mdw Rd Dfwl Install	862,380	6,380
			2009 Madrone Forest Dr Dfwle	-	1,586
			2010 Marantha Place Dfwle	-	1,586
			2011 Loadstar/Victora Dr Dfwle	-	1,586
			2012 Alderwood Way Dfwle	-	1,586
			2024 Armstrong Road Wle	1,028	-
			2059 Table Meadows Opt3 Pipeln	813,372	-
			2060 Rodeo Fl Pump Stn Upgrd	398,077	0
		52913 Proj Bud: Extended Ceqa	2003 Mt Vernon-Ceqa Ext Req	38,714	-
			6593-2 Banner Cascade Ext Ceqa	79,465	24,091
			8371 Realign/Encase-Nwtn Canal	3,325	29,425
		52914 Proj Bud: Sediment Removl	2090 Loma Rica Res Sdmnt Rmvl	3,858	200,000
			6904-2 Loma Rica Sediment Rmvl	-	17,843
			8515 Ghorn Crk Sediment Remv	27,249	146,881
			8301 Mercury Removal Demo	1,811	117,290
			6963 Orr Creek Resvr Cleaning	11,628	12,392

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
10	10151 Engineering				
		52915 Proj Bud: Non-Programmati	1020 Shale Ridge Tank 24" Plin	1,321,994	267,695
			1071 Meade Canal Encasement	174,168	53,369
			2132 Fay Rd Pipeline Ext	1,591	-
			6746 Combie Phase 1 Bypass	3,399,616	3,560,217
			6774 Plan Phase-Lincoln Tp	14,375	3,852
			6898 Raw Wtr Intertie W/ Pcwa	1,013,789	52,348
			6899 Locksley Lane Intertie	138,080	-
			6947 Loma Rica Hydroelectric	17,199	-
			6971 Alta Sierra Tank Replcmnt	33,464	113,620
			6994 E.G.-Cascade Tx Main	239,027	585
			6996 Lww Trtmt Pl Expnsn	58,034	5,747
			7013 Centennial Dam Dsgn & Eng	3,581,925	1,144,338
			7032 Hemphill Diversion/Fish	2,175	0
			7033 Willow Creek Pline	550,719	113,871
			8464 Deer Crk/So Yuba Cnl Acq	28,901	-
			10151 Engineering Sum		16,178,788
10171 Water Operations	52915 Proj Bud: Non-Programmati	2123 E George Caustic Tank	84,681	-	
		2137 E George Cncrt Tank Slab	719	60,600	
		2148 N. Auburn Lime Silo Rmvl	60,000	-	
		7013 Centennial Dam Dsgn & Eng	113	-	
		10171 Water Operations Sum		145,513	60,600
10191 Maintenance	52915 Proj Bud: Non-Programmati	1071 Meade Canal Encasement	153	-	

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
10	10191 Maintenance	52915 Proj Bud: Non-Programmati	2062 Spray Shed/Bldg Ext	66,062	(0)
			2087 Sf Cmpgrnd 1 Pipe Rplcmnt	171	-
			2116 Placer Yard Bldg Rplcmnt	60,271	120,200
			10191 Maintenance Sum	126,657	120,200
	10 Total			16,867,583	6,834,725
30	30250 General Recreation	52915 Proj Bud: Non-Programmati	2023 Orch Sprgs Building Rpl	74,978	2,265
			2087 Sf Cmpgrnd 1 Pipe Rplcmnt	40,046	(0)
			2091 Long Ravine Boat Slips	224,644	0
			2102 Pwr To Ditch Tender House	4,208	-
	30250 General Recreation Sum	343,876	2,265		
30 Total			343,876	2,265	
50	50112 Hydro Admin	52915 Proj Bud: Non-Programmati	2083 Rollins No 2 Powerhouse	129,415	41,118
			2084 Hydro Hdqtr Prop Acq	2,853	-
			6947 Loma Rica Hydroelectric	479,651	464,429
			8464 Deer Crk/So Yuba Cnl Acq	750	-
	52920 Proj Bud: Ph Improvements	2006 Chi Pk Ph Switch/Relay	642,385	64,062	
		201502 Scada Upgrade	264,986	65,393	
		201503 Level Control-Cp Ph Frbay	-	-	
		2079 Replc Volt Reg-Df2Ph	265,741	57,497	
		2133 Cpph Rough Operating Zone	145,421	184,411	

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
50	50112 Hydro Admin	52920 Proj Bud: Ph Improvements	6943 Combie So Access Rd	7,514	-
		52921 Proj Bud: Reserv, Dam, Wa	2007 Hydro Gaging Stn Design	45,844	30,019
			201307 Bwmn-Spaulding Land Acq	73,909	-
			201308 Hyd Lwr Div Prop Acq	5,870	-
			2053 Dfab Llo Valve Repl	572,564	11,635
			2076 Rollins Llo Hb Valve	30	499,048
			2078 2017 Canal Lining Rpr	374,204	11,992
			2094 Sf Spillway Repair	479,118	33,564
			2138 Cp Flume Rehabilitation	283,035	-
			6927 Hyd Lwr Div Prop Acq	912	-
		50112 Hydro Admin Sum		3,774,201	1,463,168
50 Total				3,774,201	1,463,168
Grand Total				20,985,660	8,300,158

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

		Original	Amendments	Current
Water Division	10113 Directors	197,743	7,700	205,443
	10114 Administration	7,859,893	6,994	7,866,887
	10115 Management	1,973,397	211,073	2,184,470
	10116 Watershed	411,360	120,195	531,555
	10117 Human Resources	380,252	-	380,252
	10118 Information Services	1,073,585	(200,000)	873,585
	10131 Cashiering	180,467	-	180,467
	10133 Customer Service	727,980	-	727,980
	10135 Accounting	1,061,724	15,160	1,076,884
	10151 Engineering	22,365,097	7,914,407	30,279,504
	10171 Water Operations	9,549,906	60,000	9,609,906
	10191 Maintenance	9,941,723	135,000	10,076,723
	10193 Purchasing	1,063,050	-	1,063,050
	10195 Shop Operations	1,215,120	(495,000)	720,120
Water Division Total		58,001,297	7,775,529	65,776,826
Recreation Division	30250 General Recreation	2,478,516	480,000	2,958,516
Recreation Division Total		2,478,516	480,000	2,958,516
Electric Division	50112 Hydro Admin	11,982,128	2,498,195	14,480,323
	50161 Hydro Operations	2,000,045	-	2,000,045
	50167 Hydro Maintenance	3,386,491	(219,704)	3,166,787
Electric Division Total		17,368,664	2,278,491	19,647,155
Budget Total		77,848,477	10,534,020	88,382,497

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2016-24	50112 Hydro Admin	52915 Proj Bud: Non-Programmati	Carryover Proj 6947 Loma Rica Hydroelectric	713,716
BA 2016-24	Sum			713,716
BA 2016-29	30250 General Recreation	52915 Proj Bud: Non-Programmati	Carryover Proj 2023 Orchard Springs Store	205,000
BA 2016-29	Sum			205,000
BA 2016-30	10151 Engineering	52912 Proj Bud: Community Inves	Carryover Proj 2059 Table Meadows Opt 3 Pipeline	1,100,000
BA 2016-30	Sum			1,100,000
BA 2016-33	10115 Management	52603 Consulting/Contractor Fee	Carryover Proj 2085 Main Office Window Install	40,000
BA 2016-33	Sum			40,000
BA 2016-35	10171 Water Operations	52603 Consulting/Contractor Fee	Carryover Watershed Sanitary Survey	60,000
BA 2016-35	Sum			60,000
BA 2017-38	10135 Accounting	51101 Salary	Transfer to align spending	(110,444)
		51311 Pension Premiums	Transfer to align spending	(18,694)
		51312 Health Insurance	Transfer to align spending	(12,930)
		51314 Dental Insurance	Transfer to align spending	(991)
		52609 Temporary Labor	Transfer to align spending	143,059
BA 2017-38	Sum			-
BA 2017-44	10114 Administration	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	1,263
		52915 Proj Bud: Non-Programmati	Prior Year Encumbrance Rollover	5,731
	10115 Management	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	373,213
		52915 Proj Bud: Non-Programmati	Prior Year Encumbrance Rollover	5,560
	10116 Watershed	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	20,195

