

Staff Report

for the Regular Meeting of the Board of Directors May 22, 2019

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: May 15, 2019
SUBJECT: Quarterly Budget vs Actual Report (Consent)

FINANCE

RECOMMENDATION:

Receive and file the quarterly budget vs actual report for the period ending March 31, 2019.

BACKGROUND:

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

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

Timely financial reporting achieves Goal #1 of the District's Strategic Plan by demonstrating proactive management of our physical, financial and human resources.

BUDGETARY IMPACT: N/A

MD

Attachments: March 31, 2019 Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2019
Monthly Financial Report
March 31, 2019



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Nevada Irrigation District
Fiscal Year 2019: March 25% of Year
Operating & Non Operating Budget: **All Divisions**

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The March 31, 2019 period end report analyzes three months of the fiscal year's transactions. Actuals are contrasted against 25% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$10.8M consisting of \$3.4M from operating and \$7.4M from non operating results. Prior year results came in at \$7.6M.

Revenues:

Operating: Water revenues are 32.9% of budget compared to 37.4% for the prior fiscal year. The overall increase of \$1.8M is driven by an increase of transfer ins (\$1.3M) and water sales (treated \$380K, raw \$290K). Recreation campgrounds are 24.6% of budget compared to 26.9% for the prior fiscal year. Hydroelectric revenues are 26% of budget compared to 25.7% for the prior year. As a practice, the District budgets 85% of Hydroelectric revenues.

Non Operating: Water revenues are 31.1% of budget compared to 28.5% for the prior fiscal. The overall increase of \$2M is driven by Combie grant (\$1.4M), property taxes (\$529K) and transfer ins from Hydroelectric (\$344K).

Expenses:

Operating and Non Operating (including encumbrances): Current expenses are 45.8% of budget compared to 37.2% for the prior fiscal year. Expenses appear high as projects and debt service are not linear. In addition, 2018 expenses will continue to liquidate this year (GAAP) until around April 2019. Afterward, Finance will accrue (push back) 2018 expense and roll forward budgets for appropriate encumbrances. Salary & Benefits increased by \$781K along with Transfers outs (\$1.7M) as planned. Excluding Directors, The District has 208 budgeted FTEs and presently at 22.2% of its labor budget.

Cash Balances:

Fiscal year 2018 cash balances are estimated until completion of the independent financial statement audit. Overall cash balances are approximately \$101.4M as the District received its first installment of property taxes.

Treated Water Consumption:

The District's current versus prior treated water consumption through March is up 15.6% which equates to 1,298 and 1,123 acre feet respectively. Annual treated water revenue accounts for approximately 69% of water sales.

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Revenues	Water Division	-	38,712,200	12,752,432	-	32.9%	29,222,757	10,935,911	-	37.4%
	Recreation Division	-	2,470,124	607,669	-	24.6%	2,319,279	625,013	-	26.9%
	Hydroelectric Division	-	20,124,690	5,235,791	-	26.0%	20,043,949	5,147,138	-	25.7%
Revenues Total		-	61,307,014	18,595,892	-	30.3%	51,585,985	16,708,061	-	32.4%
Expenses	Water Division	-	41,571,887	9,917,659	2,245,313	29.3%	38,316,790	10,366,113	2,353,617	33.2%
	Recreation Division	-	2,427,161	272,062	14,222	11.8%	2,162,060	288,109	3,395	13.5%
	Hydroelectric Division	-	22,282,658	5,009,743	1,176,650	27.8%	15,072,452	2,852,181	1,194,032	26.8%
Expenses Total		-	66,281,706	15,199,464	3,436,185	28.1%	55,551,302	13,506,403	3,551,044	30.7%
			Operating Income	3,396,429				3,201,659		
Revenues	Water Division	-	30,372,425	9,459,926	-	31.1%	26,125,984	7,439,472	-	28.5%
	Recreation Division	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Revenues Total		-	30,687,425	9,538,676	-	31.1%	26,440,984	7,518,222	-	28.4%
Expenses	Water Division	-	33,480,000	1,683,001	25,909,506	82.4%	26,090,700	2,477,121	10,246,960	48.8%
	Recreation Division	-	315,000	37,675	43,251	25.7%	315,000	109,319	554,586	210.8%
	Hydroelectric Division	-	4,815,000	445,008	1,282,256	35.9%	4,200,000	544,007	1,096,754	39.1%
Expenses Total		-	38,610,000	2,165,684	27,235,013	76.1%	30,605,700	3,130,447	11,898,300	49.1%
			Non operating Income	<u>7,372,992</u>				<u>4,387,775</u>		
			Net Income	10,769,421				7,589,434		

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
Expenses	Sal & Ben	-	30,374,528	6,753,156	-	22.2%	28,187,594	5,972,153	-	21.2%
	Equipment Maint	-	1,602,422	204,397	69,145	17.1%	1,522,415	323,938	71,138	26.0%
	Materials	-	2,752,000	375,106	36,591	15.0%	2,547,600	760,705	17,514	30.5%
	Consult, Legal, Temp	-	7,297,191	1,048,789	2,485,816	48.4%	6,281,510	1,535,235	1,989,045	56.1%
	Other O&M	-	7,014,997	861,109	107,559	13.8%	5,921,590	834,890	169,306	17.0%
	Debt Service	-	4,190,368	2,747,559	-	65.6%	4,190,493	2,701,134	-	64.5%
	Fixed Assets	-	2,070,200	464,350	737,073	58.0%	2,395,100	299,596	1,304,041	67.0%
	Projects	-	38,610,000	2,165,684	27,235,013	76.1%	30,605,700	3,130,447	11,898,300	49.1%
	Transfer Outs	-	10,980,000	2,744,997	-	25.0%	4,505,000	1,078,750	-	23.9%
Expenses Total		-	104,891,706	17,365,148	30,671,197	45.8%	86,157,002	16,636,850	15,449,344	37.2%

Cash Balances

	Water	Restricted	Bonds	Recreation	Hydroelectric	Total Cash
Unaudited FY 2018	13,770,281	5,399,605	12,522,962	854,358	58,107,023	90,654,229
FY 2019						
Net Income	10,611,697			376,683	(218,959)	10,769,421
Restricted			26,581			26,581
YTD Total	24,381,978	5,399,605	12,549,543	1,231,041	57,888,064	101,450,231

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2019	1298				
2018	1123	1,359	3,421	2,150	8,053
2017	1051	1,247	3,420	2,175	7,893
2016	1019	1,207	3,182	1,837	7,245
2015	1160	1,435	2,563	1,743	6,901
2014	1398	1,426	3,624	1,929	8,377

