

Staff Report

for the Regular Meeting of the Board of Directors November 14, 2018

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: November 7, 2018
SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Receive the quarterly budget vs actual report for the period ending September 30, 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: September 30, 2018 Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2018
Monthly Financial Report
September 30, 2018



NID

Nevada Irrigation District
Fiscal Year 2018: September 75% of Year
Operating & Non Operating Budget: **All Divisions**

Executive Summary: Currently, the District is at 75% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The September 30, 2018 period end report analyzes nine months of the fiscal year's transactions. Actuals are contrasted against 75% 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 \$5.7M consisting of \$5.3M from operating and \$.4M from non operating results. Prior year results at this juncture came in at \$7.5M.

Revenues:

Operating: Water revenues are 78.9% of budget compared to 65.3% for the prior fiscal year. The increase of \$4.5M is driven by water sales, rates (\$1.4M) and monthly recording of transfer-ins (\$3M). Recreation campgrounds are 92.4% of budget compared to 75.9% for the prior fiscal year. The increase of \$284K is primarily transfer-ins (\$236K) and Scotts Flat (\$37K). Hydroelectric revenues are 84.4% of budget compared to 86.5%, slightly above prior year levels.

Non Operating: Water revenues are 48.2% of budget compared to 70.8% for the prior fiscal. The differences are driven by recording of current year grant budgets and prior year bond transfer ins.

Expenses:

Operating and Non Operating (including encumbrances): Current expenses are 60.9% of budget compared to 70.6% for the prior fiscal year. Overall current year spending is \$1M above prior year. The increase in Sal & Ben (\$882K), Fixed Assets (\$670K) and Transfer outs (\$3.2M) is offset by less project spending (\$4.6M). While the District rolled over \$9.9M in prior approved budgets and encumbrances, overall spending is within authorized budgets. Including full-time temps and excluding Directors, The District has 208 budgeted positions and presently at 208 active employees.

Cash Balances:

Given the 2017 audited cash balances, overall balances are approximately \$97.2M while end of year forecast is around \$78M as the District spends down property taxes and higher mid-year receipts.

Treated Water Consumption:

The District's current verses prior treated water consumption through September is up 3.3% which equates to 5,905 and 5,718 acre feet respectively. Prior year treated water revenue accounted for approximately 69% of water sales.

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|------------------------|----------------------|-------------------|-------------------|------------------|---------------|-------------------|-------------------|-------------------|---------------|
| <u>Operating Budget:</u> | | | | | | | | | | |
| Revenues | Water Division | - | 29,222,757 | 23,046,880 | - | 78.9% | 28,407,778 | 18,559,880 | - | 65.3% |
| | Recreation Division | - | 2,634,279 | 2,435,122 | - | 92.4% | 2,834,210 | 2,151,393 | - | 75.9% |
| | Hydroelectric Division | - | 20,043,949 | 16,911,967 | - | 84.4% | 19,426,142 | 16,813,144 | - | 86.5% |
| Revenues Total | | - | 51,900,985 | 42,393,969 | - | 81.7% | 50,668,130 | 37,524,417 | - | 74.1% |
| Expenses | Water Division | 1,072,893 | 39,216,066 | 26,618,461 | 2,166,824 | 71.4% | 38,164,978 | 25,336,319 | 1,834,077 | 71.2% |
| | Recreation Division | 2,043 | 2,162,060 | 1,701,282 | 28,148 | 79.9% | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| | Hydroelectric Division | 463,310 | 15,707,452 | 8,756,240 | 1,652,981 | 64.4% | 12,969,571 | 5,284,281 | 1,264,668 | 50.5% |
| Expenses Total | | 1,538,246 | 57,085,578 | 37,075,983 | 3,847,953 | 69.8% | 53,215,565 | 32,227,597 | 3,105,248 | 66.4% |
| | | Operating Income | | 5,317,986 | | | 5,296,820 | | | |
| <u>Non Operating Budget:</u> | | | | | | | | | | |
| Revenues | Water Division | - | 29,625,984 | 14,266,142 | - | 48.2% | 22,511,782 | 15,944,767 | - | 70.8% |
| Revenues Total | | - | 29,625,984 | 14,266,142 | - | 48.2% | 22,511,782 | 15,944,767 | - | 70.8% |
| Expenses | Water Division | 6,837,133 | 30,642,974 | 11,567,948 | 5,574,058 | 45.7% | 26,031,890 | 11,187,843 | 10,488,539 | 83.3% |
| | Recreation Division | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | 877,500 | 339,565 | 891 | 38.8% |
| | Hydroelectric Division | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% |
| Expenses Total | | 8,426,610 | 35,157,974 | 13,888,427 | 7,438,593 | 48.9% | 33,586,974 | 13,781,650 | 12,137,661 | 77.2% |
| | | Non Operating Income | | 377,715 | | | 2,163,117 | | | |
| | | Total Net Income | | 5,695,701 | | | 7,459,937 | | | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|--|----------------------|--------------------|-------------------|-------------------|-------------------|---------------|-------------------|-------------------|-------------------|---------------|
| Operating & Non Operating Budget: | | | | | | | | | | |
| Expenses | Sal & Ben | - | 27,896,594 | 18,946,395 | - | 67.9% | 26,409,802 | 18,064,093 | - | 68.4% |
| | Equipment Maint | - | 1,522,415 | 717,771 | 38,804 | 49.7% | 1,566,813 | 837,736 | 119,811 | 61.1% |
| | Materials | - | 2,547,000 | 1,803,418 | 38,275 | 72.3% | 2,414,300 | 1,620,328 | 29,573 | 68.3% |
| | Other O&M | - | 5,780,190 | 3,566,557 | 120,744 | 63.8% | 6,131,030 | 3,508,731 | 221,533 | 60.8% |
| | Consult, Legal, Temp | 1,094,453 | 8,248,786 | 3,293,566 | 3,200,794 | 69.5% | 6,462,097 | 3,245,139 | 2,422,882 | 87.7% |
| | Fixed Assets | 443,793 | 2,395,100 | 1,611,494 | 449,337 | 72.6% | 2,531,330 | 1,079,034 | 311,449 | 54.9% |
| | Debt Service | - | 4,190,493 | 3,900,532 | - | 93.1% | 4,238,893 | 3,872,535 | - | 91.4% |
| | Projects | 8,426,610 | 35,157,974 | 13,888,427 | 7,438,593 | 48.9% | 33,586,974 | 13,781,650 | 12,137,661 | 77.2% |
| | Transfer Outs | - | 4,505,000 | 3,236,250 | - | 71.8% | 3,461,300 | - | - | 0.0% |
| Expenses Total | | 9,964,856 | 92,243,552 | 50,964,410 | 11,286,547 | 60.9% | 86,802,539 | 46,009,246 | 15,242,909 | 70.6% |

Cash Balances:

| | Water | Restricted | Bonds | Recreation | Hydroelectric | Total Cash |
|---------------------|------------|------------|------------|------------|---------------|------------|
| Audited 2017 | 15,711,671 | 7,138,137 | 17,706,823 | 1,132,707 | 49,501,684 | 91,191,022 |
| 2018 | | | | | | |
| Net Income | (873,387) | | - | 73,968 | 6,495,120 | 5,695,701 |
| Restricted | - | | 377,179 | | | 377,179 |
| YTD Total | 14,838,284 | 7,138,137 | 18,084,002 | 1,206,675 | 55,996,804 | 97,263,902 |

Treated Water Consumption (AF)

| Fiscal Year | Qtr 1 | Qtr 2 | Ju1-Aug | Sep | Qtr 4 | Annual |
|-------------|-------|-------|---------|-------|-------|--------|
| 2018 | 1,125 | 1,359 | 2,291 | 1,130 | | |
| 2017 | 1,051 | 1,247 | 2,260 | 1,160 | 2,174 | 7,892 |
| 2016 | 1,019 | 1,207 | 2,110 | 1,072 | 1,839 | 7,247 |
| 2015 | 1,160 | 1,435 | 1,718 | 845 | 1,744 | 6,902 |
| 2014 | 1,399 | 1,426 | 2,565 | 1,059 | 1,928 | 8,377 |
| 2013 | 1,455 | 1,512 | 3,278 | 1,281 | 2,318 | 9,844 |
| 2012 | 1,565 | 1,231 | 3,265 | 1,375 | 2,148 | 9,584 |
| 2011 | 1,383 | 1,120 | 2,812 | 1,338 | 1,870 | 8,523 |