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-44	10135 Accounting	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	15,160
	10151 Engineering	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	188,850
		52910 Proj Bud: Raw Water Rplc	Prior Year Encumbrance Rollover	34,571
		52911 Proj Bud: Backbone Ext	Prior Year Encumbrance Rollover	360,663
		52912 Proj Bud: Community Inves	Prior Year Encumbrance Rollover	6,343
		52915 Proj Bud: Non-Programmati	Prior Year Encumbrance Rollover	2,861,783
	50112 Hydro Admin	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	345,611
		52915 Proj Bud: Non-Programmati	Prior Year Encumbrance Rollover	641,950
		52920 Proj Bud: Ph Improvements	Prior Year Encumbrance Rollover	499,065
		52921 Proj Bud: Reserv, Dam, Wa	Prior Year Encumbrance Rollover	57,852
	50167 Hydro Maintenance	52603 Consulting/Contractor Fee	Prior Year Encumbrance Rollover	20,296
BA 2017-44	Sum			5,438,106
BA 2017-45	10151 Engineering	52915 Proj Bud: Non-Programmati	Prior Year Encumbrance Rollover	72,240
BA 2017-45	Sum			72,240
BA 2017-46	10151 Engineering	52912 Proj Bud: Community Inves	Carryover Project 1042 Table Meadows DFWL Install	800,000
BA 2017-46	Sum			800,000
BA 2017-49	50112 Hydro Admin	52915 Proj Bud: Non-Programmati	Transfer for Proj 2133 Chicago Park PH Draft Tube	(450,000)
		52920 Proj Bud: Ph Improvements	Transfer for Proj 2133 Chicago Park PH Draft Tube	450,000
BA 2017-49	Sum			-
BA 2017-50	50112 Hydro Admin	52921 Proj Bud: Reserv, Dam, Wa	Transfer for Proj 2138 Chicago Park Flume Rehab	240,000
	50167 Hydro Maintenance	52603 Consulting/Contractor Fee	Transfer for Proj 2138 Chicago Park Flume Rehab	(240,000)
BA 2017-50	Sum			-

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-51	10191 Maintenance	52501 Chemicals	Transfer for Maintenance Vehicle Purchase	(75,000)
		52902 Vehicle Purchases	Transfer for Maintenance Vehicle Purchase	440,000
		52904 Equipment Purchases	Transfer for Maintenance Vehicle Purchase	(255,000)
		52915 Proj Bud: Non-Programmati	Transfer for Maintenance Vehicle Purchase	(110,000)
BA 2017-51	Sum			-
BA 2017-51A	10151 Engineering	52910 Proj Bud: Raw Water Rplc	Capital Reserves: Regulatory Loma Rica Dam	450,000
BA 2017-51A	Sum			450,000
BA 2017-52	10118 Information Serv	52915 Proj Bud: Non-Programmati	Capital Reserves & Transfer: 2023 Orchard Springs Store	(200,000)
	30250 General Recreation	52915 Proj Bud: Non-Programmati	Capital Reserves & Transfer: 2023 Orchard Springs Store	275,000
BA 2017-52	Sum			75,000
BA 2017-54	30250 General Recreation	52501 Chemicals	Transfer to align spending	24,000
		52503 Equipment Maintenance	Transfer to align spending	50,000
		52504 Materials	Transfer to align spending	(74,000)
BA 2017-54	Sum			-
BA 2017-55	30250 General Recreation	52505 Safety	Transfer to align spending	7,000
		52506 Small Tools	Transfer to align spending	3,000
		52604 Legal Fees	Transfer to align spending	9,000
		52710 Office Supplies	Transfer to align spending	(19,000)
BA 2017-55	Sum			-
BA 2017-56	30250 General Recreation	52604 Legal Fees	Transfer to align spending	10,000
		52608 Fed/St/Co Fees	Transfer to align spending	(28,000)
		52609 Temporary Labor	Transfer to align spending	28,000
		52709 Advertising/Legal Notices	Transfer to align spending	(10,000)

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-56	Sum			-
BA 2017-57	10118 Information Serv	51105 Overtime	Transfer to align spending	5,000
		52603 Consulting/Contractor Fee	Transfer to align spending	(5,000)
BA 2017-57	Sum			-
BA 2017-58	10115 Management	52603 Consulting/Contractor Fee	Transfer for Loma Rica Reservoir cleaning	(200,000)
	10151 Engineering	52914 Proj Bud: Sediment Removl	Transfer for Loma Rica Reservoir cleaning	200,000
BA 2017-58	Sum			-
BA 2017-59	10191 Maintenance	52501 Chemicals	Correcting entry for BA 2017-51	75,000
	10195 Shop Operations	52501 Chemicals	Correcting entry for BA 2017-51	(75,000)
BA 2017-59	Sum			-
BA 2017-60	10151 Engineering	52908 Proj Bud: Prv Program	Capacity Fee Reserves, Transfer: Proj 1089 Rattlesnake	(110,686)
		52909 Proj Bud: Minor System	Capacity Fee Reserves, Transfer: Proj 1089 Rattlesnake	(277,961)
		52911 Proj Bud: Backbone Ext	Capacity Fee Reserves, Transfer: Proj 1089 Rattlesnake	1,931,005
		52912 Proj Bud: Community Inves	Capacity Fee Reserves, Transfer: Proj 1089 Rattlesnake	(62,400)
BA 2017-60	Sum			1,479,958
BA 2017-61	10151 Engineering	52909 Proj Bud: Minor System	Transfer for Proj 2132 Fay Road Pipeline Ext	(92,562)
		52912 Proj Bud: Community Inves	Transfer for Proj 2132 Fay Road Pipeline Ext	(948,878)
		52915 Proj Bud: Non-Programmati	Transfer for Proj 2132 Fay Road Pipeline Ext	1,041,440
BA 2017-61	Sum			-
BA 2017-61A	10151 Engineering	52504 Materials	Transfer to cover Maintenance culvert projects	(91,000)
		52603 Consulting/Contractor Fee	Transfer to cover Maintenance culvert projects	91,000
BA 2017-61A	Sum			-

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-62	10151 Engineering	52909 Proj Bud: Minor System	Transfer for Proj 1081 Brewer Road	(222,948)
		52915 Proj Bud: Non-Programmati	Transfer for Proj 1081 Brewer Road	222,948
BA 2017-62	Sum			-
BA 2017-63	10114 Administration	52504 Materials	Transfer to align spending	(4,200)
		52505 Safety	Transfer to align spending	5,300
		52603 Consulting/Contractor Fee	Transfer to align spending	(1,100)
BA 2017-63	Sum			-
BA 2017-64	10191 Maintenance	51311 Pension Premiums	Transfer to align spending	(300,000)
		52501 Chemicals	Transfer to align spending	420,000
		52603 Consulting/Contractor Fee	Transfer to align spending	570,000
		52902 Vehicle Purchases	Transfer to align spending	(70,000)
		52915 Proj Bud: Non-Programmati	Transfer to align spending	(200,000)
	10195 Shop Operations	52501 Chemicals	Transfer to align spending	(420,000)
BA 2017-64	Sum			-
BA 2017-65	10151 Engineering	52910 Proj Bud: Raw Water Rplc	Transfer to align spending	360,000
		10191 Maintenance	51312 Health Insurance	Transfer to align spending
		52504 Materials	Transfer to align spending	(100,000)
	10195 Shop Operations	52503 Equipment Maintenance	Transfer to align spending	30,000
		52504 Materials	Transfer to align spending	(30,000)
BA 2017-65	Sum			-
BA 2017-66	10116 Watershed	52603 Consulting/Contractor Fee	Operating Cash Grant for Proj 2038 Sflat Fire Reduction	100,000
BA 2017-66	Sum			100,000

Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

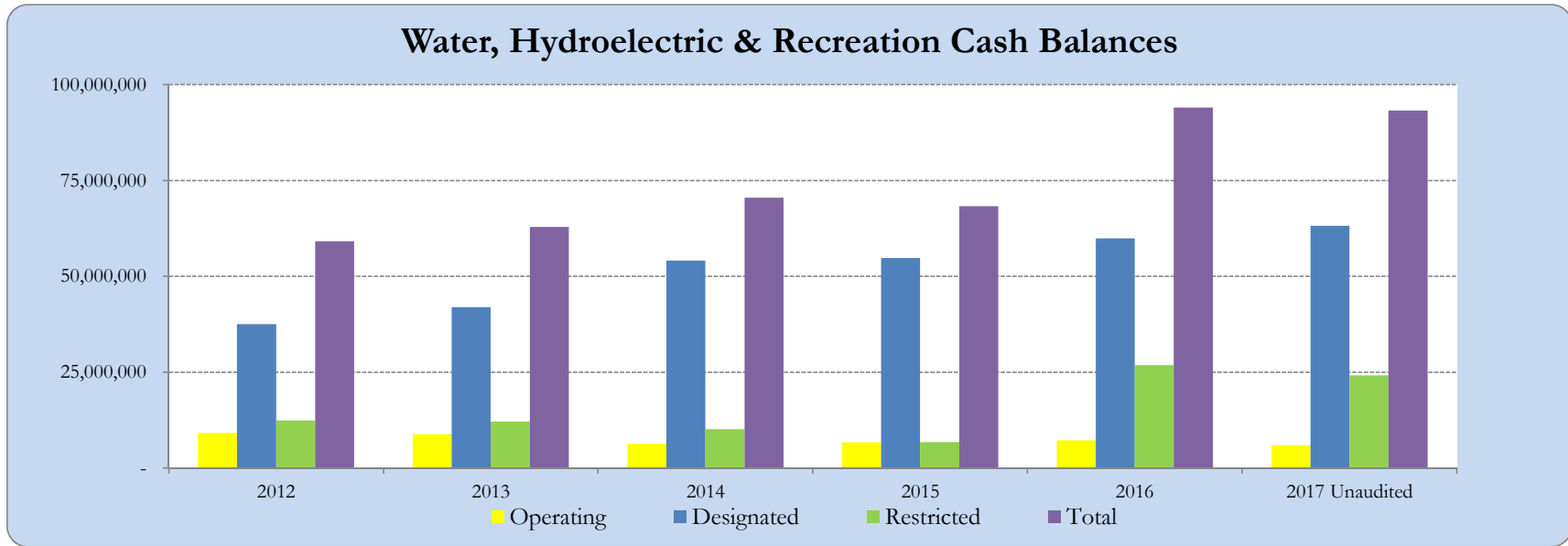
Operating & Non Operating Budget: **Budget Amendment Detail**

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-67	10113 Directors	52710 Office Supplies	Transfer to align spending	5,000
		52711 Education/Training/Meals	Transfer to align spending	(6,000)
		52713 Utilities	Transfer to align spending	1,000
	10114 Administration	52603 Consulting/Contractor Fee	Transfer to align spending	(7,000)
		52713 Utilities	Transfer to align spending	7,000
	BA 2017-67	Sum		
BA 2017-68	10113 Directors	52710 Office Supplies	Transfer to align spending	7,700
	10115 Management	52710 Office Supplies	Transfer to align spending	11,000
52711 Education/Training/Meals		Transfer to align spending	(18,700)	
BA 2017-68	Sum			-
BA 2017-72	10116 Watershed	52504 Materials	Transfer to align spending	(7,800)
		52506 Small Tools	Transfer to align spending	(500)
		52603 Consulting/Contractor Fee	Transfer to align spending	19,600
		52609 Temporary Labor	Transfer to align spending	(10,000)
		52711 Education/Training/Meals	Transfer to align spending	(1,300)
BA 2017-72	Sum			-
BA 2017-74	30250 General Recreation	52504 Materials	Transfer to align spending	2,000
		52608 Fed/St/Co Fees	Transfer to align spending	22,000
		52609 Temporary Labor	Transfer to align spending	8,300
		52704 Insurance	Transfer to align spending	8,000
		52709 Advertising/Legal Notices	Transfer to align spending	1,000
		52804 Bank Fees	Transfer to align spending	30,000
		54000 Transfer Out	Transfer to align spending	(71,300)
BA 2017-74	Sum			-
Grand Total				10,534,020

ATTACHMENT F

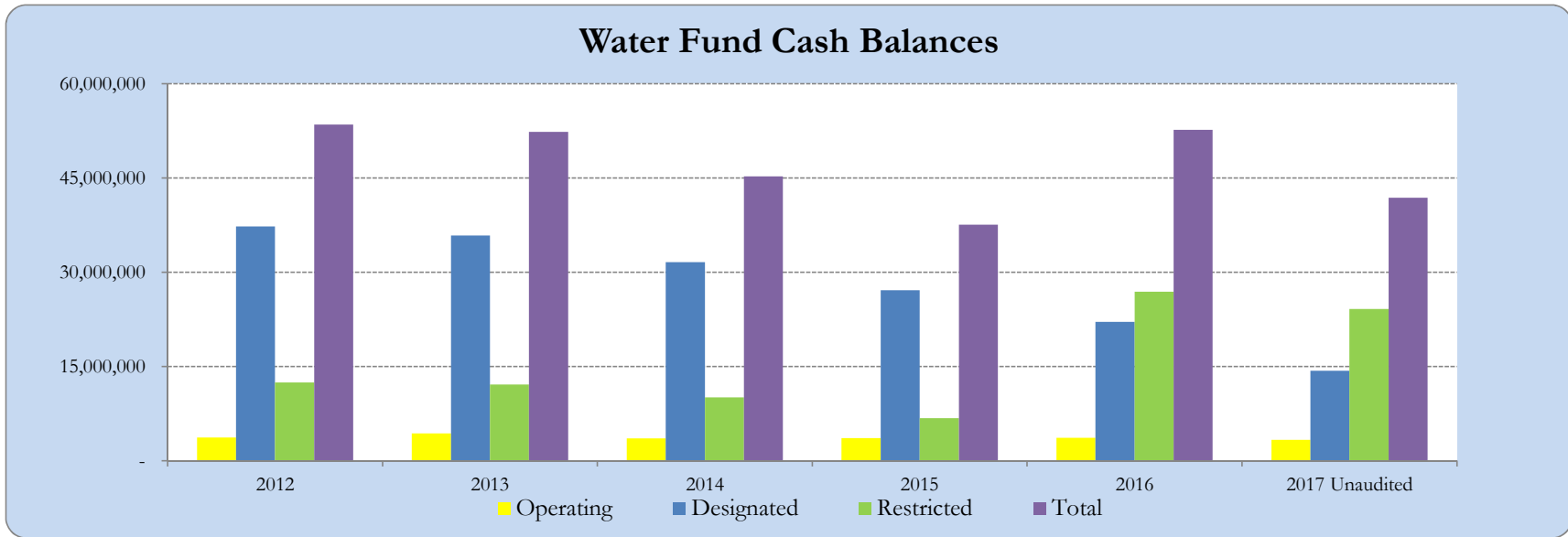
Historical Reserve Analysis
(2012 thru December 2017)