% Change YTD 2019/2018 15.6%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	38,712,200	12,752,432	-	32.9%	29,222,757	10,935,911	-	37.4%
	Expenses	-	41,571,887	9,917,659	2,245,313	29.3%	38,316,790	10,366,113	2,353,617	33.2%
	Operating Income			2,834,773				569,797		
Non Operating	Revenues	-	30,372,425	9,459,926	-	31.1%	26,125,984	7,439,472	-	28.5%
	Expenses	-	33,480,000	1,683,001	25,909,506	82.4%	26,090,700	2,477,121	10,246,960	48.8%
	Non operating Income			<u>7,776,925</u>				<u>4,962,351</u>		
	Net Income			10,611,697				5,532,149		
Operating Revenues	Treated Water	-	19,723,195	3,686,012	-	18.7%	16,116,052	3,306,405	-	20.5%
	Raw Water	-	7,167,304	6,376,128	-	89.0%	7,321,656	6,085,668	-	83.1%
	Supplemental Contract	-	387,696	47,101	-	12.1%	140,292	46,179	-	32.9%
	Standby	-	108,184	-	-	0.0%	128,740	2,690	-	2.1%
	Reimbursable Costs	-	371,576	34,440	-	9.3%	188,603	108,513	-	57.5%
	Other Revenue	-	333,946	66,996	-	20.1%	388,588	87,844	-	22.6%
	New Connect/Install	-	297,531	50,492	-	17.0%	203,815	84,834	-	41.6%
	Miscellaneous	-	460,250	156,860	-	34.1%	231,071	213,776	-	92.5%
	Transfer In Operating	-	9,862,518	2,334,402	-	23.7%	4,503,940	1,000,000	-	22.2%
Operating Revenues Total		-	38,712,200	12,752,432	-	32.9%	29,222,757	10,935,911	-	37.4%
Non Operating Revenues	Property Taxes	-	12,449,953	7,017,528	-	56.4%	11,881,710	6,488,335	-	54.6%
	Sale of Timber	-	470,433	121,236	-	25.8%	-	231,715	-	0.0%
	Rents & Leases	-	291,214	56,087	-	19.3%	285,814	73,118	-	25.6%
	Grants	-	985,825	1,562,557	-	158.5%	2,380,000	170,010	-	7.1%
	Capacity Fees	-	400,000	58,231	-	14.6%	378,460	137,088	-	36.2%
	Interest Income	-	1,350,000	300,539	-	22.3%	1,200,000	303,161	-	25.3%
	Gain/Loss FA Disposal	-	-	-	-	0.0%	-	36,046	-	0.0%
	Transfer In Capital	-	1,375,000	343,749	-	25.0%	-	-	-	0.0%
Transfer In Bonds	-	13,050,000	-	-	0.0%	10,000,000	-	-	0.0%	
Non Operating Revenues Total		-	30,372,425	9,459,926	-	31.1%	26,125,984	7,439,472	-	28.5%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Operating Expenses	10113 Directors	-	229,925	59,636	-	25.9%	341,800	45,648	104,660	44.0%
	10114 Administration	-	7,184,520	3,125,320	38,121	44.0%	6,891,753	3,078,273	25,639	45.0%
	10115 Management	-	2,123,723	391,326	287,985	32.0%	1,965,405	440,803	243,460	34.8%
	10116 Watershed	-	1,149,673	176,668	214,155	34.0%	609,436	329,741	130,196	75.5%
	10117 Human Resources	-	512,387	103,559	-	20.2%	468,106	106,623	-	22.8%
	10118 Information Services	-	859,861	179,389	142,936	37.5%	795,037	212,587	1,151	26.9%
	10131 Cashiering	-	209,540	44,812	-	21.4%	194,630	42,253	-	21.7%
	10133 Customer Service	-	1,649,035	258,506	10,314	16.3%	1,002,836	188,517	-	18.8%
	10135 Accounting	-	1,175,369	267,352	34,413	25.7%	1,122,228	221,903	44,751	23.8%
	10151 Engineering	-	3,894,775	851,637	480,261	34.2%	3,811,120	872,126	371,727	32.6%
	10171 Water Operations	-	9,882,405	1,919,314	421,586	23.7%	9,617,652	1,982,430	472,823	25.5%
	10191 Maintenance	-	9,664,549	2,025,985	510,588	26.2%	9,515,594	2,467,276	857,355	34.9%
	10192 Vegetation	-	1,206,494	184,336	-	15.3%	-	-	-	0.0%
	10193 Purchasing	-	1,049,022	171,911	63,424	22.4%	1,021,357	183,164	37,931	21.6%
	10195 Shop Operations	-	780,609	157,908	41,532	25.5%	959,836	194,769	63,925	27.0%
Operating Expenses Total		-	41,571,887	9,917,659	2,245,313	29.3%	38,316,790	10,366,113	2,353,617	33.2%
Non Operating Expenses	10114 Administration	-	130,000	43,340	290,716	257.0%	1,430,000	253,184	573,507	57.8%
	10115 Management	-	-	694,965	4,392,763	0.0%	2,000,000	21,359	243,631	13.2%
	10118 Information Services	-	2,750,000	-	-	0.0%	470,700	-	-	0.0%
	10151 Engineering	-	29,445,000	796,854	21,115,451	74.4%	20,830,000	2,060,136	9,095,221	53.6%
	10171 Water Operations	-	310,000	75,000	96,651	55.4%	310,000	6,862	60,600	21.8%
	10191 Maintenance	-	845,000	72,842	13,926	10.3%	1,050,000	135,580	274,000	39.0%
Non Operating Expenses Total		-	33,480,000	1,683,001	25,909,506	82.4%	26,090,700	2,477,121	10,246,960	48.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10113 Directors	51101 Salary	-	74,257	18,675	-	25.1%	74,257	18,600	-	25.0%
	51305 Air Ambulance	-	-	100	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	74	-	12.4%	600	149	-	24.8%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	1,077	307	-	28.5%	1,077	252	-	23.4%
	51312 Health Insurance	-	119,186	22,790	-	19.1%	106,673	20,585	-	19.3%
	51313 Life Insurance	-	608	34	-	5.6%	608	65	-	10.7%
	51314 Dental Insurance	-	7,374	548	-	7.4%	7,434	986	-	13.3%
	51315 Vision Insurance	-	942	172	-	18.3%	910	234	-	25.8%
	51317 Workers Comp	-	297	17	-	5.7%	297	16	-	5.3%
	51319 FICA	-	4,604	1,416	-	30.7%	4,604	1,079	-	23.4%
	52503 Equipment Maintenance	-	4,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	1,000	-	-	0.0%	104,660	-	104,660	100.0%
	52604 Legal Fees	-	-	9,056	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	25,000	-	-	0.0%
	52710 Office Supplies	-	3,350	238	-	7.1%	3,350	155	-	4.6%
	52711 Education/Training/Meals	-	10,500	5,724	-	54.5%	10,500	2,775	-	26.4%
	52713 Utilities	-	2,000	485	-	24.3%	1,700	742	-	43.6%
10113 Directors Total		-	229,925	59,636	-	25.9%	341,800	45,648	104,660	44.0%
10114 Administration	51311 Pension Premiums	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	152	-	0.0%	-	240	-	0.0%
	51313 Life Insurance	-	21,000	3,780	-	18.0%	21,000	1,328	-	6.3%
	51321 Health Benefit-Retirees	-	1,000,000	249,248	-	24.9%	1,000,000	248,293	-	24.8%
	51324 Opeb Net Arc	-	435,000	-	-	0.0%	753,000	-	-	0.0%
	52503 Equipment Maintenance	-	52,222	11,133	25,821	70.8%	58,240	14,784	25,637	69.4%
	52504 Materials	-	15,700	827	-	5.3%	15,600	27	-	0.2%
	52505 Safety	-	11,400	6,728	-	59.0%	10,690	888	2	8.3%
	52603 Consulting/Contractor Fee	-	132,000	15,282	12,300	20.9%	126,500	4,987	-	3.9%
	52604 Legal Fees	-	200,000	35,304	-	17.7%	200,000	54,855	-	27.4%
	52608 Fed/St/Co Fees	-	112,000	5,306	-	4.7%	52,000	2,646	-	5.1%
	52703 Debt Service	-	4,190,368	2,747,559	-	65.6%	4,190,493	2,701,134	-	64.5%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10114 Administration	52704 Insurance	-	260,000	11,401	-	4.4%	250,000	4,296	-	1.7%
	52705 Disadvantaged Customer	-	500,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	71,850	8,360	-	11.6%	72,750	3,865	-	5.3%
	52709 Outreach/Advertising/Notices	-	44,500	4,125	-	9.3%	3,000	3,249	-	108.3%
	52710 Office Supplies	-	31,000	10,419	-	33.6%	31,000	9,488	-	30.6%
	52711 Education/Training/Meals	-	17,000	1,387	-	8.2%	17,000	211	-	1.2%
	52713 Utilities	-	90,480	14,308	-	15.8%	90,480	27,982	-	30.9%
10114 Administration Total		-	7,184,520	3,125,320	38,121	44.0%	6,891,753	3,078,273	25,639	45.0%
10115 Management	51101 Salary	-	948,406	214,217	-	22.6%	814,244	193,769	-	23.8%
	51105 Overtime	-	1,000	121	-	12.1%	1,000	126	-	12.6%
	51201 Temporary Salary	-	-	3,078	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,670	386	-	23.1%	-	412	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	260	20	-	7.7%
	51310 Medicare	-	13,752	3,076	-	22.4%	11,807	2,810	-	23.8%
	51311 Pension Premiums	-	292,175	71,496	-	24.5%	244,053	53,485	-	21.9%
	51312 Health Insurance	-	238,373	49,068	-	20.6%	213,346	45,382	-	21.3%
	51313 Life Insurance	-	7,472	1,542	-	20.6%	6,664	1,614	-	24.2%
	51314 Dental Insurance	-	14,748	2,317	-	15.7%	14,868	2,454	-	16.5%
	51315 Vision Insurance	-	1,884	422	-	22.4%	1,819	469	-	25.8%
	51316 Long Term Disability	-	4,109	316	-	7.7%	3,664	345	-	9.4%
	51317 Workers Comp	-	15,594	2,261	-	14.5%	5,700	1,365	-	24.0%
	51318 Unemployment Insurance	-	10,000	-	-	0.0%	20,000	58	-	0.3%
	51319 FICA	-	1,200	191	-	15.9%	1,200	-	-	0.0%
	52501 Chemicals	-	-	312	-	0.0%	-	-	-	0.0%
	52504 Materials	-	-	-	-	0.0%	-	27	-	0.0%
	52505 Safety	-	-	-	-	0.0%	360	924	-	256.7%
	52603 Consulting/Contractor Fee	-	470,080	36,610	287,985	69.1%	542,500	120,844	243,460	67.2%
	52609 Temporary Labor	-	50,000	-	-	0.0%	20,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	260	-	0.0%	-	1,015	-	0.0%
	52710 Office Supplies	-	10,000	1,176	-	11.8%	10,920	3,737	-	34.2%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10115 Management	52711 Education/Training/Meals	-	40,000	3,559	-	8.9%	50,000	10,986	-	22.0%
	52713 Utilities	-	3,000	418	-	13.9%	3,000	961	-	32.0%
10115 Management Total		-	2,123,723	391,326	287,985	32.0%	1,965,405	440,803	243,460	34.8%
10116 Watershed	51101 Salary	-	105,265	20,240	-	19.2%	94,573	22,141	-	23.4%
	51105 Overtime	-	-	-	-	0.0%	-	139	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	399	104	-	26.2%	-	97	-	0.0%
	51308 Empl Assistance Plan	-	26	-	-	0.0%	26	2	-	7.7%
	51310 Medicare	-	1,526	340	-	22.3%	1,371	318	-	23.2%
	51311 Pension Premiums	-	33,685	7,042	-	20.9%	28,346	6,176	-	21.8%
	51312 Health Insurance	-	23,837	4,992	-	20.9%	21,335	5,849	-	27.4%
	51313 Life Insurance	-	861	238	-	27.6%	774	221	-	28.6%
	51314 Dental Insurance	-	1,475	369	-	25.0%	1,487	369	-	24.8%
	51315 Vision Insurance	-	188	47	-	24.9%	182	47	-	25.8%
	51316 Long Term Disability	-	474	39	-	8.2%	426	39	-	9.2%
	51317 Workers Comp	-	737	79	-	10.7%	7,566	74	-	1.0%
	52504 Materials	-	10,000	5,200	-	52.0%	10,000	-	-	0.0%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	-	943,900	112,797	193,246	32.4%	431,250	294,270	130,196	98.4%
	52608 Fed/St/Co Fees	-	10,000	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	15,000	25,091	20,909	306.7%	10,000	-	-	0.0%
	52711 Education/Training/Meals	-	1,800	41	-	2.3%	1,600	-	-	0.0%
10116 Watershed Total		-	1,149,673	176,668	214,155	34.0%	609,436	329,741	130,196	75.5%
10117 Human Resources	51101 Salary	-	238,136	55,406	-	23.3%	217,637	49,783	-	22.9%
	51105 Overtime	-	1,000	46	-	4.6%	1,000	189	-	18.9%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	161	-	26.1%	-	150	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,453	808	-	23.4%	3,156	704	-	22.3%
	51311 Pension Premiums	-	76,203	19,292	-	25.3%	65,232	14,129	-	21.7%

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Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10117 Human Resources	51312 Health Insurance	-	71,512	16,993	-	23.8%	64,004	16,603	-	25.9%
	51313 Life Insurance	-	1,949	547	-	28.1%	1,781	504	-	28.3%
	51314 Dental Insurance	-	4,424	783	-	17.7%	4,460	783	-	17.6%
	51315 Vision Insurance	-	565	141	-	24.9%	546	141	-	25.8%
	51316 Long Term Disability	-	1,072	117	-	10.9%	979	116	-	11.9%
	51317 Workers Comp	-	1,667	217	-	13.0%	1,523	167	-	10.9%
	52504 Materials	-	2,000	-	-	0.0%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	33,500	3,302	-	9.9%	73,000	3,888	-	5.3%
	52604 Legal Fees	-	55,000	3,465	-	6.3%	25,000	16,083	-	64.3%
	52706 Dues, Publctns, Spnsrshp	-	750	-	-	0.0%	500	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	2,000	820	-	41.0%	1,250	1,289	-	103.1%
	52710 Office Supplies	-	10,000	804	-	8.0%	1,000	1,555	-	155.5%
	52711 Education/Training/Meals	-	7,500	429	-	5.7%	5,000	452	-	9.0%
	52713 Utilities	-	960	77	-	8.1%	960	82	-	8.5%
10117 Human Resources Total		-	512,387	103,559	-	20.2%	468,106	106,623	-	22.8%
10118 Information Services	51101 Salary	-	300,337	65,867	-	21.9%	274,589	62,954	-	22.9%
	51105 Overtime	-	5,000	3,319	-	66.4%	5,000	1,291	-	25.8%
	51106 Double Time	-	-	277	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	4,355	1,005	-	23.1%	3,982	933	-	23.4%
	51311 Pension Premiums	-	96,108	23,481	-	24.4%	82,303	17,925	-	21.8%
	51312 Health Insurance	-	71,512	12,121	-	17.0%	64,004	11,506	-	18.0%
	51313 Life Insurance	-	2,458	658	-	26.8%	2,247	628	-	28.0%
	51314 Dental Insurance	-	4,424	516	-	11.7%	4,460	516	-	11.6%
	51315 Vision Insurance	-	565	141	-	24.9%	546	141	-	25.8%
	51316 Long Term Disability	-	1,352	117	-	8.7%	1,236	117	-	9.5%
	51317 Workers Comp	-	2,102	269	-	12.8%	1,922	214	-	11.1%
	52501 Chemicals	-	200	170	-	85.1%	-	-	-	0.0%
	52503 Equipment Maintenance	-	143,300	28,205	1,881	21.0%	157,100	76,996	1,151	49.7%
	52506 Small Tools	-	500	-	-	0.0%	-	-	-	0.0%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

				Approved	2019	2019	2019	2019	2018	2018	2018	2018
				Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>												
10118 Information Services	52603	Consulting/Contractor Fee	-	5,000	26,792	140,762	3351.1%	5,000	-	-	0.0%	
	52609	Temporary Labor	-	30,000	-	-	0.0%	30,000	28,783	-	95.9%	
	52706	Dues, Publctns, Spnsrshp	-	320	-	-	0.0%	320	-	-	0.0%	
	52710	Office Supplies	-	87,300	13,878	293	16.2%	99,800	4,923	-	4.9%	
	52711	Education/Training/Meals	-	4,500	130	-	2.9%	4,500	-	-	0.0%	
	52713	Utilities	-	27,950	2,294	-	8.2%	12,950	2,595	-	20.0%	
	52904	Equipment Purchases	-	72,500	-	-	0.0%	45,000	3,060	-	6.8%	
10118 Information Services Total			-	859,861	179,389	142,936	37.5%	795,037	212,587	1,151	26.9%	
10131 Cashiering	51101	Salary	-	105,941	22,562	-	21.3%	98,185	22,812	-	23.2%	
	51105	Overtime	-	-	23	-	0.0%	500	-	-	0.0%	
	51306	Short Term Disability	-	422	69	-	16.4%	-	102	-	0.0%	
	51308	Empl Assistance Plan	-	52	-	-	0.0%	52	4	-	7.7%	
	51310	Medicare	-	1,536	321	-	20.9%	1,424	332	-	23.3%	
	51311	Pension Premiums	-	33,901	5,336	-	15.7%	29,429	6,400	-	21.7%	
	51312	Health Insurance	-	47,675	11,655	-	24.4%	42,669	11,090	-	26.0%	
	51313	Life Insurance	-	867	158	-	18.2%	804	228	-	28.4%	
	51314	Dental Insurance	-	2,950	615	-	20.8%	2,974	737	-	24.8%	
	51315	Vision Insurance	-	377	78	-	20.7%	364	94	-	25.8%	
	51316	Long Term Disability	-	477	45	-	9.4%	442	65	-	14.6%	
	51317	Workers Comp	-	742	88	-	11.9%	687	76	-	11.1%	
	52503	Equipment Maintenance	-	9,000	3,608	-	40.1%	9,000	-	-	0.0%	
	52710	Office Supplies	-	5,000	253	-	5.1%	7,500	314	-	4.2%	
	52711	Education/Training/Meals	-	600	-	-	0.0%	600	-	-	0.0%	
10131 Cashiering Total			-	209,540	44,812	-	21.4%	194,630	42,253	-	21.7%	
10133 Customer Service	51101	Salary	-	617,864	136,241	-	22.1%	391,466	92,752	-	23.7%	
	51105	Overtime	-	-	3,086	-	0.0%	2,000	257	-	12.8%	
	51106	Double Time	-	-	-	-	0.0%	1,000	212	-	21.2%	
	51144	Standby	-	-	415	-	0.0%	-	235	-	0.0%	
	51305	Air Ambulance	-	-	550	-	0.0%	-	-	-	0.0%	
	51306	Short Term Disability	-	1,043	325	-	31.1%	-	189	-	0.0%	

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10133 Customer Service	51308 Empl Assistance Plan	-	260	-	-	0.0%	182	14	-	7.7%
	51310 Medicare	-	8,959	1,909	-	21.3%	5,676	1,319	-	23.2%
	51311 Pension Premiums	-	197,717	47,889	-	24.2%	117,334	25,660	-	21.9%
	51312 Health Insurance	-	238,373	46,098	-	19.3%	149,342	32,595	-	21.8%
	51313 Life Insurance	-	5,057	1,317	-	26.0%	3,204	848	-	26.5%
	51314 Dental Insurance	-	14,748	3,051	-	20.7%	10,408	2,335	-	22.4%
	51315 Vision Insurance	-	1,884	422	-	22.4%	1,273	297	-	23.3%
	51316 Long Term Disability	-	2,780	325	-	11.7%	1,762	223	-	12.7%
	51317 Workers Comp	-	4,550	574	-	12.6%	2,889	334	-	11.6%
	52501 Chemicals	-	5,000	1,351	-	27.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	-	-	0.0%	7,000	-	-	0.0%
	52504 Materials	-	53,300	-	-	0.0%	41,300	493	-	1.2%
	52505 Safety	-	1,000	-	-	0.0%	500	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	377	-	18.8%
	52603 Consulting/Contractor Fee	-	192,500	1,285	-	0.7%	133,500	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	3,162	-	0.0%
	52710 Office Supplies	-	240,000	9,957	-	4.1%	120,000	24,248	-	20.2%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52713 Utilities	-	500	124	-	24.8%	500	110	-	21.9%
	52804 Bank Fees	-	-	3,588	-	0.0%	-	2,858	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	10,000	-	10,314	103.1%	10,000	-	-	0.0%
10133 Customer Service Total		-	1,649,035	258,506	10,314	16.3%	1,002,836	188,517	-	18.8%
10135 Accounting	51101 Salary	-	595,459	135,161	-	22.7%	510,107	113,256	-	22.2%
	51105 Overtime	-	6,500	2,536	-	39.0%	6,500	100	-	1.5%
	51305 Air Ambulance	-	-	350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,302	321	-	24.7%	-	316	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	12	-	6.6%
	51310 Medicare	-	8,634	2,060	-	23.9%	7,839	1,659	-	21.2%
	51311 Pension Premiums	-	190,547	47,525	-	24.9%	152,936	34,185	-	22.4%
	51312 Health Insurance	-	166,861	28,023	-	16.8%	138,642	23,743	-	17.1%

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
10135 Accounting	51313 Life Insurance	-	4,873	1,165	-	23.9%	4,424	1,063	-	24.0%
	51314 Dental Insurance	-	10,324	1,723	-	16.7%	10,408	1,516	-	14.6%
	51315 Vision Insurance	-	1,319	328	-	24.9%	1,273	281	-	22.1%
	51316 Long Term Disability	-	2,680	260	-	9.7%	2,433	216	-	8.9%
	51317 Workers Comp	-	4,168	537	-	12.9%	3,784	378	-	10.0%
	52503 Equipment Maintenance	-	-	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	-	112,420	33,778	34,413	60.7%	110,000	4,853	44,751	45.1%
	52609 Temporary Labor	-	20,000	-	-	0.0%	99,600	26,367	-	26.5%
	52706 Dues, Publctns, Spnsrshp	-	600	500	-	83.3%	600	245	-	40.8%
	52710 Office Supplies	-	1,500	488	-	32.6%	4,000	433	-	10.8%
	52711 Education/Training/Meals	-	8,000	2,895	-	36.2%	8,000	2,770	-	34.6%
	52804 Bank Fees	-	40,000	9,701	-	24.3%	50,000	10,511	-	21.0%
	52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%
10135 Accounting Total		-	1,175,369	267,352	34,413	25.7%	1,122,228	221,903	44,751	23.8%
10151 Engineering	51101 Salary	-	1,804,873	407,174	-	22.6%	1,773,375	383,261	-	21.6%
	51105 Overtime	-	10,000	1,410	-	14.1%	10,000	4,136	-	41.4%
	51201 Temporary Salary	-	-	13,080	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	900	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,800	483	-	26.9%	-	411	-	0.0%
	51308 Empl Assistance Plan	-	468	-	-	0.0%	494	36	-	7.3%
	51310 Medicare	-	26,171	6,103	-	23.3%	25,714	5,545	-	21.6%
	51311 Pension Premiums	-	577,559	141,213	-	24.5%	531,534	113,307	-	21.3%
	51312 Health Insurance	-	429,071	91,145	-	21.2%	405,358	85,882	-	21.2%
	51313 Life Insurance	-	14,771	3,783	-	25.6%	14,513	3,709	-	25.6%
	51314 Dental Insurance	-	26,546	5,050	-	19.0%	28,249	4,853	-	17.2%
	51315 Vision Insurance	-	3,391	813	-	24.0%	3,456	813	-	23.5%
	51316 Long Term Disability	-	8,122	676	-	8.3%	7,980	679	-	8.5%
	51317 Workers Comp	-	79,203	10,749	-	13.6%	97,647	8,176	-	8.4%
	51318 Unemployment Insurance	-	-	-	-	0.0%	-	88	-	0.0%
	51319 FICA	-	-	811	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	1,779	-	35.6%	-	-	-	0.0%

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10151 Engineering	52503 Equipment Maintenance	-	60,000	4,455	11,107	25.9%	60,000	10,963	4,103	25.1%
	52504 Materials	-	120,000	10,044	-	8.4%	150,000	10,358	-	6.9%
	52505 Safety	-	2,500	134	-	5.4%	3,000	27	23	1.7%
	52506 Small Tools	-	2,500	154	-	6.2%	1,000	1,023	-	102.3%
	52603 Consulting/Contractor Fee	-	430,000	126,496	463,571	137.2%	340,000	199,900	323,294	153.9%
	52608 Fed/St/Co Fees	-	-	55	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	150,000	6,136	-	4.1%	200,000	21,229	-	10.6%
	52706 Dues, Publctns, Spnsrshp	-	20,000	2,012	4,833	34.2%	20,000	2,702	5,600	41.5%
	52710 Office Supplies	-	22,000	1,844	-	8.4%	18,000	9,824	2,526	68.6%
	52711 Education/Training/Meals	-	20,000	3,020	-	15.1%	20,000	2,306	-	11.5%
	52713 Utilities	-	800	117	-	14.7%	800	154	-	19.2%
	52901 Land/Easement Purchases	-	40,000	-	750	1.9%	40,000	1,405	6,000	18.5%
	52902 Vehicle Purchases	-	30,000	-	-	0.0%	30,000	1,340	30,181	105.1%
	52904 Equipment Purchases	-	10,000	12,000	-	120.0%	30,000	-	-	0.0%
10151 Engineering Total		-	3,894,775	851,637	480,261	34.2%	3,811,120	872,126	371,727	32.6%
10171 Water Operations	51101 Salary	-	3,367,881	777,308	-	23.1%	3,279,662	772,111	-	23.5%
	51105 Overtime	-	50,000	5,336	-	10.7%	90,000	10,713	-	11.9%
	51106 Double Time	-	60,000	2,668	-	4.4%	113,700	4,014	-	3.5%
	51144 Standby	-	140,000	38,453	-	27.5%	140,000	35,790	-	25.6%
	51201 Temporary Salary	-	-	28,416	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	2,100	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	1,619	-	23.4%	-	1,641	-	0.0%
	51308 Empl Assistance Plan	-	1,118	-	-	0.0%	1,170	86	-	7.4%
	51310 Medicare	-	48,834	12,567	-	25.7%	47,555	11,788	-	24.8%
	51311 Pension Premiums	-	1,077,722	267,623	-	24.8%	983,013	214,421	-	21.8%
	51312 Health Insurance	-	1,025,003	216,627	-	21.1%	960,058	225,316	-	23.5%
	51313 Life Insurance	-	27,563	7,401	-	26.9%	26,841	7,418	-	27.6%
	51314 Dental Insurance	-	63,416	13,285	-	20.9%	66,906	13,548	-	20.2%
	51315 Vision Insurance	-	8,101	1,969	-	24.3%	8,186	2,016	-	24.6%
	51316 Long Term Disability	-	15,155	1,628	-	10.7%	14,758	1,649	-	11.2%
	51317 Workers Comp	-	239,489	33,485	-	14.0%	221,203	26,944	-	12.2%

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>										
10171 Water Operations	51319 FICA	-	-	1,762	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	325,000	61,724	101,456	50.2%	300,000	31,619	109,856	47.2%
	52503 Equipment Maintenance	-	504,500	46,186	7,343	10.6%	454,500	65,438	24,916	19.9%
	52504 Materials	-	331,500	107,624	6,478	34.4%	347,000	108,942	2,021	32.0%
	52505 Safety	-	38,000	1,159	-	3.0%	23,000	4,099	-	17.8%
	52506 Small Tools	-	29,500	4,783	-	16.2%	31,800	6,232	-	19.6%
	52507 Water Purchase	-	300,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	179,500	18,551	88,765	59.8%	197,500	13,046	920	7.1%
	52608 Fed/St/Co Fees	-	399,200	97,594	-	24.4%	357,700	100,762	-	28.2%
	52609 Temporary Labor	-	100,000	-	-	0.0%	100,000	31,604	-	31.6%
	52706 Dues, Publctns, Spnsrshp	-	9,000	75	-	0.8%	9,000	120	-	1.3%
	52710 Office Supplies	-	8,000	1,011	-	12.6%	8,000	1,519	-	19.0%
	52711 Education/Training/Meals	-	35,000	7,850	-	22.4%	35,000	3,830	-	10.9%
	52713 Utilities	-	1,016,000	130,678	-	12.9%	976,000	155,097	50,000	21.0%
	52902 Vehicle Purchases	-	193,000	-	152,574	79.1%	178,100	10,289	150,367	90.2%
	52904 Equipment Purchases	-	283,000	29,830	64,970	33.5%	347,000	122,378	134,742	74.1%
10171 Water Operations Total		-	9,882,405	1,919,314	421,586	23.7%	9,617,652	1,982,430	472,823	25.5%
10191 Maintenance	51101 Salary	-	3,758,201	877,278	-	23.3%	3,942,771	883,891	-	22.4%
	51105 Overtime	-	30,000	5,678	-	18.9%	30,000	8,979	-	29.9%
	51106 Double Time	-	15,000	4,127	-	27.5%	15,000	2,861	-	19.1%
	51201 Temporary Salary	-	-	34,408	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	3,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,139	1,691	-	23.7%	-	1,897	-	0.0%
	51308 Empl Assistance Plan	-	1,534	-	-	0.0%	1,716	131	-	7.6%
	51310 Medicare	-	54,494	14,745	-	27.1%	57,170	12,793	-	22.4%
	51311 Pension Premiums	-	1,202,624	302,128	-	25.1%	1,181,767	254,713	-	21.6%
	51312 Health Insurance	-	1,406,400	286,573	-	20.4%	1,408,086	296,491	-	21.1%
	51313 Life Insurance	-	30,757	8,390	-	27.3%	32,268	8,852	-	27.4%
	51314 Dental Insurance	-	87,013	17,553	-	20.2%	98,129	18,531	-	18.9%
	51315 Vision Insurance	-	11,116	2,751	-	24.7%	12,007	3,032	-	25.3%
	51316 Long Term Disability	-	16,912	2,098	-	12.4%	17,742	2,278	-	12.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10191 Maintenance	51317 Workers Comp	-	292,459	42,430	-	14.5%	321,008	35,902	-	11.2%
	51319 FICA	-	-	2,133	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	200,000	32,934	-	16.5%	-	37,000	-	0.0%
	52503 Equipment Maintenance	-	85,600	2,429	3,587	7.0%	87,800	13,554	4,577	20.6%
	52504 Materials	-	1,375,000	177,029	7,142	13.4%	1,108,000	488,036	441	44.1%
	52505 Safety	-	28,300	8,892	234	32.2%	33,300	7,038	38	21.2%
	52506 Small Tools	-	55,500	8,613	-	15.5%	80,830	7,349	-	9.1%
	52603 Consulting/Contractor Fee	-	154,000	59,577	58,254	76.5%	204,000	228,425	62,713	142.7%
	52604 Legal Fees	-	4,000	-	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	20,000	2,718	-	13.6%	7,500	4,697	-	62.6%
	52609 Temporary Labor	-	185,000	-	-	0.0%	200,000	60,630	-	30.3%
	52706 Dues, Publctns, Spnsrshp	-	21,600	-	-	0.0%	14,000	850	-	6.1%
	52710 Office Supplies	-	11,500	1,477	743	19.3%	12,500	1,233	-	9.9%
	52711 Education/Training/Meals	-	15,700	1,895	-	12.1%	30,000	3,816	-	12.7%
	52713 Utilities	-	28,000	1,566	-	5.6%	35,000	3,447	-	9.8%
	52902 Vehicle Purchases	-	225,000	107,594	116,711	99.7%	210,000	80,851	715,220	379.1%
	52904 Equipment Purchases	-	341,700	15,928	323,916	99.5%	370,000	-	74,367	20.1%
10191 Maintenance Total		-	9,664,549	2,025,985	510,588	26.2%	9,515,594	2,467,276	857,355	34.9%
10192 Vegetation	51101 Salary	-	407,449	93,007	-	22.8%	-	-	-	0.0%
	51306 Short Term Disability	-	726	507	-	69.8%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	156	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	5,908	-	-	0.0%	-	-	-	0.0%
	51311 Pension Premiums	-	130,384	32,783	-	25.1%	-	-	-	0.0%
	51312 Health Insurance	-	143,024	29,797	-	20.8%	-	-	-	0.0%
	51313 Life Insurance	-	3,335	846	-	25.4%	-	-	-	0.0%
	51314 Dental Insurance	-	8,849	1,460	-	16.5%	-	-	-	0.0%
	51315 Vision Insurance	-	1,130	281	-	24.9%	-	-	-	0.0%
	51316 Long Term Disability	-	1,834	230	-	12.5%	-	-	-	0.0%
	51317 Workers Comp	-	44,819	5,761	-	12.9%	-	-	-	0.0%
	52501 Chemicals	-	270,000	19,388	-	7.2%	-	-	-	0.0%
	52503 Equipment Maintenance	-	2,200	34	-	1.6%	-	-	-	0.0%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
10192 Vegetation	52505 Safety	-	2,700	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	129,900	-	-	0.0%	-	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	45,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	2,780	-	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	1,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	2,300	240	-	10.4%	-	-	-	0.0%
	52713 Utilities	-	2,000	-	-	0.0%	-	-	-	0.0%
10192 Vegetation Total		-	1,206,494	184,336	-	15.3%	-	-	-	0.0%
10193 Purchasing	51101 Salary	-	354,346	82,142	-	23.2%	328,814	77,166	-	23.5%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	51305 Air Ambulance	-	-	250	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	217	-	25.9%	-	204	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	5,138	1,179	-	22.9%	4,768	1,103	-	23.1%
	51311 Pension Premiums	-	113,391	28,466	-	25.1%	98,555	21,511	-	21.8%
	51312 Health Insurance	-	119,186	24,056	-	20.2%	106,673	23,710	-	22.2%
	51313 Life Insurance	-	2,900	806	-	27.8%	2,691	771	-	28.6%
	51314 Dental Insurance	-	7,374	1,415	-	19.2%	7,434	1,415	-	19.0%
	51315 Vision Insurance	-	942	234	-	24.9%	910	234	-	25.8%
	51316 Long Term Disability	-	1,595	195	-	12.2%	1,480	192	-	13.0%
	51317 Workers Comp	-	2,480	321	-	12.9%	2,302	258	-	11.2%
	52501 Chemicals	-	100	-	-	0.0%	-	0	-	0.0%
	52503 Equipment Maintenance	-	18,000	1,127	-	6.3%	53,000	-	-	0.0%
	52504 Materials	-	125,000	6,118	797	5.5%	125,000	15,945	10,310	21.0%
	52505 Safety	-	56,000	2,125	-	3.8%	52,000	9,765	-	18.8%
	52506 Small Tools	-	100,000	7,280	-	7.3%	100,000	11,886	1	11.9%
	52603 Consulting/Contractor Fee	-	110,000	15,064	62,626	70.6%	60,000	8,286	27,620	59.8%
	52609 Temporary Labor	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	600	130	-	21.7%	600	390	-	65.0%
	52710 Office Supplies	-	18,500	705	-	3.8%	63,000	10,090	-	16.0%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10193 Purchasing	52711 Education/Training/Meals	-	5,000	-	-	0.0%	6,000	-	-	0.0%
	52713 Utilities	-	1,500	82	-	5.4%	2,000	228	-	11.4%
10193 Purchasing Total		-	1,049,022	171,911	63,424	22.4%	1,021,357	183,164	37,931	21.6%
10195 Shop Operations	51101 Salary	-	230,882	43,837	-	19.0%	192,673	42,326	-	22.0%
	51105 Overtime	-	1,500	804	-	53.6%	1,500	99	-	6.6%
	51305 Air Ambulance	-	-	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	208	74	-	35.7%	-	51	-	0.0%
	51308 Empl Assistance Plan	-	104	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,348	648	-	19.3%	2,794	594	-	21.3%
	51311 Pension Premiums	-	73,882	14,879	-	20.1%	57,750	12,239	-	21.2%
	51312 Health Insurance	-	95,349	17,952	-	18.8%	64,004	13,984	-	21.8%
	51313 Life Insurance	-	1,890	420	-	22.2%	1,577	400	-	25.3%
	51314 Dental Insurance	-	5,899	1,106	-	18.8%	4,460	876	-	19.6%
	51315 Vision Insurance	-	754	141	-	18.7%	546	125	-	22.9%
	51316 Long Term Disability	-	1,039	113	-	10.8%	867	103	-	11.9%
	51317 Workers Comp	-	16,162	1,852	-	11.5%	13,487	1,462	-	10.8%
	52501 Chemicals	-	25,000	1,777	-	7.1%	225,000	1,465	-	0.7%
	52503 Equipment Maintenance	-	185,000	66,931	23	36.2%	175,000	96,226	-	55.0%
	52504 Materials	-	58,000	1,160	-	2.0%	57,000	8,267	-	14.5%
	52505 Safety	-	1,400	264	-	18.9%	1,300	501	-	38.5%
	52506 Small Tools	-	3,000	-	-	0.0%	3,000	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	28,000	10,939	-	39.1%
	52706 Dues, Publcns, Spnsrshp	-	1,892	1,500	-	79.3%	-	-	-	0.0%
	52710 Office Supplies	-	2,500	82	-	3.3%	2,500	10	-	0.4%
	52711 Education/Training/Meals	-	3,500	-	-	0.0%	4,000	-	-	0.0%
	52713 Utilities	-	19,300	2,991	-	15.5%	22,300	5,098	-	22.9%
	52902 Vehicle Purchases	-	-	-	-	0.0%	75,000	-	63,925	85.2%
	52904 Equipment Purchases	-	50,000	1,377	41,509	85.8%	27,000	-	-	0.0%
10195 Shop Operations Total		-	780,609	157,908	41,532	25.5%	959,836	194,769	63,925	27.0%
Total Operating Expenses		-	41,571,887	9,917,659	2,245,313	29.3%	38,316,790	10,366,113	2,353,617	33.2%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
10114 Administration	52915 Proj Bud: Non-Programmati	-	130,000	43,340	290,716	257.0%	1,430,000	253,184	573,507	57.8%
10114 Administration Total		-	130,000	43,340	290,716	257.0%	1,430,000	253,184	573,507	57.8%
10115 Management	52915 Proj Bud: Non-Programmati	-	-	694,965	4,392,763	0.0%	2,000,000	21,359	243,631	13.2%
10115 Management Total		-	-	694,965	4,392,763	0.0%	2,000,000	21,359	243,631	13.2%
10118 Information Services	52915 Proj Bud: Non-Programmati	-	2,750,000	-	-	0.0%	470,700	-	-	0.0%
10118 Information Services Total		-	2,750,000	-	-	0.0%	470,700	-	-	0.0%
10151 Engineering	52907 Proj Bud: Pipeline Rplc	-	1,100,000	171,817	144,595	28.8%	750,000	100,729	13,500	15.2%
	52908 Proj Bud: Prv Program	-	160,000	20,385	1,000	13.4%	160,000	57,293	3,500	38.0%
	52909 Proj Bud: Minor System	-	-	-	-	0.0%	600,000	-	-	0.0%
	52910 Proj Bud: Raw Water Rplc	-	1,200,000	312,846	335,789	54.1%	1,100,000	90,450	34,745	11.4%
	52911 Proj Bud: Backbone Ext	-	1,000,000	124,845	900,188	102.5%	1,000,000	3,000	2,594,435	259.7%
	52912 Proj Bud: Community Inves	-	600,000	13,190	7,888	3.5%	800,000	5,052	12,723	2.2%
	52913 Proj Bud: Extended Ceqa	-	200,000	546	273,781	137.2%	200,000	32,279	22,635	27.5%
	52914 Proj Bud: Sediment Removl	-	650,000	43,676	206,512	38.5%	500,000	299,314	483,144	156.5%
	52915 Proj Bud: Non-Programmati	-	24,535,000	109,549	19,245,697	78.9%	15,720,000	1,472,019	5,930,540	47.1%
10151 Engineering Total		-	29,445,000	796,854	21,115,451	74.4%	20,830,000	2,060,136	9,095,221	53.6%
10171 Water Operations	52915 Proj Bud: Non-Programmati	-	310,000	75,000	96,651	55.4%	310,000	6,862	60,600	21.8%
10171 Water Operations Total		-	310,000	75,000	96,651	55.4%	310,000	6,862	60,600	21.8%
10191 Maintenance	52915 Proj Bud: Non-Programmati	-	845,000	72,842	13,926	10.3%	1,050,000	135,580	274,000	39.0%
10191 Maintenance Total		-	845,000	72,842	13,926	10.3%	1,050,000	135,580	274,000	39.0%
Total Non Operating Expenses		-	33,480,000	1,683,001	25,909,506	82.4%	26,090,700	2,477,121	10,246,960	48.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
Operating & Non Operating Budget:										
Operating	Revenues	-	2,470,124	607,669	-	24.6%	2,319,279	625,013	-	26.9%
	Expenses	-	2,427,161	272,062	14,222	11.8%	2,162,060	288,109	3,395	13.5%
	Operating Income			335,607				336,904		
Non Operating	Revenues	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
	Expenses	-	315,000	37,675	43,251	25.7%	315,000	109,319	554,586	210.8%
	Non operating Income			41,075				(30,569)		
	Net Income			376,683				306,335		
Operating Revenues	Scotts Flat	-	1,025,036	348,543	-	34.0%	904,470	291,805	-	32.3%
	Peninsula	-	252,156	66,400	-	26.3%	242,480	63,928	-	26.4%
	Orchard Springs	-	331,355	51,541	-	15.6%	316,606	55,883	-	17.7%
	Long Ravine	-	635,416	91,911	-	14.5%	548,236	129,392	-	23.6%
	Jackson Meadows	-	145,899	46,741	-	32.0%	220,000	82,524	-	37.5%
	Greenhorn	-	39,668	2,464	-	6.2%	39,844	1,315	-	3.3%
	Combie	-	29,087	68	-	0.2%	34,021	70	-	0.2%
	Cascade Shores Gate	-	11,507	-	-	0.0%	13,622	97	-	0.7%
Operating Revenues Total		-	2,470,124	607,669	-	24.6%	2,319,279	625,013	-	26.9%
Non Operating Revenues	Transfer In Capital	-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Non Operating Revenues Total		-	315,000	78,750	-	25.0%	315,000	78,750	-	25.0%
Operating Expenses	30250 General Recreation	-	1,921,968	231,052	14,222	12.8%	1,752,189	288,109	3,395	16.6%
	30254 Upper Division Recreation	-	505,193	41,010	-	8.1%	409,871	-	-	0.0%
Operating Expenses Total		-	2,427,161	272,062	14,222	11.8%	2,162,060	288,109	3,395	13.5%
Non Operating Expenses	30250 General Recreation	-	315,000	37,675	43,251	25.7%	315,000	109,319	554,586	210.8%
Non Operating Expenses Total		-	315,000	37,675	43,251	25.7%	315,000	109,319	554,586	210.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
30250 General Recreation	51101 Salary	-	517,153	97,472	-	18.8%	448,613	111,608	-	24.9%
	51105 Overtime	-	5,000	126	-	2.5%	5,000	77	-	1.5%
	51201 Temporary Salary	-	-	5,520	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	400	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	406	127	-	31.4%	-	99	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	16	-	8.8%
	51310 Medicare	-	7,499	1,480	-	19.7%	6,505	1,628	-	25.0%
	51311 Pension Premiums	-	156,171	34,493	-	22.1%	134,463	29,316	-	21.8%
	51312 Health Insurance	-	166,861	24,323	-	14.6%	149,342	19,922	-	13.3%
	51313 Life Insurance	-	3,994	941	-	23.6%	3,671	996	-	27.1%
	51314 Dental Insurance	-	10,324	885	-	8.6%	10,408	1,188	-	11.4%
	51315 Vision Insurance	-	1,319	295	-	22.4%	1,273	328	-	25.8%
	51316 Long Term Disability	-	2,196	241	-	11.0%	2,019	265	-	13.1%
	51317 Workers Comp	-	41,372	5,188	-	12.5%	35,343	4,988	-	14.1%
	51319 FICA	-	-	342	-	0.0%	-	-	-	0.0%
	51321 Health Benefit-Retirees	-	-	2,518	-	0.0%	-	9,772	-	0.0%
	51324 Opeb Net Arc	-	8,000	-	-	0.0%	24,000	-	-	0.0%
	52501 Chemicals	-	15,000	896	-	6.0%	20,000	1,849	-	9.2%
	52503 Equipment Maintenance	-	62,000	8,858	5,630	23.4%	61,275	11,104	1,349	20.3%
	52504 Materials	-	160,000	2,458	-	1.5%	191,200	4,179	-	2.2%
	52505 Safety	-	3,000	-	-	0.0%	3,000	199	3	6.7%
	52506 Small Tools	-	3,500	1,361	-	38.9%	3,500	1,081	-	30.9%
	52603 Consulting/Contractor Fee	-	30,000	5,386	8,592	46.6%	30,000	1,378	2,043	11.4%
	52604 Legal Fees	-	5,000	-	-	0.0%	5,000	3,627	-	72.5%
	52608 Fed/St/Co Fees	-	40,000	1,697	-	4.2%	40,000	20,789	-	52.0%
	52609 Temporary Labor	-	455,991	-	-	0.0%	362,000	3,602	-	1.0%
	52704 Insurance	-	16,000	-	-	0.0%	6,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	-	-	0.0%	-	180	-	0.0%
	52709 Outreach/Advertising/Notices	-	10,000	1,950	-	19.5%	10,000	45	-	0.5%
	52710 Office Supplies	-	12,500	670	-	5.4%	12,500	4,961	-	39.7%
	52711 Education/Training/Meals	-	300	40	-	13.3%	300	-	-	0.0%
	52713 Utilities	-	127,200	16,073	-	12.6%	127,200	39,815	-	31.3%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
30250 General Recreation	52795 Rec-Customer Refunds	-	16,000	-	-	0.0%	14,395	-	-	0.0%
	52804 Bank Fees	-	45,000	17,313	-	38.5%	45,000	15,097	-	33.5%
30250 General Recreation Total		-	1,921,968	231,052	14,222	12.8%	1,752,189	288,109	3,395	16.6%
30254 Upper Division Recreation	51101 Salary	-	128,766	22,360	-	17.4%	77,099	-	-	0.0%
	51105 Overtime	-	3,000	-	-	0.0%	1,000	-	-	0.0%
	51306 Short Term Disability	-	-	19	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	39	-	-	0.0%
	51310 Medicare	-	1,867	351	-	18.8%	838	-	-	0.0%
	51311 Pension Premiums	-	33,384	7,779	-	23.3%	23,109	-	-	0.0%
	51312 Health Insurance	-	47,675	7,108	-	14.9%	32,002	-	-	0.0%
	51313 Life Insurance	-	854	203	-	23.8%	473	-	-	0.0%
	51314 Dental Insurance	-	2,950	172	-	5.8%	2,230	-	-	0.0%
	51315 Vision Insurance	-	377	80	-	21.1%	273	-	-	0.0%
	51316 Long Term Disability	-	467	58	-	12.4%	260	-	-	0.0%
	51317 Workers Comp	-	10,301	1,180	-	11.5%	4,048	-	-	0.0%
	52501 Chemicals	-	5,000	-	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	884	-	8.8%	10,000	-	-	0.0%
	52504 Materials	-	20,000	16	-	0.1%	20,000	-	-	0.0%
	52505 Safety	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	-	-	0.0%	45,000	-	-	0.0%
	52604 Legal Fees	-	15,000	-	-	0.0%	15,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	6,000	800	-	13.3%	6,000	-	-	0.0%
	52609 Temporary Labor	-	138,000	-	-	0.0%	138,000	-	-	0.0%
	52710 Office Supplies	-	2,500	-	-	0.0%	2,500	-	-	0.0%
	52713 Utilities	-	30,000	-	-	0.0%	30,000	-	-	0.0%
30254 Upper Division Recreation Total		-	505,193	41,010	-	8.1%	409,871	-	-	0.0%
Total Operating Expenses		-	2,427,161	272,062	14,222	11.8%	2,162,060	288,109	3,395	13.5%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019		2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud		Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>											
30250 General Recreation	52915 Proj Bud: Non-Programmati	-	315,000	37,675	43,251	25.7%		315,000	109,319	554,586	210.8%
30250 General Recreation Total		-	315,000	37,675	43,251	25.7%		315,000	109,319	554,586	210.8%
Total Non Operating Expenses		-	315,000	37,675	43,251	25.7%		315,000	109,319	554,586	210.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<u>Operating & Non Operating Budget:</u>										
Operating	Revenues	-	20,124,690	5,235,791	-	26.0%	20,043,949	5,147,138	-	25.7%
	Expenses	-	22,282,658	5,009,743	1,176,650	27.8%	15,072,452	2,852,181	1,194,032	26.8%
Non Operating	Expenses	-	4,815,000	445,008	1,282,256	35.9%	4,200,000	544,007	1,096,754	39.1%
	Net Income			(218,959)				1,750,950		
Operating Revenues	Chicago Park Powerhouse	-	8,755,841	2,244,568	-	25.6%	8,668,778	2,198,517	-	25.4%
	Rollins Powerhouse	-	4,864,356	1,248,151	-	25.7%	4,815,987	1,229,705	-	25.5%
	Dutch Flat Powerhouse	-	4,864,356	1,233,130	-	25.4%	4,815,987	1,229,705	-	25.5%
	Bowman Powerhouse	-	972,871	192,408	-	19.8%	963,197	238,403	-	24.8%
	Scotts Flat Powerhouse	-	250,000	51,155	-	20.5%	300,000	25,324	-	8.4%
	Combie South Powerhouse	-	200,000	206,883	-	103.4%	200,000	136,543	-	68.3%
	Combie North Powerhouse	-	150,000	32,859	-	21.9%	180,000	43,364	-	24.1%
	Bowman Transmission Line	-	67,266	26,637	-	39.6%	100,000	45,576	-	45.6%
Operating Revenues Total		-	20,124,690	5,235,791	-	26.0%	20,043,949	5,147,138	-	25.7%
Operating Expenses	50112 Hydro Admin	-	15,966,347	3,623,436	1,035,473	29.2%	8,997,841	1,822,133	1,039,473	31.8%
	50161 Hydro Operations	-	2,445,637	521,404	13,560	21.9%	2,240,917	435,984	51,448	21.8%
	50167 Hydro Maintenance	-	3,870,674	864,902	127,617	25.6%	3,833,694	594,064	103,112	18.2%
Operating Expenses Total		-	22,282,658	5,009,743	1,176,650	27.8%	15,072,452	2,852,181	1,194,032	26.8%
Non Operating Expenses	50112 Hydro Admin	-	4,815,000	445,008	1,282,256	35.9%	4,200,000	544,007	1,096,754	39.1%
Non Operating Expenses Total		-	4,815,000	445,008	1,282,256	35.9%	4,200,000	544,007	1,096,754	39.1%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	51101 Salary	-	552,784	101,242	-	18.3%	497,192	112,541	-	22.6%
	51105 Overtime	-	2,000	73	-	3.7%	2,000	-	-	0.0%
	51106 Double Time	-	-	195	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	1,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	865	175	-	20.2%	-	202	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	104	8	-	7.7%
	51310 Medicare	-	8,015	1,513	-	18.9%	7,209	1,600	-	22.2%
	51311 Pension Premiums	-	176,891	35,295	-	20.0%	138,425	30,557	-	22.1%
	51312 Health Insurance	-	119,186	19,009	-	15.9%	85,339	21,199	-	24.8%
	51313 Life Insurance	-	4,524	1,495	-	33.0%	3,780	1,214	-	32.1%
	51314 Dental Insurance	-	7,374	1,152	-	15.6%	5,947	1,152	-	19.4%
	51315 Vision Insurance	-	942	188	-	19.9%	728	188	-	25.8%
	51316 Long Term Disability	-	2,488	152	-	6.1%	2,078	156	-	7.5%
	51317 Workers Comp	-	17,133	1,539	-	9.0%	15,804	1,307	-	8.3%
	51321 Health Benefit-Retirees	-	-	32,514	-	0.0%	160,000	33,885	-	21.2%
	51324 Opeb Net Arc	-	63,000	-	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	75,000	13,663	-	18.2%	75,000	18,324	-	24.4%
	52503 Equipment Maintenance	-	56,000	1,877	5,355	12.9%	21,000	3,758	6,056	46.7%
	52504 Materials	-	25,000	664	-	2.7%	25,000	2,368	-	9.5%
	52505 Safety	-	86,000	5,895	-	6.9%	85,760	9,189	35	10.8%
	52506 Small Tools	-	5,000	-	-	0.0%	5,000	130	-	2.6%
	52603 Consulting/Contractor Fee	-	2,055,000	425,895	1,030,119	70.9%	1,582,500	346,017	1,033,381	87.2%
	52604 Legal Fees	-	50,000	3,676	-	7.4%	50,000	8,378	-	16.8%
	52607 Franchise Fees	-	46,000	10,543	-	22.9%	46,000	14,057	-	30.6%
	52608 Fed/St/Co Fees	-	1,025,015	161,831	-	15.8%	979,975	75,380	-	7.7%
	52609 Temporary Labor	-	5,000	-	-	0.0%	60,000	-	-	0.0%
	52704 Insurance	-	220,000	446	-	0.2%	200,000	-	-	0.0%
52706 Dues, Publctns, Spnsrshp	-	45,500	23,396	-	51.4%	30,500	23,172	-	76.0%	
52710 Office Supplies	-	27,000	1,655	-	6.1%	32,500	4,171	-	12.8%	
52711 Education/Training/Meals	-	21,000	5,333	-	25.4%	19,000	2,447	-	12.9%	
52713 Utilities	-	169,500	31,549	-	18.6%	202,000	31,983	-	15.8%	
52901 Land/Easement Purchases	-	100,000	6,125	-	6.1%	150,000	-	-	0.0%	

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50112 Hydro Admin	52904 Equipment Purchases	-	60,000	-	-	0.0%	50,000	-	-	0.0%
	54000 Transfer Out	-	10,940,000	2,734,998	-	25.0%	4,465,000	1,078,750	-	24.2%
50112 Hydro Admin Total		-	15,966,347	3,623,436	1,035,473	29.2%	8,997,841	1,822,133	1,039,473	31.8%
50161 Hydro Operations	51101 Salary	-	1,071,026	279,332	-	26.1%	1,012,391	210,726	-	20.8%
	51105 Overtime	-	75,000	20,007	-	26.7%	75,000	10,734	-	14.3%
	51106 Double Time	-	8,000	4,964	-	62.1%	-	2,165	-	0.0%
	51144 Standby	-	32,000	7,816	-	24.4%	-	7,412	-	0.0%
	51306 Short Term Disability	-	1,117	325	-	29.1%	-	251	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	286	20	-	7.0%
	51310 Medicare	-	15,530	4,508	-	29.0%	14,680	3,372	-	23.0%
	51311 Pension Premiums	-	342,728	83,295	-	24.3%	303,444	65,063	-	21.4%
	51312 Health Insurance	-	286,047	53,880	-	18.8%	234,681	53,873	-	23.0%
	51313 Life Insurance	-	8,765	2,191	-	25.0%	8,285	2,196	-	26.5%
	51314 Dental Insurance	-	17,698	3,221	-	18.2%	16,355	3,166	-	19.4%
	51315 Vision Insurance	-	2,261	497	-	22.0%	2,001	485	-	24.2%
	51316 Long Term Disability	-	4,820	414	-	8.6%	4,556	403	-	8.8%
	51317 Workers Comp	-	43,233	5,582	-	12.9%	40,738	4,005	-	9.8%
	52501 Chemicals	-	1,000	68	-	6.8%	-	519	-	0.0%
	52503 Equipment Maintenance	-	125,100	11,328	6,000	13.9%	124,500	9,135	3,220	9.9%
	52504 Materials	-	46,000	4,706	-	10.2%	46,000	25,693	-	55.9%
	52505 Safety	-	-	54	-	0.0%	-	-	-	0.0%
	52506 Small Tools	-	12,000	1,461	-	12.2%	10,000	2,041	-	20.4%
	52603 Consulting/Contractor Fee	-	70,000	14,437	7,560	31.4%	70,000	15,985	-	22.8%
	52609 Temporary Labor	-	40,000	-	-	0.0%	40,000	16,755	-	41.9%
	52710 Office Supplies	-	3,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	60,000	7,420	-	12.4%	80,000	1,900	-	2.4%
	52713 Utilities	-	-	-	-	0.0%	-	86	-	0.0%
	52902 Vehicle Purchases	-	120,000	-	-	0.0%	80,000	-	30,235	37.8%
	52904 Equipment Purchases	-	50,000	13,401	-	26.8%	68,000	-	17,993	26.5%
	54000 Transfer Out	-	10,000	2,499	-	25.0%	10,000	-	-	0.0%
50161 Hydro Operations Total		-	2,445,637	521,404	13,560	21.9%	2,240,917	435,984	51,448	21.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
Operating & Non Operating Budget:										
50167 Hydro Maintenance	51101 Salary	-	1,158,225	232,941	-	20.1%	1,035,932	234,434	-	22.6%
	51105 Overtime	-	75,000	12,023	-	16.0%	75,000	4,809	-	6.4%
	51106 Double Time	-	8,000	3,864	-	48.3%	-	1,255	-	0.0%
	51201 Temporary Salary	-	-	7,000	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,789	446	-	25.0%	-	382	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	313	22	-	7.1%
	51310 Medicare	-	16,794	3,813	-	22.7%	15,021	3,485	-	23.2%
	51311 Pension Premiums	-	370,632	88,061	-	23.8%	310,500	67,686	-	21.8%
	51312 Health Insurance	-	286,047	46,258	-	16.2%	250,682	49,096	-	19.6%
	51313 Life Insurance	-	9,479	2,105	-	22.2%	8,478	2,169	-	25.6%
	51314 Dental Insurance	-	17,698	2,773	-	15.7%	17,842	3,073	-	17.2%
	51315 Vision Insurance	-	2,261	456	-	20.2%	2,183	500	-	22.9%
	51316 Long Term Disability	-	5,212	380	-	7.3%	4,662	403	-	8.6%
	51317 Workers Comp	-	40,075	5,133	-	12.8%	41,581	4,160	-	10.0%
	52501 Chemicals	-	750	37	-	4.9%	-	43	-	0.0%
	52503 Equipment Maintenance	-	285,500	18,226	2,398	7.2%	252,500	21,982	130	8.8%
	52504 Materials	-	410,500	59,260	22,174	19.8%	410,500	96,372	4,742	24.6%
	52505 Safety	-	-	64	-	0.0%	-	1,237	-	0.0%
	52506 Small Tools	-	30,000	17,822	-	59.4%	30,000	9,792	1,222	36.7%
	52603 Consulting/Contractor Fee	-	552,500	70,124	76,715	26.6%	552,500	7,345	16,008	4.2%
	52609 Temporary Labor	-	81,900	685	-	0.8%	81,000	-	-	0.0%
	52710 Office Supplies	-	3,000	413	-	13.8%	-	12	-	0.0%
	52711 Education/Training/Meals	-	40,000	7,423	-	18.6%	40,000	5,534	-	13.8%
	52902 Vehicle Purchases	-	280,000	277,338	-	99.0%	400,000	-	81,010	20.3%
	52904 Equipment Purchases	-	165,000	757	26,330	16.4%	275,000	80,274	-	29.2%
	54000 Transfer Out	-	30,000	7,500	-	25.0%	30,000	-	-	0.0%
50167 Hydro Maintenance Total		-	3,870,674	864,902	127,617	25.6%	3,833,694	594,064	103,112	18.2%
Total Operating Expenses		-	22,282,658	5,009,743	1,176,650	27.8%	15,072,452	2,852,181	1,194,032	26.8%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

				Approved	2019	2019	2019	2019	2018	2018	2018	2018
				Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<u>Operating & Non Operating Budget:</u>												
50112 Hydro Admin	52915	Proj Bud: Non-Programmati	-	1,250,000	2,607	253,716	20.5%		1,300,000	139,764	403,214	41.8%
	52920	Proj Bud: Ph Improvements	-	1,865,000	225,284	246,404	25.3%		1,350,000	362,885	121,875	35.9%
	52921	Proj Bud: Reserv, Dam, Wa	-	1,700,000	217,118	782,136	58.8%		1,550,000	41,359	571,666	39.5%
50112 Hydro Admin Total			-	4,815,000	445,008	1,282,256	35.9%		4,200,000	544,007	1,096,754	39.1%
Total Non Operating Expenses			-	4,815,000	445,008	1,282,256	35.9%		4,200,000	544,007	1,096,754	39.1%

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr
Water	10114 Administration	52915 Proj Bud Non-Programmatic	2019 Budget	130,000		
			Approved Rollovers	-		
			2113 Main Office Bldg Expnsn	-	13,714	-
			6877 Cp Pwrhse Access Road	-	12,370	763
			6913 Bwmn-Spaulding Land Acq	-	3,000	-
			7032 Hemphill Diversion/Fish	-	14,256	289,953
			52915 Proj Bud Non-Programmatic Sum	130,000	43,340	290,716
	10115 Management	52915 Proj Bud Non-Programmatic	2019 Budget	-		
			Approved Rollovers	-		
			1020 Shale Ridge Tank 24" Plin	-	128	-
			2135 Combie Res Dwr Grant-Merc	-	691,229	4,392,763
			8464 Deer Crk/So Yuba Cnl Acq	-	3,608	0
			52915 Proj Bud Non-Programmatic Sum	-	694,965	4,392,763
	10118 Information Servi	52915 Proj Bud Non-Programmatic	2019 Budget	2,750,000		
			52915 Proj Bud Non-Programmatic Sum	2,750,000		
	10151 Engineering	52907 Proj Bud: Pipeline Rplc	2019 Budget	1,100,000		
			2070 Borcham Rd & Gayle Ln Pip	-	32,949	(0)
			1037 Penn Vly Pipeln Rplcmt	-	24,665	3,500
			2220 Sf Campground Work	-	114,204	141,095
			52907 Proj Bud: Pipeline Rplc Sum	1,100,000	171,817	144,595
		52908 Proj Bud: Prv Program	2019 Budget	160,000		
			2101 Prv Rplcmnt Brewer #2	-	20,385	1,000
			52908 Proj Bud: Prv Program Sum	160,000	20,385	1,000
		52910 Proj Bud: Raw Water Rplc	2019 Budget	1,200,000		
			Approved Rollovers	-		

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	
	10151 Engineering	52910 Proj Bud: Raw Water Rplc	2074 Magnolia 3 Canal Easement	-	10,441	-	
			2086 Gold Hill Measuring Stn	-	175	-	
				1031 Doty N.Canal Repl Siphon1	-	1,553	74,361
				2172 Riffle Box Storm Wtr Imp	-	-	127,131
				2185 Oest Siphon Replacement	-	1,914	-
				8099 Maben Canal Rehabilitatio	-	298,764	134,297
			52910 Proj Bud: Raw Water Rplc Sum		1,200,000	312,846	335,789
			52911 Proj Bud: Backbone Ext	2019 Budget	1,000,000		
				Approved Rollovers	-		
				1089 Rattlesnake Rd Bep	-	1,700	1,000
				2114 Hacienda/Magnolia Prv Stn	-	63,973	772,365
				2254 Lww To Smartsville P-Line	-	18,845	14,755
				2255 E George To Lww Bep	-	40,328	112,067
			52911 Proj Bud: Backbone Ext Sum		1,000,000	124,845	900,188
			52912 Proj Bud: Community Inves	2019 Budget	600,000		
				Approved Rollovers	-		
				1019 Iron Horse/Brewerdfwle	-	12,528	6,303
				2011 Lodestar/Victoria Dfwle	-	-	1,586
				2181 Loma Rica Drive Dfwle	-	663	-
			52912 Proj Bud: Community Inves Sum		600,000	13,190	7,888
			52913 Proj Bud: Extended Ceqa	2019 Budget	200,000		
				Approved Rollovers	-		
				8371 Realign/Encase-Nwtn Canal	-	546	273,781
			52913 Proj Bud: Extended Ceqa Sum		200,000	546	273,781
			52914 Proj Bud: Sediment Removl	2019 Budget	650,000		
				Approved Rollovers	-		

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr
	10151 Engineering	52914 Proj Bud: Sediment Removl	2090 Loma Rica Res Sdmnt Rmvl	-	4,296	15,939
			2213 Dutch Flat Sediment Rmvl	-	2,654	65,231
			6963 Orr Creek Resvr Cleaning	-	9,083	27,996
			8301 Mercury Removal Demo	-	-	4,947
			8515 Ghorn Crk Sediment Remv	-	27,643	92,398
		52914 Proj Bud: Sediment Removl Sum		650,000	43,676	206,512
		52915 Proj Bud Non-Programmatic	Approved Rollovers	-		
			1020 Shale Ridge Tank 24" Plin	-	933	-
			1071 Meade Canal Encasement	300,000	5,485	17,307
			2135 Combie Res Dwr Grant-Merc	-	15,682	-
			6746 Combie Phase 1 Bypass	19,960,000	41,538	18,648,173
			6898 Raw Wtr Intertie W/ Pcwa	-	27,088	5,753
			6971 Alta Sierra Tank Replcmnt	2,000,000		
			7013 Centennial Water Supply	1,775,000	27,364	574,463
			8464 Deer Crk/So Yuba Cnl Acq	-	12,379	-
			Orr Creek Repair	500,000		
		52915 Proj Bud Non-Programmatic Sum		24,535,000	130,470	19,245,697
	10171 Water Operations	52915 Proj Bud Non-Programmatic	2019 Budget	310,000		
			2235 Lop Caustic System	-	75,000	96,651
		52915 Proj Bud Non-Programmatic Sum		310,000	75,000	96,651
	10191 Maintenance	52915 Proj Bud Non-Programmatic	2019 Budget	845,000		
			2192 Penn Valley Tank Painting	-	-	900
			2205 Bear Valley Site Develop.	-	38,270	-
			2214 Carpenter Shop Rplcmnt	-	9,549	-
			2222 Valley View Access Road	-	25,023	13,026
		52915 Proj Bud Non-Programmatic Sum		845,000	72,842	13,926

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr			
Water Total				33,480,000	1,703,923	25,909,506			
Recreation	30250 General Recreatio	52915 Proj Bud Non-Programmatic	2019 Budget	315,000					
			Approved Rollovers	-					
			2023 Orch Sprgs Building Rpl	-	7,819	-			
			2102 Ditch Tender House Imp'S	-	11,401	-			
			2215 Sf Admin Office Rplcmnt	-	2,915	3,085			
			2257 Lr Boat Slip/Entry Repair	-	5,647	-			
			2263 Sf Mooring Balls	-	9,892	-			
			2276 Orchard Springs House Rpr	-	-	25,890			
			2281 Orchard Springs Gangway	-	-	14,276			
			52915 Proj Bud Non-Programmatic Sum				315,000	37,675	43,251
Recreation Total				315,000	37,675	43,251			
Hydroelectric	50112 Hydro Admin	52915 Proj Bud Non-Programmatic	2019 Budget	1,250,000					
			Approved Rollovers	-					
			2083 Rollins No 2 Powerhouse	-	2,223	4,035			
			2084 Hydro Office Prop Acq	-	128	-			
			6947 Loma Rica Hydroelectric	-	256	249,682			
			52915 Proj Bud Non-Programmatic Sum				1,250,000	2,607	253,716
			52920 Proj Bud: Ph Improvements	2019 Budget			1,865,000		
					Approved Rollovers		-		
					2006 Chi Pk Ph Switch/Relay		-	12,638	-
					201502 Scada Upgrade		-	42,742	123,271
2163 Combie So. Ph Trash Rack		-			149,045	-			
2165 Cpph Balance Of Plant Plc		-			5,733	8,224			
2210 Csph New Caiso Meter		-			13,685	49,851			
2233 Sfph Replace Exciter		-			-	49,300			

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

Fund	Department	Project Account	Project Description	Budget	Actual	Encumbr	
	50112 Hydro Admin	52920 Proj Bud: Ph Improvements	2234 Bowman Ph Governor	-	-	15,758	
			6943 Combie So Access Rd	-	1,442	-	
			52920 Proj Bud: Ph Improvements Sum		1,865,000	225,284	246,404
			52921 Proj Bud: Res, Dam, Wtrwy	2019 Budget	1,700,000		
				Approved Rollovers	-		
				2007 Hydro Gaging Stn Design	-	1,388	27,000
				201307 Bwmn-Spaulding Land Acq	-	15,596	-
				201308 Hyd Lwr Div Prop Acq	-	179	-
				2053 Dfab Llo Valve Repl	-	1,524	-
				2076 Rollins Llo Hb Valve	-	6,828	661,247
				2094 Sf Spillway Repair	-	174,700	91,056
				2229 Df Flume Footing Repairs	-	15,693	2,833
				6927 Hyd Lwr Div Prop Acq	-	1,210	-
			52921 Proj Bud: Res, Dam, Wtrwy Sum		1,700,000	217,118	782,136
Hydroelectric Total				4,815,000	445,008	1,282,256	
Grand Total				38,610,000	2,186,605	27,235,012	

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% of Year

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

	Rollovers	2019 Budget	Amendments	Original
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Operating & Non Operating Expenses:

Water Division	10113 Directors	-	229,925	-	229,925
	10114 Administration	-	7,314,520	-	7,314,520
	10115 Management	-	2,123,723	(37,420)	2,161,143
	10116 Watershed	-	1,149,673	-	1,149,673
	10117 Human Resources	-	512,387	-	512,387
	10118 Information Services	-	3,609,861	-	3,609,861
	10131 Cashiering	-	209,540	-	209,540
	10133 Customer Service	-	1,649,035	-	1,649,035
	10135 Accounting	-	1,175,369	37,420	1,137,949
	10151 Engineering	-	33,339,775	-	33,339,775
	10171 Water Operations	-	10,192,405	-	10,192,405
	10191 Maintenance	-	10,509,549	16,000	10,493,549
	10192 Vegetation	-	1,206,494	-	1,206,494
	10193 Purchasing	-	1,049,022	-	1,049,022
	10195 Shop Operations	-	780,609	(16,000)	796,609
Water Division Total		-	75,051,887	-	75,051,887
Recreation Division	30250 General Recreation	-	2,236,968	-	2,236,968
	30254 Upper Division Recreation	-	505,193	-	505,193
Recreation Division Total		-	2,742,161	-	2,742,161
Hydroelectric Division	50112 Hydro Admin	-	20,781,347	-	20,781,347
	50161 Hydro Operations	-	2,445,637	-	2,445,637
	50167 Hydro Maintenance	-	3,870,674	-	3,870,674
Hydroelectric Division Total		-	27,097,658	-	27,097,658
Grand Total		-	104,891,706	-	104,891,706

Nevada Irrigation District (March 2019)

Fiscal Year 2019: 25% 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>				
		Total Carryover	-	
<u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u>				
		Total GM Level I	-	
<u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u>				
BA 2019-103	10135	52603 Consulting/Contractor Fees	37,420	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(37,420)</u>	
		Total	-	
		Total APC Level II	37,420	
<u>Board Level III: Amendments not meeting requirements of lower levels</u>				
BA 2019-104	10191	52902 Vehicle Purchases	16,000	Purchase of 2019 F550 service vehicle
	10195	52904 Equipment Purchases	<u>(16,000)</u>	
		Total	-	
BA 2019-106	10113	52603 Consulting/Contractor Fees	1,000	Live streaming for water rates meeting
	10113	52503 Equipment Maintenance	<u>(1,000)</u>	
		Total	-	
		Total Board Level III	17,000	
		Total District Increase	<u><u>-</u></u>	