

Staff Report

for the Regular Meeting of the Board of Directors April 25, 2018

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: April 18, 2018
SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Receive and file the quarterly budget vs actual report for the period ending March 31, 2018.

BACKGROUND:

Board policy and prudent oversight requires frequent updates on the District's financial operations to ensure consistency with the fiscal spending plan. Finance prepares monthly updates to assist all departments in controlling costs.

The report provides an executive summary of the period to date activity and highlights significant transactions. The narrative segregates operating and non-operating revenues while analyzing expenses as a whole. Budgeted line item reporting ensures staff monitors actual and encumbrance spending for full compliance with procurement policy and procedures. In addition, we estimate cash balances and report treated water consumption.

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

BUDGETARY IMPACT: N/A

MD

Attachments: March 18, 2018 Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2018
Monthly Financial Report
March 31, 2018



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Nevada Irrigation District
Fiscal Year 2018: March 25% of Year
Operating & Non Operating Budget: **All Divisions**

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The March 31, 2018 period end report analyzes three months of the fiscal year's transactions. Actuals are contrasted against 25% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$7.9M consisting of \$3.5M from operating and \$4.4M from non operating results. Prior year results at this juncture came in at \$9.2M.

Revenues:

Operating: Water revenues are 37.4% of budget compared to 32.9% for the prior fiscal year. The increase of \$1.5M is driven by water sales, rates and monthly recording of transfer-ins. Hydroelectric revenues are 25.7% of budget compared to 27.6% for the prior year and consistent with prior year levels. Recreation campgrounds are 26.3% of budget compared to 22.5% for the prior fiscal year. The increase of \$57K results from the small fee increase and transfer-ins.

Non Operating: Water revenues are 28.5% of budget compared to 33.6% for the prior fiscal. The reduction is insignificant, however the District has realized \$231K in sale of timber.

Expenses:

Operating and Non Operating (including encumbrances): Current expenses are 36.9% of budget compared to 29% for the prior fiscal year. The increase of \$8.6M is driven by projects (\$6.1M), fixed assets (\$540K), monthly recording of transfer-outs (\$920K) and labor (\$549K). Again, expenditures are not linear and prior year encumbrances will continue to liquidate this year until around April. Afterward, Finance accrues (pushes back) 2017 expenses and increases 2018 budget for appropriate encumbrances. Excluding Directors, The District has 208 budgeted positions and presently at 201 active employees.

Cash Balances:

Prior to completion of the 2017 independent financial statement audit, cash balances are presented on an estimated basis. Overall cash balances are approximately \$102.5M and end of year forecasting commences around mid third quarter.

Treated Water Consumption:

The District's current versus prior treated water consumption through March is up 7% which equates to 1,125 and 1,051 acre feet respectively. Prior year treated water revenue accounted for approximately 69% of water sales.

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<u>Operating Budget:</u>									
Revenues	Water Division	29,222,757	10,935,911	-	37.4%	28,507,778	9,388,601	-	32.9%
	Recreation Division	2,634,279	693,979	-	26.3%	2,834,210	637,209	-	22.5%
	Hydroelectric Division	20,043,949	5,147,264	-	25.7%	19,426,142	5,352,331	-	27.6%
Revenues Total		51,900,985	16,777,153	-	32.3%	50,768,130	15,378,141	-	30.3%
<u>Expenses</u>									
Expenses	Water Division	38,316,790	10,160,089	2,353,615	32.7%	37,566,297	9,526,724	1,930,873	30.5%
	Recreation Division	2,162,060	285,602	3,395	13.4%	2,081,016	233,358	8,163	11.6%
	Hydroelectric Division	15,072,452	2,838,323	1,194,032	26.8%	12,843,664	1,561,088	1,086,506	20.6%
Expenses Total		55,551,302	13,284,014	3,551,041	30.3%	52,490,977	11,321,170	3,025,542	27.3%
Operating Income			3,493,139				4,056,970		
<u>Non Operating Budget:</u>									
Revenues	Water Division	26,125,984	7,439,472	-	28.5%	22,411,782	7,539,982	-	33.6%
Revenues Total		26,125,984	7,439,472	-	28.5%	22,411,782	7,539,982	-	33.6%
<u>Expenses</u>									
Expenses	Water Division	26,090,700	2,393,720	10,246,960	48.4%	21,635,000	1,751,887	4,544,809	29.1%
	Recreation Division	315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%
	Hydroelectric Division	4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%
Expenses Total		30,605,700	3,047,046	11,898,300	48.8%	27,476,216	2,389,190	6,474,039	32.3%
Non Operating Income			4,392,426				5,150,792		
Total Net Income			7,885,565				9,207,763		

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

Operating & Non Operating Budget: All Divisions

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
<u>Operating & Non Operating Budget:</u>									
Expenses	Sal & Ben	28,187,594	5,936,213	-	21.1%	26,409,802	5,387,375	-	20.4%
	Equipment Maint	1,522,415	323,938	71,138	26.0%	1,516,813	315,565	135,059	29.7%
	Materials	2,547,600	595,171	17,514	24.0%	2,488,300	485,819	62,994	22.1%
	Other O&M	5,921,590	815,954	169,303	16.6%	6,154,030	866,094	233,537	17.9%
	Consult, Legal, Temp	6,281,510	1,533,312	1,989,045	56.1%	5,690,509	1,070,083	1,918,046	52.5%
	Fixed Assets	2,395,100	299,544	1,304,041	67.0%	2,531,330	387,533	675,906	42.0%
	Debt Service	4,190,493	2,701,134	-	64.5%	4,238,893	2,650,298	-	62.5%
	Projects	30,605,700	3,047,046	11,898,300	48.8%	27,476,216	2,389,190	6,474,039	32.3%
	Transfer Outs	4,505,000	1,078,749	-	23.9%	3,461,300	158,402	-	4.6%
Expenses Total		86,157,002	16,331,060	15,449,342	36.9%	79,967,193	13,710,360	9,499,582	29.0%

Cash Balances:

	Water	2016A Bond	Recreation	Hydroelectric	Total Cash
Unaudited 2017	24,030,610	17,834,264	1,198,050	50,226,874	93,289,798
2018					
Net Income	5,821,574	-	517,696	2,852,948	9,192,218
2016A Bond	-	61,677			61,677
YTD Total	29,852,184	17,895,941	1,715,746	53,079,822	102,543,693

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Apr	May-Jun	Qtr 3	Qtr 4	Annual
2018	1,125					
2017	1,051	267	979	3,419	2,174	7,890
2016	1,019	263	944	3,182	1,839	7,247
2015	1,160	351	1,084	2,562	1,744	6,901
2014	1,399	327	1,099	3,624	1,928	8,377
2013	1,455	369	1,143	4,560	2,318	9,845
2012	1,565	323	908	4,640	2,148	9,584
2011	1,383	316	804	4,150	1,870	8,523