Nevada Irrigation District
Cash Reserve Balances



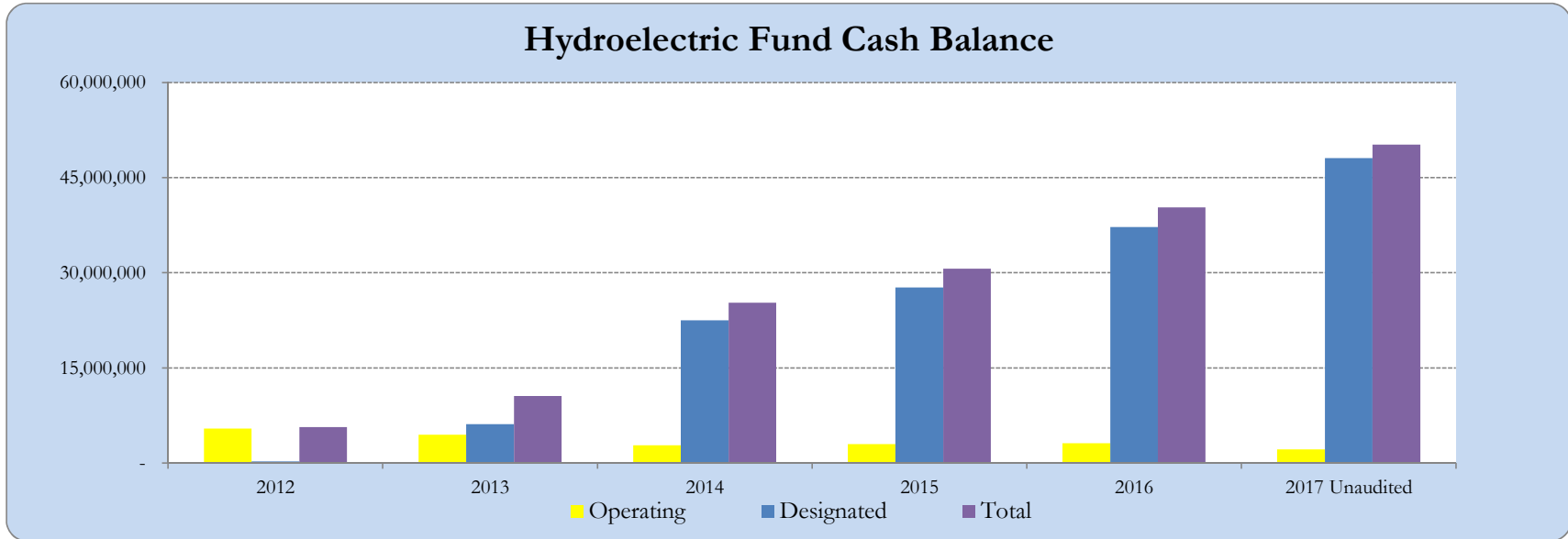
	Audited Financial Statement Totals					Unaudited	Policy Amounts
	2012	2013	2014	2015	2016	2017	
<u>Working Capital</u>							
3040.5.1 Operating Cash	9,148,437	8,800,296	6,328,156	6,707,169	7,216,572	5,932,743	
<u>Designated Reserves</u>							
3040.4.1.1 Operating	17,873,398	21,641,123	21,937,825	18,174,699	21,679,531	26,468,268	See below
3040.4.2.1 Water Rate Stabilization	2,000,000	2,000,000	2,005,000	2,005,000	-	-	\$0 minimum
3040.4.2.2 Community Investment Stabilization	-	-	-	-	1,500,000	1,500,000	\$1.5M
3040.4.3 Capital Improvement/Replacement	5,000,000	5,000,000	18,012,500	22,512,500	27,200,000	25,700,000	\$0 minimum
3040.4.4 Hydroelectric Loss of Revenue/Penalty	-	-	-	-	-	-	\$0 minimum
3040.4.5 Insurance and Catastrophic Occurrence	7,500,000	7,500,000	7,518,750	7,518,750	5,000,000	5,000,000	\$5 - 10M
3040.4.6 Watershed Stewardship	2,715,867	2,452,268	2,145,749	2,145,749	1,995,249	1,995,249	\$500K minimum
3040.4.7 Accrued Leave	2,459,596	3,344,415	2,449,313	2,449,313	2,520,816	2,520,815	Set to balance sheet
Designated Total	37,548,861	41,937,806	54,069,137	54,806,011	59,895,596	63,184,332	
<u>Restricted Reserves</u>							
3040.3.2.1 Debt Service	146,421	2,838,443	1,968,863	611,180	623,240	623,240	Covenant Driven
3040.3.1 Capacity Fees	9,152,360	7,925,108	6,770,673	6,190,556	5,715,219	5,715,219	\$4M minimum
3040.3.2.2 Improvement Districts	3,142,019	1,369,700	1,369,700	-	-	-	
2016A Bond Proceeds	-	-	-	-	20,547,973	17,834,264	
Restricted Total	12,440,800	12,133,251	10,109,236	6,801,736	26,886,432	24,172,723	
Total All Funds	59,138,098	62,871,353	70,506,529	68,314,916	93,998,600	93,289,798	
Operating Reserve Policy Months	-	-	23,730,300	24,317,864	22,759,736	23,602,633	3 Year Average min 6 months
						6.73	

Nevada Irrigation District
Cash Reserve Balances



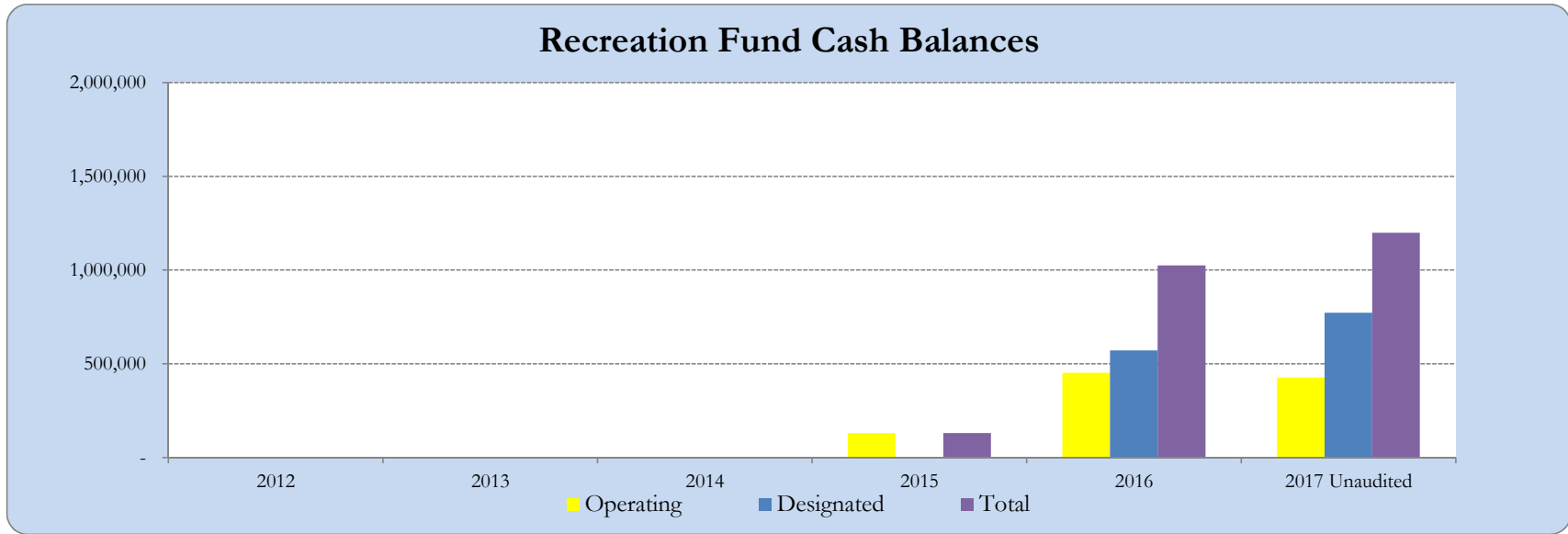
	Audited Financial Statement Totals					Unaudited	Policy Amounts
	2012	2013	2014	2015	2016	2017	
Working Capital							
3040.5.1 Operating Cash	3,729,224	4,368,613	3,548,410	3,626,588	3,664,447	3,353,443	
Designated Reserves							
3040.4.1.1 Operating	17,873,398	15,746,123	12,728,088	8,264,962	11,419,569	6,161,142	See below
3040.4.2.1 Water Rate Stabilization	2,000,000	2,000,000	2,005,000	2,005,000	-	-	\$0 minimum
3040.4.2.2 Community Investment Stabilization	-	-	-	-	1,500,000	1,500,000	\$1.5M
3040.4.3 Capital Improvement/Replacement	5,000,000	5,000,000	5,012,500	5,012,500	2,500,000	-	\$0 minimum
3040.4.5 Insurance and Catastrophic Occurrence	7,500,000	7,500,000	7,518,750	7,518,750	2,500,000	2,500,000	\$5 - 10M
3040.4.6 Watershed Stewardship	2,715,867	2,452,268	2,145,749	2,145,749	1,995,249	1,995,249	\$500K minimum
3040.4.7 Accrued Leave	2,220,305	3,125,518	2,182,317	2,182,317	2,182,317	2,182,317	Set to balance sheet
Designated Total	37,309,570	35,823,909	31,592,404	27,129,278	22,097,135	14,338,708	
Restricted Reserves							
3040.3.2.1 Debt Service	146,421	2,838,443	1,968,863	611,180	623,240	623,240	Covenant Driven
3040.3.1 Capacity Fees	9,152,360	7,925,108	6,770,673	6,190,556	5,715,219	5,715,219	\$4M minimum
3040.3.2.2 Improvement Districts 2016A Bond Proceeds	3,142,019	1,369,700	1,369,700	-	-	-	
Restricted Total	12,440,800	12,133,251	10,109,236	6,801,736	26,886,432	24,172,723	
Water Total	53,479,594	52,325,773	45,250,050	37,557,602	52,648,014	41,864,874	
Operating Reserve Policy Months			14,150,000	14,296,003	12,597,299	13,681,101	3 Year Average min 6 months 2.70