% Change YTD 2018/2017 3.3%

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|---------------------------|--------------------|-------------------|-------------------|--------------|---------------|-------------------|-------------------|--------------|---------------|
| Operating | Revenues | - | 29,222,757 | 23,046,880 | - | 78.9% | 28,407,778 | 18,559,880 | - | 65.3% |
| | Expenses | 1,072,893 | 39,216,066 | 26,618,461 | 2,166,824 | 71.4% | 38,164,978 | 25,336,319 | 1,834,077 | 71.2% |
| | Operating Income | | | (3,571,581) | | | | (6,776,438) | | |
| Non Operating | Revenues | - | 29,625,984 | 14,266,142 | - | 48.2% | 22,511,782 | 15,944,767 | - | 70.8% |
| | Expenses | 6,837,133 | 30,642,974 | 11,567,948 | 5,574,058 | 45.7% | 26,031,890 | 11,187,843 | 10,488,539 | 83.3% |
| | Non Operating Income | | | 2,698,194 | | | | 4,756,924 | | |
| | Net Income | | | (873,387) | | | | (2,019,515) | | |
| Operating Revenues | Treated Water | - | 16,061,643 | 11,953,664 | - | 74.4% | 16,222,126 | 10,987,731 | - | 67.7% |
| | Seasonal Ag | - | 6,898,131 | 6,158,820 | - | 89.3% | 5,895,135 | 5,879,962 | - | 99.7% |
| | Raw Water Annual | - | 239,183 | 282,295 | - | 118.0% | 395,164 | 270,019 | - | 68.3% |
| | GV Broadview Trt | - | 54,409 | 35,242 | - | 64.8% | 47,700 | 31,161 | - | 65.3% |
| | GV/Alta Raw Water | - | 168,659 | 242,432 | - | 143.7% | 290,407 | 221,348 | - | 76.2% |
| | Nevada City/Lake V Raw | - | 15,683 | 48,297 | - | 308.0% | 88,565 | 51,045 | - | 57.6% |
| | Miscellaneous | - | 231,071 | 260,058 | - | 112.5% | 473,915 | 231,586 | - | 48.9% |
| | New Connect/Install | - | 203,815 | 220,143 | - | 108.0% | 201,224 | 196,219 | - | 97.5% |
| | Other Revenue | - | 388,588 | 223,892 | - | 57.6% | 270,001 | 333,296 | - | 123.4% |
| | Reimbursable Costs | - | 188,603 | 233,258 | - | 123.7% | 457,573 | 83,942 | - | 18.3% |
| | Standby | - | 128,740 | 69,131 | - | 53.7% | 134,564 | 65,667 | - | 48.8% |
| | Supplemental Contract | - | 140,292 | 319,320 | - | 227.6% | 367,222 | 207,904 | - | 56.6% |
| | Transfer In | - | 4,503,940 | 3,000,328 | - | 66.6% | 3,564,182 | - | - | 0.0% |
| Operating Revenues Total | | - | 29,222,757 | 23,046,880 | - | 78.9% | 28,407,778 | 18,559,880 | - | 65.3% |
| Non Operating Revenues | Property Taxes | - | 11,881,710 | 11,989,421 | - | 100.9% | 11,021,961 | 11,350,612 | - | 103.0% |
| | Grants | - | 5,880,000 | 680,171 | - | 11.6% | 700,000 | 468,590 | - | 66.9% |
| | Interest Income | - | 1,200,000 | 829,362 | - | 69.1% | 758,541 | 1,060,669 | - | 139.8% |
| | Capacity Fees | - | 378,460 | 286,747 | - | 75.8% | 831,531 | 613,950 | - | 73.8% |
| | Rents & Leases | - | 285,814 | 136,412 | - | 47.7% | 199,749 | 175,152 | - | 87.7% |
| | Sale of Timber | - | - | 307,983 | - | 0.0% | - | - | - | 0.0% |
| | Gain/Loss FA Disposal | - | - | 36,046 | - | 0.0% | - | 20,444 | - | 0.0% |
| | Bonds/(Trans In Proceeds) | - | 10,000,000 | - | - | 0.0% | 9,000,000 | 2,255,350 | - | 25.1% |
| Non Operating Revenues Total | | - | 29,625,984 | 14,266,142 | - | 48.2% | 22,511,782 | 15,944,767 | - | 70.8% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|----------------------------|--------------------|-------------------|-------------------|------------------|---------------|-------------------|-------------------|-------------------|---------------|
| Operating Expenses | 10113 Directors | - | 341,800 | 178,331 | 66,900 | 71.7% | 197,743 | 134,042 | 164 | 67.9% |
| | 10114 Administration | - | 6,591,753 | 5,748,080 | 32,496 | 87.7% | 7,231,156 | 6,201,875 | 10,638 | 85.9% |
| | 10115 Management | 53,374 | 1,965,405 | 1,201,301 | 212,166 | 70.0% | 2,386,610 | 1,506,611 | 405,818 | 80.1% |
| | 10116 Watershed | 75,176 | 560,986 | 508,888 | 144,021 | 102.6% | 431,555 | 241,885 | 124,681 | 84.9% |
| | 10117 Human Resources | - | 468,106 | 309,479 | - | 66.1% | 380,252 | 183,058 | - | 48.1% |
| | 10118 Information Services | 30,000 | 1,145,037 | 447,378 | 229,209 | 57.6% | 773,585 | 394,680 | 32,812 | 55.3% |
| | 10131 Cashiering | - | 194,630 | 136,350 | - | 70.1% | 180,467 | 122,807 | - | 68.0% |
| | 10133 Customer Service | - | 1,002,836 | 623,410 | 1,068 | 62.3% | 727,980 | 506,836 | - | 69.6% |
| | 10135 Accounting | 44,751 | 1,122,228 | 760,583 | 75,106 | 71.6% | 1,076,884 | 791,531 | 49,324 | 78.1% |
| | 10151 Engineering | 371,073 | 4,921,120 | 2,335,659 | 1,097,415 | 64.9% | 4,018,947 | 2,399,083 | 350,066 | 68.4% |
| | 10171 Water Operations | 63,194 | 9,405,378 | 5,900,236 | 108,188 | 63.5% | 9,299,906 | 5,646,574 | 334,917 | 64.3% |
| | 10191 Maintenance | 435,325 | 9,515,594 | 7,481,326 | 174,124 | 76.9% | 9,181,723 | 6,197,958 | 497,430 | 72.9% |
| | 10193 Purchasing | - | 1,021,357 | 559,454 | 24,820 | 57.2% | 1,063,050 | 513,867 | 28,228 | 51.0% |
| 10195 Shop Operations | - | 959,836 | 427,987 | 1,310 | 44.7% | 1,215,120 | 495,511 | - | 40.8% | |
| Operating Expenses Total | | 1,072,893 | 39,216,066 | 26,618,461 | 2,166,824 | 71.4% | 38,164,978 | 25,336,319 | 1,834,077 | 71.2% |
| Non Operating Expenses | 10114 Administration | 256,642 | 1,430,000 | 395,433 | 374,588 | 45.7% | 635,731 | 180,708 | 646,883 | 130.2% |
| | 10115 Management | 225,123 | 7,500,000 | 300,040 | 1,612,129 | 24.8% | 5,560 | 18,072 | 5,560 | 425.0% |
| | 10118 Information Services | - | 120,700 | - | - | 0.0% | 100,000 | - | - | 0.0% |
| | 10151 Engineering | 6,355,368 | 20,170,000 | 10,316,629 | 3,458,109 | 51.9% | 24,220,599 | 10,841,242 | 9,671,396 | 84.7% |
| | 10171 Water Operations | - | 372,274 | 205,610 | - | 55.2% | 310,000 | 84,794 | - | 27.4% |
| | 10191 Maintenance | - | 1,050,000 | 350,236 | 129,232 | 45.7% | 760,000 | 63,027 | 164,700 | 30.0% |
| Non Operating Expenses Total | | 6,837,133 | 30,642,974 | 11,567,948 | 5,574,058 | 45.7% | 26,031,890 | 11,187,843 | 10,488,539 | 83.3% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|--------------------------------|------------------------------------|-----------|----------------|----------------|---------------|--------------|----------------|----------------|------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10113 Directors | 51101 Salary | - | 74,257 | 55,800 | - | 75.1% | 74,257 | 55,800 | - | 75.1% |
| | 51307 Deferred Comp | - | 600 | 446 | - | 74.3% | 600 | 446 | - | 74.3% |
| | 51308 Empl Assistance Plan | - | 130 | 10 | - | 7.7% | 130 | 94 | - | 72.1% |
| | 51310 Medicare | - | 1,077 | 755 | - | 70.1% | 1,077 | 682 | - | 63.3% |
| | 51312 Health Insurance | - | 106,673 | 63,178 | - | 59.2% | 96,976 | 58,584 | - | 60.4% |
| | 51313 Life Insurance | - | 608 | 195 | - | 32.1% | 608 | 196 | - | 32.2% |
| | 51314 Dental Insurance | - | 7,434 | 2,849 | - | 38.3% | 7,434 | 2,957 | - | 39.8% |
| | 51315 Vision Insurance | - | 910 | 703 | - | 77.3% | 910 | 703 | - | 77.3% |
| | 51317 Workers Comp | - | 297 | 47 | - | 15.9% | 297 | 55 | - | 18.5% |
| | 51319 Fica | - | 4,604 | 3,227 | - | 70.1% | 4,604 | 2,917 | - | 63.4% |
| | 52603 Consulting/Contractor Fee | - | 104,660 | 37,760 | 66,900 | 100.0% | - | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 25,000 | 35 | - | 0.1% | - | - | - | 0.0% |
| | 52710 Office Supplies | - | 3,350 | 2,355 | - | 70.3% | 350 | 5,169 | 164 | 1523.7% |
| | 52711 Education/Training/Meals | - | 10,500 | 9,219 | - | 87.8% | 10,500 | 2,819 | - | 26.9% |
| 52713 Utilities | - | 1,700 | 1,753 | - | 103.1% | - | 3,620 | - | 0.0% | |
| 10113 Directors Total | | - | 341,800 | 178,331 | 66,900 | 71.7% | 197,743 | 134,042 | 164 | 67.9% |
| 10114 Administration | 51310 Medicare | - | - | - | - | 0.0% | - | - | - | 0.0% |
| | 51312 Health Insurance | - | - | 930 | - | 0.0% | - | 534 | - | 0.0% |
| | 51313 Life Insurance | - | 21,000 | 10,375 | - | 49.4% | 21,000 | 12,449 | - | 59.3% |
| | 51321 Health Benefit-Retirees | - | 1,000,000 | 733,980 | - | 73.4% | 1,200,000 | 756,940 | - | 63.1% |
| | 51324 Opeb Net Arc | - | 453,000 | 421,065 | - | 93.0% | 646,000 | 646,000 | - | 100.0% |
| | 52503 Equipment Maintenance | - | 58,240 | 31,527 | 11,286 | 73.5% | 56,000 | 45,280 | 8,954 | 96.8% |
| | 52504 Materials | - | 15,600 | 27 | - | 0.2% | 15,000 | 1,576 | - | 10.5% |
| | 52505 Safety | - | 10,690 | 12,386 | 0 | 115.9% | 10,300 | 12,333 | 421 | 123.8% |
| | 52603 Consulting/Contractor Fee | - | 126,500 | 40,483 | 20,400 | 48.1% | 117,263 | 69,430 | 1,263 | 60.3% |
| | 52604 Legal Fees | - | 200,000 | 72,982 | - | 36.5% | 250,000 | 104,135 | - | 41.7% |
| | 52608 Fed/St/Co Fees | - | 52,000 | 25,872 | - | 49.8% | 52,000 | 2,903 | - | 5.6% |
| | 52703 Debt Service | - | 4,190,493 | 3,900,532 | - | 93.1% | 4,238,893 | 3,872,535 | - | 91.4% |
| | 52704 Insurance | - | 250,000 | 363,854 | - | 145.5% | 240,000 | 165,153 | - | 68.8% |
| | 52706 Dues, Publctns, Spnsrshp | - | 72,750 | 20,377 | - | 28.0% | 56,700 | 63,774 | - | 112.5% |
| | 52709 Outreach/Advertising/Notices | - | 3,000 | 5,099 | - | 170.0% | 3,000 | 150 | - | 5.0% |
| 52710 Office Supplies | - | 31,000 | 38,548 | 810 | 127.0% | 31,000 | 16,257 | - | 52.4% | |
| 52711 Education/Training/Meals | - | 17,000 | 2,582 | - | 15.2% | 7,000 | 43 | - | 0.6% | |
| 52713 Utilities | - | 90,480 | 67,461 | - | 74.6% | 87,000 | 76,975 | - | 88.5% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-----------------------------------|---------------------------------|--------------------|------------------|------------------|----------------|---------------|------------------|------------------|----------------|---------------|
| 10114 Administration | 54000 Transfer Out | - | - | - | - | 0.0% | 200,000 | - | - | 0.0% |
| 10114 Administration Total | | - | 6,591,753 | 5,748,080 | 32,496 | 87.7% | 7,231,156 | 6,201,875 | 10,638 | 85.9% |
| 10115 Management | 51101 Salary | - | 814,244 | 607,456 | - | 74.6% | 763,365 | 633,951 | - | 83.0% |
| | 51105 Overtime | - | 1,000 | 1,312 | - | 131.2% | 1,000 | 1,806 | - | 180.6% |
| | 51306 Short Term Disability | - | - | 1,244 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 260 | 20 | - | 7.7% | 234 | 171 | - | 72.9% |
| | 51310 Medicare | - | 11,807 | 6,725 | - | 57.0% | 11,069 | 9,475 | - | 85.6% |
| | 51311 Pension Premiums | - | 244,053 | 159,963 | - | 65.5% | 228,803 | 129,578 | - | 56.6% |
| | 51312 Health Insurance | - | 213,346 | 144,044 | - | 67.5% | 174,556 | 347,225 | - | 198.9% |
| | 51313 Life Insurance | - | 6,664 | 4,883 | - | 73.3% | 6,218 | 5,276 | - | 84.9% |
| | 51314 Dental Insurance | - | 14,868 | 6,778 | - | 45.6% | 13,381 | 6,198 | - | 46.3% |
| | 51315 Vision Insurance | - | 1,819 | 1,360 | - | 74.8% | 1,637 | 1,172 | - | 71.6% |
| | 51316 Long Term Disability | - | 3,664 | 1,023 | - | 27.9% | 3,419 | 1,270 | - | 37.1% |
| | 51317 Workers Comp | - | 5,700 | 5,027 | - | 88.2% | 11,155 | 5,421 | - | 48.6% |
| | 51318 Unemployment Insurance | - | 20,000 | - | - | 0.0% | 20,000 | 3,450 | - | 17.3% |
| | 51319 Fica | - | 1,200 | - | - | 0.0% | 1,200 | 2,146 | - | 178.9% |
| | 52500 Miscellaneous | - | - | - | - | 0.0% | - | 3,200 | - | 0.0% |
| | 52501 Chemicals | - | - | 390 | - | 0.0% | - | 406 | - | 0.0% |
| | 52503 Equipment Maintenance | - | - | 90 | - | 0.0% | - | 468 | - | 0.0% |
| | 52504 Materials | - | - | 829 | - | 0.0% | - | - | - | 0.0% |
| | 52505 Safety | - | 360 | 40 | - | 11.1% | 360 | 1,845 | - | 512.4% |
| | 52603 Consulting/Contractor Fee | 53,374 | 542,500 | 219,135 | 212,166 | 72.4% | 1,030,713 | 252,247 | 402,904 | 63.6% |
| | 52609 Temporary Labor | - | 20,000 | 1,769 | - | 8.8% | 20,000 | 18,354 | - | 91.8% |
| | 52706 Dues, Publtns, Spnsrshp | - | - | - | - | 0.0% | - | 500 | - | 0.0% |
| | 52710 Office Supplies | - | 10,920 | 10,256 | - | 93.9% | 10,500 | 21,917 | 2,913 | 236.5% |
| | 52711 Education/Training/Meals | - | 50,000 | 27,585 | - | 55.2% | 56,000 | 30,226 | - | 54.0% |
| | 52713 Utilities | - | 3,000 | 1,373 | - | 45.8% | 3,000 | 949 | - | 31.6% |
| | 52902 Vehicle Purchases | - | - | - | - | 0.0% | 30,000 | 29,361 | - | 97.9% |
| 10115 Management Total | | 53,374 | 1,965,405 | 1,201,301 | 212,166 | 70.0% | 2,386,610 | 1,506,611 | 405,818 | 80.1% |
| 10116 Watershed | 51101 Salary | - | 94,573 | 70,316 | - | 74.4% | 87,574 | 61,610 | - | 70.4% |
| | 51105 Overtime | - | - | 313 | - | 0.0% | - | 978 | - | 0.0% |