% Change YTD 2018/2017 7.0%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating	Revenues	29,222,757	10,935,911	-	37.4%	28,507,778	9,388,601	-	32.9%
	Expenses	38,316,790	10,160,089	2,353,615	32.7%	37,566,297	9,526,724	1,930,873	30.5%
	Operating Income		775,822				(138,123)		
Non Operating	Revenues	26,125,984	7,439,472	-	28.5%	22,411,782	7,539,982	-	33.6%
	Expenses	26,090,700	2,393,720	10,246,960	48.4%	21,635,000	1,751,887	4,544,809	29.1%
	Non Operating Income		5,045,752				5,788,095		
	Net Income		5,821,574				5,649,972		
Operating	Treated Water	16,061,643	3,296,141	-	20.5%	16,222,126	2,969,605	-	18.3%
	Seasonal Ag	6,898,131	5,951,709	-	86.3%	5,895,135	5,868,698	-	99.6%
	Raw Water Annual	239,183	70,924	-	29.7%	395,164	68,278	-	17.3%
	GV Broadview Trt	54,409	10,264	-	18.9%	47,700	8,207	-	17.2%
	GV/Alta Raw Water	168,659	60,316	-	35.8%	290,407	51,712	-	17.8%
	Nevada City/Lake V Raw	15,683	2,719	-	17.3%	88,565	7,240	-	8.2%
	Miscellaneous	231,071	213,776	-	92.5%	473,915	144,261	-	30.4%
	New Connect/Install	203,815	84,834	-	41.6%	201,224	43,004	-	21.4%
	Other Revenue	388,588	87,844	-	22.6%	270,001	133,609	-	49.5%
	Reimbursable Costs	188,603	108,513	-	57.5%	457,573	41,401	-	9.0%
	Standby	128,740	2,690	-	2.1%	134,564	742	-	0.6%
	Supplemental Contract	140,292	46,179	-	32.9%	367,222	44,776	-	12.2%
	Transfer In	4,503,940	1,000,000	-	22.2%	3,664,182	7,067	-	0.2%
Operating Total		29,222,757	10,935,911	-	37.4%	28,507,778	9,388,601	-	32.9%
Non Operating	Property Taxes	11,881,710	6,488,335	-	54.6%	11,021,961	6,141,690	-	55.7%
	Grants	2,380,000	170,010	-	7.1%	700,000	810,326	-	115.8%
	Interest Income	1,200,000	303,161	-	25.3%	758,541	454,578	-	59.9%
	Capacity Fees	378,460	137,088	-	36.2%	831,531	58,031	-	7.0%
	Rents & Leases	285,814	73,118	-	25.6%	199,749	65,545	-	32.8%
	Sale of Timber	-	231,715	-	0.0%	-	-	-	0.0%
	Gain/Loss FA Disposal	-	36,046	-	0.0%	-	9,812	-	0.0%
	Bonds/(Trans In Proceeds)	10,000,000	-	-	0.0%	8,900,000	-	-	0.0%
Non Operating Total		26,125,984	7,439,472	-	28.5%	22,411,782	7,539,982	-	33.6%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
Operating	10113 Directors	341,800	42,651	104,660	43.1%	197,743	41,687	-	21.1%
	10114 Administration	6,891,753	3,016,408	25,637	44.1%	7,229,893	3,233,949	19,384	45.0%
	10115 Management	1,965,405	690,308	243,460	47.5%	2,013,397	508,303	509,307	50.5%
	10116 Watershed	609,436	327,929	130,196	75.2%	411,360	130,495	169,325	72.9%
	10117 Human Resources	468,106	101,491	-	21.7%	380,252	50,835	-	13.4%
	10118 Information Services	795,037	208,991	1,151	26.4%	773,585	129,081	3,815	17.2%
	10131 Cashiering	194,630	38,832	-	20.0%	180,467	43,403	-	24.1%
	10133 Customer Service	1,002,836	180,214	-	18.0%	727,980	154,136	-	21.2%
	10135 Accounting	1,122,228	215,051	44,751	23.2%	1,061,724	208,396	99,022	29.0%
	10151 Engineering	3,811,120	841,437	371,727	31.8%	3,830,097	860,734	476,168	34.9%
	10171 Water Operations	9,617,652	1,892,118	472,823	24.6%	9,299,906	1,861,259	459,676	25.0%
	10191 Maintenance	9,515,594	2,237,304	857,355	32.5%	9,181,723	1,987,316	160,721	23.4%
	10193 Purchasing	1,021,357	176,108	37,930	21.0%	1,063,050	161,345	6,208	15.8%
10195 Shop Operations	959,836	191,248	63,925	26.6%	1,215,120	155,786	27,247	15.1%	
Operating Total		38,316,790	10,160,089	2,353,615	32.7%	37,566,297	9,526,724	1,930,873	30.5%
Non Operating	10114 Administration	1,430,000	253,184	573,507	57.8%	630,000	18,433	51,375	11.1%
	10115 Management	2,000,000	21,359	243,631	13.2%	-	7,050	5,560	0.0%
	10118 Information Services	470,700	-	-	0.0%	300,000	-	-	0.0%
	10151 Engineering	20,830,000	1,976,735	9,095,221	53.2%	19,635,000	1,682,822	4,487,874	31.4%
	10171 Water Operations	310,000	6,862	60,600	21.8%	310,000	-	-	0.0%
	10191 Maintenance	1,050,000	135,580	274,000	39.0%	760,000	43,582	-	5.7%
Non Operating Total		26,090,700	2,393,720	10,246,960	48.4%	21,635,000	1,751,887	4,544,809	29.1%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10113 Directors	51101 Salary	74,257	18,600	-	25.0%	74,257	18,600	-	25.0%
	51307 Deferred Comp	600	149	-	24.8%	600	149	-	24.8%
	51308 Empl Assistance Plan	130	10	-	7.7%	130	31	-	24.1%
	51310 Medicare	1,077	252	-	23.4%	1,077	238	-	22.1%
	51312 Health Insurance	106,673	17,588	-	16.5%	96,976	19,499	-	20.1%
	51313 Life Insurance	608	65	-	10.7%	608	65	-	10.7%
	51314 Dental Insurance	7,434	986	-	13.3%	7,434	986	-	13.3%
	51315 Vision Insurance	910	234	-	25.8%	910	234	-	25.8%
	51317 Workers Comp	297	16	-	5.3%	297	21	-	7.2%
	51319 Fica	4,604	1,079	-	23.4%	4,604	1,018	-	22.1%
	52603 Consulting/Contractor Fee	104,660	-	104,660	100.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	25,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	3,350	155	-	4.6%	350	41	-	11.8%
	52711 Education/Training/Meals	10,500	2,775	-	26.4%	10,500	805	-	7.7%
52713 Utilities	1,700	742	-	43.6%	-	-	-	0.0%	
10113 Directors Total		341,800	42,651	104,660	43.1%	197,743	41,687	-	21.1%
10114 Administration	51310 Medicare	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	240	-	0.0%	-	-	-	0.0%
	51313 Life Insurance	21,000	1,328	-	6.3%	21,000	2,754	-	13.1%
	51321 Health Benefit-Retirees	1,000,000	186,922	-	18.7%	1,200,000	261,937	-	21.8%
	51324 Opeb Net Arc	753,000	-	-	0.0%	646,000	-	-	0.0%
	52503 Equipment Maintenance	58,240	14,784	25,637	69.4%	56,000	12,424	15,810	50.4%
	52504 Materials	15,600	-	-	0.0%	15,000	1,462	-	9.7%
	52505 Safety	10,690	420	-	3.9%	10,300	1,598	2,312	38.0%
	52603 Consulting/Contractor Fee	126,500	4,987	-	3.9%	116,000	18,256	1,262	16.8%
	52604 Legal Fees	200,000	54,855	-	27.4%	250,000	38,351	-	15.3%
	52608 Fed/St/Co Fees	52,000	2,646	-	5.1%	52,000	27,233	-	52.4%
	52703 Debt Service	4,190,493	2,701,134	-	64.5%	4,238,893	2,650,298	-	62.5%
	52704 Insurance	250,000	4,296	-	1.7%	240,000	1,410	-	0.6%
	52706 Dues, Publctns, Spnsrshp	72,750	3,865	-	5.3%	56,700	12,858	-	22.7%
	52709 Advertising/Legal Notices	3,000	3,249	-	108.3%	3,000	139	-	4.6%
	52710 Office Supplies	31,000	9,488	-	30.6%	31,000	10,890	-	35.1%
	52711 Education/Training/Meals	17,000	211	-	1.2%	7,000	-	-	0.0%
	52713 Utilities	90,480	27,982	-	30.9%	87,000	39,092	-	44.9%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10114 Administration	52804 Bank Fees	-	-	-	0.0%	-	1,488	-	0.0%
	54000 Transfer Out	-	-	-	0.0%	200,000	153,759	-	76.9%
10114 Administration Total		6,891,753	3,016,408	25,637	44.1%	7,229,893	3,233,949	19,384	45.0%
10115 Management	51101 Salary	814,244	193,769	-	23.8%	763,365	224,637	-	29.4%
	51105 Overtime	1,000	126	-	12.6%	1,000	16	-	1.6%
	51306 Short Term Disability	-	412	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	260	20	-	7.7%	234	60	-	25.6%
	51310 Medicare	11,807	2,810	-	23.8%	11,069	3,531	-	31.9%
	51311 Pension Premiums	244,053	53,485	-	21.9%	228,803	56,519	-	24.7%
	51312 Health Insurance	213,346	296,836	-	139.1%	174,556	34,917	-	20.0%
	51313 Life Insurance	6,664	1,614	-	24.2%	6,218	1,431	-	23.0%
	51314 Dental Insurance	14,868	2,454	-	16.5%	13,381	1,947	-	14.6%
	51315 Vision Insurance	1,819	469	-	25.8%	1,637	390	-	23.8%
	51316 Long Term Disability	3,664	345	-	9.4%	3,419	495	-	14.5%
	51317 Workers Comp	5,700	1,365	-	24.0%	11,155	2,180	-	19.5%
	51318 Unemployment Insurance	20,000	58	-	0.3%	20,000	287	-	1.4%
	51319 Fica	1,200	-	-	0.0%	1,200	932	-	77.7%
	52500 Miscellaneous	-	-	-	0.0%	-	3,200	-	0.0%
	52505 Safety	360	924	-	256.7%	360	1,527	-	424.2%
	52603 Consulting/Contractor Fee	542,500	118,921	243,460	66.8%	657,500	102,219	508,283	92.9%
	52609 Temporary Labor	20,000	-	-	0.0%	20,000	5,880	-	29.4%
	52706 Dues, Publtns, Spnsrshp	-	1,015	-	0.0%	-	23,413	-	0.0%
	52710 Office Supplies	10,920	3,737	-	34.2%	10,500	6,117	1,024	68.0%
52711 Education/Training/Meals	50,000	10,986	-	22.0%	56,000	8,904	-	15.9%	
52713 Utilities	3,000	961	-	32.0%	3,000	341	-	11.4%	
52902 Vehicle Purchases	-	-	-	0.0%	30,000	29,360	-	97.9%	
10115 Management Total		1,965,405	690,308	243,460	47.5%	2,013,397	508,303	509,307	50.5%
10116 Watershed	51101 Salary	94,573	22,141	-	23.4%	87,574	17,699	-	20.2%
	51105 Overtime	-	139	-	0.0%	-	466	-	0.0%
	51306 Short Term Disability	-	97	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	26	2	-	7.7%	27	6	-	22.2%
	51310 Medicare	1,371	318	-	23.2%	1,270	271	-	21.3%
	51311 Pension Premiums	28,346	6,176	-	21.8%	26,248	5,853	-	22.3%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10116 Watershed	51312 Health Insurance	21,335	4,037	-	18.9%	19,395	4,887	-	25.2%
	51313 Life Insurance	774	221	-	28.6%	713	195	-	27.3%
	51314 Dental Insurance	1,487	369	-	24.8%	1,487	368	-	24.7%
	51315 Vision Insurance	182	47	-	25.8%	182	46	-	25.3%
	51316 Long Term Disability	426	39	-	9.2%	392	67	-	17.1%
	51317 Workers Comp	7,566	74	-	1.0%	6,972	90	-	1.3%
	52504 Materials	10,000	-	-	0.0%	10,000	600	-	6.0%
	52506 Small Tools	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	431,250	294,270	130,196	98.4%	245,000	99,817	169,325	109.9%
	52609 Temporary Labor	10,000	-	-	0.0%	10,000	-	-	0.0%
	52711 Education/Training/Meals	1,600	-	-	0.0%	1,600	130	-	8.1%
10116 Watershed Total		609,436	327,929	130,196	75.2%	411,360	130,495	169,325	72.9%
10117 Human Resources	51101 Salary	217,637	49,783	-	22.9%	156,027	30,791	-	19.7%
	51105 Overtime	1,000	189	-	18.9%	-	52	-	0.0%
	51306 Short Term Disability	-	150	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	78	6	-	7.7%	52	6	-	11.5%
	51310 Medicare	3,156	704	-	22.3%	2,262	292	-	12.9%
	51311 Pension Premiums	65,232	14,129	-	21.7%	46,766	9,682	-	20.7%
	51312 Health Insurance	64,004	11,471	-	17.9%	38,790	5,244	-	13.5%
	51313 Life Insurance	1,781	504	-	28.3%	1,271	311	-	24.5%
	51314 Dental Insurance	4,460	783	-	17.6%	2,974	715	-	24.0%
	51315 Vision Insurance	546	141	-	25.8%	364	90	-	24.7%
	51316 Long Term Disability	979	116	-	11.9%	699	108	-	15.5%
	51317 Workers Comp	1,523	167	-	10.9%	1,087	123	-	11.3%
	52504 Materials	1,000	-	-	0.0%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	73,000	3,888	-	5.3%	77,500	2,377	-	3.1%
	52604 Legal Fees	25,000	16,083	-	64.3%	35,000	-	-	0.0%
	52609 Temporary Labor	-	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publtns, Spnsrshp	500	-	-	0.0%	-	109	-	0.0%
	52709 Advertising/Legal Notices	1,250	1,289	-	103.1%	4,000	572	-	14.3%
	52710 Office Supplies	1,000	1,555	-	155.5%	1,500	86	-	5.7%
	52711 Education/Training/Meals	5,000	452	-	9.0%	-	249	-	0.0%
52713 Utilities	960	82	-	8.5%	960	28	-	2.9%	
10117 Human Resources Total		468,106	101,491	-	21.7%	380,252	50,835	-	13.4%