Nevada Irrigation District
Cash Reserve Balances



		Audited Financial Statement Totals					Unaudited	Policy Amounts
		2012	2013	2014	2015	2016	2017	
<u>Working Capital</u>								
3040.5.1	Operating Cash	5,419,213	4,431,683	2,779,746	2,950,280	3,099,578	2,152,753	
<u>Designated Reserves</u>								
3040.4.1.1	Operating	-	5,895,000	9,209,737	9,909,737	10,259,962	20,307,126	See below
3040.4.3	Capital Improvement/Replacement	-	-	13,000,000	17,500,000	24,200,000	25,000,000	\$0 minimum
3040.4.4	Hydroelectric Loss of Revenue/Penalty	-	-	-	-	-	-	\$0 minimum
3040.4.5	Insurance and Catastrophic Occurrence	-	-	-	-	2,500,000	2,500,000	\$5 - 10M
3040.4.7	Accrued Leave	239,291	218,897	266,996	266,996	266,996	266,995	Set to balance sheet
	Designated Total	239,291	6,113,897	22,476,733	27,676,733	37,226,958	48,074,121	
	Electric Total	<u>5,658,504</u>	<u>10,545,580</u>	<u>25,256,479</u>	<u>30,627,013</u>	<u>40,326,536</u>	<u>50,226,874</u>	
	Operating Reserve Policy Months			8,674,500	9,117,279	9,260,634	9,017,471	3 Year Average min 6 months
							13.51	

Nevada Irrigation District
Cash Reserve Balances



	Audited Financial Statement Totals					Unaudited	Policy Amounts
	2012	2013	2014	2015	2016	2017	
<u>Working Capital</u>							
3040.5.1 Operating Cash	-	-	-	130,301	452,547	426,547	
<u>Designated Reserves</u>							
3040.4.1.1 Operating	-	-	-	-	-	-	See below
3040.4.3 Capital Improvement/Replacement	-	-	-	-	500,000	700,000	\$0 minimum
3040.4.7 Accrued Leave	-	-	-	-	71,503	71,503	Set to balance sheet
Designated Total	-	-	-	-	571,503	771,503	
Recreation Total	-	-	-	130,301	1,024,050	1,198,050	
Operating Reserve Policy Months			905,800	904,582	901,804	904,062	3 Year Average min 6 months
						0.00	

Nevada Irrigation District
Water Fund Cash Flows

Fiscal Year	2012	2013	2014	2015	2016	2017	Total Budget ***
Original Adopted Budget	\$ (6,624,700)	\$ (10,995,850)	\$ (10,941,322)	\$ (8,391,565)	\$ (4,633,123)	\$ (7,081,733)	\$ (48,668,293)
Budget Amendment Increases	(834,185)	(724,013)	(3,585,769)	(3,554,131)	(966,888)	(1,929,958)	(11,594,944)
							(60,263,237)
Beginning Cash 2016A	-	-	-	-	24,500,000	20,547,973	
Other Beginning Cash	55,831,535	53,479,594	52,325,773	45,250,050	37,557,602	32,100,041	
Beginning Cash	55,831,535	53,479,594	52,325,773	45,250,050	62,057,602	52,648,014	
Operating							
Water Sales	16,262,173	19,226,399	18,879,014	18,106,318	19,556,293	21,126,375	
Other Receipts*	756,672	1,449,646	2,719,335	1,693,757	1,065,006	1,493,817	
Transfer Ins Hydro	785,833	3,613,020	135,501	6,064,253	3,885,463	2,794,908	
Employee Labor	(16,632,585)	(16,100,983)	(16,552,220)	(17,470,429)	(19,007,224)	(20,252,266)	
Oper & Main	(8,491,234)	(8,791,368)	(6,475,952)	(8,676,693)	(6,489,309)	(8,275,390)	
Fixed Assets	(619,502)	(128,426)	(1,108,780)	(1,457,479)	(1,385,831)	(982,366)	
Debt Service	(3,447,321)	(4,568,352)	(3,651,510)	(5,545,338)	(3,745,330)	(4,427,691)	
Total Operating	(11,385,964)	(5,300,064)	(6,054,612)	(7,285,611)	(6,120,932)	(8,522,613)	(44,669,796)
Non Operating							
Property Taxes	10,444,423	10,502,868	9,757,328	10,433,904	11,070,399	11,401,037	
Capacity Fees	363,568	509,738	854,499	235,241	575,282	685,600	
Bond Proceeds	8,715,602	80,709	38,087	433,962	4,384,450	3,036,424	
Grants	-	863,830	-	254,987	463,418	495,361	
Other Receipts**	509,103	1,163,026	874,972	274,701	1,000,091	1,702,344	
Projects	(10,998,673)	(8,973,928)	(12,545,997)	(12,039,632)	(16,830,269)	(16,867,584)	
Total Non Operating	9,034,023	4,146,243	(1,021,111)	(406,837)	663,371	453,182	12,868,871
							<u>Total Spending</u>
Actual Δ in Cash	(2,351,941)	(1,153,821)	(7,075,723)	(7,692,448)	(5,457,561)	(8,069,431)	(31,800,925)
Bonds Δ in Cash	-	-	-	-	(3,952,027)	(2,713,709)	(6,665,736)
Ending Cash	\$ 53,479,594	\$ 52,325,773	\$ 45,250,050	\$ 37,557,602	\$ 52,648,014	\$ 41,864,874	\$ (38,466,661)

* Other Receipts - Meter installs, Service change, Double check value, Standby, Prv fees, Pipeline & project reimburse, etc., ** Other Receipts - Rents, Interest, Gain/Loss FA

*** Cash spending can exceed original adopted budget on a give year as encumbrances (contract POs) span several years. Monthly reports reflect total amended budgets

Nevada Irrigation District
Water Fund Budget Amendment Increases

Proj	Reserves	Project	Approval Date	Fiscal Year						
				2012	2013	2014	2015	2016	2017	
6905	Capital	Rattlesnake DFWLE	Board: 6/13/2012	260,334						
6905	Capacity Fee	Rattlesnake DFWLE	Board: 6/13/2012	573,851						
6560	Operating	Regional Water Supply	Board: 4/24/2013		500,000					
8459	Capital-Grant	Scotts Flat Biomass Removal	Board: 2/17/2013		224,013					
N/A	Rate Stabilization	Purchased Water	Board: 5/14/2014			100,000				
8301	Capital-Grant	Mercury Removal	Board: 10/7/2014			546,390				
8459	Capital-Grant	CalFire Biomass	Board: 9/24/2014			171,609				
6970	Capital	Siphon Lane Pump Station	Board: 6/25/2014			1,190,000				
6935	Capital	Caroline Lane DFWLE	Board: 3/12/2014			353,048				
6959	Capital	E Hacienda DFWLE	Board: 1/22/2014			548,579				
6959	Capacity Fee	E Hacienda DFWLE	Board: 1/22/2014			676,143				
6898	Operating-Grant	Rock Creek Siphon **	Board: 3/25/2015				2,600,000			
7013	Operating	Water Property Acquisition	Board: 2/11/2015				200,000			
N/A	Watershed *	Forestry Consulting	APC: 6/2/2015				25,360			
N/A	Watershed *	Pegasus Mercury Equipment	Board: 4/22/2015				290,884			
7027	Capacity Fee	Brewer Road BEP	Board: 6/10/2015				437,887			
1080	Capacity Fee	Lodestar/Conestoga BEP	Board: 9/14/2016					866,388		
N/A	Watershed	Property Purchase	Board: 12/29/2016	-	-	-	-	100,500		-
N/A	Capital	Loma Rica Dam Regulatory	Board: 9/13/2017							450,000
1089	Capacity Fee	Rattlesnake Road BEP	Board: 12/13/2017	-	-	-	-	-		1,479,958
Total				834,185	724,013	3,585,769	3,554,131	966,888		1,929,958

* Prior to the creation of department for watershed, ** \$1,656,503 reimbursed by grant

Nevada Irrigation District
Table 18: Capacity Fee Report
Government Code Section 66013

Fiscal Year Ended December 31, xxxx (Prior Year Figures, report is illustrative)

Beginning balance			\$ 6,190,556
<u>Revenues:</u>			
Fees Collected		\$ 575,281	
Interest Earned		34,347	
Total		609,628	
<u>Expenses:</u>			
Debt Service		\$ 218,578	
Lodestar/Conestoga Pipe 1080		866,388	
Total		1,084,966	
Net Changes for the Year			(475,337)
Ending balance			\$ 5,715,219

California Government Code (CGC) Section 66013 requires the District to place capacity fees received and any interest income earned from the investment of these monies in a separate capacity fee fund. These monies are to be used solely for the purposes for which they were collected and not commingled with other District funds. A capacity charge means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future.