| | 51306 Short Term Disability | - | - | 291 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 26 | 2 | - | 7.7% | 27 | 19 | - | 69.3% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|------------------------------|------------------------------------|---------------|----------------|----------------|----------------|---------------|----------------|----------------|----------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10116 Watershed | 51310 Medicare | - | 1,371 | 939 | - | 68.5% | 1,270 | 881 | - | 69.4% |
| | 51311 Pension Premiums | - | 28,346 | 19,795 | - | 69.8% | 26,248 | 14,672 | - | 55.9% |
| | 51312 Health Insurance | - | 21,335 | 17,545 | - | 82.2% | 19,395 | 14,641 | - | 75.5% |
| | 51313 Life Insurance | - | 774 | 663 | - | 85.7% | 713 | 674 | - | 94.6% |
| | 51314 Dental Insurance | - | 1,487 | 1,106 | - | 74.4% | 1,487 | 1,106 | - | 74.4% |
| | 51315 Vision Insurance | - | 182 | 141 | - | 77.3% | 182 | 141 | - | 77.3% |
| | 51316 Long Term Disability | - | 426 | 117 | - | 27.5% | 392 | 164 | - | 41.8% |
| | 51317 Workers Comp | - | 7,566 | 244 | - | 3.2% | 6,972 | 258 | - | 3.7% |
| | 52504 Materials | - | 10,000 | - | - | 0.0% | 10,000 | 868 | - | 8.7% |
| | 52506 Small Tools | - | 500 | - | - | 0.0% | 500 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 75,176 | 382,800 | 392,188 | 144,021 | 117.1% | 265,195 | 145,650 | 124,681 | 101.9% |
| | 52608 Fed/St/Co Fees | - | - | 4,927 | - | 0.0% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 10,000 | - | - | 0.0% | 10,000 | - | - | 0.0% |
| | 52711 Education/Training/Meals | - | 1,600 | 300 | - | 18.8% | 1,600 | 223 | - | 13.9% |
| 10116 Watershed Total | | 75,176 | 560,986 | 508,888 | 144,021 | 102.6% | 431,555 | 241,885 | 124,681 | 84.9% |
| 10117 Human Resources | 51101 Salary | - | 226,637 | 157,791 | - | 69.6% | 156,027 | 114,567 | - | 73.4% |
| | 51105 Overtime | - | 1,000 | 575 | - | 57.5% | - | 350 | - | 0.0% |
| | 51306 Short Term Disability | - | - | 450 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 78 | 6 | - | 7.7% | 52 | 27 | - | 52.0% |
| | 51310 Medicare | - | 3,156 | 2,158 | - | 68.4% | 2,262 | 1,225 | - | 54.2% |
| | 51311 Pension Premiums | - | 65,232 | 44,517 | - | 68.2% | 46,766 | 26,007 | - | 55.6% |
| | 51312 Health Insurance | - | 64,004 | 49,837 | - | 77.9% | 38,790 | 21,526 | - | 55.5% |
| | 51313 Life Insurance | - | 1,781 | 1,523 | - | 85.5% | 1,271 | 1,060 | - | 83.4% |
| | 51314 Dental Insurance | - | 4,460 | 2,350 | - | 52.7% | 2,974 | 2,140 | - | 72.0% |
| | 51315 Vision Insurance | - | 546 | 422 | - | 77.3% | 364 | 304 | - | 83.4% |
| | 51316 Long Term Disability | - | 979 | 349 | - | 35.7% | 699 | 314 | - | 45.0% |
| | 51317 Workers Comp | - | 1,523 | 545 | - | 35.8% | 1,087 | 440 | - | 40.5% |
| | 52504 Materials | - | 400 | - | - | 0.0% | 1,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 56,000 | 9,108 | - | 16.3% | 77,500 | 9,123 | - | 11.8% |
| | 52604 Legal Fees | - | 25,000 | 27,421 | - | 109.7% | 35,000 | - | - | 0.0% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 10,000 | 51 | - | 0.5% |
| | 52706 Dues, Publtcns, Spnsrshp | - | 1,100 | 350 | - | 31.8% | - | 532 | - | 0.0% |
| | 52709 Outreach/Advertising/Notices | - | 2,250 | 1,324 | - | 58.8% | 4,000 | 1,323 | - | 33.1% |
| 52710 Office Supplies | - | 7,000 | 8,576 | - | 122.5% | 1,500 | 2,155 | - | 143.7% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|---|---------------------------------|---------------|------------------|----------------|----------------|--------------|----------------|----------------|---------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10117 Human Resources | 52711 Education/Training/Meals | - | 6,000 | 1,941 | - | 32.3% | - | 1,739 | - | 0.0% |
| | 52713 Utilities | - | 960 | 235 | - | 24.5% | 960 | 176 | - | 18.3% |
| 10117 Human Resources Total | | - | 468,106 | 309,479 | - | 66.1% | 380,252 | 183,058 | - | 48.1% |
| 10118 Information Services | 51101 Salary | - | 274,589 | 199,179 | - | 72.5% | 262,069 | 187,499 | - | 71.5% |
| | 51105 Overtime | - | 5,000 | 4,401 | - | 88.0% | 3,000 | 6,403 | - | 213.4% |
| | 51106 Double Time | - | - | 761 | - | 0.0% | - | 362 | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 78 | 6 | - | 7.7% | 78 | 56 | - | 72.0% |
| | 51310 Medicare | - | 3,982 | 2,063 | - | 51.8% | 3,800 | 2,888 | - | 76.0% |
| | 51311 Pension Premiums | - | 82,303 | 51,935 | - | 63.1% | 78,550 | 44,247 | - | 56.3% |
| | 51312 Health Insurance | - | 64,004 | 36,462 | - | 57.0% | 58,185 | 29,354 | - | 50.4% |
| | 51313 Life Insurance | - | 2,247 | 1,903 | - | 84.7% | 2,134 | 1,963 | - | 92.0% |
| | 51314 Dental Insurance | - | 4,460 | 1,547 | - | 34.7% | 4,460 | 1,547 | - | 34.7% |
| | 51315 Vision Insurance | - | 546 | 422 | - | 77.3% | 546 | 422 | - | 77.3% |
| | 51316 Long Term Disability | - | 1,236 | 351 | - | 28.4% | 1,174 | 513 | - | 43.7% |
| | 51317 Workers Comp | - | 1,922 | 701 | - | 36.5% | 1,826 | 776 | - | 42.5% |
| | 52501 Chemicals | - | - | 123 | - | 0.0% | - | 160 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 157,100 | 51,909 | 6,309 | 37.1% | 146,513 | 79,974 | 20,425 | 68.5% |
| | 52603 Consulting/Contractor Fee | - | 355,000 | 28,055 | 222,900 | 70.7% | 5,000 | - | - | 0.0% |
| | 52609 Temporary Labor | - | 30,000 | 47,333 | - | 157.8% | 30,000 | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 320 | 260 | - | 81.3% | 1,000 | 160 | - | 16.0% |
| 52710 Office Supplies | - | 99,800 | 12,870 | - | 12.9% | 111,800 | 32,292 | 9,328 | 37.2% | |
| 52711 Education/Training/Meals | - | 4,500 | 312 | - | 6.9% | 6,500 | 657 | - | 10.1% | |
| 52713 Utilities | - | 12,950 | 6,785 | - | 52.4% | 11,950 | 5,407 | - | 45.2% | |
| 52904 Equipment Purchases | 30,000 | 45,000 | - | - | 0.0% | 45,000 | - | 3,060 | 6.8% | |
| 10118 Information Services Total | | 30,000 | 1,145,037 | 447,378 | 229,209 | 57.6% | 773,585 | 394,680 | 32,812 | 55.3% |
| 10131 Cashiering | 51101 Salary | - | 98,185 | 71,236 | - | 72.6% | 94,606 | 66,831 | - | 70.6% |
| | 51105 Overtime | - | 500 | 330 | - | 65.9% | 500 | 74 | - | 14.7% |
| | 51306 Short Term Disability | - | - | 309 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 52 | 4 | - | 7.7% | 52 | 37 | - | 72.0% |
| | 51310 Medicare | - | 1,424 | 947 | - | 66.5% | 1,372 | 997 | - | 72.7% |
| | 51311 Pension Premiums | - | 29,429 | 19,898 | - | 67.6% | 28,356 | 15,908 | - | 56.1% |
| | 51312 Health Insurance | - | 42,669 | 33,269 | - | 78.0% | 38,790 | 29,258 | - | 75.4% |
| | 51313 Life Insurance | - | 804 | 695 | - | 86.5% | 770 | 721 | - | 93.6% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|-------------------------------|---------------------------------|-----------|----------------|----------------|---------|--------------|----------------|----------------|---------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10131 Cashiering | 51314 Dental Insurance | - | 2,974 | 2,212 | - | 74.4% | 2,974 | 2,212 | - | 74.4% |
| | 51315 Vision Insurance | - | 364 | 281 | - | 77.3% | 364 | 281 | - | 77.3% |
| | 51316 Long Term Disability | - | 442 | 197 | - | 44.5% | 424 | 220 | - | 51.8% |
| | 51317 Workers Comp | - | 687 | 246 | - | 35.9% | 659 | 277 | - | 42.0% |
| | 52503 Equipment Maintenance | - | 9,000 | 4,538 | - | 50.4% | 7,000 | 3,549 | - | 50.7% |
| | 52609 Temporary Labor | - | - | - | - | 0.0% | 1,000 | - | - | 0.0% |
| | 52710 Office Supplies | - | 7,500 | 2,188 | - | 29.2% | 3,000 | 2,442 | - | 81.4% |
| | 52711 Education/Training/Meals | - | 600 | - | - | 0.0% | 600 | - | - | 0.0% |
| 10131 Cashiering Total | | - | 194,630 | 136,350 | - | 70.1% | 180,467 | 122,807 | - | 68.0% |
| 10133 Customer Service | 51101 Salary | - | 391,466 | 306,752 | - | 78.4% | 321,552 | 249,055 | - | 77.5% |
| | 51105 Overtime | - | 2,000 | 2,692 | - | 134.6% | 2,000 | 708 | - | 35.4% |
| | 51106 Double Time | - | 1,000 | 510 | - | 51.0% | 1,000 | - | - | 0.0% |
| | 51144 Standby | - | - | 1,204 | - | 0.0% | - | - | - | 0.0% |
| | 51306 Short Term Disability | - | - | 580 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 182 | 14 | - | 7.7% | 156 | 125 | - | 80.1% |
| | 51310 Medicare | - | 5,676 | 4,052 | - | 71.4% | 4,663 | 3,595 | - | 77.1% |
| | 51311 Pension Premiums | - | 117,334 | 84,759 | - | 72.2% | 96,379 | 59,426 | - | 61.7% |
| | 51312 Health Insurance | - | 149,342 | 106,050 | - | 71.0% | 116,371 | 90,254 | - | 77.6% |
| | 51313 Life Insurance | - | 3,204 | 2,799 | - | 87.4% | 2,619 | 2,624 | - | 100.2% |
| | 51314 Dental Insurance | - | 10,408 | 7,558 | - | 72.6% | 8,921 | 6,805 | - | 76.3% |
| | 51315 Vision Insurance | - | 1,273 | 1,029 | - | 80.9% | 1,092 | 922 | - | 84.4% |
| | 51316 Long Term Disability | - | 1,762 | 739 | - | 41.9% | 1,440 | 781 | - | 54.2% |
| | 51317 Workers Comp | - | 2,889 | 1,154 | - | 39.9% | 2,387 | 1,095 | - | 45.9% |
| | 52501 Chemicals | - | - | 2,374 | - | 0.0% | - | 3,417 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 7,000 | 1,554 | - | 22.2% | 25,000 | 11,052 | - | 44.2% |
| | 52504 Materials | - | 41,300 | 1,986 | - | 4.8% | 1,200 | 1,144 | - | 95.3% |
| | 52505 Safety | - | 500 | - | - | 0.0% | 500 | - | - | 0.0% |
| | 52506 Small Tools | - | 2,000 | - | - | 0.0% | 1,000 | 502 | - | 50.2% |
| | 52603 Consulting/Contractor Fee | - | 133,500 | 21,311 | - | 16.0% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | - | 474 | - | 0.0% | 10,000 | 9,734 | - | 97.3% |
| | 52710 Office Supplies | - | 120,000 | 65,000 | 1,068 | 55.1% | 120,000 | 64,166 | - | 53.5% |
| | 52711 Education/Training/Meals | - | 1,500 | - | - | 0.0% | 1,200 | 425 | - | 35.4% |
| | 52713 Utilities | - | 500 | 278 | - | 55.5% | 500 | 235 | - | 47.0% |
| | 52804 Bank Fees | - | - | 10,539 | - | 0.0% | - | 770 | - | 0.0% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|---------------------------------|--------------------|------------------|----------------|---------------|---------------|------------------|----------------|---------------|---------------|
| 10133 Customer Service | 52904 Equipment Purchases | - | 10,000 | - | - | 0.0% | 10,000 | - | - | 0.0% |
| 10133 Customer Service Total | | - | 1,002,836 | 623,410 | 1,068 | 62.3% | 727,980 | 506,836 | - | 69.6% |
| 10135 Accounting | 51101 Salary | - | 510,107 | 369,062 | - | 72.3% | 421,404 | 341,716 | - | 81.1% |
| | 51105 Overtime | - | 6,500 | 8,492 | - | 130.7% | 5,000 | 14,377 | - | 287.5% |
| | 51306 Short Term Disability | - | - | 950 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 182 | 12 | - | 6.6% | 182 | 125 | - | 68.6% |
| | 51310 Medicare | - | 7,839 | 4,944 | - | 63.1% | 7,712 | 5,796 | - | 75.2% |
| | 51311 Pension Premiums | - | 152,936 | 107,246 | - | 70.1% | 140,717 | 76,381 | - | 54.3% |
| | 51312 Health Insurance | - | 138,642 | 79,365 | - | 57.2% | 103,441 | 84,514 | - | 81.7% |
| | 51313 Life Insurance | - | 4,424 | 3,245 | - | 73.4% | 4,332 | 3,654 | - | 84.4% |
| | 51314 Dental Insurance | - | 10,408 | 4,685 | - | 45.0% | 9,417 | 4,473 | - | 47.5% |
| | 51315 Vision Insurance | - | 1,273 | 875 | - | 68.8% | 1,273 | 822 | - | 64.5% |
| | 51316 Long Term Disability | - | 2,433 | 666 | - | 27.4% | 2,382 | 885 | - | 37.2% |
| | 51317 Workers Comp | - | 3,784 | 1,303 | - | 34.4% | 3,705 | 635 | - | 17.1% |
| | 52503 Equipment Maintenance | - | 1,500 | - | - | 0.0% | 1,500 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 44,751 | 110,000 | 99,084 | 72,591 | 110.9% | 133,160 | 54,577 | 48,698 | 77.6% |
| | 52609 Temporary Labor | - | 99,600 | 41,084 | - | 41.2% | 195,059 | 156,245 | - | 80.1% |
| | 52706 Dues, Publctns, Spnsrshp | - | 600 | 589 | - | 98.2% | 700 | 665 | - | 94.9% |
| | 52710 Office Supplies | - | 4,000 | 1,400 | 2,515 | 97.9% | 4,000 | 3,270 | 625 | 97.4% |
| | 52711 Education/Training/Meals | - | 8,000 | 8,372 | - | 104.7% | 15,500 | 10,656 | - | 68.7% |
| | 52804 Bank Fees | - | 50,000 | 29,209 | - | 58.4% | 27,400 | 32,741 | - | 119.5% |
| | 52904 Equipment Purchases | - | 10,000 | - | - | 0.0% | - | - | - | 0.0% |
| 10135 Accounting Total | | 44,751 | 1,122,228 | 760,583 | 75,106 | 71.6% | 1,076,884 | 791,531 | 49,324 | 78.1% |
| 10151 Engineering | 51101 Salary | - | 1,773,375 | 1,213,399 | - | 68.4% | 1,923,261 | 1,193,164 | - | 62.0% |
| | 51105 Overtime | - | 10,000 | 21,417 | - | 214.2% | 6,000 | 15,138 | - | 252.3% |
| | 51306 Short Term Disability | - | - | 1,277 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 494 | 36 | - | 7.3% | 494 | 346 | - | 69.9% |
| | 51310 Medicare | - | 25,714 | 13,297 | - | 51.7% | 24,811 | 17,599 | - | 70.9% |
| | 51311 Pension Premiums | - | 531,534 | 328,386 | - | 61.8% | 512,868 | 285,390 | - | 55.6% |
| | 51312 Health Insurance | - | 405,358 | 266,902 | - | 65.8% | 368,507 | 237,106 | - | 64.3% |
| | 51313 Life Insurance | - | 14,513 | 11,196 | - | 77.1% | 13,936 | 12,646 | - | 90.7% |
| | 51314 Dental Insurance | - | 28,249 | 14,984 | - | 53.0% | 28,249 | 14,897 | - | 52.7% |
| | 51315 Vision Insurance | - | 3,456 | 2,470 | - | 71.5% | 3,456 | 2,595 | - | 75.1% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|--------------------------------|------------------------------------|----------------|------------------|------------------|------------------|--------------|------------------|------------------|----------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10151 Engineering | 51316 Long Term Disability | - | 7,980 | 2,044 | - | 25.6% | 7,663 | 3,165 | - | 41.3% |
| | 51317 Workers Comp | - | 97,647 | 27,061 | - | 27.7% | 93,602 | 31,375 | - | 33.5% |
| | 51318 Unemployment Insurance | - | - | 1,591 | - | 0.0% | - | - | - | 0.0% |
| | 52501 Chemicals | - | - | 2,694 | - | 0.0% | - | 2,770 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 60,000 | 18,049 | 4,200 | 37.1% | 75,000 | 6,425 | - | 8.6% |
| | 52504 Materials | - | 150,000 | 29,798 | - | 19.9% | 135,000 | 46,966 | - | 34.8% |
| | 52505 Safety | - | 3,000 | 678 | - | 22.6% | 2,000 | 8,694 | 23 | 435.9% |
| | 52506 Small Tools | - | 1,000 | 1,023 | - | 102.3% | 1,000 | 661 | - | 66.1% |
| | 52603 Consulting/Contractor Fee | 371,073 | 1,450,000 | 265,656 | 1,086,016 | 74.2% | 634,100 | 311,757 | 346,786 | 103.9% |
| | 52608 Fed/St/Co Fees | - | - | 5 | - | 0.0% | 500 | 2,617 | - | 523.5% |
| | 52609 Temporary Labor | - | 200,000 | 33,823 | - | 16.9% | - | 27,768 | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 20,000 | 4,379 | 3,697 | 40.4% | 18,000 | 15,098 | 2,982 | 100.4% |
| | 52709 Outreach/Advertising/Notices | - | - | - | - | 0.0% | - | 712 | - | 0.0% |
| | 52710 Office Supplies | - | 18,000 | 14,769 | 2,502 | 96.0% | 12,000 | 18,977 | 274 | 160.4% |
| | 52711 Education/Training/Meals | - | 20,000 | 7,459 | - | 37.3% | 18,000 | 11,326 | - | 62.9% |
| | 52713 Utilities | - | 800 | 474 | - | 59.3% | 500 | 518 | - | 103.6% |
| | 52901 Land/Easement Purchases | - | 40,000 | 21,269 | 1,000 | 55.7% | 40,000 | 28,243 | - | 70.6% |
| | 52902 Vehicle Purchases | - | 30,000 | 31,521 | - | 105.1% | 90,000 | 92,057 | - | 102.3% |
| | 52904 Equipment Purchases | - | 30,000 | - | - | 0.0% | 10,000 | 11,073 | - | 110.7% |
| 10151 Engineering Total | | 371,073 | 4,921,120 | 2,335,659 | 1,097,415 | 64.9% | 4,018,947 | 2,399,083 | 350,066 | 68.4% |
| 10171 Water Operations | 51101 Salary | - | 3,279,662 | 2,369,977 | - | 72.3% | 3,173,921 | 2,215,705 | - | 69.8% |
| | 51105 Overtime | - | 90,000 | 28,418 | - | 31.6% | 90,000 | 32,564 | - | 36.2% |
| | 51106 Double Time | - | 113,700 | 18,865 | - | 16.6% | 113,700 | 55,898 | - | 49.2% |
| | 51144 Standby | - | 140,000 | 112,429 | - | 80.3% | 140,000 | 108,377 | - | 77.4% |
| | 51306 Short Term Disability | - | - | 4,868 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 1,170 | 86 | - | 7.4% | 1,172 | 805 | - | 68.7% |
| | 51310 Medicare | - | 47,555 | 20,875 | - | 43.9% | 46,022 | 35,149 | - | 76.4% |
| | 51311 Pension Premiums | - | 983,013 | 579,818 | - | 59.0% | 951,319 | 527,109 | - | 55.4% |
| | 51312 Health Insurance | - | 960,058 | 676,157 | - | 70.4% | 872,780 | 585,326 | - | 67.1% |
| | 51313 Life Insurance | - | 26,841 | 22,165 | - | 82.6% | 25,975 | 23,371 | - | 90.0% |
| | 51314 Dental Insurance | - | 66,906 | 41,042 | - | 61.3% | 66,906 | 40,159 | - | 60.0% |
| | 51315 Vision Insurance | - | 8,186 | 6,004 | - | 73.3% | 8,186 | 6,049 | - | 73.9% |
| | 51316 Long Term Disability | - | 14,758 | 4,924 | - | 33.4% | 14,283 | 6,700 | - | 46.9% |
| | 51317 Workers Comp | - | 221,203 | 85,274 | - | 38.6% | 212,412 | 96,451 | - | 45.4% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|-------------------------------------|------------------------------------|---------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10171 Water Operations | 52501 Chemicals | - | 300,000 | 191,364 | 84,061 | 91.8% | 290,000 | 173,595 | 95,857 | 92.9% |
| | 52503 Equipment Maintenance | - | 454,500 | 270,002 | 11,404 | 61.9% | 404,000 | 192,148 | 36,833 | 56.7% |
| | 52504 Materials | - | 347,000 | 240,672 | 4,027 | 70.5% | 346,800 | 274,829 | 4,069 | 80.4% |
| | 52505 Safety | - | 23,000 | 6,981 | - | 30.4% | 17,000 | 16,689 | - | 98.2% |
| | 52506 Small Tools | - | 31,800 | 8,718 | 238 | 28.2% | 31,000 | 11,460 | - | 37.0% |
| | 52507 Water Purchase | - | 150,000 | - | - | 0.0% | 300,000 | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | 63,194 | 135,226 | 33,747 | - | 17.0% | 306,000 | 116,846 | 24,920 | 46.3% |
| | 52608 Fed/St/Co Fees | - | 357,700 | 144,302 | - | 40.3% | 282,700 | 147,338 | - | 52.1% |
| | 52609 Temporary Labor | - | 100,000 | 23,839 | - | 23.8% | 150,000 | 44,568 | - | 29.7% |
| | 52706 Dues, Publctns, Spnsrshp | - | 9,000 | 836 | - | 9.3% | 9,000 | 4,448 | - | 49.4% |
| | 52709 Outreach/Advertising/Notices | - | - | - | - | 0.0% | - | 945 | - | 0.0% |
| | 52710 Office Supplies | - | 8,000 | 5,040 | - | 63.0% | 6,000 | 1,650 | - | 27.5% |
| | 52711 Education/Training/Meals | - | 35,000 | 22,107 | - | 63.2% | 35,000 | 11,681 | - | 33.4% |
| | 52713 Utilities | - | 976,000 | 600,330 | - | 61.5% | 936,000 | 620,777 | 78,837 | 74.7% |
| | 52902 Vehicle Purchases | - | 178,100 | 162,943 | - | 91.5% | 151,230 | 182,093 | - | 120.4% |
| 52904 Equipment Purchases | - | 347,000 | 218,454 | 8,459 | 65.4% | 318,500 | 113,843 | 94,402 | 65.4% | |
| 10171 Water Operations Total | | 63,194 | 9,405,378 | 5,900,236 | 108,188 | 63.5% | 9,299,906 | 5,646,574 | 334,917 | 64.3% |
| 10191 Maintenance | 51101 Salary | - | 3,942,771 | 2,764,339 | - | 70.1% | 3,745,317 | 2,454,835 | - | 65.5% |
| | 51105 Overtime | - | 30,000 | 29,252 | - | 97.5% | 30,000 | 31,706 | - | 105.7% |
| | 51106 Double Time | - | 15,000 | 9,820 | - | 65.5% | 15,000 | 9,450 | - | 63.0% |
| | 51306 Short Term Disability | - | - | 5,636 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 1,716 | 131 | - | 7.6% | 1,690 | 1,132 | - | 67.0% |
| | 51310 Medicare | - | 57,170 | 28,690 | - | 50.2% | 54,307 | 36,164 | - | 66.6% |
| | 51311 Pension Premiums | - | 1,181,767 | 732,702 | - | 62.0% | 1,122,584 | 587,181 | - | 52.3% |
| | 51312 Health Insurance | - | 1,408,086 | 918,082 | - | 65.2% | 1,260,683 | 739,360 | - | 58.6% |
| | 51313 Life Insurance | - | 32,268 | 26,097 | - | 80.9% | 30,652 | 26,653 | - | 87.0% |
| | 51314 Dental Insurance | - | 98,129 | 55,286 | - | 56.3% | 96,642 | 51,652 | - | 53.4% |
| | 51315 Vision Insurance | - | 12,007 | 9,003 | - | 75.0% | 11,825 | 8,143 | - | 68.9% |
| | 51316 Long Term Disability | - | 17,742 | 6,771 | - | 38.2% | 16,854 | 7,878 | - | 46.7% |
| | 51317 Workers Comp | - | 321,008 | 116,419 | - | 36.3% | 303,069 | 124,003 | - | 40.9% |
| | 52501 Chemicals | - | - | 172,438 | 1,296 | 0.0% | - | 328,532 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 87,800 | 124,343 | 2,062 | 144.0% | 67,800 | 51,169 | 1,236 | 77.3% |
| 52504 Materials | - | 1,108,000 | 1,091,989 | 28,653 | 101.1% | 1,126,600 | 768,246 | 3,765 | 68.5% | |
| 52505 Safety | - | 33,300 | 16,119 | 1,161 | 51.9% | 28,000 | 22,589 | 5,460 | 100.2% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|--------------------------------|---------------------------------|----------------|------------------|------------------|----------------|--------------|------------------|------------------|----------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10191 Maintenance | 52506 Small Tools | - | 80,830 | 24,139 | - | 29.9% | 57,100 | 33,151 | - | 58.1% |
| | 52603 Consulting/Contractor Fee | 21,532 | 204,000 | 238,890 | 56,720 | 131.1% | 117,000 | 303,651 | 406,119 | 606.6% |
| | 52604 Legal Fees | - | 5,000 | - | - | 0.0% | 5,000 | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 7,500 | 9,610 | - | 128.1% | 7,500 | 14,849 | - | 198.0% |
| | 52609 Temporary Labor | - | 200,000 | 178,732 | - | 89.4% | 180,000 | 194,972 | - | 108.3% |
| | 52706 Dues, Publctns, Spnsrshp | - | 14,000 | 850 | - | 6.1% | 14,000 | 1,903 | - | 13.6% |
| | 52710 Office Supplies | - | 12,500 | 1,745 | - | 14.0% | 16,500 | 1,438 | - | 8.7% |
| | 52711 Education/Training/Meals | - | 30,000 | 10,372 | - | 34.6% | 30,000 | 10,757 | - | 35.9% |
| | 52713 Utilities | - | 35,000 | 7,738 | - | 22.1% | 33,000 | 6,042 | - | 18.3% |
| | 52901 Land/Easement Purchases | - | - | 3,500 | - | 0.0% | - | - | - | 0.0% |
| | 52902 Vehicle Purchases | 413,793 | 210,000 | 812,239 | 907 | 130.4% | 310,000 | 164,133 | 80,851 | 79.0% |
| | 52904 Equipment Purchases | - | 370,000 | 86,394 | 83,326 | 45.9% | 500,600 | 218,368 | 0 | 43.6% |
| 10191 Maintenance Total | | 435,325 | 9,515,594 | 7,481,326 | 174,124 | 76.9% | 9,181,723 | 6,197,958 | 497,430 | 72.9% |
| 10193 Purchasing | 51101 Salary | - | 328,814 | 240,208 | - | 73.1% | 312,111 | 222,609 | - | 71.3% |
| | 51105 Overtime | - | 1,000 | 333 | - | 33.3% | 1,000 | 559 | - | 55.9% |
| | 51306 Short Term Disability | - | - | 612 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 130 | 10 | - | 7.7% | 130 | 94 | - | 72.1% |
| | 51310 Medicare | - | 4,768 | 2,495 | - | 52.3% | 4,526 | 3,266 | - | 72.2% |
| | 51311 Pension Premiums | - | 98,555 | 62,858 | - | 63.8% | 93,549 | 52,978 | - | 56.6% |
| | 51312 Health Insurance | - | 106,673 | 72,280 | - | 67.8% | 96,976 | 66,608 | - | 68.7% |
| | 51313 Life Insurance | - | 2,691 | 2,312 | - | 85.9% | 2,542 | 2,384 | - | 93.8% |
| | 51314 Dental Insurance | - | 7,434 | 4,244 | - | 57.1% | 7,434 | 4,244 | - | 57.1% |
| | 51315 Vision Insurance | - | 910 | 703 | - | 77.3% | 910 | 703 | - | 77.3% |
| | 51316 Long Term Disability | - | 1,480 | 576 | - | 38.9% | 1,398 | 745 | - | 53.3% |
| | 51317 Workers Comp | - | 2,302 | 828 | - | 36.0% | 2,174 | 921 | - | 42.4% |
| | 52501 Chemicals | - | - | 60 | - | 0.0% | - | 68 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 53,000 | 335 | - | 0.6% | 73,000 | 5,023 | - | 6.9% |
| | 52504 Materials | - | 125,000 | 53,668 | 1,420 | 44.1% | 60,000 | 52,503 | 196 | 87.8% |
| | 52505 Safety | - | 52,000 | 33,833 | 12,352 | 88.8% | 52,000 | 31,009 | 19,745 | 97.6% |
| | 52506 Small Tools | - | 100,000 | 27,630 | 0 | 27.6% | 200,000 | 17,027 | 1 | 8.5% |
| | 52603 Consulting/Contractor Fee | - | 60,000 | 22,096 | 11,048 | 55.2% | 55,000 | 17,954 | 8,288 | 47.7% |
| | 52609 Temporary Labor | - | 5,000 | - | - | 0.0% | 10,000 | - | - | 0.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | 600 | 390 | - | 65.0% | 600 | 303 | - | 50.6% |
| 52710 Office Supplies | - | 63,000 | 33,542 | - | 53.2% | 64,200 | 28,383 | - | 44.2% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|------------------------------------|--------------------------------|------------------|-------------------|-------------------|------------------|--------------|-------------------|-------------------|------------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 10193 Purchasing | 52711 Education/Training/Meals | - | 6,000 | - | - | 0.0% | 6,000 | 586 | - | 9.8% |
| | 52713 Utilities | - | 2,000 | 441 | - | 22.0% | 2,000 | 64 | - | 3.2% |
| | 52904 Equipment Purchases | - | - | - | - | 0.0% | 17,500 | 5,836 | - | 33.4% |
| 10193 Purchasing Total | | - | 1,021,357 | 559,454 | 24,820 | 57.2% | 1,063,050 | 513,867 | 28,228 | 51.0% |
| 10195 Shop Operations | 51101 Salary | - | 192,673 | 114,600 | - | 59.5% | 204,285 | 127,223 | - | 62.3% |
| | 51105 Overtime | - | 1,500 | 4,906 | - | 327.1% | 1,500 | 736 | - | 49.1% |
| | 51308 Empl Assistance Plan | - | 78 | 6 | - | 7.7% | 78 | 56 | - | 72.0% |
| | 51310 Medicare | - | 2,794 | 1,240 | - | 44.4% | 2,962 | 1,926 | - | 65.0% |
| | 51311 Pension Premiums | - | 57,750 | 30,463 | - | 52.7% | 61,230 | 30,316 | - | 49.5% |
| | 51312 Health Insurance | - | 64,004 | 38,909 | - | 60.8% | 58,185 | 45,290 | - | 77.8% |
| | 51313 Life Insurance | - | 1,577 | 858 | - | 54.4% | 1,666 | 1,392 | - | 83.5% |
| | 51314 Dental Insurance | - | 4,460 | 2,105 | - | 47.2% | 4,460 | 2,765 | - | 62.0% |
| | 51315 Vision Insurance | - | 546 | 281 | - | 51.5% | 546 | 406 | - | 74.4% |
| | 51316 Long Term Disability | - | 867 | 220 | - | 25.4% | 916 | 443 | - | 48.3% |
| | 51317 Workers Comp | - | 13,487 | 4,273 | - | 31.7% | 14,252 | 5,602 | - | 39.3% |
| | 52501 Chemicals | - | 225,000 | 17,658 | - | 7.8% | 550,000 | 9,280 | - | 1.7% |
| | 52503 Equipment Maintenance | - | 175,000 | 72,870 | - | 41.6% | 175,000 | 193,644 | - | 110.7% |
| | 52504 Materials | - | 57,000 | 14,258 | 1,310 | 27.3% | 57,000 | 17,000 | - | 29.8% |
| | 52505 Safety | - | 1,300 | (4,608) | - | -354.5% | 1,240 | 393 | - | 31.7% |
| | 52506 Small Tools | - | 3,000 | 1,718 | - | 57.3% | 3,000 | 2,541 | - | 84.7% |
| | 52609 Temporary Labor | - | 28,000 | 36,708 | - | 131.1% | 25,000 | 21,005 | - | 84.0% |
| | 52710 Office Supplies | - | 2,500 | 10 | - | 0.4% | 5,000 | 69 | - | 1.4% |
| | 52711 Education/Training/Meals | - | 4,000 | 20 | - | 0.5% | 2,500 | 180 | - | 7.2% |
| | 52713 Utilities | - | 22,300 | 16,155 | - | 72.4% | 21,300 | 15,361 | - | 72.1% |
| 52902 Vehicle Purchases | - | 75,000 | 67,902 | - | 90.5% | - | - | - | 0.0% | |
| 52904 Equipment Purchases | - | 27,000 | 7,331 | - | 27.2% | 25,000 | 19,884 | - | 79.5% | |
| 10195 Shop Operations Total | | - | 959,836 | 427,987 | 1,310 | 44.7% | 1,215,120 | 495,511 | - | 40.8% |
| Total Operating Expense | | 1,072,893 | 39,216,066 | 26,618,461 | 2,166,824 | 71.4% | 38,164,978 | 25,336,319 | 1,834,077 | 71.2% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|---|---------------------------------|--------------------|-------------------|-------------------|------------------|---------------|-------------------|-------------------|-------------------|---------------|
| 10114 Administration | 52915 Proj Bud: Non-Programmati | 256,642 | 1,430,000 | 395,433 | 374,588 | 45.7% | 635,731 | 180,708 | 646,883 | 130.2% |
| 10114 Administration Total | | 256,642 | 1,430,000 | 395,433 | 374,588 | 45.7% | 635,731 | 180,708 | 646,883 | 130.2% |
| 10115 Management | 52915 Proj Bud: Non-Programmati | 225,123 | 7,500,000 | 300,040 | 1,612,129 | 24.8% | 5,560 | 18,072 | 5,560 | 425.0% |
| 10115 Management Total | | 225,123 | 7,500,000 | 300,040 | 1,612,129 | 24.8% | 5,560 | 18,072 | 5,560 | 425.0% |
| 10118 Information Services | 52915 Proj Bud: Non-Programmati | - | 120,700 | - | - | 0.0% | 100,000 | - | - | 0.0% |
| 10118 Information Services Total | | - | 120,700 | - | - | 0.0% | 100,000 | - | - | 0.0% |
| 10151 Engineering | 52907 Proj Bud: Pipeline Rplc | - | 750,000 | 221,348 | 66,750 | 38.4% | 750,000 | 642,521 | 0 | 85.7% |
| | 52908 Proj Bud: Prv Program | - | 160,000 | 61,808 | 1,000 | 39.3% | 160,000 | 49,787 | - | 31.1% |
| | 52909 Proj Bud: Minor System | - | 209,241 | 33,834 | - | 16.2% | 600,000 | 500 | - | 0.1% |
| | 52910 Proj Bud: Raw Water Rplc | 33,776 | 1,043,977 | 142,049 | 758,621 | 83.6% | 1,384,571 | 1,281,629 | 481,134 | 127.3% |
| | 52911 Proj Bud: Backbone Ext | 2,547,932 | 900,000 | 2,459,707 | 225,265 | 77.9% | 1,360,663 | 448,474 | 292,962 | 54.5% |
| | 52912 Proj Bud: Community Inves | 12,723 | 700,000 | 6,334 | 22,524 | 4.0% | 3,131,343 | 1,132,714 | 987,351 | 67.7% |
| | 52913 Proj Bud: Extended Ceqa | 22,160 | 246,782 | 17,073 | 252,156 | 100.1% | 50,000 | 100,258 | 57,712 | 315.9% |
| | 52914 Proj Bud: Sediment Removl | 478,785 | 500,000 | 63,277 | 691,698 | 77.1% | - | - | - | 0.0% |
| 10151 Engineering Total | 52915 Proj Bud: Non-Programmati | 3,259,992 | 15,660,000 | 7,311,199 | 1,440,096 | 46.3% | 16,784,023 | 7,185,360 | 7,852,237 | 89.6% |
| 10171 Water Operations | 52915 Proj Bud: Non-Programmati | - | 372,274 | 205,610 | - | 55.2% | 310,000 | 84,794 | - | 27.4% |
| 10171 Water Operations Total | | - | 372,274 | 205,610 | - | 55.2% | 310,000 | 84,794 | - | 27.4% |
| 10191 Maintenance | 52915 Proj Bud: Non-Programmati | - | 1,050,000 | 350,236 | 129,232 | 45.7% | 760,000 | 63,027 | 164,700 | 30.0% |
| 10191 Maintenance Total | | - | 1,050,000 | 350,236 | 129,232 | 45.7% | 760,000 | 63,027 | 164,700 | 30.0% |
| Total Non Operating Expense | | 6,837,133 | 30,642,974 | 11,567,948 | 5,574,058 | 45.7% | 26,031,890 | 11,187,843 | 10,488,539 | 83.3% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|---------------------------------|--------------------|------------------|------------------|---------------|---------------|------------------|------------------|--------------|---------------|
| Operating | Revenues | - | 2,634,279 | 2,435,122 | - | 92.4% | 2,834,210 | 2,151,393 | - | 75.9% |
| | Expenses | 2,043 | 2,162,060 | 1,701,282 | 28,148 | 79.9% | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| Non Operating | Expenses | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | 877,500 | 339,565 | 891 | 38.8% |
| | Net Income | | | 73,968 | | | | 204,831 | | |
| Revenues | | | | | | | | | | |
| | Scotts Flat | - | 904,470 | 930,961 | - | 102.9% | 924,643 | 894,048 | - | 96.7% |
| | Peninsula | - | 242,480 | 219,906 | - | 90.7% | 317,643 | 231,859 | - | 73.0% |
| | Orchard Springs | - | 316,606 | 294,402 | - | 93.0% | 336,793 | 309,278 | - | 91.8% |
| | Long Ravine | - | 548,236 | 547,197 | - | 99.8% | 675,077 | 520,987 | - | 77.2% |
| | Jackson Meadows | - | 220,000 | 149,180 | - | 67.8% | 299,852 | 172,670 | - | 57.6% |
| | Cascade Shores Gate | - | 13,622 | 4,153 | - | 30.5% | 9,593 | 12,146 | - | 126.6% |
| | Greenhorn | - | 39,844 | 23,380 | - | 58.7% | 38,683 | 8,833 | - | 22.8% |
| | Combie | - | 34,021 | 29,694 | - | 87.3% | 31,926 | 1,573 | - | 4.9% |
| | Transfer In | - | 315,000 | 236,250 | - | 75.0% | 200,000 | - | - | 0.0% |
| Revenues Total | | - | 2,634,279 | 2,435,122 | - | 92.4% | 2,834,210 | 2,151,393 | - | 75.9% |
| Operating Expenses | | | | | | | | | | |
| | 30250 General Recreation | 2,043 | 1,752,189 | 1,488,816 | 28,148 | 86.5% | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| | 30254 Upper Division Recreation | - | 409,871 | 212,466 | - | 51.8% | - | - | - | 0.0% |
| Operating Expenses Total | | 2,043 | 2,162,060 | 1,701,282 | 28,148 | 79.9% | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| Non Operating Expenses | | | | | | | | | | |
| | 30250 General Recreation | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | 877,500 | 339,565 | 891 | 38.8% |
| Non Operating Expenses Total | | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | 877,500 | 339,565 | 891 | 38.8% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|---------------------------------|------------------------------------|--------------------|-------------|-------------|--------------|---------------|-------------|-------------|--------------|---------------|
| 30250 General Recreation | 51101 Salary | - | 448,613 | 331,824 | - | 74.0% | 544,576 | 365,596 | - | 67.1% |
| | 51105 Overtime | - | 5,000 | 4,932 | - | 98.6% | - | 5,514 | - | 0.0% |
| | 51306 Short Term Disability | - | - | 298 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 182 | 16 | - | 8.8% | 208 | 150 | - | 72.0% |
| | 51310 Medicare | - | 6,505 | 3,289 | - | 50.6% | 7,243 | 5,537 | - | 76.4% |
| | 51311 Pension Premiums | - | 134,463 | 82,768 | - | 61.6% | 149,722 | 80,504 | - | 53.8% |
| | 51312 Health Insurance | - | 149,342 | 80,203 | - | 53.7% | 155,161 | 91,831 | - | 59.2% |
| | 51313 Life Insurance | - | 3,671 | 2,971 | - | 80.9% | 4,070 | 3,565 | - | 87.6% |
| | 51314 Dental Insurance | - | 10,408 | 3,446 | - | 33.1% | 11,894 | 3,932 | - | 33.1% |
| | 51315 Vision Insurance | - | 1,273 | 930 | - | 73.1% | 1,455 | 1,032 | - | 70.9% |
| | 51316 Long Term Disability | - | 2,019 | 755 | - | 37.4% | 2,238 | 1,037 | - | 46.4% |
| | 51317 Workers Comp | - | 35,343 | 15,351 | - | 43.4% | 39,279 | 20,467 | - | 52.1% |
| | 51321 Health Benefit-Retirees | - | - | 7,564 | - | 0.0% | - | 4,903 | - | 0.0% |
| | 51324 Opeb Net Arc | - | 24,000 | 7,689 | - | 32.0% | - | - | - | 0.0% |
| | 52501 Chemicals | - | 20,000 | 8,321 | - | 41.6% | 44,000 | 41,246 | - | 93.7% |
| | 52503 Equipment Maintenance | - | 61,275 | 50,520 | 246 | 82.8% | 118,000 | 88,272 | 15 | 74.8% |
| | 52504 Materials | - | 191,200 | 169,238 | - | 88.5% | 155,200 | 141,526 | - | 91.2% |
| | 52505 Safety | - | 3,000 | 4,614 | - | 153.8% | 7,720 | 5,368 | 2,105 | 96.8% |
| | 52506 Small Tools | - | 3,500 | 3,223 | - | 92.1% | 5,500 | 3,750 | - | 68.2% |
| | 52603 Consulting/Contractor Fee | 2,043 | 30,000 | 28,557 | 27,903 | 176.2% | - | 12,743 | 4,383 | 0.0% |
| | 52604 Legal Fees | - | 5,000 | 192 | - | 3.8% | 22,700 | 18,761 | - | 82.6% |
| | 52608 Fed/St/Co Fees | - | 40,000 | 17,553 | - | 43.9% | 18,250 | 22,193 | - | 121.6% |
| | 52609 Temporary Labor | - | 362,000 | 486,262 | - | 134.3% | 528,000 | 487,192 | - | 92.3% |
| | 52704 Insurance | - | 6,000 | 11,480 | - | 191.3% | 8,000 | 14,637 | - | 183.0% |
| | 52706 Dues, Publctns, Spnsrshp | - | - | 180 | - | 0.0% | - | - | - | 0.0% |
| | 52709 Outreach/Advertising/Notices | - | 10,000 | 5,462 | - | 54.6% | 7,500 | 6,418 | - | 85.6% |
| | 52710 Office Supplies | - | 12,500 | 8,170 | - | 65.4% | 9,000 | 3,614 | - | 40.2% |
| 52711 Education/Training/Meals | - | 300 | - | - | 0.0% | 300 | - | - | 0.0% | |
| 52713 Utilities | - | 127,200 | 112,177 | - | 88.2% | 157,200 | 124,541 | - | 79.2% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|--|---------------------------------|--------------------|------------------|------------------|---------------|---------------|------------------|------------------|--------------|---------------|
| 30250 General Recreation | 52795 Rec-Customer Refunds | - | 14,395 | (231) | - | -1.6% | - | 16,484 | - | 0.0% |
| | 52804 Bank Fees | - | 45,000 | 41,064 | - | 91.3% | 12,500 | 36,186 | - | 289.5% |
| | 54000 Transfer Out | - | - | - | - | 0.0% | 71,300 | - | - | 0.0% |
| 30250 General Recreation Total | | 2,043 | 1,752,189 | 1,488,816 | 28,148 | 86.5% | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| 30254 Upper Division Recreation | 51101 Salary | - | 77,099 | 52,404 | - | 68.0% | - | - | - | 0.0% |
| | 51105 Overtime | - | 1,000 | 1,742 | - | 174.2% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 39 | - | - | 0.0% | - | - | - | 0.0% |
| | 51310 Medicare | - | 838 | 701 | - | 83.7% | - | - | - | 0.0% |
| | 51311 Pension Premiums | - | 23,109 | 15,965 | - | 69.1% | - | - | - | 0.0% |
| | 51312 Health Insurance | - | 32,002 | 11,249 | - | 35.2% | - | - | - | 0.0% |
| | 51313 Life Insurance | - | 473 | 299 | - | 63.3% | - | - | - | 0.0% |
| | 51314 Dental Insurance | - | 2,230 | 356 | - | 16.0% | - | - | - | 0.0% |
| | 51315 Vision Insurance | - | 273 | 148 | - | 54.4% | - | - | - | 0.0% |
| | 51316 Long Term Disability | - | 260 | 85 | - | 32.7% | - | - | - | 0.0% |
| | 51317 Workers Comp | - | 4,048 | 2,786 | - | 68.8% | - | - | - | 0.0% |
| | 52501 Chemicals | - | - | 135 | - | 0.0% | - | - | - | 0.0% |
| | 52503 Equipment Maintenance | - | 10,000 | 23,967 | - | 239.7% | - | - | - | 0.0% |
| | 52504 Materials | - | 20,000 | 3,888 | - | 19.4% | - | - | - | 0.0% |
| | 52505 Safety | - | 2,000 | 44 | - | 2.2% | - | - | - | 0.0% |
| | 52506 Small Tools | - | - | 7,895 | - | 0.0% | - | - | - | 0.0% |
| | 52603 Consulting/Contractor Fee | - | 45,000 | 15,000 | - | 33.3% | - | - | - | 0.0% |
| | 52604 Legal Fees | - | 15,000 | 5,581 | - | 37.2% | - | - | - | 0.0% |
| | 52608 Fed/St/Co Fees | - | 6,000 | 2,954 | - | 49.2% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 138,000 | 52,899 | - | 38.3% | - | - | - | 0.0% |
| 52704 Insurance | - | - | 2,870 | - | 0.0% | - | - | - | 0.0% | |
| 52710 Office Supplies | - | 2,500 | - | - | 0.0% | - | - | - | 0.0% | |
| 52713 Utilities | - | 30,000 | 9,685 | - | 32.3% | - | - | - | 0.0% | |
| 52795 Rec-Customer Refunds | - | - | 1,801 | - | 0.0% | - | - | - | 0.0% | |
| 52804 Bank Fees | - | - | - | - | 0.0% | - | - | - | 0.0% | |
| 30254 Upper Division Recreation Total | | - | 409,871 | 212,466 | - | 51.8% | - | - | - | 0.0% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | | 2017 | 2017 | 2017 | 2017 |
|---------------------------------------|---------------------------------|----------------|------------------|------------------|---------------|--------------|--|------------------|------------------|--------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | | Budget | Actual | Encumbr | % of Bud |
| Total Operating Expense | | 2,043 | 2,162,060 | 1,701,282 | 28,148 | 79.9% | | 2,081,016 | 1,606,997 | 6,502 | 77.5% |
| 30250 General Recreation | 52915 Proj Bud: Non-Programmati | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | | 877,500 | 339,565 | 891 | 38.8% |
| 30250 General Recreation Total | | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | | 877,500 | 339,565 | 891 | 38.8% |
| Total Non Operating Expense | | 529,019 | 315,000 | 659,873 | 80,294 | 87.7% | | 877,500 | 339,565 | 891 | 38.8% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|--------------------------|--------------------|-------------------|-------------------|------------------|---------------|-------------------|-------------------|------------------|---------------|
| Operating | Revenues | - | 20,043,949 | 16,911,967 | - | 84.4% | 19,426,142 | 16,813,144 | - | 86.5% |
| | Expenses | 463,310 | 15,707,452 | 8,756,240 | 1,652,981 | 64.4% | 12,969,571 | 5,284,281 | 1,264,668 | 50.5% |
| Non Operating | Expenses | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% |
| | | | | Net Income | | | 9,274,621 | | | |
| Revenues | Chicago Park Powerhouse | - | 8,668,778 | 7,159,697 | - | 82.6% | 8,501,534 | 7,060,813 | - | 83.1% |
| | Rollins Powerhouse | - | 4,815,987 | 3,992,622 | - | 82.9% | 4,740,042 | 3,874,515 | - | 81.7% |
| | Dutch Flat Powerhouse | - | 4,815,987 | 3,984,605 | - | 82.7% | 4,700,071 | 3,893,560 | - | 82.8% |
| | Bowman Powerhouse | - | 963,197 | 779,484 | - | 80.9% | 860,072 | 722,325 | - | 84.0% |
| | Scotts Flat Powerhouse | - | 300,000 | 309,424 | - | 103.1% | 225,000 | 314,349 | - | 139.7% |
| | Combie South Powerhouse | - | 200,000 | 459,301 | - | 229.7% | 150,000 | 763,643 | - | 509.1% |
| | Combie North Powerhouse | - | 180,000 | 161,818 | - | 89.9% | 140,000 | 177,207 | - | 126.6% |
| | Bowman Transmission Line | - | 100,000 | 65,016 | - | 65.0% | 109,423 | 6,733 | - | 6.2% |
| Revenues Total | | - | 20,043,949 | 16,911,967 | - | 84.4% | 19,426,142 | 16,813,144 | - | 86.5% |
| Operating Expenses | 50112 Hydro Admin | 448,523 | 9,632,841 | 5,740,061 | 1,188,123 | 68.7% | 7,802,739 | 2,366,998 | 990,855 | 43.0% |
| | 50161 Hydro Operations | - | 2,240,917 | 1,403,794 | 3,073 | 62.8% | 2,000,045 | 1,263,849 | 46,506 | 65.5% |
| | 50167 Hydro Maintenance | 14,787 | 3,833,694 | 1,612,386 | 461,785 | 53.9% | 3,166,787 | 1,653,435 | 227,307 | 59.4% |
| Operating Expenses Total | | 463,310 | 15,707,452 | 8,756,240 | 1,652,981 | 64.4% | 12,969,571 | 5,284,281 | 1,264,668 | 50.5% |
| Non Operating Expenses | 50112 Hydro Admin | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% |
| Non Operating Expenses Total | | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|--------------------------|---------------------------------|-----------|-----------|---------|-----------|-----------|-----------|---------|---------|----------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 50112 Hydro Admin | 51101 Salary | - | 497,192 | 371,355 | - | 74.7% | 458,108 | 326,459 | - | 71.3% |
| | 51105 Overtime | - | 2,000 | 325 | - | 16.2% | - | 544 | - | 0.0% |
| | 51306 Short Term Disability | - | - | 664 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 104 | 8 | - | 7.7% | 104 | 77 | - | 74.0% |
| | 51310 Medicare | - | 7,209 | 3,875 | - | 53.8% | 6,537 | 4,667 | - | 71.4% |
| | 51311 Pension Premiums | - | 138,425 | 97,004 | - | 70.1% | 135,127 | 77,570 | - | 57.4% |
| | 51312 Health Insurance | - | 85,339 | 70,520 | - | 82.6% | 77,580 | 95,319 | - | 122.9% |
| | 51313 Life Insurance | - | 3,780 | 4,869 | - | 128.8% | 3,672 | 5,508 | - | 150.0% |
| | 51314 Dental Insurance | - | 5,947 | 4,017 | - | 67.5% | 5,947 | 3,484 | - | 58.6% |
| | 51315 Vision Insurance | - | 728 | 641 | - | 88.0% | 728 | 576 | - | 79.1% |
| | 51316 Long Term Disability | - | 2,078 | 525 | - | 25.3% | 2,019 | 679 | - | 33.6% |
| | 51317 Workers Comp | - | 15,804 | 4,245 | - | 26.9% | 15,286 | 4,861 | - | 31.8% |
| | 51321 Health Benefit-Retirees | - | 160,000 | 95,325 | - | 59.6% | 2,020 | 110,877 | - | 5488.9% |
| | 51324 Opeb Net Arc | - | - | 61,246 | - | 0.0% | - | - | - | 0.0% |
| | 52501 Chemicals | - | 75,000 | 59,118 | - | 78.8% | 100,000 | 48,174 | - | 48.2% |
| | 52503 Equipment Maintenance | - | 21,000 | 7,694 | 3,298 | 52.3% | 71,000 | 8,110 | 1,449 | 13.5% |
| | 52504 Materials | - | 25,000 | 4,190 | - | 16.8% | 50,000 | 8,996 | - | 18.0% |
| | 52505 Safety | - | 85,760 | 22,333 | - | 26.0% | 80,000 | 35,232 | 2,690 | 47.4% |
| | 52506 Small Tools | - | 5,000 | 358 | - | 7.2% | 5,000 | 406 | - | 8.1% |
| | 52603 Consulting/Contractor Fee | 448,523 | 2,217,500 | 669,851 | 1,184,825 | 69.6% | 1,700,611 | 642,293 | 986,716 | 95.8% |
| | 52604 Legal Fees | - | 50,000 | 11,383 | - | 22.8% | 50,000 | 22,294 | - | 44.6% |
| | 52607 Franchise Fees | - | 46,000 | 31,628 | - | 68.8% | 46,000 | 31,476 | - | 68.4% |
| | 52608 Fed/St/Co Fees | - | 979,975 | 608,795 | - | 62.1% | 969,500 | 543,309 | - | 56.0% |
| | 52609 Temporary Labor | - | 60,000 | - | - | 0.0% | 50,000 | - | - | 0.0% |
| | 52704 Insurance | - | 200,000 | 236,990 | - | 118.5% | 230,000 | 220,768 | - | 96.0% |
| | 52706 Dues, Publtcns, Spnsrshp | - | 30,500 | 24,518 | - | 80.4% | 30,500 | 22,860 | - | 75.0% |
| | 52710 Office Supplies | - | 32,500 | 9,488 | - | 29.2% | 50,000 | 8,474 | - | 16.9% |
| | 52711 Education/Training/Meals | - | 19,000 | 14,480 | - | 76.2% | 19,000 | 13,410 | - | 70.6% |
| | 52713 Utilities | - | 202,000 | 82,055 | - | 40.6% | 202,000 | 89,539 | - | 44.3% |
| | 52901 Land/Easement Purchases | - | 150,000 | - | - | 0.0% | 150,000 | - | - | 0.0% |
| | 52902 Vehicle Purchases | - | - | - | - | 0.0% | 42,000 | 41,037 | - | 97.7% |
| | 52904 Equipment Purchases | - | 50,000 | 6,310 | - | 12.6% | 100,000 | - | - | 0.0% |
| 54000 Transfer Out | - | 4,465,000 | 3,236,250 | - | 72.5% | 3,150,000 | - | - | 0.0% | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved Rollovers | 2018 Budget | 2018 Actual | 2018 Encumbr | 2018 % of Bud | 2017 Budget | 2017 Actual | 2017 Encumbr | 2017 % of Bud |
|-------------------------------------|---------------------------------|--------------------|------------------|------------------|------------------|---------------|------------------|------------------|----------------|---------------|
| 50112 Hydro Admin Total | | 448,523 | 9,632,841 | 5,740,061 | 1,188,123 | 68.7% | 7,802,739 | 2,366,998 | 990,855 | 43.0% |
| 50161 Hydro Operations | | | | | | | | | | |
| | 51101 Salary | - | 1,012,391 | 701,576 | - | 69.3% | 890,063 | 585,041 | - | 65.7% |
| | 51105 Overtime | - | 75,000 | 31,172 | - | 41.6% | - | 51,202 | - | 0.0% |
| | 51106 Double Time | - | - | 4,907 | - | 0.0% | - | 6,636 | - | 0.0% |
| | 51144 Standby | - | - | 23,249 | - | 0.0% | - | 22,809 | - | 0.0% |
| | 51306 Short Term Disability | - | - | 738 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 286 | 20 | - | 7.0% | 235 | 185 | - | 78.8% |
| | 51310 Medicare | - | 14,680 | 7,312 | - | 49.8% | 12,906 | 9,768 | - | 75.7% |
| | 51311 Pension Premiums | - | 303,444 | 185,308 | - | 61.1% | 266,779 | 142,416 | - | 53.4% |
| | 51312 Health Insurance | - | 234,681 | 167,340 | - | 71.3% | 193,951 | 132,736 | - | 68.4% |
| | 51313 Life Insurance | - | 8,285 | 6,767 | - | 81.7% | 7,252 | 6,612 | - | 91.2% |
| | 51314 Dental Insurance | - | 16,355 | 10,072 | - | 61.6% | 14,868 | 9,103 | - | 61.2% |
| | 51315 Vision Insurance | - | 2,001 | 1,516 | - | 75.7% | 1,819 | 1,370 | - | 75.3% |
| | 51316 Long Term Disability | - | 4,556 | 1,261 | - | 27.7% | 3,987 | 1,686 | - | 42.3% |
| | 51317 Workers Comp | - | 40,738 | 13,807 | - | 33.9% | 36,185 | 14,262 | - | 39.4% |
| | 52503 Equipment Maintenance | - | 124,500 | 20,623 | - | 16.6% | 64,500 | 50,783 | - | 78.7% |
| | 52504 Materials | - | 46,000 | 35,806 | 1,086 | 80.2% | 86,000 | 14,449 | 1,305 | 18.3% |
| | 52505 Safety | - | - | 369 | - | 0.0% | - | - | - | 0.0% |
| | 52506 Small Tools | - | 10,000 | 5,342 | - | 53.4% | 14,500 | 7,510 | - | 51.8% |
| | 52603 Consulting/Contractor Fee | - | 70,000 | 26,525 | - | 37.9% | 70,000 | 65,035 | 10,937 | 108.5% |
| | 52608 Fed/St/Co Fees | - | - | 47,854 | - | 0.0% | - | - | - | 0.0% |
| | 52609 Temporary Labor | - | 40,000 | 27,240 | - | 68.1% | 80,000 | - | - | 0.0% |
| | 52711 Education/Training/Meals | - | 80,000 | 3,164 | - | 4.0% | 60,000 | 20,972 | - | 35.0% |
| | 52713 Utilities | - | - | 23 | - | 0.0% | - | - | - | 0.0% |
| | 52902 Vehicle Purchases | - | 80,000 | 63,812 | 1,987 | 82.2% | 105,000 | 102,298 | - | 97.4% |
| | 52904 Equipment Purchases | - | 68,000 | 17,993 | - | 26.5% | 82,000 | 18,975 | 34,265 | 64.9% |
| | 54000 Transfer Out | - | 10,000 | - | - | 0.0% | 10,000 | - | - | 0.0% |
| 50161 Hydro Operations Total | | - | 2,240,917 | 1,403,794 | 3,073 | 62.8% | 2,000,045 | 1,263,849 | 46,506 | 65.5% |
| 50167 Hydro Maintenance | | | | | | | | | | |
| | 51101 Salary | - | 1,035,932 | 745,960 | - | 72.0% | 979,154 | 636,369 | - | 65.0% |
| | 51105 Overtime | - | 75,000 | 23,312 | - | 31.1% | - | 55,718 | - | 0.0% |
| | 51106 Double Time | - | - | 2,756 | - | 0.0% | - | 8,470 | - | 0.0% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Approved | 2018 | 2018 | 2018 | 2018 | 2017 | 2017 | 2017 | 2017 |
|--------------------------------------|---------------------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|------------------|------------------|--------------|
| | | Rollovers | Budget | Actual | Encumbr | % of Bud | Budget | Actual | Encumbr | % of Bud |
| 50167 Hydro Maintenance | 51306 Short Term Disability | - | - | 1,159 | - | 0.0% | - | - | - | 0.0% |
| | 51308 Empl Assistance Plan | - | 313 | 22 | - | 7.1% | 293 | 191 | - | 65.3% |
| | 51310 Medicare | - | 15,021 | 6,770 | - | 45.1% | 14,198 | 10,343 | - | 72.8% |
| | 51311 Pension Premiums | - | 310,500 | 189,309 | - | 61.0% | 293,482 | 154,646 | - | 52.7% |
| | 51312 Health Insurance | - | 250,682 | 149,048 | - | 59.5% | 213,346 | 124,151 | - | 58.2% |
| | 51313 Life Insurance | - | 8,478 | 6,785 | - | 80.0% | 7,978 | 6,635 | - | 83.2% |
| | 51314 Dental Insurance | - | 17,842 | 9,150 | - | 51.3% | 16,355 | 8,841 | - | 54.1% |
| | 51315 Vision Insurance | - | 2,183 | 1,532 | - | 70.2% | 2,001 | 1,415 | - | 70.7% |
| | 51316 Long Term Disability | - | 4,662 | 1,248 | - | 26.8% | 4,387 | 1,745 | - | 39.8% |
| | 51317 Workers Comp | - | 41,581 | 13,802 | - | 33.2% | 39,297 | 14,927 | - | 38.0% |
| | 52501 Chemicals | - | - | 334 | - | 0.0% | - | 165 | - | 0.0% |
| | 52503 Equipment Maintenance | - | 252,500 | 63,717 | 0 | 25.2% | 282,500 | 101,841 | 50,899 | 54.1% |
| | 52504 Materials | - | 410,500 | 157,068 | 1,779 | 38.7% | 370,500 | 292,225 | 20,238 | 84.3% |
| | 52505 Safety | - | - | 1,248 | - | 0.0% | - | - | - | 0.0% |
| | 52506 Small Tools | - | 30,000 | 16,204 | 3,674 | 66.3% | 40,000 | 26,903 | 107 | 67.5% |
| | 52603 Consulting/Contractor Fee | 14,787 | 552,500 | 64,588 | 95,305 | 28.2% | 207,796 | 135,465 | 57,189 | 92.7% |
| | 52609 Temporary Labor | - | 81,000 | 33,809 | - | 41.7% | 81,000 | 3,288 | - | 4.1% |
| | 52710 Office Supplies | - | - | 2,632 | 169 | 0.0% | - | 2,753 | - | 0.0% |
| | 52711 Education/Training/Meals | - | 40,000 | 6,605 | 7,200 | 34.5% | 80,000 | 15,510 | - | 19.4% |
| | 52902 Vehicle Purchases | - | 400,000 | 32,873 | 276,801 | 77.4% | 180,000 | 36,884 | 76,024 | 62.7% |
| 52904 Equipment Purchases | - | 275,000 | 82,453 | 76,857 | 57.9% | 324,500 | 14,950 | 22,849 | 11.6% | |
| 54000 Transfer Out | - | 30,000 | - | - | 0.0% | 30,000 | - | - | 0.0% | |
| 50167 Hydro Maintenance Total | | 14,787 | 3,833,694 | 1,612,386 | 461,785 | 53.9% | 3,166,787 | 1,653,435 | 227,307 | 59.4% |
| Total Operating Expense | | 463,310 | 15,707,452 | 8,756,240 | 1,652,981 | 64.4% | 12,969,571 | 5,284,281 | 1,264,668 | 50.5% |
| 50112 Hydro Admin | 52915 Proj Bud: Non-Programmati | 393,308 | 1,300,000 | 403,296 | 283,511 | 40.6% | 2,230,666 | 560,024 | 502,635 | 47.6% |
| | 52920 Proj Bud: Ph Improvements | 113,078 | 1,350,000 | 701,077 | 645,853 | 92.1% | 1,949,065 | 747,922 | 799,447 | 79.4% |
| | 52921 Proj Bud: Reserv, Dam, Wa | 554,072 | 1,550,000 | 556,234 | 854,878 | 67.1% | 2,497,852 | 946,295 | 346,149 | 51.7% |
| 50112 Hydro Admin Total | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% | |
| Total Non Operating Expense | | 1,060,458 | 4,200,000 | 1,660,606 | 1,784,242 | 65.5% | 6,677,584 | 2,254,242 | 1,648,231 | 58.4% |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance | |
|--|-----------------------------------|---------------------------------|--|-------------------------------|----------------|------------------|------------------|--|
| Water | 10114 Administration | 52915 Proj Bud Non-Programmatic | 2018 Budget | 1,430,000 | | | | |
| | | | Approved Rollovers | 256,642 | | | | |
| | | | 2113 Main Office Bldg Expnsn | - | 305,561 | 35,248 | | |
| | | | 6877 Cp Pwrhse Access Road | - | 16,861 | 6,117 | | |
| | | | 6913 Bwmn-Spaulding Land Acq | - | 7,327 | - | | |
| | | | 7032 Hemphill Diversion/Fish | - | 59,947 | 333,223 | | |
| | | | 8464 Deer Crk/So Yuba Cnl Acq | - | 5,738 | - | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 1,686,642 | 395,433 | 374,588 | 916,622 | |
| | 10115 Management | 52915 Proj Bud Non-Programmatic | 2018 Budget | 7,500,000 | | | | |
| | | | Approved Rollovers | 225,123 | | | | |
| | | | 2135 Combie Res Dwr Grant-Merc | - | 207,813 | 1,612,129 | | |
| | | | 2194 Nid Rental Properties | - | 1,720 | - | | |
| | | | 8464 Deer Crk/So Yuba Cnl Acq | - | 90,507 | - | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 7,725,123 | 300,040 | 1,612,129 | 5,812,953 | |
| | 10118 Information Services | 52915 Proj Bud Non-Programmatic | 2018 Budget | 120,700 | | | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 120,700 | | | 120,700 | |
| | 10151 Engineering | 52907 Proj Bud: Pipeline Rplc | 2018 Budget | 750,000 | | | | |
| | | | 1037 Penn Vly Pipeln Rplcmt | - | 198,541 | 66,750 | | |
| | | | 2223 Squirrel Creek Pline Rplc | - | 22,808 | - | | |
| | | | 52907 Proj Bud: Pipeline Rplc Sum | 750,000 | 221,348 | 66,750 | 461,902 | |
| | | | 52908 Proj Bud: Prv Program | 2018 Budget | 160,000 | | | |
| | | | | 2041 Amer Hill Developer Proj | - | 57,293 | - | |
| | 2101 Prv Rplcmtnt Brewer #2 | - | | 4,515 | 1,000 | | | |
| 52908 Proj Bud: Prv Program Sum | 160,000 | 61,808 | 1,000 | 97,192 | | | | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance |
|------|--------------------------|---------------------------------|--------------------------------|-----------|-----------|---------|---------|
| | 10151 Engineering | 52909 Proj Bud: Minor System | 2018 Budget | 209,241 | | | |
| | | | 2136 Magnolia Rd Pipeline Ext | - | 33,834 | - | |
| | | 52909 Proj Bud: Minor System | Sum | 209,241 | 33,834 | - | 175,407 |
| | | 52910 Proj Bud: Raw Water Rplc | 2018 Budget | 1,043,977 | | | |
| | | | Approved Rollovers | 33,776 | | | |
| | | | 1031 Doty N.Canal Repl Siphon1 | - | 8,191 | 2,171 | |
| | | | 1079 Loma Rica Res 24" Pipe | - | 10,741 | - | |
| | | | 2074 Magnolia 3 Canal Easement | - | 87,356 | 14,014 | |
| | | | 2086 Gold Hill Measuring Stn | - | 3,453 | - | |
| | | | 2185 Oest Siphon Replacement | - | 15,916 | 46,337 | |
| | | | 6967 Newtown Canal Hdworks | - | 6,840 | - | |
| | | | 8099 Maben Canal Rehabilitatio | - | 9,552 | 696,099 | |
| | | 52910 Proj Bud: Raw Water Rplc | Sum | 1,077,753 | 142,049 | 758,621 | 177,083 |
| | | 52911 Proj Bud: Backbone Ext | 2018 Budget | 900,000 | | | |
| | | | Approved Rollovers | 2,547,932 | | | |
| | | | 1080 Lodestar/Conestoga Pipe | - | 45,502 | - | |
| | | | 1089 Rattlesnake Rd Bep | - | 2,352,160 | 206,850 | |
| | | | 2114 Hacienda/Magnolia Prv Stn | - | 62,046 | 18,415 | |
| | | 52911 Proj Bud: Backbone Ext | Sum | 3,447,932 | 2,459,707 | 225,265 | 762,960 |
| | | 52912 Proj Bud: Community Inves | 2018 Budget | 700,000 | | | |
| | | | Approved Rollovers | 12,723 | | | |
| | | | 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 | - | 6,334 | 8,231 | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance |
|------|--------------------------|-------------------------------------|--------------------------------|------------|-----------|---------|---------|
| | 10151 Engineering | 52912 Proj Bud: Community Inves | 2181 Loma Rica Drive Dfwle | - | - | 7,950 | |
| | | 52912 Proj Bud: Community Inves Sum | | 712,723 | 6,334 | 22,524 | 683,866 |
| | | 52913 Proj Bud: Extended Ceqa | 2018 Budget | 246,782 | | | |
| | | | Approved Rollovers | 22,160 | | | |
| | | | 6593-2 Banner Cascade Ext Ceqa | - | 475 | - | |
| | | | 8371 Realign/Encase-Nwtn Canal | - | 16,598 | 252,156 | |
| | | 52913 Proj Bud: Extended Ceqa Sum | | 268,942 | 17,073 | 252,156 | (287) |
| | | 52914 Proj Bud: Sediment Removl | 2018 Budget | 500,000 | | | |
| | | | Approved Rollovers | 478,785 | | | |
| | | | 2090 Loma Rica Res Sdmnt Rmvl | - | - | 264,516 | |
| | | | 6963 Orr Creek Resvr Cleaning | - | 12,514 | 11,250 | |
| | | | 8301 Mercury Removal Demo | - | 6,568 | 317,012 | |
| | | | 8515 Ghorn Crk Sediment Remv | - | 44,195 | 98,920 | |
| | | 52914 Proj Bud: Sediment Removl Sum | | 978,785 | 63,277 | 691,698 | 223,810 |
| | | 52915 Proj Bud Non-Programmatic | 2018 Budget | 15,660,000 | | | |
| | | | Approved Rollovers | 3,259,992 | | | |
| | | | 1020 Shale Ridge Tank 24" Plin | - | 150,948 | 13,800 | |
| | | | 1071 Meade Canal Encasement | - | 13,729 | 100,440 | |
| | | | 1081 Brewer Rd Improvements | - | 264,642 | 35,530 | |
| | | | 2132 Fay Rd Pipeline Ext | - | 1,012,378 | 36,914 | |
| | | | 2173 Sf Gate 2 Wtr Main&Electr | - | 644 | - | |
| | | | 2194 Nid Rental Properties | - | 12,370 | - | |
| | | | 6746 Combie Phase 1 Bypass | - | 4,090,710 | 153,692 | |
| | | | 6774 Plan Phase-Lincoln Tp | - | 3,418 | 3,852 | |
| | | | 6898 Raw Wtr Intertie W/ Pcwa | - | 18,808 | 245,742 | |
| | | | 6971 Alta Sierra Tank Replcmnt | - | 71,045 | 52,961 | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance | |
|--------------------------------|-------------------------------|---------------------------------|--|--------------------|-------------------|------------------|-------------------|--|
| | 10151 Engineering | 52915 Proj Bud Non-Programmatic | 6996 Lww Trtmt Pl Expnsn | - | - | 113,857 | | |
| | | | 7013 Centennial Water Supply | - | 1,590,807 | 683,308 | | |
| | | | 7033 Willow Creek Pline | - | 11,647 | - | | |
| | | | 8464 Deer Crk/So Yuba Cnl Acq | - | 70,052 | - | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 18,919,992 | 7,311,198 | 1,440,096 | 10,168,698 | |
| | 10171 Water Operations | 52915 Proj Bud Non-Programmatic | 2018 Budget | 372,274 | | | | |
| | | | 2137 E George Cncrt Tank Slab | - | 147,943 | - | | |
| | | | 2148 N. Auburn Lime Silo Rmvl | - | 3,137 | - | | |
| | | | 2197 Loma Rica Lime Silo Demo | - | 54,530 | - | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 372,274 | 205,610 | - | 166,664 | |
| | 10191 Maintenance | 52915 Proj Bud Non-Programmatic | 2018 Budget | 1,050,000 | | | | |
| | | | 2062 Spray Shed/Bldg Ext | - | 55 | - | | |
| | | | 2116 Placer Yard Bldg Rplcmnt | - | 2,276 | - | | |
| | | | 2192 Penn Valley Tank Painting | - | 295,600 | 900 | | |
| | | | 2205 Bear Valley Site Develop. | - | 49,650 | - | | |
| | | | 2214 Carpenter Shop Rplcmnt | - | 2,112 | 84,131 | | |
| | | | 2222 Valley View Access Road | - | 543 | 44,201 | | |
| | | | 52915 Proj Bud Non-Programmatic Sum | 1,050,000 | 350,236 | 129,232 | 570,532 | |
| | Water Total | | | 37,480,107 | 11,567,947 | 5,574,058 | 20,338,102 | |
| | Recreation | 30250 General Recretion | 52915 Proj Bud Non-Programmatic | 2018 Budget | 315,000 | | | |
| | | | | Approved Rollovers | 529,019 | | | |
| 2023 Orch Sprgs Building Rpl | | | | - | 456,074 | 29,244 | | |
| 2087 Sf Cmpgrnd 1 Pipe Rplcmnt | | | | - | 4,893 | 10,950 | | |
| 2102 Pwr To Ditch Tender House | | | | - | 67,347 | 34,100 | | |
| 2173 Sf Gate 2 Wtr Main&Electr | | | | - | 38,357 | - | | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance |
|-------------------------|---------------------------------|-------------------------------------|---------------------------------|--------------------------------|----------------|------------------|----------------|
| Recreation | 30250 General Recreation | 52915 Proj Bud Non-Programmatic | 2189 Os Dock/Slip Rplcmnt | - | 30,804 | (0) | |
| | | | 2190 Lr Dock/Slip/Slide Rplcmn | - | 28,395 | (0) | |
| | | | 2191 Pc Dock/Slip Rplcmnt | - | 34,003 | 0 | |
| | | | 2215 Sf Admin Office Rplcmnt | - | - | 6,000 | |
| | | 52915 Proj Bud Non-Programmatic Sum | 844,019 | 659,873 | 80,294 | 103,852 | |
| Recreation Total | | | | 844,019 | 659,873 | 80,294 | 103,852 |
| Hydroelectric | 50112 Hydro Admin | 52915 Proj Bud Non-Programmatic | 2018 Budget | 1,300,000 | | | |
| | | | Approved Rollovers | 393,308 | | | |
| | | | 2083 Rollins No 2 Powerhouse | - | 23,275 | 11,890 | |
| | | | 2084 Hydro Hdqtr Prop Acq | - | 287,344 | 7,070 | |
| | | | 2177 Klove Tower Upgrades | - | 42,993 | 9,955 | |
| | | | 6947 Loma Rica Hydroelectric | - | 49,684 | 254,597 | |
| | | 52915 Proj Bud Non-Programmatic Sum | 1,693,308 | 403,296 | 283,511 | 1,006,501 | |
| | | | | | | | |
| | | | 52920 Proj Bud: Ph Improvements | 2018 Budget | 1,350,000 | | |
| | | | | Approved Rollovers | 113,078 | | |
| | | | | 2006 Chi Pk Ph Switch/Relay | - | 19,068 | - |
| | | | | 201502 Scada Upgrade | - | 79,738 | 86,209 |
| | | | | 2133 Cpph Rough Operating Zone | - | 190,823 | (0) |
| | | | | 2163 Combic So. Ph Trash Rack | - | 182,897 | 415,317 |
| | | | | 2165 Cpph Balance Of Plant Plc | - | 223,494 | 92,477 |
| | | | | 2168 Combic So. Ph Elec Upgrds | - | 3,228 | 12,733 |
| | | | | 2210 Csph New Caiso Meter | - | - | 22,220 |
| | | | | 6943 Combic So Access Rd | - | 1,829 | 16,897 |
| | | 52920 Proj Bud: Ph Improvements Sum | 1,463,078 | 701,077 | 645,853 | 116,148 | |
| | | | | | | | |
| | 52921 Proj Bud: Res, Dam, Wtrwy | 2018 Budget | 1,550,000 | | | | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| Fund | Department | Project Account | Project Description | Budget | Actual | Encumbr | Balance |
|----------------------------|--------------------------|--|--------------------------------|-------------------|-------------------|------------------|-------------------|
| | 50112 Hydro Admin | 52921 Proj Bud: Res, Dam, Wtrwy | Approved Rollovers | 554,072 | | | |
| | | | 2007 Hydro Gaging Stn Design | - | 6,375 | 25 | |
| | | | 201307 Bwmn-Spaulding Land Acq | - | 3,502 | - | |
| | | | 201308 Hyd Lwr Div Prop Acq | - | 6,867 | - | |
| | | | 2053 Dfab Llo Valve Repl | - | 34,420 | 16,286 | |
| | | | 2076 Rollins Llo Hb Valve | - | 44,536 | 577,535 | |
| | | | 2094 Sf Spillway Repair | - | 13,783 | 261,032 | |
| | | | 2146 B-S Canal Lining Project | - | 445,990 | - | |
| | | | 6927 Hyd Lwr Div Prop Acq | - | 760 | - | |
| | | 52921 Proj Bud: Res, Dam, Wtrwy Sum | | 2,104,072 | 556,234 | 854,878 | 692,960 |
| Hydroelectric Total | | | | 5,260,458 | 1,660,607 | 1,784,242 | 1,815,609 |
| Districtwide Total | | | | 43,584,584 | 13,888,427 | 7,438,593 | 22,257,564 |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| | | Rollovers | 2018 Budget | Amendments | Original |
|-------------------------------------|---------------------------------|------------------|-------------------|------------------|-------------------|
| Revenues: | | | | | |
| Water Division | Grants Dept WTR | 5,500,000 | | 3,500,000 | 2,000,000 |
| Water Division | 10113 Directors | - | 341,800 | 104,660 | 237,140 |
| | 10114 Administration | 256,642 | 8,021,753 | - | 8,021,753 |
| | 10115 Management | 278,497 | 9,465,405 | 5,500,000 | 3,965,405 |
| | 10116 Watershed | 75,176 | 560,986 | - | 560,986 |
| | 10117 Human Resources | - | 468,106 | - | 468,106 |
| | 10118 Information Services | 30,000 | 1,265,737 | (29,300) | 1,295,037 |
| | 10131 Cashiering | - | 194,630 | - | 194,630 |
| | 10133 Customer Service | - | 1,002,836 | - | 1,002,836 |
| | 10135 Accounting | 44,751 | 1,122,228 | 29,300 | 1,092,928 |
| | 10151 Engineering | 6,726,441 | 25,091,120 | - | 25,091,120 |
| | 10171 Water Operations | 63,194 | 9,777,652 | - | 9,777,652 |
| | 10191 Maintenance | 435,325 | 10,565,594 | - | 10,565,594 |
| | 10193 Purchasing | - | 1,021,357 | - | 1,021,357 |
| 10195 Shop Operations | - | 959,836 | - | 959,836 | |
| Water Division Total | | 7,910,026 | 69,859,040 | 5,604,660 | 64,254,380 |
| Recreation Division | 30250 General Recreation | 531,062 | 2,067,189 | - | 2,067,189 |
| | 30254 Upper Division Recreation | - | 409,871 | - | 409,871 |
| Recreation Division Total | | 531,062 | 2,477,060 | - | 2,477,060 |
| Hydroelectric Division | 50112 Hydro Admin | 1,508,981 | 13,832,841 | 635,000 | 13,197,841 |
| | 50161 Hydro Operations | - | 2,240,917 | - | 2,240,917 |
| | 50167 Hydro Maintenance | 14,787 | 3,833,694 | - | 3,833,694 |
| Hydroelectric Division Total | | 1,523,768 | 19,907,452 | 635,000 | 19,272,452 |
| Total Expenses | | 9,964,856 | 92,243,552 | 6,239,660 | 86,003,892 |

Total Revenue & Expense 19,704,516

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

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

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| BA Number | Dept | Account Description | Total | Purpose |
|---|-------|------------------------------------|-----------|--|
| BA 2018-84 | 50112 | 52921 Proj Bud: Dam & Water Impr | 554,072 | Rollover prior approved budgets |
| | | | 1,957,368 | |
| BA 2018-85 | 30250 | 52915 Proj Bud: Non-Programmatic | 518,000 | Rollover prior approved budgets |
| | 10151 | 52603 Consulting/Contractor Fees | 91,000 | |
| | 10118 | 52904 Equipment Purchases | 30,000 | |
| | | | 639,000 | |
| BA 2018-88 | 10151 | 52911 Proj Bud: Backbone Extension | 1,931,005 | Rollover prior approved budgets |
| BA 2018-91 | 10151 | 52911 Proj Bud: Backbone Extension | 615,227 | Rollover prior approved budgets |
| | | Total Carryover | 9,964,856 | |
| <u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u> | | | | |
| BA 2018-79 | 10135 | 52609 Temporary Labor | 79,600 | Transfer from FTE & Capital to Temp help |
| | 10135 | 51101 Salary | (30,500) | |
| | 10135 | 51311 Pension Premiums | (9,100) | |
| | 10135 | 51312 Health Insurance | (10,700) | |
| | 10118 | 52915 Proj Bud: Non-Programmatic | (29,300) | |
| | | Total | - | |
| BA 2018-86 | 10118 | 52603 Consulting/Contractor Fees | 100,000 | Transfer to cover IT Consultant for ERP |
| | 10118 | 52915 Proj Bud: Non-Programmatic | (100,000) | |
| | | Total | - | |
| BA 2018-90 | 10117 | 52710 Office Supplies | 6,000 | Transfer to reflect future expenditures |
| | 10117 | 52711 Education, Training, Meals | 1,000 | |
| | 10117 | 50706 Dues & Publications | 600 | |
| | 10117 | 52709 Advertising/Legal Notices | 1,000 | |
| | 10117 | 52603 Consulting/Contractor Fees | (8,000) | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| BA Number | Dept | Account Description | Total | Purpose |
|---|-------|------------------------------------|-----------|---|
| | 10117 | 52504 Materials | (600) | |
| | | Total | - | |
| BA 2018-91A | 10151 | 52915 Proj Bud: Non-Programmatic | 200,000 | Transfer to complete Rock Creek Proj 6898 |
| | 10151 | 52909 Proj Bud: Minor Systems | (200,000) | |
| | | Total | - | |
| BA 2018-92A | 10151 | 52913 Proj Bud: Extended CEQA | 46,782 | |
| | 10151 | 52910 Proj Bud: Raw Water | (46,782) | |
| | | Total | - | |
| BA 2018-93A | 10151 | 52910 Proj Bud: Raw Water | 90,759 | |
| | 10151 | 52909 Proj Bud: Minor System | (90,759) | |
| | | Total | - | |
| | | Total GM Level I | 525,741 | |
| <u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u> | | | | |
| BA 2018-76 | 10113 | 52603 Consulting/Contractor Fee | 104,660 | Centennial Proj 7013 financial audit |
| | | Total | 104,660 | |
| BA 2018-92 | 10118 | 52603 Consulting/Contractor Fee | 250,000 | IT Consulting contract for ERP |
| | 10118 | 52915 Proj Bud: Non-Programmatic | (250,000) | |
| | | Total | - | |
| | | Total APC Level II | 354,660 | |
| <u>Board Level III: Amendments not meeting requirements of lower levels</u> | | | | |
| BA 2017-44A | 52603 | 52603 Consulting/Contractor Fee | 500,000 | Board approved raw water master plan |
| | 52911 | 52911 Proj Bud: Backbone Extension | (100,000) | |
| | 52910 | 52910 Proj Bud: Raw Water | (100,000) | |

Nevada Irrigation District (September 2018)

Fiscal Year 2018: 75% of Year

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

| BA Number | Dept | Account Description | Total | Purpose |
|------------|-------|-------------------------------------|--------------------------|--|
| | 52909 | 52909 Proj Bud: Minor Systems | (100,000) | |
| | 52912 | 52912 Proj Bud: Community Investmer | (100,000) | |
| | 52915 | 52915 Proj Bud: Non-Programmatic | <u>(100,000)</u> | |
| | | Total | - | |
| BA 2018-80 | 50112 | 52603 Consulting/Contractor Fee | 635,000 | From Operating reserves for dam safety |
| BA 2018-87 | 10115 | 48102 Grants Dept WTR | 3,500,000 | Combie Mercury Grant Proj 2135 - Revenue |
| | 10115 | 52915 Proj Bud: Non-Programmatic | <u>5,500,000</u> | Combie Mercury Grant Proj 2135 - Expense |
| | | Total | 9,000,000 | |
| BA 2018-93 | 10151 | 52603 Consulting/Contractor Fee | 610,000 | |
| | 10114 | 51324 OPEB Net ARC | (300,000) | |
| | 10171 | 52507 Water Purchase | (150,000) | |
| | 10151 | 52915 Proj Bud: Non-Programmatic | <u>(160,000)</u> | |
| | | Total | - | |
| | | Total Board Level III | 10,745,000 | |
| | | Total District Increase | <u><u>19,704,516</u></u> | |