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		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
10118 Information Services	51101 Salary	274,589	62,954	-	22.9%	262,069	53,069	-	20.3%
	51105 Overtime	5,000	1,291	-	25.8%	3,000	2,062	-	68.7%
	51308 Empl Assistance Plan	78	6	-	7.7%	78	18	-	23.1%
	51310 Medicare	3,982	933	-	23.4%	3,800	869	-	22.9%
	51311 Pension Premiums	82,303	17,925	-	21.8%	78,550	17,793	-	22.7%
	51312 Health Insurance	64,004	7,911	-	12.4%	58,185	10,113	-	17.4%
	51313 Life Insurance	2,247	628	-	28.0%	2,134	576	-	27.0%
	51314 Dental Insurance	4,460	516	-	11.6%	4,460	515	-	11.5%
	51315 Vision Insurance	546	141	-	25.8%	546	140	-	25.6%
	51316 Long Term Disability	1,236	117	-	9.5%	1,174	224	-	19.1%
	51317 Workers Comp	1,922	214	-	11.1%	1,826	277	-	15.2%
	52503 Equipment Maintenance	157,100	76,996	1,151	49.7%	146,513	27,664	3,815	21.5%
	52603 Consulting/Contractor Fee	5,000	-	-	0.0%	5,000	-	-	0.0%
	52609 Temporary Labor	30,000	28,783	-	95.9%	30,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	320	-	-	0.0%	1,000	-	-	0.0%
	52710 Office Supplies	99,800	4,923	-	4.9%	111,800	13,572	-	12.1%
	52711 Education/Training/Meals	4,500	-	-	0.0%	6,500	385	-	5.9%
	52713 Utilities	12,950	2,595	-	20.0%	11,950	1,804	-	15.1%
52904 Equipment Purchases	45,000	3,060	-	6.8%	45,000	-	-	0.0%	
10118 Information Services Total		795,037	208,991	1,151	26.4%	773,585	129,081	3,815	17.2%
10131 Cashiering	51101 Salary	98,185	22,812	-	23.2%	94,606	19,519	-	20.6%
	51105 Overtime	500	-	-	0.0%	500	-	-	0.0%
	51306 Short Term Disability	-	102	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	52	4	-	7.7%	52	12	-	23.1%
	51310 Medicare	1,424	332	-	23.3%	1,372	308	-	22.4%
	51311 Pension Premiums	29,429	6,400	-	21.7%	28,356	6,368	-	22.5%
	51312 Health Insurance	42,669	7,669	-	18.0%	38,790	9,766	-	25.2%
	51313 Life Insurance	804	228	-	28.4%	770	211	-	27.4%
	51314 Dental Insurance	2,974	737	-	24.8%	2,974	737	-	24.8%
	51315 Vision Insurance	364	94	-	25.8%	364	93	-	25.5%
	51316 Long Term Disability	442	65	-	14.6%	424	68	-	16.0%
	51317 Workers Comp	687	76	-	11.1%	659	98	-	14.9%
	52503 Equipment Maintenance	9,000	-	-	0.0%	7,000	5,717	-	81.7%

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		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10131 Cashiering	52609 Temporary Labor	-	-	-	0.0%	1,000	-	-	0.0%
	52710 Office Supplies	7,500	314	-	4.2%	3,000	506	-	16.9%
	52711 Education/Training/Meals	600	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total		194,630	38,832	-	20.0%	180,467	43,403	-	24.1%
10133 Customer Service	51101 Salary	391,466	92,752	-	23.7%	321,552	70,961	-	22.1%
	51105 Overtime	2,000	257	-	12.8%	2,000	-	-	0.0%
	51106 Double Time	1,000	212	-	21.2%	1,000	-	-	0.0%
	51144 Standby	-	235	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	189	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	182	14	-	7.7%	156	40	-	25.4%
	51310 Medicare	5,676	1,319	-	23.2%	4,663	1,101	-	23.6%
	51311 Pension Premiums	117,334	25,660	-	21.9%	96,379	22,946	-	23.8%
	51312 Health Insurance	149,342	24,292	-	16.3%	116,371	30,052	-	25.8%
	51313 Life Insurance	3,204	848	-	26.5%	2,619	705	-	26.9%
	51314 Dental Insurance	10,408	2,335	-	22.4%	8,921	2,246	-	25.2%
	51315 Vision Insurance	1,273	297	-	23.3%	1,092	297	-	27.2%
	51316 Long Term Disability	1,762	223	-	12.7%	1,440	250	-	17.4%
	51317 Workers Comp	2,889	334	-	11.6%	2,387	378	-	15.8%
	52503 Equipment Maintenance	7,000	-	-	0.0%	25,000	6,000	-	24.0%
	52504 Materials	41,300	493	-	1.2%	1,200	310	-	25.8%
	52505 Safety	500	-	-	0.0%	500	-	-	0.0%
	52506 Small Tools	2,000	377	-	18.8%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	133,500	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	3,162	-	0.0%	10,000	-	-	0.0%
	52710 Office Supplies	120,000	24,248	-	20.2%	120,000	18,740	-	15.6%
	52711 Education/Training/Meals	1,500	-	-	0.0%	1,200	34	-	2.8%
	52713 Utilities	500	110	-	21.9%	500	77	-	15.4%
52804 Bank Fees	-	2,858	-	0.0%	-	-	-	0.0%	
52904 Equipment Purchases	10,000	-	-	0.0%	10,000	-	-	0.0%	
10133 Customer Service Total		1,002,836	180,214	-	18.0%	727,980	154,136	-	21.2%
10135 Accounting	51101 Salary	510,107	113,256	-	22.2%	421,404	90,581	-	21.5%
	51105 Overtime	6,500	100	-	1.5%	5,000	5,089	-	101.8%
	51306 Short Term Disability	-	316	-	0.0%	-	-	-	0.0%

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		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	51308 Empl Assistance Plan	182	12	-	6.6%	182	44	-	24.1%
	51310 Medicare	7,839	1,659	-	21.2%	7,712	1,696	-	22.0%
	51311 Pension Premiums	152,936	34,185	-	22.4%	140,717	30,702	-	21.8%
	51312 Health Insurance	138,642	17,247	-	12.4%	103,441	28,926	-	28.0%
	51313 Life Insurance	4,424	1,063	-	24.0%	4,332	1,033	-	23.9%
	51314 Dental Insurance	10,408	1,516	-	14.6%	9,417	1,376	-	14.6%
	51315 Vision Insurance	1,273	281	-	22.1%	1,273	284	-	22.3%
	51316 Long Term Disability	2,433	216	-	8.9%	2,382	323	-	13.5%
	51317 Workers Comp	3,784	378	-	10.0%	3,705	511	-	13.8%
	52503 Equipment Maintenance	1,500	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	110,000	4,853	44,751	45.1%	118,000	475	15,160	13.3%
	52609 Temporary Labor	99,600	26,367	-	26.5%	195,059	32,851	83,862	59.8%
	52706 Dues, Publctns, Spnsrshp	600	245	-	40.8%	700	-	-	0.0%
	52710 Office Supplies	4,000	433	-	10.8%	4,000	2,267	-	56.7%
	52711 Education/Training/Meals	8,000	2,770	-	34.6%	15,500	1,518	-	9.8%
	52804 Bank Fees	50,000	10,154	-	20.3%	27,400	10,719	-	39.1%
	52904 Equipment Purchases	10,000	-	-	0.0%	-	-	-	0.0%
10135 Accounting Total		1,122,228	215,051	44,751	23.2%	1,061,724	208,396	99,022	29.0%
10151 Engineering	51101 Salary	1,773,375	383,261	-	21.6%	1,923,261	362,877	-	18.9%
	51105 Overtime	10,000	4,136	-	41.4%	6,000	2,358	-	39.3%
	51306 Short Term Disability	-	411	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	494	36	-	7.3%	494	119	-	24.1%
	51310 Medicare	25,714	5,545	-	21.6%	24,811	5,644	-	22.7%
	51311 Pension Premiums	531,534	113,307	-	21.3%	512,868	119,095	-	23.2%
	51312 Health Insurance	405,358	59,902	-	14.8%	368,507	81,659	-	22.2%
	51313 Life Insurance	14,513	3,709	-	25.6%	13,936	3,858	-	27.7%
	51314 Dental Insurance	28,249	4,853	-	17.2%	28,249	5,022	-	17.8%
	51315 Vision Insurance	3,456	813	-	23.5%	3,456	891	-	25.8%
	51316 Long Term Disability	7,980	679	-	8.5%	7,663	1,429	-	18.6%
	51317 Workers Comp	97,647	8,176	-	8.4%	93,602	11,680	-	12.5%
	51318 Unemployment Insurance	-	88	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	60,000	10,963	4,103	25.1%	75,000	2,272	-	3.0%
	52504 Materials	150,000	5,649	-	3.8%	135,000	10,243	-	7.6%
	52505 Safety	3,000	27	23	1.7%	2,000	1,557	-	77.9%

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		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	52506 Small Tools	1,000	1,023	-	102.3%	1,000	20	-	2.0%
	52603 Consulting/Contractor Fee	340,000	199,900	323,294	153.9%	445,250	216,601	371,295	132.0%
	52609 Temporary Labor	200,000	21,229	-	10.6%	-	6,244	-	0.0%
	52706 Dues, Publctns, Spnsrshp	20,000	2,702	5,600	41.5%	18,000	11,096	5,113	90.1%
	52710 Office Supplies	18,000	9,824	2,526	68.6%	12,000	3,497	-	29.1%
	52711 Education/Training/Meals	20,000	2,306	-	11.5%	18,000	5,486	-	30.5%
	52713 Utilities	800	154	-	19.2%	500	163	-	32.6%
	52901 Land/Easement Purchases	40,000	1,405	6,000	18.5%	40,000	8,923	-	22.3%
	52902 Vehicle Purchases	30,000	1,340	30,181	105.1%	90,000	-	88,688	98.5%
	52904 Equipment Purchases	30,000	-	-	0.0%	10,000	-	11,072	110.7%
10151 Engineering Total		3,811,120	841,437	371,727	31.8%	3,830,097	860,734	476,168	34.9%
10171 Water Operations									
	51101 Salary	3,279,662	772,111	-	23.5%	3,173,921	659,361	-	20.8%
	51105 Overtime	90,000	10,713	-	11.9%	90,000	11,137	-	12.4%
	51106 Double Time	113,700	4,014	-	3.5%	113,700	22,294	-	19.6%
	51144 Standby	140,000	35,790	-	25.6%	140,000	35,484	-	25.3%
	51306 Short Term Disability	-	1,641	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	1,170	86	-	7.4%	1,172	269	-	23.0%
	51310 Medicare	47,555	11,788	-	24.8%	46,022	11,276	-	24.5%
	51311 Pension Premiums	983,013	214,421	-	21.8%	951,319	216,430	-	22.8%
	51312 Health Insurance	960,058	156,722	-	16.3%	872,780	193,649	-	22.2%
	51313 Life Insurance	26,841	7,418	-	27.6%	25,975	6,940	-	26.7%
	51314 Dental Insurance	66,906	13,548	-	20.2%	66,906	13,386	-	20.0%
	51315 Vision Insurance	8,186	2,016	-	24.6%	8,186	2,016	-	24.6%
	51316 Long Term Disability	14,758	1,649	-	11.2%	14,283	2,656	-	18.6%
	51317 Workers Comp	221,203	26,944	-	12.2%	212,412	35,433	-	16.7%
	52501 Chemicals	300,000	31,405	109,856	47.1%	290,000	41,261	99,928	48.7%
	52503 Equipment Maintenance	454,500	65,438	24,916	19.9%	404,000	63,184	23,448	21.4%
	52504 Materials	347,000	87,512	2,021	25.8%	346,800	77,899	2,050	23.1%
	52505 Safety	23,000	4,078	-	17.7%	17,000	5,413	395	34.2%
	52506 Small Tools	31,800	6,232	-	19.6%	31,000	5,708	-	18.4%
	52507 Water Purchase	300,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	197,500	13,046	920	7.1%	306,000	12,086	-	3.9%
	52608 Fed/St/Co Fees	357,700	100,762	-	28.2%	282,700	21,082	-	7.5%
	52609 Temporary Labor	100,000	31,604	-	31.6%	150,000	38,079	-	25.4%

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		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10171 Water Operations	52706 Dues, Publctns, Spnsrshp	9,000	120	-	1.3%	9,000	-	-	0.0%
	52710 Office Supplies	8,000	1,519	-	19.0%	6,000	703	-	11.7%
	52711 Education/Training/Meals	35,000	3,830	-	10.9%	35,000	4,085	-	11.7%
	52713 Utilities	976,000	155,097	50,000	21.0%	936,000	255,577	100,000	38.0%
	52902 Vehicle Purchases	178,100	10,289	150,367	90.2%	151,230	49,782	148,246	130.9%
	52904 Equipment Purchases	347,000	122,325	134,742	74.1%	318,500	76,069	85,608	50.8%
10171 Water Operations Total		9,617,652	1,892,118	472,823	24.6%	9,299,906	1,861,259	459,676	25.0%
10191 Maintenance	51101 Salary	3,942,771	883,891	-	22.4%	3,745,317	713,916	-	19.1%
	51105 Overtime	30,000	8,979	-	29.9%	30,000	6,030	-	20.1%
	51106 Double Time	15,000	2,861	-	19.1%	15,000	1,727	-	11.5%
	51306 Short Term Disability	-	1,897	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	1,716	131	-	7.6%	1,690	372	-	22.0%
	51310 Medicare	57,170	12,793	-	22.4%	54,307	11,184	-	20.6%
	51311 Pension Premiums	1,181,767	254,713	-	21.6%	1,122,584	236,976	-	21.1%
	51312 Health Insurance	1,408,086	214,710	-	15.2%	1,260,683	237,887	-	18.9%
	51313 Life Insurance	32,268	8,852	-	27.4%	30,652	7,780	-	25.4%
	51314 Dental Insurance	98,129	18,531	-	18.9%	96,642	17,171	-	17.8%
	51315 Vision Insurance	12,007	3,032	-	25.3%	11,825	2,704	-	22.9%
	51316 Long Term Disability	17,742	2,278	-	12.8%	16,854	2,742	-	16.3%
	51317 Workers Comp	321,008	35,902	-	11.2%	303,069	44,109	-	14.6%
	52501 Chemicals	-	28,736	-	0.0%	-	32,165	-	0.0%
	52503 Equipment Maintenance	87,800	13,554	4,577	20.6%	67,800	15,328	3,117	27.2%
	52504 Materials	1,108,000	348,602	441	31.5%	1,126,600	271,416	5,724	24.6%
	52505 Safety	33,300	6,545	38	19.8%	28,000	3,680	-	13.1%
	52506 Small Tools	80,830	7,349	-	9.1%	57,100	1,947	5,698	13.4%
	52603 Consulting/Contractor Fee	204,000	228,425	62,713	142.7%	117,000	77,329	9,015	73.8%
	52604 Legal Fees	5,000	-	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	7,500	4,697	-	62.6%	7,500	7,579	-	101.0%
	52609 Temporary Labor	200,000	60,630	-	30.3%	180,000	63,463	-	35.3%
	52706 Dues, Publctns, Spnsrshp	14,000	850	-	6.1%	14,000	480	-	3.4%
	52710 Office Supplies	12,500	1,233	-	9.9%	16,500	295	-	1.8%
	52711 Education/Training/Meals	30,000	3,816	-	12.7%	30,000	9,294	-	31.0%
	52713 Utilities	35,000	3,447	-	9.8%	33,000	2,460	-	7.5%
52902 Vehicle Purchases	210,000	80,851	715,220	379.1%	310,000	211,543	126,754	109.1%	

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		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10191 Maintenance	52904 Equipment Purchases	370,000	-	74,367	20.1%	500,600	7,740	10,414	3.6%
10191 Maintenance Total		9,515,594	2,237,304	857,355	32.5%	9,181,723	1,987,316	160,721	23.4%
10193 Purchasing	51101 Salary	328,814	77,166	-	23.5%	312,111	65,262	-	20.9%
	51105 Overtime	1,000	-	-	0.0%	1,000	469	-	46.9%
	51306 Short Term Disability	-	204	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	130	10	-	7.7%	130	31	-	24.1%
	51310 Medicare	4,768	1,103	-	23.1%	4,526	1,025	-	22.6%
	51311 Pension Premiums	98,555	21,511	-	21.8%	93,549	21,544	-	23.0%
	51312 Health Insurance	106,673	16,497	-	15.5%	96,976	21,894	-	22.6%
	51313 Life Insurance	2,691	771	-	28.6%	2,542	710	-	27.9%
	51314 Dental Insurance	7,434	1,415	-	19.0%	7,434	1,415	-	19.0%
	51315 Vision Insurance	910	234	-	25.8%	910	234	-	25.8%
	51316 Long Term Disability	1,480	192	-	13.0%	1,398	286	-	20.5%
	51317 Workers Comp	2,302	258	-	11.2%	2,174	333	-	15.3%
	52503 Equipment Maintenance	53,000	-	-	0.0%	73,000	1,408	-	1.9%
	52504 Materials	125,000	16,102	10,310	21.1%	60,000	13,994	6,208	33.7%
	52505 Safety	52,000	9,765	-	18.8%	52,000	14,399	-	27.7%
	52506 Small Tools	100,000	11,886	-	11.9%	200,000	4,240	-	2.1%
	52603 Consulting/Contractor Fee	60,000	8,286	27,620	59.8%	55,000	6,922	-	12.6%
	52609 Temporary Labor	5,000	-	-	0.0%	10,000	-	-	0.0%
	52706 Dues, Publcns, Spnsrshp	600	390	-	65.0%	600	260	-	43.3%
	52710 Office Supplies	63,000	10,090	-	16.0%	64,200	6,267	-	9.8%
	52711 Education/Training/Meals	6,000	-	-	0.0%	6,000	547	-	9.1%
	52713 Utilities	2,000	228	-	11.4%	2,000	104	-	5.2%
	52904 Equipment Purchases	-	-	-	0.0%	17,500	-	-	0.0%
10193 Purchasing Total		1,021,357	176,108	37,930	21.0%	1,063,050	161,345	6,208	15.8%
10195 Shop Operations	51101 Salary	192,673	42,326	-	22.0%	204,285	35,204	-	17.2%
	51105 Overtime	1,500	99	-	6.6%	1,500	436	-	29.1%
	51306 Short Term Disability	-	51	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	78	6	-	7.7%	78	19	-	24.1%
	51310 Medicare	2,794	594	-	21.3%	2,962	600	-	20.3%
	51311 Pension Premiums	57,750	12,239	-	21.2%	61,230	11,805	-	19.3%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10195 Shop Operations	51312 Health Insurance	64,004	10,463	-	16.3%	58,185	16,059	-	27.6%
	51313 Life Insurance	1,577	400	-	25.3%	1,666	410	-	24.6%
	51314 Dental Insurance	4,460	876	-	19.6%	4,460	876	-	19.6%
	51315 Vision Insurance	546	125	-	22.9%	546	125	-	22.9%
	51316 Long Term Disability	867	103	-	11.9%	916	164	-	17.9%
	51317 Workers Comp	13,487	1,462	-	10.8%	14,252	1,929	-	13.5%
	52501 Chemicals	225,000	1,465	-	0.7%	550,000	2,331	-	0.4%
	52503 Equipment Maintenance	175,000	96,226	-	55.0%	175,000	69,677	19,654	51.0%
	52504 Materials	57,000	8,267	-	14.5%	57,000	1,912	-	3.4%
	52505 Safety	1,300	501	-	38.5%	1,240	393	-	31.7%
	52506 Small Tools	3,000	-	-	0.0%	3,000	708	-	23.6%
	52609 Temporary Labor	28,000	10,939	-	39.1%	25,000	7,272	-	29.1%
	52710 Office Supplies	2,500	10	-	0.4%	5,000	69	-	1.4%
	52711 Education/Training/Meals	4,000	-	-	0.0%	2,500	-	-	0.0%
	52713 Utilities	22,300	5,098	-	22.9%	21,300	5,798	-	27.2%
	52902 Vehicle Purchases	75,000	-	63,925	85.2%	-	-	-	0.0%
52904 Equipment Purchases	27,000	-	-	0.0%	25,000	-	7,593	30.4%	
10195 Shop Operations Total		959,836	191,248	63,925	26.6%	1,215,120	155,786	27,247	15.1%
Total Operating Expense		38,316,790	10,160,089	2,353,615	32.7%	37,566,297	9,526,724	1,930,873	30.5%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
10114 Administration	52915 Proj Bud: Non-Programmati	1,430,000	253,184	573,507	57.8%	630,000	18,433	51,375	11.1%
10114 Administration Total		1,430,000	253,184	573,507	57.8%	630,000	18,433	51,375	11.1%
10115 Management	52915 Proj Bud: Non-Programmati	2,000,000	21,359	243,631	13.2%	-	7,050	5,560	0.0%
10115 Management Total		2,000,000	21,359	243,631	13.2%	-	7,050	5,560	0.0%
10118 Information Services	52915 Proj Bud: Non-Programmati	470,700	-	-	0.0%	300,000	-	-	0.0%
10118 Information Services Total		470,700	-	-	0.0%	300,000	-	-	0.0%
10171 Water Operations	52915 Proj Bud: Non-Programmati	310,000	6,862	60,600	21.8%	310,000	-	-	0.0%
10171 Water Operations Total		310,000	6,862	60,600	21.8%	310,000	-	-	0.0%
10151 Engineering	52907 Proj Bud: Pipeline Rplc	750,000	20,040	13,500	4.5%	750,000	107,947	58,132	22.1%
	52908 Proj Bud: Prv Program	160,000	57,293	3,500	38.0%	160,000	34,703	-	21.7%
	52909 Proj Bud: Minor System	600,000	-	-	0.0%	600,000	-	-	0.0%
	52910 Proj Bud: Raw Water Rplc	1,100,000	88,258	34,745	11.2%	900,000	351,135	61,360	45.8%
	52911 Proj Bud: Backbone Ext	1,000,000	3,000	2,594,435	259.7%	1,000,000	312,627	515,144	82.8%
	52912 Proj Bud: Community Inves	800,000	5,052	12,723	2.2%	2,325,000	653	15,622	0.7%
	52913 Proj Bud: Extended Ceqa	200,000	32,279	22,635	27.5%	50,000	15,773	50,894	133.3%
	52914 Proj Bud: Sediment Removl	500,000	299,314	483,144	156.5%	-	-	-	0.0%
10151 Engineering Total	52915 Proj Bud: Non-Programmati	15,720,000	1,471,500	5,930,540	47.1%	13,850,000	859,984	3,786,722	33.6%
10151 Engineering Total		20,830,000	1,976,735	9,095,221	53.2%	19,635,000	1,682,822	4,487,874	31.4%
10191 Maintenance	52915 Proj Bud: Non-Programmati	1,050,000	135,580	274,000	39.0%	760,000	43,582	-	5.7%
10191 Maintenance Total		1,050,000	135,580	274,000	39.0%	760,000	43,582	-	5.7%
Total Non Operating Expense		26,090,700	2,393,720	10,246,960	48.4%	21,635,000	1,751,887	4,544,809	29.1%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
Operating	Revenues	2,634,279	693,979	-	26.3%	2,834,210	637,209	-	22.5%
	Expenses	2,162,060	285,602	3,395	13.4%	2,081,016	233,358	8,163	11.6%
Non Operating	Expenses	315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%
	Net Income		517,696				470,782		
Revenues	Scotts Flat	714,723	282,021	-	39.5%	924,643	255,249	-	27.6%
	Peninsula	242,480	63,928	-	26.4%	317,643	76,951	-	24.2%
	Orchard Springs	316,606	55,883	-	17.7%	336,793	56,492	-	16.8%
	Long Ravine	548,236	129,392	-	23.6%	675,077	148,820	-	22.0%
	Jackson Meadows	220,000	82,524	-	37.5%	299,852	37,125	-	12.4%
	Cascade Shores Gate	203,369	97	-	0.0%	9,593	-	-	0.0%
	Greenhorn	39,844	1,315	-	3.3%	38,683	1,371	-	3.5%
	Combie	34,021	70	-	0.2%	31,926	150	-	0.5%
	Transfer In	315,000	78,750	-	25.0%	200,000	61,051	-	30.5%
Revenues Total		2,634,279	693,979	-	26.3%	2,834,210	637,209	-	22.5%
Operating	30250 General Recreation	1,752,189	285,602	3,395	16.5%	2,081,016	233,358	8,163	11.6%
	30254 Uppder Division Recreation	409,871	-	-	0.0%	-	-	-	0.0%
Operating Total		2,162,060	285,602	3,395	13.4%	2,081,016	233,358	8,163	11.6%
Non Operating	30250 General Recreation	315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%
Non Operating Total		315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
30250 General Recreation	51101 Salary	448,613	111,608	-	24.9%	544,576	85,714	-	15.7%
	51105 Overtime	5,000	77	-	1.5%	-	-	-	0.0%
	51306 Short Term Disability	-	99	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	182	16	-	8.8%	208	50	-	24.1%
	51310 Medicare	6,505	1,628	-	25.0%	7,243	2,254	-	31.1%
	51311 Pension Premiums	134,463	29,316	-	21.8%	149,722	16,553	-	11.1%
	51312 Health Insurance	149,342	19,563	-	13.1%	155,161	31,792	-	20.5%
	51313 Life Insurance	3,671	996	-	27.1%	4,070	1,127	-	27.7%
	51314 Dental Insurance	10,408	1,188	-	11.4%	11,894	1,557	-	13.1%
	51315 Vision Insurance	1,273	328	-	25.8%	1,455	375	-	25.8%
	51316 Long Term Disability	2,019	265	-	13.1%	2,238	412	-	18.4%
	51317 Workers Comp	35,343	4,988	-	14.1%	39,279	6,995	-	17.8%
	51321 Health Benefit-Retirees	-	9,075	-	0.0%	-	-	-	0.0%
	51324 Opeb Net Arc	24,000	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	20,000	1,849	-	9.2%	20,000	1,730	-	8.6%
	52503 Equipment Maintenance	61,275	11,104	1,349	20.3%	68,000	14,327	391	21.6%
	52504 Materials	191,200	4,179	-	2.2%	229,200	6,115	7,772	6.1%
	52505 Safety	3,000	145	3	4.9%	720	248	-	34.4%
	52506 Small Tools	3,500	1,081	-	30.9%	2,500	1,545	-	61.8%
	52603 Consulting/Contractor Fee	30,000	1,378	2,043	11.4%	-	-	-	0.0%
	52604 Legal Fees	5,000	3,627	-	72.5%	3,700	12,640	-	341.6%
	52608 Fed/St/Co Fees	40,000	20,789	-	52.0%	46,250	4,788	-	10.4%
	52609 Temporary Labor	362,000	3,602	-	1.0%	500,000	111	-	0.0%
	52704 Insurance	6,000	-	-	0.0%	8,000	-	-	0.0%
	52709 Advertising/Legal Notices	10,000	45	-	0.5%	17,500	3,224	-	18.4%
	52710 Office Supplies	12,500	4,961	-	39.7%	28,000	1,579	-	5.6%
	52711 Education/Training/Meals	300	-	-	0.0%	300	-	-	0.0%
52713 Utilities	127,200	39,815	-	31.3%	157,200	26,241	-	16.7%	
52795 Rec-Customer Refunds	14,395	-	-	0.0%	-	-	-	0.0%	

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
30250 General Recreation	52804 Bank Fees	45,000	13,881	-	30.8%	12,500	9,338	-	74.7%
	54000 Transfer Out	-	-	-	0.0%	71,300	4,643	-	6.5%
30250 General Recreation Total		1,752,189	285,602	3,395	16.5%	2,081,016	233,358	8,163	11.6%
30254 Uppder Division Recreation	51101 Salary	77,099	-	-	0.0%	-	-	-	0.0%
	51105 Overtime	1,000	-	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	39	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	838	-	-	0.0%	-	-	-	0.0%
	51311 Pension Premiums	23,109	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	32,002	-	-	0.0%	-	-	-	0.0%
	51313 Life Insurance	473	-	-	0.0%	-	-	-	0.0%
	51314 Dental Insurance	2,230	-	-	0.0%	-	-	-	0.0%
	51315 Vision Insurance	273	-	-	0.0%	-	-	-	0.0%
	51316 Long Term Disability	260	-	-	0.0%	-	-	-	0.0%
	51317 Workers Comp	4,048	-	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	10,000	-	-	0.0%	-	-	-	0.0%
	52504 Materials	20,000	-	-	0.0%	-	-	-	0.0%
	52505 Safety	2,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	45,000	-	-	0.0%	-	-	-	0.0%
	52604 Legal Fees	15,000	-	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	6,000	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	138,000	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	2,500	-	-	0.0%	-	-	-	0.0%
	52713 Utilities	30,000	-	-	0.0%	-	-	-	0.0%
30254 Uppder Division Recreation Total		409,871	-	-	0.0%	-	-	-	0.0%
Total Operating Expense		2,162,060	285,602	3,395	13.4%	2,081,016	233,358	8,163	11.6%
30250 General Recreation	52915 Proj Bud: Non-Programmati	315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%
30250 General Recreation Total		315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%
Total Non Operating Expense		315,000	109,319	554,586	210.8%	602,500	66,931	256,924	53.8%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
Operating	Revenues	20,043,949	5,147,264	-	25.7%	19,426,142	5,352,331	-	27.6%
	Expenses	15,072,452	2,838,323	1,194,032	26.8%	12,843,664	1,561,088	1,086,506	20.6%
Non Operating	Expenses	4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%
	Net Income		2,852,948				4,361,615		
Revenues	Chicago Park Powerhouse	8,668,778	2,198,643	-	25.4%	8,501,353	2,310,327	-	27.2%
	Rollins Powerhouse	4,815,987	1,229,705	-	25.5%	4,740,081	1,181,874	-	24.9%
	Dutch Flat Powerhouse	4,815,987	1,229,705	-	25.5%	4,700,071	1,214,953	-	25.8%
	Bowman Powerhouse	963,197	238,403	-	24.8%	860,099	194,991	-	22.7%
	Scotts Flat Powerhouse	300,000	25,324	-	8.4%	225,040	112,016	-	49.8%
	Combie South Powerhouse	200,000	136,543	-	68.3%	150,067	277,514	-	184.9%
	Combie North Powerhouse	180,000	43,364	-	24.1%	140,008	45,382	-	32.4%
	Bowman Transmission Line	100,000	45,576	-	45.6%	109,423	15,274	-	14.0%
Revenues Total		20,043,949	5,147,264	-	25.7%	19,426,142	5,352,331	-	27.6%
Operating	50112 Hydro Admin	8,997,841	1,838,590	1,039,473	32.0%	7,457,128	588,266	733,557	17.7%
	50161 Hydro Operations	2,240,917	416,977	51,448	20.9%	2,000,045	421,991	90,577	25.6%
	50167 Hydro Maintenance	3,833,694	582,756	103,112	17.9%	3,386,491	550,831	262,372	24.0%
Operating Total		15,072,452	2,838,323	1,194,032	26.8%	12,843,664	1,561,088	1,086,506	20.6%
Non Operating	50112 Hydro Admin	4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%
Non Operating Total		4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
50112 Hydro Admin	51101 Salary	497,192	112,541	-	22.6%	458,108	95,265	-	20.8%
	51105 Overtime	2,000	-	-	0.0%	-	389	-	0.0%
	51306 Short Term Disability	-	202	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	104	8	-	7.7%	104	25	-	24.1%
	51310 Medicare	7,209	1,600	-	22.2%	6,537	1,952	-	29.9%
	51311 Pension Premiums	138,425	30,557	-	22.1%	135,127	42,708	-	31.6%
	51312 Health Insurance	85,339	53,205	-	62.3%	77,580	20,467	-	26.4%
	51313 Life Insurance	3,780	1,214	-	32.1%	3,672	1,492	-	40.6%
	51314 Dental Insurance	5,947	1,152	-	19.4%	5,947	1,167	-	19.6%
	51315 Vision Insurance	728	188	-	25.8%	728	195	-	26.7%
	51316 Long Term Disability	2,078	156	-	7.5%	2,019	290	-	14.3%
	51317 Workers Comp	15,804	1,307	-	8.3%	15,286	809	-	5.3%
	51321 Health Benefit-Retirees	160,000	25,507	-	15.9%	2,020	39,167	-	1939.0%
	52501 Chemicals	75,000	18,324	-	24.4%	100,000	15,861	-	15.9%
	52503 Equipment Maintenance	21,000	3,758	6,056	46.7%	71,000	3,508	3,697	10.1%
	52504 Materials	25,000	2,303	-	9.2%	50,000	1,912	-	3.8%
	52505 Safety	85,760	9,144	35	10.7%	80,000	11,723	7,136	23.6%
	52506 Small Tools	5,000	130	-	2.6%	5,000	156	-	3.1%
	52603 Consulting/Contractor Fee	1,582,500	346,017	1,033,381	87.2%	1,355,000	207,989	722,724	68.7%
	52604 Legal Fees	50,000	8,378	-	16.8%	50,000	6,425	-	12.9%
	52607 Franchise Fees	46,000	14,057	-	30.6%	46,000	10,543	-	22.9%
	52608 Fed/St/Co Fees	979,975	68,320	-	7.0%	969,500	66,881	-	6.9%
	52609 Temporary Labor	60,000	-	-	0.0%	50,000	2,001	-	4.0%
	52704 Insurance	200,000	-	-	0.0%	230,000	-	-	0.0%
	52706 Dues, Publetns, Spnsrshp	30,500	23,172	-	76.0%	30,500	22,305	-	73.1%
	52710 Office Supplies	32,500	4,171	-	12.8%	50,000	3,040	-	6.1%
	52711 Education/Training/Meals	19,000	2,447	-	12.9%	19,000	3,079	-	16.2%
	52713 Utilities	202,000	31,983	-	15.8%	202,000	28,918	-	14.3%
	52901 Land/Easement Purchases	150,000	-	-	0.0%	150,000	-	-	0.0%
	52902 Vehicle Purchases	-	-	-	0.0%	42,000	-	-	0.0%
	52904 Equipment Purchases	50,000	-	-	0.0%	100,000	-	-	0.0%
	54000 Transfer Out	4,465,000	1,078,749	-	24.2%	3,150,000	-	-	0.0%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	2017 Budget	2017 Actual	2017 Encumbr	2017 % of Bud
50112 Hydro Admin Total		8,997,841	1,838,590	1,039,473	32.0%	7,457,128	588,266	733,557	17.7%
50161 Hydro Operations									
	51101 Salary	1,012,391	210,726	-	20.8%	890,063	171,683	-	19.3%
	51105 Overtime	75,000	10,734	-	14.3%	-	20,595	-	0.0%
	51106 Double Time	-	2,165	-	0.0%	-	2,785	-	0.0%
	51144 Standby	-	7,412	-	0.0%	-	7,418	-	0.0%
	51306 Short Term Disability	-	251	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	286	20	-	7.0%	235	61	-	25.8%
	51310 Medicare	14,680	3,372	-	23.0%	12,906	3,154	-	24.4%
	51311 Pension Premiums	303,444	65,063	-	21.4%	266,779	59,156	-	22.2%
	51312 Health Insurance	234,681	35,386	-	15.1%	193,951	42,782	-	22.1%
	51313 Life Insurance	8,285	2,196	-	26.5%	7,252	1,905	-	26.3%
	51314 Dental Insurance	16,355	3,166	-	19.4%	14,868	2,958	-	19.9%
	51315 Vision Insurance	2,001	485	-	24.2%	1,819	446	-	24.5%
	51316 Long Term Disability	4,556	403	-	8.8%	3,987	718	-	18.0%
	51317 Workers Comp	40,738	4,005	-	9.8%	36,185	5,150	-	14.2%
	52503 Equipment Maintenance	124,500	9,135	3,220	9.9%	64,500	61,284	10,962	112.0%
	52504 Materials	46,000	25,693	-	55.9%	86,000	4,518	-	5.3%
	52506 Small Tools	10,000	2,041	-	20.4%	14,500	254	-	1.7%
	52603 Consulting/Contractor Fee	70,000	15,985	-	22.8%	70,000	31,001	-	44.3%
	52609 Temporary Labor	40,000	16,755	-	41.9%	80,000	-	-	0.0%
	52711 Education/Training/Meals	80,000	1,900	-	2.4%	60,000	2,564	-	4.3%
	52713 Utilities	-	86	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	80,000	-	30,235	37.8%	105,000	-	64,200	61.1%
	52904 Equipment Purchases	68,000	-	17,993	26.5%	82,000	3,560	15,415	23.1%
	54000 Transfer Out	10,000	-	-	0.0%	10,000	-	-	0.0%
50161 Hydro Operations Total		2,240,917	416,977	51,448	20.9%	2,000,045	421,991	90,577	25.6%
50167 Hydro Maintenance									
	51101 Salary	1,035,932	234,434	-	22.6%	979,154	184,375	-	18.8%
	51105 Overtime	75,000	4,809	-	6.4%	-	19,347	-	0.0%
	51106 Double Time	-	1,255	-	0.0%	-	3,413	-	0.0%
	51306 Short Term Disability	-	382	-	0.0%	-	-	-	0.0%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		2018	2018	2018	2018	2017	2017	2017	2017
		Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
	51308 Empl Assistance Plan	313	22	-	7.1%	293	65	-	22.1%
	51310 Medicare	15,021	3,485	-	23.2%	14,198	3,229	-	22.7%
	51311 Pension Premiums	310,500	67,686	-	21.8%	293,482	62,991	-	21.5%
	51312 Health Insurance	250,682	37,833	-	15.1%	213,346	42,007	-	19.7%
	51313 Life Insurance	8,478	2,169	-	25.6%	7,978	1,958	-	24.5%
	51314 Dental Insurance	17,842	3,073	-	17.2%	16,355	2,935	-	17.9%
	51315 Vision Insurance	2,183	500	-	22.9%	2,001	469	-	23.4%
	51316 Long Term Disability	4,662	403	-	8.6%	4,387	777	-	17.7%
	51317 Workers Comp	41,581	4,160	-	10.0%	39,297	5,242	-	13.3%
	52501 Chemicals	-	43	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	252,500	21,982	130	8.8%	282,500	32,772	54,165	30.8%
	52504 Materials	410,500	96,372	4,742	24.6%	370,500	95,438	41,239	36.9%
	52505 Safety	-	1,192	-	0.0%	-	-	-	0.0%
	52506 Small Tools	30,000	9,792	1,222	36.7%	40,000	6,023	11,931	44.9%
	52603 Consulting/Contractor Fee	552,500	7,345	16,008	4.2%	427,500	76,805	37,120	26.6%
	52609 Temporary Labor	81,000	-	-	0.0%	81,000	4,890	-	6.0%
	52710 Office Supplies	-	12	-	0.0%	-	2,752	-	0.0%
	52711 Education/Training/Meals	40,000	5,534	-	13.8%	80,000	4,788	-	6.0%
	52902 Vehicle Purchases	400,000	-	81,010	20.3%	180,000	556	112,310	62.7%
	52904 Equipment Purchases	275,000	80,274	-	29.2%	324,500	-	5,606	1.7%
	54000 Transfer Out	30,000	-	-	0.0%	30,000	-	-	0.0%
50167 Hydro Maintenance Total		3,833,694	582,756	103,112	17.9%	3,386,491	550,831	262,372	24.0%
Total Operating Expense		15,072,452	2,838,323	1,194,032	26.8%	12,843,664	1,561,088	1,086,506	20.6%
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	1,300,000	139,764	403,214	41.8%	2,038,716	187,746	698,159	43.5%
	52920 Proj Bud: Ph Improvements	1,350,000	362,885	121,875	35.9%	1,000,000	318,682	757,860	107.7%
	52921 Proj Bud: Reserv, Dam, Wa	1,550,000	41,359	571,666	39.5%	2,200,000	63,944	216,288	12.7%
50112 Hydro Admin Total		4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%
Total Non Operating Expense		4,200,000	544,007	1,096,754	39.1%	5,238,716	570,372	1,672,307	42.8%

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
Water	10114 Administration	52915 Proj Bud: Non-Programmati	2113 Main Office Bldg Expnsn	207,716	214,571
			6877 Cp Pwrhse Access Road	6,462	9,843
			6913 Bwmn-Spaulding Land Acq	27	-
			7032 Hemphill Diversion/Fish	32,192	349,094
			8464 Deer Crk/So Yuba Cnl Acq	6,788	-
			10114 Administration Sum		
	10115 Management	52915 Proj Bud: Non-Programmati	2135 Combie Res Dwr Grant	-	225,123
			8464 Deer Crk/So Yuba Cnl Acq	21,359	18,508
			10115 Management Sum		
	10151 Engineering	52907 Proj Bud: Pipeline Rplc	1037 Penn Vly Pipeln Rplcmt	2,197	13,500
			2149 Os Irrigation Install	17,843	-
		52908 Proj Bud: Prv Program	2041 Amer Hill Developer Proj	57,293	-
			2101 Prv Rplcmnt Brewer #2	-	3,500
		52910 Proj Bud: Raw Water Rplc	1031 Doty N.Canal Repl Siphon1	-	2,171
			1079 Loma Rica Res 24" Pipe	744	-
			2074 Magnolia 3 Canal Easement	65,408	6,000
			6967 Newtown Canal Hdworks	20,590	-
			8099 Maben Canal Rehabilitatio	1,516	-
			8371 Realign/Encase-Nwtn Canal	-	26,573

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr	
Water	10151 Engineering	52911 Proj Bud: Backbone Ext	1080 Lodestar/Conestoga Pipe	-	45,502	
			1089 Rattlesnake Rd Bep	3,000	2,548,933	
		52912 Proj Bud: Community Inves	1042 Table Mdw Rd Dfwl Install	-	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	
			2059 Table Meadows Opt3 Pipeln	5,052	-	
			52913 Proj Bud: Extended Ceqa	2003 Mt Vernon-Ceqa Ext Req	1,398	-
				6593-2 Banner Cascade Ext Ceqa	23,616	475
		8371 Realign/Encase-Nwtm Canal		7,265	22,160	
		52914 Proj Bud: Sediment Removl	2090 Loma Rica Res Sdmnt Rmvl	208,406	7,316	
			6963 Orr Creek Resvr Cleaning	6,912	11,652	
			8301 Mercury Removal Demo	79,920	321,371	
			8515 Ghorn Crk Sediment Remv	4,076	142,805	
		52915 Proj Bud: Non-Programmati	1020 Shale Ridge Tank 24" Plin	144,739	156,664	
			1071 Meade Canal Encasement	1,741	53,369	
			2090 Loma Rica Res Sdmnt Rmvl	-	-	
			2113 Main Office Bldg Expnsn	-	26,450	
			2132 Fay Rd Pipeline Ext	-	1,041,440	
			2173 Sf Gate 2 Wtr Main&Electr	644	-	
			6746 Combie Phase 1 Bypass	668,165	3,144,050	
		6774 Plan Phase-Lincoln Tp	580	3,852		

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
Water	10151 Engineering	52915 Proj Bud: Non-Programmati	6898 Raw Wtr Intertie W/ Pcwa	2,234	52,217
			6971 Alta Sierra Tank Replcmnt	12,019	101,601
			6996 Lww Trtmt Pl Expnsn	-	5,747
			7013 Centennial Water Supply	578,380	968,576
			7032 Hemphill Diversion/Fish	-	-
			7033 Willow Creek Pline	43,619	76,015
			8464 Deer Crk/So Yuba Cnl Acq	18,626	-
			10151 Engineering Sum		1,976,735
	10171 Water Operations	52915 Proj Bud: Non-Programmati	2137 E George Cncrt Tank Slab	588	60,600
			2148 N. Auburn Lime Silo Rmvl	6,274	-
			10171 Water Operations Sum	6,862	60,600
	10191 Maintenance	52915 Proj Bud: Non-Programmati	2062 Spray Shed/Bldg Ext	7,945	-
			2116 Placer Yard Bldg Rplcmnt	127,635	-
			2192 Penn Valley Tank Painting	-	274,000
			10191 Maintenance Sum	135,580	274,000
Water Total			2,393,720	10,246,960	
Recreation	30250 General Recreation	52915 Proj Bud: Non-Programmati	2023 Orch Sprgs Building Rpl	8,379	460,314

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr		
Recreation	30250 General Recreation	52915 Proj Bud: Non-Programmati	2087 Sf Cmpgrnd 1 Pipe Rplcmnt	-	10,950		
			2102 Pwr To Ditch Tender House	53,883	-		
			2173 Sf Gate 2 Wtr Main&Electr	37,801	-		
			2189 Os Dock/Slip Rplcmnt	-	30,492		
			2190 Lr Dock/Slip/Slide Rplcmn	9,256	18,828		
			2191 Pc Dock/Slip Rplcmnt	-	34,003		
			30250 General Recreation Sum			109,319	554,586
			Recreation Total				109,319
Hydroelectric	50112 Hydro Admin	52915 Proj Bud: Non-Programmati	2083 Rollins No 2 Powerhouse	26,523	19,631		
			2084 Hydro Hdqtr Prop Acq	-	25,000		
			2177 Klove Tower Upgrades	3,333	-		
			6947 Loma Rica Hydroelectric	109,907	358,582		
			52920 Proj Bud: Ph Improvements	2006 Chi Pk Ph Switch/Relay	98,517	35,637	
				201502 Scada Upgrade	31,844	66,628	
				2079 Replc Volt Reg-Df2Ph	37,888	19,609	
				2133 Cpph Rough Operating Zone	194,586	(0)	
				6943 Combie So Access Rd	51	-	
				52921 Proj Bud: Reserv, Dam, Wa	2007 Hydro Gaging Stn Design	-	30,019
			201307 Bwmn-Spaulding Land Acq		4,362	-	
			201308 Hyd Lwr Div Prop Acq		1,508	-	
			2053 Dfab Llo Valve Repl		16,918	3,259	
			2076 Rollins Llo Hb Valve		-	513,108	

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
Hydroelectric	50112 Hydro Admin	52921 Proj Bud: Reserv, Dam, Wa	2078 2017 Canal Lining Rpr	-	11,992
			2094 Sf Spillway Repair	18,571	13,287
	50112 Hydro Admin Sum				544,007
Hydroelectric Total				544,007	1,096,754
Districtwide Total				3,047,046	11,898,300

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

		Original	Amendments	Current
Water Division	10113 Directors	237,140	104,660	341,800
	10114 Administration	8,321,753	-	8,321,753
	10115 Management	3,965,405	-	3,965,405
	10116 Watershed	560,986	48,450	609,436
	10117 Human Resources	468,106	-	468,106
	10118 Information Services	1,295,037	(29,300)	1,265,737
	10131 Cashiering	194,630	-	194,630
	10133 Customer Service	1,002,836	-	1,002,836
	10135 Accounting	1,092,928	29,300	1,122,228
	10151 Engineering	24,641,120	-	24,641,120
	10171 Water Operations	9,927,652	-	9,927,652
	10191 Maintenance	10,565,594	-	10,565,594
	10193 Purchasing	1,021,357	-	1,021,357
	10195 Shop Operations	959,836	-	959,836
	Water Division Total		64,254,380	153,110
Recreation Division	30250 General Recreation	2,067,189	-	2,067,189
	30254 Uppder Division Recreation	409,871	-	409,871
Recreation Division Total		2,477,060	-	2,477,060
Hydroelectric Division	50112 Hydro Admin	13,197,841	-	13,197,841
	50161 Hydro Operations	2,240,917	-	2,240,917
	50167 Hydro Maintenance	3,833,694	-	3,833,694
Hydroelectric Division Total		19,272,452	-	19,272,452
Budget Total		86,003,892	153,110	86,157,002

Nevada Irrigation District (March 2018)

Fiscal Year 2018: 25% of Year

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

BA Number	Oper/NonOper	Dept	Account Description	Total	Purpose
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Carryovers: Existing encumbrances, incomplete end of year contracts

BA 2018-75	Operating	10116	52603 Consulting/Contractor Fees	48,450.00	Carryover Watershed incomplete contract
			Total Increase	48,450.00	

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

BA 2018-79	Operating	10135	52609 Temporary Labor	79,600.00	Transfer from FTE & Capital to Temp help
	Operating	10135	51101 Salary	(30,500.00)	
	Operating	10135	51311 Pension Premiums	(9,100.00)	
	Operating	10135	51312 Health Insurance	(10,700.00)	
	Non operating	10118	52915 Proj Bud: Non-Programmatic	(29,300.00)	
			Total Increase	-	
			Total Amendment	79,600.00	

APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year

BA 2018-76	Operating	10113	52603 Consulting/Contractor Fee	104,660.00	Centennial Proj 7013 financial audit
			Total Increase	104,660.00	

Board Level III: Amendments not meeting requirements of lower levels

	-
Total	-