The Section requires the District to make certain information available to the public within 180 days after the close of each fiscal year. Furthermore, the Section allows the required information to be included in the District's annual financial report. The Capacity Fee Report meets this requirement.

Capacity fees are imposed for initiating water connection service by the District at the request of the customer. No fees are imposed upon real property or upon person as an incident of property ownership, but rather as a condition of service.

The District's Capital Improvement Plan forecast usage of these fees for water growth/expansion related projects. No interfund loans are connected to these fees.

Source: Nevada Irrigation District Finance Department

ATTACHMENT G

Policies: 3080 Procurement, 3040 Reserves,
3100 Budget Amendment

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Procurement
POLICY NUMBER: 3080

3080.1 Purpose: In accordance with California Water Code, the District has authority to procure the necessary goods and services to operate. The purpose of Policy 3080 is to define the types of goods and services purchased by the District, to set forth guidelines for the various types of purchases, and to set forth the dollar levels governing purchase authority of management personnel. All purchases, including contracts for services (construction and non-construction), commodities, equipment and other real or personal property required by any department of the District shall be made in accordance with this policy. A purchase, via any means, may be initiated only if sufficient funds are appropriated and there is sufficient unencumbered remaining balance to pay for it.

3080.2 Administrator: The Board of Directors delegates the authority to make purchases under this policy to the General Manager. The General Manager shall have the authority to delegate the purchasing duties and responsibilities within a department of the District to the responsible Department Manager. The designated Manager shall administer the Purchasing Procedure adopted by the Board, negotiate and approve term contracts and purchase products and services required, consistent with the principles of price, quality and delivery. The Manager shall work with the Purchasing Department to maintain verifiable records of the goods in inventory, and to ensure all goods are tagged or conspicuous as District property to the extent feasible. All surplus property shall be disposed of in accordance with section 3080.5.

3080.3 Definitions: For the purpose of this policy, the following definitions shall apply:

- A. "Public Entity" means the state, county, city, city and county, district, public authority, public agency, municipal corporation, or any other political subdivision or public corporation in the state of California.
- B. "Goods" means any tangible commodities or item such as supplies, parts, materials, equipment, or building. Generally, Goods are consumable in District operations, and can become part of a component of the District equipment or facilities. On some occasions, Goods may be purchased to supply to a contractor engaged in work for the District. For the purpose of this policy, Land and interest in land are not "Goods" and are controlled in other District policies.
- C. "Services" means all non-tangible skills that may be purchased by the District and can include the services of a licensed contractor, special counsel, architect, appraiser, engineer, financial consultant, janitor, landscaper, painter or other work typically rendered by an independent consultant or contractor.
- D. "Contract" means any agreement to do or not to do a certain thing or to provide Goods. "Contract and agreement" are synonymous. The term "Contract" includes, among other things, a purchase order, a contract for services, a professional service agreement, and an addendum or change order. Purchases by Staff shall use standard contracts approved by the General Manager and/or Legal Counsel. Special

Adopted 4-13-2016

contracts shall be used when the Goods or Services are of a unique or specialized nature that is not compatible with a standard form of Contract.

- E. "Change Order" means any change to an approved and executed contract. When determining authority levels, the original contract and subsequent change orders are evaluated as a single purchase.
- F. "Task Order" means an attachment to a consulting service agreement containing a particular scope of work under a Contract, and including a revision, deletion, or addition of scope, including costs. A Task Order is used as a Change Order for any consulting service agreement.
- G. "Cost" means the amount charged under a Contract, inclusive of sales tax, use tax, delivery charges, shipping and/or handling.
- H. "Emergency" means a sudden, unexpected occurrence that poses a clear and imminent danger requiring immediate action to prevent or mitigate the loss of impairment of life, health, property, or essential public services.
- I. "Public Works" is synonymous with "Public Project" and means a project performed under a "Public Works Contract" defined as an agreement for the erection, construction, alteration, repair, or improvement of any public structure, building, road, or other public improvement of any kind.
- J. "Sole Source" means manipulating "bid" specifications for the contracting of construction, alteration or repair of public works that limit the bidding, directly or indirectly, to a specific concern, or call for a designated material, product, thing, or service by specific brand or trade name. For the purpose of this policy, sole source shall not be applied to the purchase of goods that will be used by the District's own labor force.

It is the intent of this Policy that Sole Source purchases by the District will not occur without allowance for substitution of an "or equal" part or service. Notwithstanding the foregoing prohibition, Sole Source purchases will be allowed provided the District makes a finding that a particular material, product, thing, or service is designated by specific brand or trade name for any of the following purposes:

- 1) In order that a field-test or experiment may be made to determine the product's suitability for future use.
 - 2) In order to match other products in use on a particular public improvement either completed or in the course of completion
 - 3) In order to obtain a necessary item that is only available from one source
 - 4) In order to respond to an emergency declared by a local agency
 - 5) In order to respond to an emergency declared by the state, a state agency, or political subdivision of the state
- K. "Surplus Property" means any personal property, owned by the District that is determined no longer useful.
 - L. "Market Value" means the value established between willing buyer and willing seller, within the marketplace of the District, as estimated by the General Manager, Department Manager, Purchasing Department or appraiser and may be an average from these sources.

- M. "Design/Build" means Contract awarded under a selection process similar to the Request for Proposal, where the contractor is responsible for both design and construction of the Public Work.
- N. "Request for Proposal (RFP)" means a selection process, other than formal bidding, established by the District staff for the selection of consultants, contractors or vendors to provide costs to perform a single project or purchase. The selection process shall include cost for work as one of the evaluation criteria but shall not be constrained by the requirements of the Public Contract Code (PCC) governing bidding.
- O. "Request for Bid (RFB)" means a more formal selection process as further described under PCC, the Local Agency Public Construction Act
- P. "Informal Quote Process (IQP)" means a selection process that includes a documented attempt to procure goods or services to a minimum of three contractors, consultants or vendors to provide total costs on a single project or purchase.
- Q. "Formal Quote Process (FQP)" means the written solicitation using the District's standard quote contract, plans, and specifications distributed to a minimum of five contractors, consultants or vendors to provide costs on a single project or purchase. Formal quotes are provided in a sealed envelope and are opened at a publicly noticed time and place by District staff.
- R. "A quote or bid" as outlined in the contract documents or equivalent to a letter, email, or documented verbal solicitation to a viable contractor, consultant or vendor with or without a response from the contractor or consultant.
- S. "Responsible Bidder" means a licensed contractor who has not been barred from government contracts for prior misconduct, and has the equipment and skills necessary to perform the work. Also, the bid must be an unconditional offer to provide the goods and services and comply with all the bid procedures in the bid documents and when applicable in the Local Agency Public Construction Act.

3080.4 Emergency Purchases: In case of "Emergency", two Department Managers or General Manager may procure any items deemed necessary to preserve life or property, without the authorization of an approved purchase requisition. Approval may be obtained after the fact.

The General Manager shall notify the Board members via telephone or email of the emergency procurement and shall thereafter report the incident to the Board of Directors at the next regularly scheduled board meeting, including a comprehensive estimate of the total cost of emergency repairs; following the initial report, the General Manager or Department Manager shall submit appropriate documentation for final approval/ratification by the Board of Directors. Notwithstanding the foregoing, nothing herein shall restrict the Board of Directors from considering such Emergency Purchase in a special or emergency meeting, if authorized by law.

3080.5 Surplus Property: When disposing of moveable property, if practical, Department Managers shall forward property to the Purchasing Department who will secure items.

- A. Less than \$100,000 - Surplus property, of a single item within this estimated market value will be disposed using the most advantageous method determined by the General Manager, including transporting items to local waste and recycling center.

- B. \$100,000 and Greater - Surplus property, of a single item within this estimated market value will be disposed by Sealed Bid, Auction, On-Line Auction or Remarketing Service Provider and may require formal appraisal.

3080.6 Purchase Process & Authority Levels: The purchase of "Goods" or "Services" shall follow the below process and is driven by the aggregate amount of a single purchase requisition, contract requirements, competitive bidding process, and approval levels. It is a violation of this policy to split into smaller orders an aggregate single purchase for the purpose of evading this policy as determined by the General Manager.

- A. Less than \$5,000 – Purchase requisitions submitted to Purchasing under this dollar amount may not require creation of a purchase order and at Department Manager discretion, nor bidding, and approval levels are in accordance with the most recently authorized "Signed Authority Limits" schedule.
- B. \$5000 up to \$25,000 – Purchase requisitions submitted to Purchasing within this dollar range will require creation of a purchase order that can serve as the Contract, no bidding, and approval levels are according to the most recent "Signed Authority Limits" schedule.
- C. \$25,000.01 up to \$50,000 – Purchase requisitions submitted to Purchasing for "Goods" within this dollar range will require creation of a purchase order, a Contract for Services, compliance with the IQP, award in accordance with the IQP, and approval levels are according to the most recent "Signed Authority Limits" schedule.
- D. \$50,000.01 up to \$100,000 - Purchase requisitions submitted to Purchasing within this dollar range will require creation of a purchase order, a Contract for Services, a selection process that is one of the following: RFP, RFB, FQP, award in accordance with the standards contained in the selection process, and approval levels are according to the most recent "Signed Authority Limits" schedule.
- E. \$100,000.01 up to \$250,000 - Purchase requisitions submitted to Purchasing within this dollar range will require creation of a purchase order, a Contract for Services, a selection process that is one of the following: RFP, RFB, FQP, award in accordance with the standards contained in the selection process, and approval at an Administrative Practice Committee (APC) meeting.
- F. \$250,000 and Greater – Purchase requisitions submitted to purchasing within this dollar range will require creation of a purchase order, a Contract for Services, a selection process that is one of the following: RFP, RFB, FQP, award in accordance with the standards contained in the selection process, and approval at a Board of Director meeting.
- G. Change or Task Orders – Each additional purchase under the original contract require the following authority approvals and upon Board approval for any given order:
 - 1) Department Managers – Cumulative change orders on a single contract up to \$10,000
 - 2) Level I: General Manager – Cumulative change orders up to a maximum of 25% of the original contract amount or \$300,000, whichever is less. Changes in excess of \$150,000 shall be reported to the Board of Directors at the next regular Board meeting.
 - 3) Level II: Administrative Practices Committee (APC) – Cumulative change orders up to a maximum of 25% of the original contract amount or \$500,000, whichever is less. Changes

in excess of \$250,000 shall be reported to the Board of Directors at the next regular Board meeting.

- 4) Level III: Board of Directors – Change orders that do not meet the requirements of Level 1 or Level II shall be authorized by the Board of Directors. An advance recommendation by the APC is strongly suggested.
- 5) Resetting of Authority - When the Board approves a change order, it grants the Department Manager and General Manager original approval amounts.

Adopted: via Resolution No.

Procurement Policy & Authority Level Table

Policy Number: 3080 (Based on 4-13-2016 adopted policy)

Section: 3080.6 Purchase Process & Authority Levels

Goods and Service Purchases	PO Required	Contract for Services	Selection Process	Approval Level
< \$5,000	No	No	Selection using "Prudent Practices"	Signing Authority Schedule
\$5,000 to \$25,000	Yes	PO may serve as contract	Selection using "Prudent Practices"	Signing Authority Schedule
\$25,000.01 to \$50,000	Yes	Yes, if Services Required	IQP	Signing Authority Schedule
\$50,000.01 up to \$100,000	Yes	Yes, if Services Required	(RFP, RFB, FQP)	General Manager
\$100,000.01 up to \$250,000	Yes	Yes, if Services Required	(RFP, RFB, FQP)	Administrative Practices Committee
\$250,000.01 or more	Yes	Yes, if Services Required	(RFP, RFB, FQP)	Board of Directors

Change or Task Order Purchases	Type	Contract for Services	Approval Level
Up to \$ 10,000		Yes	Department Manager
Max of 25% or \$300,000	Level I	Yes	General Manager
Max of 25% or \$500,000	Level II	Yes	Administrative Practices Committee
Above all Levels	Level III	Yes	Board of Directors

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Reserves
POLICY NUMBER: 3040

3040.1 The purpose of the Nevada Irrigation District’s (District) Reserve Policy is to ensure that the District will, at all times, have sufficient funding available to meet its operating, capital and debt service cost obligations. Reserves will be managed in a manner that allows the District to fund ongoing operations and maintenance as well as costs consistent with the annually updated Capital Improvement Program and other long-term plans while avoiding significant rate fluctuations due to changes in cash flow requirements. Adequate reserves and sound financial policies promote the District’s bond ratings in the capital markets; provide financing flexibility; avoid potential restrictive debt covenants; and stabilize rates. The Reserve Policy covers all reserve funds of the District. At the end of each fiscal year compliance with the Reserve Policy will be reported to the District’s Board of Directors as part of each Fiscal Year-End Financial Report.

3040.2 There are three major types of reserve funds: Legally Restricted Reserves, Board Designated Reserves and Unrestricted Reserves. Legally Restricted Reserves have restrictions imposed by law, bond covenants, or other contractual obligations. Board Designated Reserves are set aside for a specific purpose as determined by the Board of Directors. The Board of Directors has the authority to redirect the use of these reserves as the needs of the District change. Unrestricted Reserves are planned for use in each update to the Capital Improvement Program and Ten-Year Financial Plan to assist in providing for minimal orderly rate increases at or below inflation, consistent with the Board’s rate setting goal.

3040.3 RESTRICTED RESERVES

3040.3.1 The System Expansion Reserve is established to provide funds for qualifying new projects and expansion of existing District facilities. Amounts authorized for expenditure shall be transferred to the Working Capital Fund. The reserve shall consist of the following components:

3040.3.1.1 All capacity fees received, with the exception of the source of supply component, shall be deposited to this treated water reserve together with all interest earned from this component. A target balance of \$2,000,000 shall be maintained in this reserve for unanticipated expansion related capital needs of the treated water system.

3040.3.1.2 All funds collected as the source of supply component of the capacity fees received shall be deposited to this raw water reserve together with all interest earned from this component. In addition, all funds previously collected from fees related to annexations together with interest earned on those funds shall be deposited to this reserve. A target balance of \$2,000,000 shall be maintained in this reserve for unanticipated expansion related capital needs of the raw water storage and transmission system that serves as supply for the treated water system.

3040.3.2 The Debt Service Reserve is governed by legal bond covenants for the District's bonded debt. These funds are held by the bond trustee during the term of the bonds and are to be used in the event that the District is unable to meet its required debt service obligation.

3040.3.2.1 Reserve funds for each bond issue will be used to make the final debt service payments for that specific bond issue. Interest earnings on bond reserve funds shall be applied toward the debt service payments.

3040.3.2.2 Reserve funds related to state revolving fund loans and improvement districts shall be treated identically to bond reserve funds as these loans are contractually defined in the loan documents.

3040.3.3 Deposits received from customers will be held in this reserve until such time that the deposit is refunded to the customer. If it is determined that the customer is not entitled to a refund of their deposit, those amounts will be transferred to the Working Capital Fund.

3040.4 DESIGNATED RESERVES

3040.4.1 Operating Reserve may be used to fund anticipated deficits in operations and maintenance and provide funding for unplanned and unforeseen contingency expenditures.

3040.4.1.1 The Operating Reserves will be maintained at a minimum level of six months of annual budgeted operating costs using a three-year running average to determine the appropriate amount. This will be reviewed annually by the Board during the budget review and adoption process and adjusted accordingly.

3040.4.2 The Water Rate Stabilization Reserve may be used to provide rate stability to the District's Customers.

3040.4.2.1 The Water Rate Stabilization Reserve will be funded when annual water revenues exceed water expenditures along with interest earned and will be used on an "as needed basis"; such as when an unanticipated project is expected to immediately increase rates. The Water Rate

Stabilization Reserve will be used to meet these unforeseen increases in expenses or decreases in revenues so as to buffer the amount and timing of rate increases. This will be reviewed annually by the Board during the budget review and adoption process and adjusted accordingly.

3040.4.2.2 Community Investment Stabilization Fund shall be used for Community Investment Program projects. The reserve shall be funded from the unused annual Community Investment Program budget up to a maximum of \$1,500,000. This reserve will be adjusted annually during District audits and reviewed during the normal budgeting cycle.

3040.4.3 Capital Improvement / Replacement Reserve is established to accumulate sufficient reserve funds necessary to insure timely acquisition, replacement, and upgrade of the District's Infrastructure and capital assets. This reserve shall be funded with property tax revenue for Water Division projects and from Hydroelectric and Recreation Division annual revenues in excess of annual expenditures for hydroelectric and recreation projects along with interest earned. The target reserve balance shall be reviewed annually as part of the capital budget preparation and adoption process.

3040.4.4 Hydroelectric Loss of Revenue/Penalty Reserve is established to accumulate sufficient reserve funds to offset lost revenue and pay related penalties to the CAISO, regulatory agencies, or the power purchaser in the event of a significant and/or prolonged unscheduled outage. This fund will be in lieu of, or a supplement to, revenue replacement insurance. This reserve shall be funded with hydroelectric revenues in excess of annual expenditures along with interest earned. The target reserve balance shall be reviewed annually as part of the budget preparation and adoption process.

3040.4.5 Insurance and Catastrophic Occurrence Reserve is established to help: a) pay for claims in excess of insurance coverage limits, and b) provide mediate funds in case of a catastrophic occurrence. This reserve should have a minimum reserve balance of \$5,000,000 and a maximum balance of \$10,000,000. Interest earned on this reserve shall remain in the reserve until the maximum balance is achieved. When the balance falls below \$7,500,000, each subsequent annual budget may contain an appropriation of up to \$500,000 until the \$7,500,000 balance is achieved.

3040.4.5.1 This reserve shall initially be funded equally by the Water and Hydroelectric Divisions. Any events that require the use of reserve funds shall be replenished by the specific Division responsible for use of these funds.

3040.4.6 Watershed Stewardship Reserve shall be used for any expenditure incurred in the maintenance and improvement of the District's watershed. This reserve will be funded with surplus funds, should they be available, from the sale of timber and biomass extraction (100%), aggregate and mineral mining revenues (100%), annual investments (10%),

contract bulk water (2%), and hydroelectric sales (.5%). The minimum reserve balance is \$500,000.

- 3040.4.7** Accrued Leave Reserve shall be adjusted by the change in the value of the unfunded accrued vacation, sick leave and compensatory time on record as of the last day of each budget year. This reserve shall be funded by each division in an amount equal to the liability associated with the employees in that division. Interest earned on this fund shall be deposited to the Working Capital Fund.

3040.5 UNRESTRICTED RESERVES

- 3040.5.1** Working Capital Fund shall consist of Treasurer's Cash, Payroll Fund, Petty Cash Funds, and any other Impress Cash Funds, which may be established. All receipts and expenditures shall be processed through this fund.

Adopted: June 26, 2013 via Resolution No. 2013-24
Revised: March 11, 2015 via Resolution No. 2015-06
Revised: August 24, 2016 via Resolution No. 2016-31
Revised: November 9, 2016 via Resolution No. 2016-43

**Nevada Irrigation District
Reserve Policy 3040**

Reserve Policy	Purpose	Min, Max \$	Source of Funds	Earns Interest on Principal
3040.2 Definitions	Define cash types	See Below	See Below	N/A
3040.3 Restricted Reserves				
3040.3.1.1 Capacity Fee: Treated	Compliance with GC Section 66013	\$2,000,000	Capacity Fees	Yes, remains in reserve
3040.3.1.2 Capacity Fee: Raw	Compliance with GC Section 66013	\$2,000,000	Capacity Fees: Source of Supply component	Yes, remains in reserve
3040.3.2.1 Debt Service	Final debt service payment	Covenant driven	Covenant driven	Yes, remains in reserve
3040.3.2.2 Loan/Fiduciary	Contract compliance	Contract compliance	Contract driven	Yes, remains in reserve
3040.3.3 Customer Deposits	Pay customer refunds	Liability account driven	Customer deposits	No
3040.4 Designated Reserves				
3040.4.1.1 Operating	Fund anticipated deficits in operations and maintenance	6 months annual operating costs using 3 year average	Operating Income	Remain in Working Capital
3040.4.2.1 Rate Stabilization	Fund anticipated deficits in operations and maintenance	\$0	Operating Income	Remain in Working Capital
3040.4.2.2 Community Investment Stabilization	Community Investment Program (CIP) projects	Max of \$1,500,000	Unused annual CIP budget	Remain in Working Capital
3040.4.3 Capital Improvement/Replacement	Maintain District capital assets	\$0	Property tax (Water) and operating income	Yes, remains in reserve
3040.4.4 Hydroelectric Loss or Revenue/Penalty	Offset loss of revenue, pay CAISO penalty or purchase power	\$0	Operating Income	Yes, remains in reserve
3040.4.5 Insurance and Catastrophic	Pay claims excess of insurance Provide immediate funds after incident	Min of \$5,000,000 Max of \$10,000,000	Operating Income	Yes, remains in reserve
3040.4.6 Watershed Stewardship	Maintain District's watersheds	Min of \$500,000	100% Sales of timber & biomass 100% Mineral mining revenue 10% Annual investment earnings 2% Contract bulk water .5% Hydroelectric sales	Yes, remains in reserve
3040.4.7 Accrued Leave	Cover anticipated annual payouts	100% of annual liability	Operating Income	Yes, to Working Capital
3050.5 Unrestricted Reserves				
3040.5.1 Working Capital	Sustain annual operations	\$0	Operating Income	No

Nevada Irrigation District

POLICY MANUAL

POLICY TITLE: Budget Amendment Authority Levels
POLICY NUMBER: 3100

3100.1 Purpose: To establish clear and distinct levels of approval authority relative to budget amendments. A budget amendment is defined as “any change” to a previously approved and adopted budget and includes: 1) adjustments to items contained within the adopted budget that will not require additional funding or 2) unbudgeted items to be funded from the expenditure contingency. Transfers, augmentations and adjustments are all “forms” of budget amendments. Budget amendments may be a single year amendment (current fiscal year only) or a multi-year amendment (within the three year budget cycle).

3100.2 Scope: Approval authority levels are limited as follows:

Level I: With the exception of salary or position changes, cumulative budget amendments, up to a maximum of \$600,000 per year, shall be authorized by the General Manager. This authorization level includes salary or position changes that do not generate more than \$10,000 of annual incremental on-going District obligation.

Level II: With the exception of salary or position changes, cumulative budget amendments, in excess of \$600,000 up to a maximum of \$1,000,000 per year, shall be authorized by the Administrative Practices Committee (APC). This authorization level includes salary or position changes that do not generate more than \$20,000 of annual incremental on-going District obligation.

Level III: Budget amendments that do not meet the requirements of Level I or Level II shall be authorized by the Board of Directors after recommendation by the APC.

3100.3 Implementation: All budget amendments shall be initiated via completion of a budget amendment request form. The form must be prepared by the Department Manager and submitted to the General Manager for his/her approval. The General Manager, with the assistance of the Assistant General Manager (AGM) and/or the Finance Manager (FM), will determine the next, appropriate authority level needed, if any, as indicated above.

Adopted: February 11, 2015 via Resolution No. 2015-05

Revised: