

Staff Report

for the Regular Meeting of the Board of Directors August 22, 2018

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: August 15, 2018
SUBJECT: Quarterly Budget vs Actual Report

FINANCE

RECOMMENDATION:

Review and receive the quarterly budget vs actual report for the period ending June 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: June 30, 2018 Budget vs Actual Report

Nevada Irrigation District

Fiscal Year 2018
Monthly Financial Report
June 30, 2018



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Nevada Irrigation District
Fiscal Year 2018: June 50% of Year
Operating & Non Operating Budget: **All Divisions**

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The June 30, 2018 period end report analyzes six months of the fiscal year's transactions. Actuals are contrasted against 50% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$4M consisting of \$764K from operating and \$3.2M from non operating results. Prior year results at this juncture came in at \$7.9M.

Revenues:

Operating: Water revenues are 52.1% of budget compared to 42.7% for the prior fiscal year. The increase of \$3.1M is driven by water sales, rates (\$927K) and monthly recording of transfer-ins (\$2M). Hydroelectric revenues are 41% of budget compared to 42.1%, slightly below prior year levels. Recreation campgrounds are 60.2% of budget compared to 46.6% for the prior fiscal year. The increase of \$265K is primarily transfer-ins (\$158K), Long Ravine (\$67K) and Scotts Flat (\$36K).

Non Operating: Water revenues are 45% of budget compared to 57.6% for the prior fiscal. The increase of \$407K is driven by increases in taxes and timber sales offset by less grant revenue.

Expenses:

Operating and Non Operating (including encumbrances): Current expenses are 42.9% of budget compared to 52% for the prior fiscal year. Overall current year spending is \$1M less than prior year. The increase in Sal & Ben (\$1.1M), Fixed Assets (\$700K) and Transfer outs (\$1.8M) is offset by less project spending (\$4.9M). The District rolled over \$9.9M in prior approved budgets and encumbrances, therefore overall spending is within budget. In addition, the current year budget increased by \$5.5M, see budget amendment detail page. Including full-time temps and excluding Directors, The District has 208 budgeted positions and presently at 208 active employees.

Cash Balances:

Prior to completion of the 2017 independent financial statement audit, cash balances are presented on an estimated basis. Overall cash balances are approximately \$96.8M and end of year forecasting commences around mid third quarter.

Treated Water Consumption:

The District's current verses prior treated water consumption through June is up 8.1% which equates to 2,484 and 2,298 acre feet respectively. Prior year treated water revenue accounted for approximately 69% of water sales.

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
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Operating Budget:

Revenues	Water Division	-	29,222,757	15,235,505	-	52.1%	28,507,778	12,163,473	-	42.7%
	Recreation Division	-	2,634,279	1,585,370	-	60.2%	2,834,210	1,320,742	-	46.6%
	Hydroelectric Division	-	20,043,949	8,219,018	-	41.0%	19,426,142	8,173,620	-	42.1%
Revenues Total		-	51,900,985	25,039,893	-	48.2%	50,768,130	21,657,835	-	42.7%
Expenses	Water Division	1,072,893	38,806,066	17,986,144	1,460,257	48.8%	38,164,978	16,301,568	1,934,333	47.8%
	Recreation Division	2,043	2,162,060	796,262	3,128	36.9%	2,081,016	782,386	48,167	39.9%
	Hydroelectric Division	463,310	15,707,452	5,493,396	1,500,594	43.3%	13,209,571	3,310,598	979,144	32.5%
Expenses Total		1,538,246	56,675,578	24,275,801	2,963,979	46.8%	53,455,565	20,394,552	2,961,645	43.7%

Operating Income 764,092

1,263,283

Non Operating Budget:

Revenues	Water Division	-	29,625,984	13,327,275	-	45.0%	22,411,782	12,920,009	-	57.6%
Revenues Total		-	29,625,984	13,327,275	-	45.0%	22,411,782	12,920,009	-	57.6%
Expenses	Water Division	6,837,133	31,052,974	8,542,259	4,882,436	35.4%	25,781,890	4,890,830	13,355,927	70.8%
	Recreation Division	529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%
	Hydroelectric Division	1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%
Expenses Total		8,426,610	35,567,974	10,096,118	6,554,529	37.8%	32,821,974	6,323,724	15,227,458	65.7%

Non Operating Income 3,231,157

6,596,285

Total Net Income 3,995,249

7,859,569

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	-	28,187,594	12,798,428	-	45.4%	26,409,802	11,691,313	-	44.3%
	Equipment Maint	-	1,522,415	426,297	45,662	31.0%	1,516,813	519,332	111,747	41.6%
	Materials	-	2,547,600	1,181,354	28,079	47.5%	2,488,300	948,576	67,781	40.8%
	Other O&M	-	5,921,590	2,112,533	213,373	39.3%	6,154,030	1,761,678	301,047	33.5%
	Consult, Legal, Temp	1,094,453	7,405,786	2,096,276	2,045,065	48.7%	6,655,097	1,929,204	1,973,355	58.6%
	Fixed Assets	443,793	2,395,100	1,161,862	631,800	63.2%	2,531,330	588,464	507,715	43.3%
	Debt Service	-	4,190,493	2,701,134	-	64.5%	4,238,893	2,955,888	-	69.7%
	Projects	8,426,610	35,567,974	10,096,118	6,554,529	37.8%	32,821,974	6,323,724	15,227,458	65.7%
	Transfer Outs	-	4,505,000	1,797,917	-	39.9%	3,461,300	95	-	0.0%
Expenses Total		9,964,856	92,243,552	34,371,919	9,518,508	42.9%	86,277,539	26,718,275	18,189,102	52.0%

Cash Balances:

	Water	Restricted	Bonds	Recreation	Hydroelectri	Total Cash
Unaudited 2017	15,706,292	7,150,197	17,295,080	1,300,408	51,000,578	92,452,555
2018						
Net Income	2,034,378		-	319,868	1,641,004	3,995,249
Restricted	-		371,671			371,671
YTD Total	17,740,670	7,150,197	17,666,751	1,620,276	52,641,582	96,819,475

Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Apr-May	Jun	Qtr 3	Qtr 4	Annual
2018	1,125	981	378			
2017	1,051	785	462	3,419	2,174	7,891
2016	1,019	887	320	3,182	1,839	7,247
2015	1,160	854	580	2,562	1,744	6,900
2014	1,399	851	575	3,624	1,928	8,377
2013	1,455	1,050	462	4,560	2,318	9,845
2012	1,565	846	385	4,640	2,148	9,584
2011	1,383	840	280	4,150	1,870	8,523

% Change YTD 2018/2017 8.1%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	15,235,505	-	52.1%	28,507,778	12,163,473	-	42.7%	
	Expenses	1,072,893	38,806,066	17,986,144	1,460,257	48.8%	38,164,978	16,301,568	1,934,333	47.8%	
	Operating Income			(2,750,638)				(4,138,096)			
Non Operating	Revenues	-	29,625,984	13,327,275	-	45.0%	22,411,782	12,920,009	-	57.6%	
	Expenses	6,837,133	31,052,974	8,542,259	4,882,436	35.4%	25,781,890	4,890,830	13,355,927	70.8%	
	Non Operating Income			4,785,016				8,029,179			
	Net Income			2,034,378				3,891,083			
Operating	Treated Water	-	16,061,643	5,798,493	-	36.1%	16,222,126	5,260,638	-	32.4%	
	Seasonal Ag	-	6,898,131	6,142,720	-	89.0%	5,895,135	5,841,155	-	99.1%	
	Raw Water Annual	-	239,183	212,347	-	88.8%	395,164	202,939	-	51.4%	
	GV Broadview Trt	-	54,409	20,349	-	37.4%	47,700	17,847	-	37.4%	
	GV/Alta Raw Water	-	168,659	123,440	-	73.2%	290,407	86,420	-	29.8%	
	Nevada City/Lake V Raw	-	15,683	6,544	-	41.7%	88,565	11,186	-	12.6%	
	Miscellaneous	-	231,071	125,276	-	54.2%	473,915	116,220	-	24.5%	
	New Connect/Install	-	203,815	155,928	-	76.5%	201,224	107,108	-	53.2%	
	Other Revenue	-	388,588	174,347	-	44.9%	270,001	271,046	-	100.4%	
	Reimbursable Costs	-	188,603	262,022	-	138.9%	457,573	78,029	-	17.1%	
	Standby	-	128,740	65,375	-	50.8%	134,564	63,645	-	47.3%	
	Supplemental Contract	-	140,292	148,666	-	106.0%	367,222	104,720	-	28.5%	
	Transfer In	-	4,503,940	2,000,000	-	44.4%	3,664,182	2,519	-	0.1%	
Operating Total		-	29,222,757	15,235,505	-	52.1%	28,507,778	12,163,473	-	42.7%	
Non Operating	Property Taxes	-	11,881,710	11,307,714	-	95.2%	11,021,961	10,723,809	-	97.3%	
	Grants	-	5,880,000	765,733	-	13.0%	700,000	1,065,192	-	152.2%	
	Interest Income	-	1,200,000	577,467	-	48.1%	758,541	759,312	-	100.1%	
	Capacity Fees	-	378,460	198,886	-	52.6%	831,531	212,061	-	25.5%	
	Rents & Leases	-	285,814	133,445	-	46.7%	199,749	139,190	-	69.7%	
	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%	8,900,000	-	-	0.0%	
Non Operating Total		-	29,625,984	13,327,275	-	45.0%	22,411,782	12,920,009	-	57.6%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	10113 Directors	-	341,800	119,664	73,126	56.4%	197,743	81,721	-	41.3%
	10114 Administration	-	6,891,753	3,801,527	45,063	55.8%	7,231,156	4,250,421	12,940	59.0%
	10115 Management	53,374	1,965,405	860,144	120,297	48.6%	2,386,610	1,142,593	422,485	65.6%
	10116 Watershed	75,176	560,986	413,290	27,623	69.3%	431,555	169,751	121,715	67.5%
	10117 Human Resources	-	468,106	202,649	360	43.4%	380,252	111,361	-	29.3%
	10118 Information Services	30,000	895,037	315,602	-	34.1%	773,585	228,267	3,770	30.0%
	10131 Cashiering	-	194,630	93,144	-	47.9%	180,467	78,556	-	43.5%
	10133 Customer Service	-	1,002,836	391,233	7,500	39.8%	727,980	319,699	-	43.9%
	10135 Accounting	44,751	1,122,228	476,192	98,268	49.2%	1,076,884	487,924	45,162	49.5%
	10151 Engineering	371,073	4,311,120	1,617,931	340,986	41.8%	4,018,947	1,614,836	332,015	48.4%
	10171 Water Operations	63,194	9,555,378	3,946,753	296,542	44.1%	9,299,906	3,658,749	378,391	43.4%
	10191 Maintenance	435,325	9,515,594	5,111,425	415,059	55.5%	9,181,723	3,489,310	611,918	44.7%
	10193 Purchasing	-	1,021,357	364,765	20,518	37.7%	1,063,050	329,357	5,937	31.5%
	10195 Shop Operations	-	959,836	271,826	14,915	29.9%	1,215,120	339,023	-	27.9%
Operating Total		1,072,893	38,806,066	17,986,144	1,460,257	48.8%	38,164,978	16,301,568	1,934,333	47.8%
Non Operating	10114 Administration	256,642	1,430,000	182,309	567,668	44.5%	635,731	36,857	48,253	13.4%
	10115 Management	225,123	7,500,000	95,836	259,703	4.6%	5,560	1,380	-	24.8%
	10118 Information Services	-	370,700	-	-	0.0%	300,000	-	-	0.0%
	10151 Engineering	6,355,368	20,330,000	7,855,102	3,959,635	44.3%	23,770,599	4,711,505	13,307,675	75.8%
	10171 Water Operations	-	372,274	151,080	54,530	55.2%	310,000	80,142	-	25.9%
	10191 Maintenance	-	1,050,000	257,931	40,900	28.5%	760,000	60,947	-	8.0%
Non Operating Total		6,837,133	31,052,974	8,542,259	4,882,436	35.4%	25,781,890	4,890,830	13,355,927	70.8%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	37,200	-	50.1%	74,257	37,200	-	50.1%
	51307 Deferred Comp	-	600	297	-	49.5%	600	297	-	49.5%
	51308 Empl Assistance Plan	-	130	10	-	7.7%	130	63	-	48.1%
	51310 Medicare	-	1,077	487	-	45.2%	1,077	460	-	42.7%
	51312 Health Insurance	-	106,673	38,312	-	35.9%	96,976	32,659	-	33.7%
	51313 Life Insurance	-	608	130	-	21.4%	608	130	-	21.5%
	51314 Dental Insurance	-	7,434	1,971	-	26.5%	7,434	1,971	-	26.5%
	51315 Vision Insurance	-	910	469	-	51.5%	910	469	-	51.5%
	51317 Workers Comp	-	297	30	-	10.2%	297	42	-	14.3%
	51319 Fica	-	4,604	2,082	-	45.2%	4,604	1,967	-	42.7%
	52603 Consulting/Contractor Fee	-	104,660	31,534	73,126	100.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	35	-	0.1%	-	-	-	0.0%
	52710 Office Supplies	-	3,350	227	-	6.8%	350	1,207	-	344.9%
52711 Education/Training/Meals	-	10,500	5,702	-	54.3%	10,500	1,931	-	18.4%	
52713 Utilities	-	1,700	1,177	-	69.3%	-	3,324	-	0.0%	
10113 Directors Total		-	341,800	119,664	73,126	56.4%	197,743	81,721	-	41.3%
10114 Administration	51310 Medicare	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	390	-	0.0%	-	228	-	0.0%
	51313 Life Insurance	-	21,000	-	-	0.0%	21,000	6,931	-	33.0%
	51321 Health Benefit-Retirees	-	1,000,000	350,089	-	35.0%	1,200,000	433,545	-	36.1%
	51324 Opeb Net Arc	-	753,000	421,065	-	55.9%	646,000	646,000	-	100.0%
	52503 Equipment Maintenance	-	58,240	21,189	19,263	69.5%	56,000	29,412	11,256	72.6%
	52504 Materials	-	15,600	27	-	0.2%	15,000	1,462	-	9.7%
	52505 Safety	-	10,690	9,808	-	91.7%	10,300	11,470	421	115.4%
	52603 Consulting/Contractor Fee	-	126,500	11,554	25,800	29.5%	117,263	27,095	1,263	24.2%
	52604 Legal Fees	-	200,000	25,682	-	12.8%	250,000	55,528	-	22.2%
	52608 Fed/St/Co Fees	-	52,000	2,323	-	4.5%	52,000	4,147	-	8.0%
	52703 Debt Service	-	4,190,493	2,701,134	-	64.5%	4,238,893	2,955,888	-	69.7%
	52704 Insurance	-	250,000	165,771	-	66.3%	240,000	4,291	-	1.8%
	52706 Dues, Publctns, Spnsrshp	-	72,750	20,377	-	28.0%	56,700	9,436	-	16.6%
	52709 Outreach/Advertising/Notices	-	3,000	4,599	-	153.3%	3,000	140	-	4.7%
52710 Office Supplies	-	31,000	21,490	-	69.3%	31,000	11,500	-	37.1%	
52711 Education/Training/Meals	-	17,000	1,022	-	6.0%	7,000	-	-	0.0%	
52713 Utilities	-	90,480	45,007	-	49.7%	87,000	53,349	-	61.3%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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		-	6,891,753	3,801,527	45,063	55.8%	7,231,156	4,250,421	12,940	59.0%
10115 Management	51101 Salary	-	814,244	404,919	-	49.7%	763,365	438,497	-	57.4%
	51105 Overtime	-	1,000	367	-	36.7%	1,000	786	-	78.6%
	51306 Short Term Disability	-	-	810	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	260	20	-	7.7%	234	121	-	51.6%
	51310 Medicare	-	11,807	3,809	-	32.3%	11,069	6,671	-	60.3%
	51311 Pension Premiums	-	244,053	96,974	-	39.7%	228,803	107,114	-	46.8%
	51312 Health Insurance	-	213,346	88,824	-	41.6%	174,556	302,590	-	173.3%
	51313 Life Insurance	-	6,664	3,262	-	48.9%	6,218	3,101	-	49.9%
	51314 Dental Insurance	-	14,868	4,731	-	31.8%	13,381	4,106	-	30.7%
	51315 Vision Insurance	-	1,819	922	-	50.7%	1,637	797	-	48.7%
	51316 Long Term Disability	-	3,664	687	-	18.7%	3,419	883	-	25.8%
	51317 Workers Comp	-	5,700	2,768	-	48.6%	11,155	4,149	-	37.2%
	51318 Unemployment Insurance	-	20,000	-	-	0.0%	20,000	3,450	-	17.3%
	51319 Fica	-	1,200	-	-	0.0%	1,200	2,067	-	172.3%
	52500 Miscellaneous	-	-	-	-	0.0%	-	3,200	-	0.0%
	52501 Chemicals	-	-	390	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	-	21	-	0.0%	-	-	-	0.0%
	52504 Materials	-	-	829	-	0.0%	-	-	-	0.0%
	52505 Safety	-	360	-	339	94.1%	360	1,827	-	507.4%
	52603 Consulting/Contractor Fee	53,374	542,500	223,108	118,174	57.3%	1,030,713	163,908	422,485	56.9%
	52609 Temporary Labor	-	20,000	1,257	-	6.3%	20,000	11,497	-	57.5%
	52706 Dues, Publctns, Spnsrshp	-	-	2,537	-	0.0%	-	23,948	-	0.0%
	52710 Office Supplies	-	10,920	4,453	1,784	57.1%	10,500	10,615	-	101.1%
	52711 Education/Training/Meals	-	50,000	18,785	-	37.6%	56,000	23,174	-	41.4%
	52713 Utilities	-	3,000	670	-	22.3%	3,000	731	-	24.4%
	52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	29,361	-	97.9%
10115 Management Total		53,374	1,965,405	860,144	120,297	48.6%	2,386,610	1,142,593	422,485	65.6%
10116 Watershed	51101 Salary	-	94,573	46,435	-	49.1%	87,574	37,381	-	42.7%
	51105 Overtime	-	-	244	-	0.0%	-	782	-	0.0%
	51306 Short Term Disability	-	-	194	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	26	2	-	7.7%	27	12	-	46.3%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	689	-	50.3%	1,270	544	-	42.9%
	51311 Pension Premiums	-	28,346	12,758	-	45.0%	26,248	11,847	-	45.1%
	51312 Health Insurance	-	21,335	11,683	-	54.8%	19,395	8,267	-	42.6%
	51313 Life Insurance	-	774	442	-	57.1%	713	397	-	55.7%
	51314 Dental Insurance	-	1,487	737	-	49.6%	1,487	737	-	49.6%
	51315 Vision Insurance	-	182	94	-	51.5%	182	94	-	51.5%
	51316 Long Term Disability	-	426	78	-	18.3%	392	116	-	29.6%
	51317 Workers Comp	-	7,566	156	-	2.1%	6,972	184	-	2.6%
	52504 Materials	-	10,000	-	-	0.0%	10,000	600	-	6.0%
	52506 Small Tools	-	500	-	-	0.0%	500	-	-	0.0%
	52603 Consulting/Contractor Fee	75,176	382,800	334,851	27,623	79.1%	265,195	108,635	121,715	86.9%
	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	-	-	0.0%	1,600	155	-	9.7%
10116 Watershed Total		75,176	560,986	413,290	27,623	69.3%	431,555	169,751	121,715	67.5%
10117 Human Resources	51101 Salary	-	217,637	106,639	-	49.0%	156,027	66,706	-	42.8%
	51105 Overtime	-	1,000	343	-	34.3%	-	132	-	0.0%
	51306 Short Term Disability	-	-	300	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	52	15	-	28.0%
	51310 Medicare	-	3,156	1,575	-	49.9%	2,262	639	-	28.3%
	51311 Pension Premiums	-	65,232	29,303	-	44.9%	46,766	20,446	-	43.7%
	51312 Health Insurance	-	64,004	31,955	-	49.9%	38,790	10,468	-	27.0%
	51313 Life Insurance	-	1,781	1,014	-	56.9%	1,271	615	-	48.4%
	51314 Dental Insurance	-	4,460	1,566	-	35.1%	2,974	1,453	-	48.9%
	51315 Vision Insurance	-	546	281	-	51.5%	364	185	-	50.8%
	51316 Long Term Disability	-	979	233	-	23.8%	699	196	-	28.0%
	51317 Workers Comp	-	1,523	355	-	23.3%	1,087	291	-	26.8%
	52504 Materials	-	1,000	-	-	0.0%	1,000	-	-	0.0%
	52603 Consulting/Contractor Fee	-	73,000	6,382	-	8.7%	77,500	6,374	-	8.2%
	52604 Legal Fees	-	25,000	16,819	-	67.3%	35,000	-	-	0.0%
	52609 Temporary Labor	-	-	-	-	0.0%	10,000	6	-	0.1%
	52706 Dues, Publictns, Spnsrshp	-	500	350	-	70.0%	-	459	-	0.0%
	52709 Outreach/Advertising/Notices	-	1,250	1,309	-	104.7%	4,000	781	-	19.5%
52710 Office Supplies	-	1,000	2,569	360	292.9%	1,500	1,668	-	111.2%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
10117 Human Resources	52711 Education/Training/Meals	-	5,000	1,492	-	29.8%	-	828	-	0.0%
	52713 Utilities	-	960	159	-	16.6%	960	100	-	10.4%
10117 Human Resources Total		-	468,106	202,649	360	43.4%	380,252	111,361	-	29.3%
10118 Information Services	51101 Salary	-	274,589	134,071	-	48.8%	262,069	112,316	-	42.9%
	51105 Overtime	-	5,000	3,278	-	65.6%	3,000	3,751	-	125.0%
	51106 Double Time	-	-	761	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	78	37	-	48.1%
	51310 Medicare	-	3,982	2,079	-	52.2%	3,800	1,756	-	46.2%
	51311 Pension Premiums	-	82,303	36,989	-	44.9%	78,550	35,916	-	45.7%
	51312 Health Insurance	-	64,004	22,524	-	35.2%	58,185	16,907	-	29.1%
	51313 Life Insurance	-	2,247	1,256	-	55.9%	2,134	1,167	-	54.7%
	51314 Dental Insurance	-	4,460	1,031	-	23.1%	4,460	1,031	-	23.1%
	51315 Vision Insurance	-	546	281	-	51.5%	546	281	-	51.5%
	51316 Long Term Disability	-	1,236	234	-	18.9%	1,174	369	-	31.4%
	51317 Workers Comp	-	1,922	461	-	24.0%	1,826	561	-	30.7%
	52501 Chemicals	-	-	123	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	157,100	50,432	-	32.1%	146,513	34,138	-	23.3%
	52603 Consulting/Contractor Fee	-	105,000	455	-	0.4%	5,000	-	-	0.0%
	52609 Temporary Labor	-	30,000	45,938	-	153.1%	30,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	320	-	-	0.0%	1,000	160	-	16.0%
	52710 Office Supplies	-	99,800	11,210	-	11.2%	111,800	15,953	3,770	17.6%
	52711 Education/Training/Meals	-	4,500	-	-	0.0%	6,500	642	-	9.9%
52713 Utilities	-	12,950	4,471	-	34.5%	11,950	3,282	-	27.5%	
52904 Equipment Purchases	30,000	45,000	-	-	0.0%	45,000	-	-	0.0%	
10118 Information Services Total		30,000	895,037	315,602	-	34.1%	773,585	228,267	3,770	30.0%
10131 Cashiering	51101 Salary	-	98,185	48,348	-	49.2%	94,606	41,370	-	43.7%
	51105 Overtime	-	500	-	-	0.0%	500	55	-	11.0%
	51306 Short Term Disability	-	-	205	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	52	4	-	7.7%	52	25	-	48.1%
	51310 Medicare	-	1,424	729	-	51.2%	1,372	627	-	45.7%
	51311 Pension Premiums	-	29,429	13,308	-	45.2%	28,356	12,934	-	45.6%
	51312 Health Insurance	-	42,669	21,652	-	50.7%	38,790	16,518	-	42.6%
	51313 Life Insurance	-	804	462	-	57.4%	770	430	-	55.8%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	1,475	-	49.6%	2,974	1,475	-	49.6%
	51315 Vision Insurance	-	364	188	-	51.5%	364	188	-	51.5%
	51316 Long Term Disability	-	442	131	-	29.6%	424	138	-	32.6%
	51317 Workers Comp	-	687	162	-	23.6%	659	201	-	30.5%
	52503 Equipment Maintenance	-	9,000	4,538	-	50.4%	7,000	3,281	-	46.9%
	52609 Temporary Labor	-	-	-	-	0.0%	1,000	-	-	0.0%
	52710 Office Supplies	-	7,500	1,943	-	25.9%	3,000	1,314	-	43.8%
	52711 Education/Training/Meals	-	600	-	-	0.0%	600	-	-	0.0%
10131 Cashiering Total		-	194,630	93,144	-	47.9%	180,467	78,556	-	43.5%
10133 Customer Service	51101 Salary	-	391,466	201,573	-	51.5%	321,552	155,451	-	48.3%
	51105 Overtime	-	2,000	2,027	-	101.3%	2,000	191	-	9.6%
	51106 Double Time	-	1,000	212	-	21.2%	1,000	-	-	0.0%
	51144 Standby	-	-	396	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	380	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	14	-	7.7%	156	81	-	52.1%
	51310 Medicare	-	5,676	3,066	-	54.0%	4,663	2,294	-	49.2%
	51311 Pension Premiums	-	117,334	55,090	-	47.0%	96,379	48,328	-	50.1%
	51312 Health Insurance	-	149,342	66,114	-	44.3%	116,371	51,839	-	44.5%
	51313 Life Insurance	-	3,204	1,737	-	54.2%	2,619	1,549	-	59.2%
	51314 Dental Insurance	-	10,408	4,753	-	45.7%	8,921	4,559	-	51.1%
	51315 Vision Insurance	-	1,273	638	-	50.2%	1,092	625	-	57.3%
	51316 Long Term Disability	-	1,762	457	-	25.9%	1,440	509	-	35.3%
	51317 Workers Comp	-	2,889	734	-	25.4%	2,387	794	-	33.3%
	52501 Chemicals	-	-	2,374	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	7,000	1,554	-	22.2%	25,000	7,927	-	31.7%
	52504 Materials	-	41,300	1,727	-	4.2%	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	-	7,500	5.6%	-	-	-	0.0%
	52609 Temporary Labor	-	-	474	-	0.0%	10,000	3,164	-	31.6%
	52710 Office Supplies	-	120,000	41,165	-	34.3%	120,000	40,576	-	33.8%
	52711 Education/Training/Meals	-	1,500	-	-	0.0%	1,200	34	-	2.8%
	52713 Utilities	-	500	180	-	36.0%	500	130	-	26.0%
52804 Bank Fees	-	-	6,567	-	0.0%	-	-	-	0.0%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
10133 Customer Service	52904 Equipment Purchases	-	10,000	-	-	0.0%	10,000	-	-	0.0%
10133 Customer Service Total		-	1,002,836	391,233	7,500	39.8%	727,980	319,699	-	43.9%
10135 Accounting	51101 Salary	-	510,107	240,595	-	47.2%	421,404	222,259	-	52.7%
	51105 Overtime	-	6,500	3,491	-	53.7%	5,000	10,521	-	210.4%
	51306 Short Term Disability	-	-	633	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	12	-	6.6%	182	87	-	48.1%
	51310 Medicare	-	7,839	3,705	-	47.3%	7,712	3,886	-	50.4%
	51311 Pension Premiums	-	152,936	70,377	-	46.0%	140,717	62,258	-	44.2%
	51312 Health Insurance	-	138,642	51,645	-	37.3%	103,441	53,019	-	51.3%
	51313 Life Insurance	-	4,424	2,135	-	48.3%	4,332	2,295	-	53.0%
	51314 Dental Insurance	-	10,408	3,031	-	29.1%	9,417	2,963	-	31.5%
	51315 Vision Insurance	-	1,273	563	-	44.2%	1,273	565	-	44.4%
	51316 Long Term Disability	-	2,433	435	-	17.9%	2,382	589	-	24.7%
	51317 Workers Comp	-	3,784	821	-	21.7%	3,705	1,141	-	30.8%
	52503 Equipment Maintenance	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractor Fee	44,751	110,000	34,978	98,268	86.1%	133,160	3,375	15,160	13.9%
	52609 Temporary Labor	-	99,600	39,757	-	39.9%	195,059	96,153	30,002	64.7%
	52706 Dues, Publictns, Spnsrshp	-	600	439	-	73.2%	700	280	-	40.0%
	52710 Office Supplies	-	4,000	677	-	16.9%	4,000	2,925	-	73.1%
	52711 Education/Training/Meals	-	8,000	5,462	-	68.3%	15,500	5,397	-	34.8%
	52804 Bank Fees	-	50,000	17,437	-	34.9%	27,400	20,211	-	73.8%
	52904 Equipment Purchases	-	10,000	-	-	0.0%	-	-	-	0.0%
10135 Accounting Total		44,751	1,122,228	476,192	98,268	49.2%	1,076,884	487,924	45,162	49.5%
10151 Engineering	51101 Salary	-	1,773,375	812,406	-	45.8%	1,923,261	746,510	-	38.8%
	51105 Overtime	-	10,000	12,676	-	126.8%	6,000	4,598	-	76.6%
	51306 Short Term Disability	-	-	823	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	494	36	-	7.3%	494	233	-	47.2%
	51310 Medicare	-	25,714	12,277	-	47.7%	24,811	11,072	-	44.6%
	51311 Pension Premiums	-	531,534	231,349	-	43.5%	512,868	234,190	-	45.7%
	51312 Health Insurance	-	405,358	171,470	-	42.3%	368,507	137,111	-	37.2%
	51313 Life Insurance	-	14,513	7,366	-	50.8%	13,936	7,655	-	54.9%
	51314 Dental Insurance	-	28,249	9,796	-	34.7%	28,249	9,976	-	35.3%
	51315 Vision Insurance	-	3,456	1,626	-	47.0%	3,456	1,751	-	50.7%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	1,342	-	16.8%	7,663	2,304	-	30.1%
	51317 Workers Comp	-	97,647	17,445	-	17.9%	93,602	22,774	-	24.3%
	51318 Unemployment Insurance	-	-	1,050	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	-	2,694	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	60,000	15,964	4,103	33.4%	75,000	1,811	-	2.4%
	52504 Materials	-	150,000	18,745	3,258	14.7%	135,000	23,978	3,861	20.6%
	52505 Safety	-	3,000	117	23	4.7%	2,000	1,644	1,403	152.4%
	52506 Small Tools	-	1,000	1,023	-	102.3%	1,000	491	-	49.1%
	52603 Consulting/Contractor Fee	371,073	840,000	203,761	325,574	43.7%	634,100	251,355	322,493	90.5%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	500	2,617	-	523.5%
	52609 Temporary Labor	-	200,000	23,023	-	11.5%	-	14,022	-	0.0%
	52706 Dues, Publtcns, Spnsrshp	-	20,000	3,178	4,778	39.8%	18,000	11,718	4,116	88.0%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	-	712	-	0.0%
	52710 Office Supplies	-	18,000	12,121	2,250	79.8%	12,000	9,321	143	78.9%
	52711 Education/Training/Meals	-	20,000	4,555	-	22.8%	18,000	8,836	-	49.1%
	52713 Utilities	-	800	295	-	36.9%	500	302	-	60.5%
52901 Land/Easement Purchases	-	40,000	21,272	1,000	55.7%	40,000	9,423	-	23.6%	
52902 Vehicle Purchases	-	30,000	31,521	-	105.1%	90,000	89,357	-	99.3%	
52904 Equipment Purchases	-	30,000	-	-	0.0%	10,000	11,073	-	110.7%	
10151 Engineering Total		371,073	4,311,120	1,617,931	340,986	41.8%	4,018,947	1,614,836	332,015	48.4%
10171 Water Operations	51101 Salary	-	3,279,662	1,612,538	-	49.2%	3,173,921	1,368,301	-	43.1%
	51105 Overtime	-	90,000	20,398	-	22.7%	90,000	19,690	-	21.9%
	51106 Double Time	-	113,700	12,074	-	10.6%	113,700	43,392	-	38.2%
	51144 Standby	-	140,000	76,796	-	54.9%	140,000	68,727	-	49.1%
	51306 Short Term Disability	-	-	3,274	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	1,170	86	-	7.4%	1,172	537	-	45.8%
	51310 Medicare	-	47,555	25,701	-	54.0%	46,022	22,115	-	48.1%
	51311 Pension Premiums	-	983,013	440,602	-	44.8%	951,319	429,977	-	45.2%
	51312 Health Insurance	-	960,058	442,449	-	46.1%	872,780	331,604	-	38.0%
	51313 Life Insurance	-	26,841	14,878	-	55.4%	25,975	13,971	-	53.8%
	51314 Dental Insurance	-	66,906	27,292	-	40.8%	66,906	26,773	-	40.0%
	51315 Vision Insurance	-	8,186	4,035	-	49.3%	8,186	4,033	-	49.3%
	51316 Long Term Disability	-	14,758	3,306	-	22.4%	14,283	4,597	-	32.2%
	51317 Workers Comp	-	221,203	56,733	-	25.6%	212,412	70,270	-	33.1%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	122,008	199,167	107.1%	290,000	80,201	190,262	93.3%
	52503 Equipment Maintenance	-	454,500	92,008	13,542	23.2%	404,000	145,804	46,938	47.7%
	52504 Materials	-	347,000	160,687	4,779	47.7%	346,800	154,868	17,518	49.7%
	52505 Safety	-	23,000	5,534	-	24.1%	17,000	13,783	-	81.1%
	52506 Small Tools	-	31,800	7,987	-	25.1%	31,000	7,376	-	23.8%
	52507 Water Purchase	-	300,000	-	-	0.0%	300,000	-	-	0.0%
	52603 Consulting/Contractor Fee	63,194	135,226	13,091	18,420	15.9%	306,000	107,711	920	35.5%
	52608 Fed/St/Co Fees	-	357,700	119,982	-	33.5%	282,700	98,689	-	34.9%
	52609 Temporary Labor	-	100,000	23,839	-	23.8%	150,000	44,568	-	29.7%
	52706 Dues, Publictns, Spnsrshp	-	9,000	767	-	8.5%	9,000	350	-	3.9%
	52709 Outreach/Advertising/Notices	-	-	-	-	0.0%	-	945	-	0.0%
	52710 Office Supplies	-	8,000	4,306	-	53.8%	6,000	995	-	16.6%
	52711 Education/Training/Meals	-	35,000	12,365	-	35.3%	35,000	7,638	-	21.8%
	52713 Utilities	-	976,000	341,532	-	35.0%	936,000	328,043	82,360	43.8%
52902 Vehicle Purchases	-	178,100	132,221	30,073	91.1%	151,230	182,093	-	120.4%	
52904 Equipment Purchases	-	347,000	170,265	30,562	57.9%	318,500	81,698	40,392	38.3%	
10171 Water Operations Total		63,194	9,555,378	3,946,753	296,542	44.1%	9,299,906	3,658,749	378,391	43.4%
10191 Maintenance	51101 Salary	-	3,942,771	1,865,638	-	47.3%	3,745,317	1,508,968	-	40.3%
	51105 Overtime	-	30,000	19,622	-	65.4%	30,000	14,891	-	49.6%
	51106 Double Time	-	15,000	7,555	-	50.4%	15,000	3,756	-	25.0%
	51306 Short Term Disability	-	-	3,759	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	1,716	131	-	7.6%	1,690	746	-	44.1%
	51310 Medicare	-	57,170	28,186	-	49.3%	54,307	22,500	-	41.4%
	51311 Pension Premiums	-	1,181,767	522,828	-	44.2%	1,122,584	476,407	-	42.4%
	51312 Health Insurance	-	1,408,086	594,840	-	42.2%	1,260,683	410,176	-	32.5%
	51313 Life Insurance	-	32,268	17,350	-	53.8%	30,652	15,768	-	51.4%
	51314 Dental Insurance	-	98,129	36,524	-	37.2%	96,642	34,043	-	35.2%
	51315 Vision Insurance	-	12,007	5,955	-	49.6%	11,825	5,377	-	45.5%
	51316 Long Term Disability	-	17,742	4,500	-	25.4%	16,854	5,132	-	30.4%
	51317 Workers Comp	-	321,008	76,403	-	23.8%	303,069	89,174	-	29.4%
	52501 Chemicals	-	-	107,094	-	0.0%	-	95,496	-	0.0%
	52503 Equipment Maintenance	-	87,800	116,476	3,069	136.2%	67,800	31,226	2,164	49.2%
52504 Materials	-	1,108,000	743,972	5,762	67.7%	1,126,600	447,587	100	39.7%	
52505 Safety	-	33,300	9,564	3,624	39.6%	28,000	11,192	10,003	75.7%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	15,012	1,011	19.8%	57,100	10,997	-	19.3%
	52603 Consulting/Contractor Fee	21,532	204,000	185,772	125,132	137.9%	117,000	108,945	254,995	311.1%
	52604 Legal Fees	-	5,000	-	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	7,500	8,922	-	119.0%	7,500	12,201	-	162.7%
	52609 Temporary Labor	-	200,000	118,940	-	59.5%	180,000	132,170	-	73.4%
	52706 Dues, Publtcns, Spnsrshp	-	14,000	850	-	6.1%	14,000	480	-	3.4%
	52710 Office Supplies	-	12,500	1,325	-	10.6%	16,500	878	-	5.3%
	52711 Education/Training/Meals	-	30,000	4,311	-	14.4%	30,000	9,586	-	32.0%
	52713 Utilities	-	35,000	5,410	-	15.5%	33,000	3,917	-	11.9%
	52901 Land/Easement Purchases	-	-	3,500	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	413,793	210,000	532,528	276,462	129.7%	310,000	486	163,500	52.9%
	52904 Equipment Purchases	-	370,000	74,460	0	20.1%	500,600	37,211	181,157	43.6%
	10191 Maintenance Total		435,325	9,515,594	5,111,425	415,059	55.5%	9,181,723	3,489,310	611,918
10193 Purchasing	51101 Salary	-	328,814	162,189	-	49.3%	312,111	137,606	-	44.1%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	469	-	46.9%
	51306 Short Term Disability	-	-	408	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	130	10	-	7.7%	130	63	-	48.1%
	51310 Medicare	-	4,768	2,411	-	50.6%	4,526	2,053	-	45.4%
	51311 Pension Premiums	-	98,555	44,472	-	45.1%	93,549	43,127	-	46.1%
	51312 Health Insurance	-	106,673	45,841	-	43.0%	96,976	37,449	-	38.6%
	51313 Life Insurance	-	2,691	1,541	-	57.3%	2,542	1,427	-	56.1%
	51314 Dental Insurance	-	7,434	2,829	-	38.1%	7,434	2,829	-	38.1%
	51315 Vision Insurance	-	910	469	-	51.5%	910	469	-	51.5%
	51316 Long Term Disability	-	1,480	384	-	26.0%	1,398	509	-	36.4%
	51317 Workers Comp	-	2,302	544	-	23.7%	2,174	670	-	30.8%
	52501 Chemicals	-	-	60	-	0.0%	-	0	-	0.0%
	52503 Equipment Maintenance	-	53,000	335	-	0.6%	73,000	50	-	0.1%
	52504 Materials	-	125,000	39,303	1,184	32.4%	60,000	41,906	3,941	76.4%
	52505 Safety	-	52,000	19,687	-	37.9%	52,000	16,232	934	33.0%
	52506 Small Tools	-	100,000	17,741	-	17.7%	200,000	9,131	1,062	5.1%
	52603 Consulting/Contractor Fee	-	60,000	13,810	19,334	55.2%	55,000	11,497	-	20.9%
	52609 Temporary Labor	-	5,000	-	-	0.0%	10,000	-	-	0.0%
	52611 Discount	-	-	(7,854)	-	0.0%	-	-	-	0.0%
52706 Dues, Publtcns, Spnsrshp	-	600	390	-	65.0%	600	260	-	43.3%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
10193 Purchasing	52710 Office Supplies	-	63,000	19,753	-	31.4%	64,200	17,126	-	26.7%
	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	364,765	20,518	37.7%	1,063,050	329,357	5,937	31.5%
10195 Shop Operations	51101 Salary	-	192,673	77,484	-	40.2%	204,285	77,485	-	37.9%
	51105 Overtime	-	1,500	1,558	-	103.9%	1,500	662	-	44.2%
	51306 Short Term Disability	-	-	101	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	6	-	7.7%	78	37	-	48.1%
	51310 Medicare	-	2,794	1,166	-	41.7%	2,962	1,209	-	40.8%
	51311 Pension Premiums	-	57,750	22,188	-	38.4%	61,230	24,534	-	40.1%
	51312 Health Insurance	-	64,004	24,264	-	37.9%	58,185	26,189	-	45.0%
	51313 Life Insurance	-	1,577	702	-	44.5%	1,666	830	-	49.8%
	51314 Dental Insurance	-	4,460	1,613	-	36.2%	4,460	1,820	-	40.8%
	51315 Vision Insurance	-	546	219	-	40.1%	546	266	-	48.7%
	51316 Long Term Disability	-	867	181	-	20.9%	916	300	-	32.7%
	51317 Workers Comp	-	13,487	2,771	-	20.5%	14,252	4,025	-	28.2%
	52501 Chemicals	-	225,000	12,825	-	5.7%	550,000	5,931	-	1.1%
	52503 Equipment Maintenance	-	175,000	19,110	-	10.9%	175,000	141,486	-	80.8%
	52504 Materials	-	57,000	424	-	0.7%	57,000	7,942	-	13.9%
	52505 Safety	-	1,300	(5,223)	-	-401.7%	1,240	393	-	31.7%
	52506 Small Tools	-	3,000	579	-	19.3%	3,000	942	-	31.4%
	52609 Temporary Labor	-	28,000	30,414	-	108.6%	25,000	15,541	-	62.2%
	52710 Office Supplies	-	2,500	10	-	0.4%	5,000	69	-	1.4%
	52711 Education/Training/Meals	-	4,000	-	-	0.0%	2,500	180	-	7.2%
52713 Utilities	-	22,300	10,178	-	45.6%	21,300	9,297	-	43.6%	
52902 Vehicle Purchases	-	75,000	63,925	-	85.2%	-	-	-	0.0%	
52904 Equipment Purchases	-	27,000	7,331	14,915	82.4%	25,000	19,884	-	79.5%	
10195 Shop Operations Total		-	959,836	271,826	14,915	29.9%	1,215,120	339,023	-	27.9%
Total Operating Expense		1,072,893	38,806,066	17,986,144	1,460,257	48.8%	38,164,978	16,301,568	1,934,333	47.8%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
10114 Administration	52915 Proj Bud: Non-Programmati	256,642	1,430,000	182,309	567,668	44.5%	635,731	36,857	48,253	13.4%
10114 Administration Total		256,642	1,430,000	182,309	567,668	44.5%	635,731	36,857	48,253	13.4%
10115 Management	52915 Proj Bud: Non-Programmati	225,123	7,500,000	95,836	259,703	4.6%	5,560	1,380	-	24.8%
10115 Management Total		225,123	7,500,000	95,836	259,703	4.6%	5,560	1,380	-	24.8%
10118 Information Services	52915 Proj Bud: Non-Programmati	-	370,700	-	-	0.0%	300,000	-	-	0.0%
10118 Information Services Total		-	370,700	-	-	0.0%	300,000	-	-	0.0%
10171 Water Operations	52915 Proj Bud: Non-Programmati	-	372,274	151,080	54,530	55.2%	310,000	80,142	-	25.9%
10171 Water Operations Total		-	372,274	151,080	54,530	55.2%	310,000	80,142	-	25.9%
10151 Engineering	52907 Proj Bud: Pipeline Rplc	-	750,000	129,906	11,000	18.8%	750,000	453,535	0	60.5%
	52908 Proj Bud: Prv Program	-	160,000	59,793	1,000	38.0%	160,000	49,328	-	30.8%
	52909 Proj Bud: Minor System	-	300,000	19,917	-	6.6%	600,000	500	-	0.1%
	52910 Proj Bud: Raw Water Rplc	33,776	1,000,000	100,289	18,851	11.5%	934,571	476,329	720,594	128.1%
	52911 Proj Bud: Backbone Ext	2,547,932	900,000	1,336,894	1,345,578	77.8%	1,360,663	685,422	148,774	61.3%
	52912 Proj Bud: Community Inves	12,723	700,000	6,334	6,343	1.8%	3,131,343	331,803	1,783,100	67.5%
	52913 Proj Bud: Extended Ceqa	22,160	200,000	11,877	13,985	11.6%	50,000	86,821	-	173.6%
	52914 Proj Bud: Sediment Removl	478,785	500,000	43,183	458,038	51.2%	-	-	-	0.0%
10151 Engineering Total	52915 Proj Bud: Non-Programmati	3,259,992	15,820,000	6,146,910	2,104,840	43.2%	16,784,023	2,627,768	10,655,206	79.1%
10191 Maintenance	52915 Proj Bud: Non-Programmati	-	1,050,000	257,931	40,900	28.5%	760,000	60,947	-	8.0%
10191 Maintenance Total		-	1,050,000	257,931	40,900	28.5%	760,000	60,947	-	8.0%
Total Non Operating Expense		6,837,133	31,052,974	8,542,259	4,882,436	35.4%	25,781,890	4,890,830	13,355,927	70.8%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	1,585,370	-	60.2%	2,834,210	1,320,742	-	46.6%
	Expenses	2,043	2,162,060	796,262	3,128	36.9%	2,081,016	782,386	48,167	39.9%
Non Operating	Expenses	529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%
			Net Income	319,868				206,615		
Revenues	Scotts Flat	-	904,470	600,547	-	66.4%	924,643	564,540	-	61.1%
	Peninsula	-	242,480	148,221	-	61.1%	317,643	151,292	-	47.6%
	Orchard Springs	-	316,606	179,682	-	56.8%	336,793	167,506	-	49.7%
	Long Ravine	-	548,236	331,672	-	60.5%	675,077	264,602	-	39.2%
	Jackson Meadows	-	220,000	124,503	-	56.6%	299,852	160,344	-	53.5%
	Cascade Shores Gate	-	13,622	4,153	-	30.5%	9,593	3,374	-	35.2%
	Greenhorn	-	39,844	9,759	-	24.5%	38,683	8,833	-	22.8%
	Combie	-	34,021	29,333	-	86.2%	31,926	251	-	0.8%
	Transfer In	-	315,000	157,500	-	50.0%	200,000	-	-	0.0%
Revenues Total		-	2,634,279	1,585,370	-	60.2%	2,834,210	1,320,742	-	46.6%
Operating	30250 General Recreation	2,043	1,752,189	717,146	3,128	41.1%	2,081,016	782,386	48,167	39.9%
	30254 Upper Division Recreation	-	409,871	79,116	-	19.3%	-	-	-	0.0%
Operating Total		2,043	2,162,060	796,262	3,128	36.9%	2,081,016	782,386	48,167	39.9%
Non Operating	30250 General Recreation	529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%
Non Operating Total		529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
30250 General Recreation	51101 Salary	-	448,613	233,684	-	52.1%	544,576	242,464	-	44.5%
	51105 Overtime	-	5,000	2,296	-	45.9%	-	1,380	-	0.0%
	51306 Short Term Disability	-	-	199	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	182	16	-	8.8%	208	100	-	48.1%
	51310 Medicare	-	6,505	3,510	-	54.0%	7,243	4,081	-	56.3%
	51311 Pension Premiums	-	134,463	62,227	-	46.3%	149,722	66,857	-	44.7%
	51312 Health Insurance	-	149,342	51,064	-	34.2%	155,161	58,685	-	37.8%
	51313 Life Insurance	-	3,671	2,001	-	54.5%	4,070	2,018	-	49.6%
	51314 Dental Insurance	-	10,408	2,376	-	22.8%	11,894	2,744	-	23.1%
	51315 Vision Insurance	-	1,273	656	-	51.6%	1,455	703	-	48.3%
	51316 Long Term Disability	-	2,019	532	-	26.3%	2,238	707	-	31.6%
	51317 Workers Comp	-	35,343	10,570	-	29.9%	39,279	15,680	-	39.9%
	51321 Health Benefit-Retirees	-	-	3,502	-	0.0%	-	1,676	-	0.0%
	51324 Opeb Net Arc	-	24,000	7,689	-	32.0%	-	-	-	0.0%
	52501 Chemicals	-	20,000	4,856	-	24.3%	20,000	8,816	-	44.1%
	52503 Equipment Maintenance	-	61,275	36,422	1,083	61.2%	68,000	48,901	192	72.2%
	52504 Materials	-	191,200	66,259	-	34.7%	229,200	72,120	-	31.5%
	52505 Safety	-	3,000	1,321	3	44.1%	720	2,187	2,105	596.1%
	52506 Small Tools	-	3,500	1,631	-	46.6%	2,500	2,057	-	82.3%
	52603 Consulting/Contractor Fee	2,043	30,000	16,861	2,043	59.0%	-	2,340	45,870	0.0%
	52604 Legal Fees	-	5,000	-	-	0.0%	3,700	16,963	-	458.5%
	52608 Fed/St/Co Fees	-	40,000	13,116	-	32.8%	46,250	9,075	-	19.6%
	52609 Temporary Labor	-	362,000	122,117	-	33.7%	500,000	127,289	-	25.5%
	52704 Insurance	-	6,000	-	-	0.0%	8,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	-	180	-	0.0%	-	-	-	0.0%
	52709 Outreach/Advertising/Notices	-	10,000	3,865	-	38.7%	17,500	4,627	-	26.4%
	52710 Office Supplies	-	12,500	4,480	-	35.8%	28,000	3,147	-	11.2%
52711 Education/Training/Meals	-	300	-	-	0.0%	300	-	-	0.0%	
52713 Utilities	-	127,200	43,983	-	34.6%	157,200	54,245	-	34.5%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
30250 General Recreation	52795 Rec-Customer Refunds	-	14,395	(231)	-	-1.6%	-	12,200	-	0.0%
	52804 Bank Fees	-	45,000	21,965	-	48.8%	12,500	21,230	-	169.8%
	54000 Transfer Out	-	-	-	-	0.0%	71,300	95	-	0.1%
30250 General Recreation Total		2,043	1,752,189	717,146	3,128	41.1%	2,081,016	782,386	48,167	39.9%
30254 Upper Division Recreation	51101 Salary	-	77,099	15,241	-	19.8%	-	-	-	0.0%
	51105 Overtime	-	1,000	491	-	49.1%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	39	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	838	287	-	34.3%	-	-	-	0.0%
	51311 Pension Premiums	-	23,109	3,666	-	15.9%	-	-	-	0.0%
	51312 Health Insurance	-	32,002	2,572	-	8.0%	-	-	-	0.0%
	51313 Life Insurance	-	473	-	-	0.0%	-	-	-	0.0%
	51314 Dental Insurance	-	2,230	-	-	0.0%	-	-	-	0.0%
	51315 Vision Insurance	-	273	-	-	0.0%	-	-	-	0.0%
	51316 Long Term Disability	-	260	-	-	0.0%	-	-	-	0.0%
	51317 Workers Comp	-	4,048	651	-	16.1%	-	-	-	0.0%
	52501 Chemicals	-	-	135	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	10,000	13,785	-	137.9%	-	-	-	0.0%
	52504 Materials	-	20,000	1,826	-	9.1%	-	-	-	0.0%
	52505 Safety	-	2,000	44	-	2.2%	-	-	-	0.0%
	52506 Small Tools	-	-	6,575	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	15,000	-	33.3%	-	-	-	0.0%
	52604 Legal Fees	-	15,000	4,218	-	28.1%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	6,000	2,954	-	49.2%	-	-	-	0.0%
	52609 Temporary Labor	-	138,000	8,103	-	5.9%	-	-	-	0.0%
	52710 Office Supplies	-	2,500	-	-	0.0%	-	-	-	0.0%
52713 Utilities	-	30,000	2,934	-	9.8%	-	-	-	0.0%	
52795 Rec-Customer Refunds	-	-	633	-	0.0%	-	-	-	0.0%	
30254 Upper Division Recreation Total		-	409,871	79,116	-	19.3%	-	-	-	0.0%
Total Operating Expense		2,043	2,162,060	796,262	3,128	36.9%	2,081,016	782,386	48,167	39.9%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	52915 Proj Bud: Non-Programmati	529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%
30250 General Recreation Total		529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%
Total Non Operating Expense		529,019	315,000	469,241	210,568	80.5%	602,500	331,742	891	55.2%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	8,219,018	-	41.0%	19,426,142	8,173,620	-	42.1%
	Expenses	463,310	15,707,452	5,493,396	1,500,594	43.3%	13,209,571	3,310,598	979,144	32.5%
Non Operating	Expenses	1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%
Net Income				1,641,004			3,761,871			
Revenues	Chicago Park Powerhouse	-	8,668,778	3,404,804	-	39.3%	8,501,353	3,349,338	-	39.4%
	Rollins Powerhouse	-	4,815,987	1,900,166	-	39.5%	4,740,081	1,824,389	-	38.5%
	Dutch Flat Powerhouse	-	4,815,987	1,897,697	-	39.4%	4,700,071	1,845,522	-	39.3%
	Bowman Powerhouse	-	963,197	361,231	-	37.5%	860,099	323,168	-	37.6%
	Scotts Flat Powerhouse	-	300,000	131,382	-	43.8%	225,040	176,608	-	78.5%
	Combie South Powerhouse	-	200,000	382,309	-	191.2%	150,067	534,140	-	355.9%
	Combie North Powerhouse	-	180,000	93,175	-	51.8%	140,008	105,179	-	75.1%
	Bowman Transmission Line	-	100,000	48,253	-	48.3%	109,423	15,275	-	14.0%
Revenues Total		-	20,043,949	8,219,018	-	41.0%	19,426,142	8,173,620	-	42.1%
Operating	50112 Hydro Admin	448,523	9,632,841	3,419,831	1,199,439	45.8%	7,802,739	1,426,881	785,974	28.4%
	50161 Hydro Operations	-	2,240,917	963,217	1,987	43.1%	2,000,045	811,876	1,090	40.6%
	50167 Hydro Maintenance	14,787	3,833,694	1,110,348	299,168	36.6%	3,406,787	1,071,840	192,081	37.1%
Operating Total		463,310	15,707,452	5,493,396	1,500,594	43.3%	13,209,571	3,310,598	979,144	32.5%
Non Operating	50112 Hydro Admin	1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%
Non Operating Total		1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	248,448	-	50.0%	458,108	201,404	-	44.0%
	51105 Overtime	-	2,000	131	-	6.6%	-	390	-	0.0%
	51306 Short Term Disability	-	-	420	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	104	8	-	7.7%	104	50	-	48.0%
	51310 Medicare	-	7,209	3,554	-	49.3%	6,537	2,896	-	44.3%
	51311 Pension Premiums	-	138,425	66,952	-	48.4%	135,127	63,450	-	47.0%
	51312 Health Insurance	-	85,339	82,861	-	97.1%	77,580	34,049	-	43.9%
	51313 Life Insurance	-	3,780	2,109	-	55.8%	3,672	3,249	-	88.5%
	51314 Dental Insurance	-	5,947	2,496	-	42.0%	5,947	2,332	-	39.2%
	51315 Vision Insurance	-	728	406	-	55.8%	728	388	-	53.3%
	51316 Long Term Disability	-	2,078	336	-	16.2%	2,019	486	-	24.1%
	51317 Workers Comp	-	15,804	2,769	-	17.5%	15,286	2,535	-	16.6%
	51321 Health Benefit-Retirees	-	160,000	47,047	-	29.4%	2,020	103,269	-	5112.3%
	51324 Opeb Net Arc	-	-	61,246	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	75,000	36,615	-	48.8%	100,000	28,327	-	28.3%
	52503 Equipment Maintenance	-	21,000	5,666	4,603	48.9%	71,000	6,212	2,419	12.2%
	52504 Materials	-	25,000	3,595	-	14.4%	50,000	4,564	-	9.1%
	52505 Safety	-	85,760	18,003	35	21.0%	80,000	22,677	4,360	33.8%
	52506 Small Tools	-	5,000	149	-	3.0%	5,000	334	-	6.7%
	52603 Consulting/Contractor Fee	448,523	2,217,500	436,035	1,194,801	61.2%	1,700,611	427,802	738,157	68.6%
	52604 Legal Fees	-	50,000	6,570	-	13.1%	50,000	17,447	-	34.9%
	52607 Franchise Fees	-	46,000	21,085	-	45.8%	46,000	20,934	-	45.5%
	52608 Fed/St/Co Fees	-	979,975	481,417	-	49.1%	969,500	396,157	-	40.9%
	52609 Temporary Labor	-	60,000	-	-	0.0%	50,000	-	-	0.0%
	52704 Insurance	-	200,000	-	-	0.0%	230,000	-	-	0.0%
	52706 Dues, Publctns, Spnsrshp	-	30,500	23,291	-	76.4%	30,500	22,420	-	73.5%
	52710 Office Supplies	-	32,500	6,319	-	19.4%	50,000	3,888	-	7.8%
	52711 Education/Training/Meals	-	19,000	10,543	-	55.5%	19,000	9,331	-	49.1%
	52713 Utilities	-	202,000	53,841	-	26.7%	202,000	52,292	-	25.9%
	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	-	-	0.0%	100,000	-	-	0.0%	
54000 Transfer Out	-	4,465,000	1,797,917	-	40.3%	3,150,000	-	-	0.0%	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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	3,419,831	1,199,439	45.8%	7,802,739	1,426,881	785,974	28.4%
50161 Hydro Operations	51101 Salary	-	1,012,391	463,463	-	45.8%	890,063	355,502	-	39.9%
	51105 Overtime	-	75,000	22,248	-	29.7%	-	33,961	-	0.0%
	51106 Double Time	-	-	4,580	-	0.0%	-	4,200	-	0.0%
	51144 Standby	-	-	15,937	-	0.0%	-	14,498	-	0.0%
	51306 Short Term Disability	-	-	498	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	286	20	-	7.0%	235	123	-	52.3%
	51310 Medicare	-	14,680	7,772	-	52.9%	12,906	6,108	-	47.3%
	51311 Pension Premiums	-	303,444	133,794	-	44.1%	266,779	115,815	-	43.4%
	51312 Health Insurance	-	234,681	106,351	-	45.3%	193,951	73,879	-	38.1%
	51313 Life Insurance	-	8,285	4,429	-	53.5%	7,252	3,894	-	53.7%
	51314 Dental Insurance	-	16,355	6,400	-	39.1%	14,868	6,006	-	40.4%
	51315 Vision Insurance	-	2,001	985	-	49.2%	1,819	901	-	49.5%
	51316 Long Term Disability	-	4,556	819	-	18.0%	3,987	1,185	-	29.7%
	51317 Workers Comp	-	40,738	8,953	-	22.0%	36,185	10,129	-	28.0%
	52503 Equipment Maintenance	-	124,500	16,718	-	13.4%	64,500	20,201	-	31.3%
	52504 Materials	-	46,000	23,797	-	51.7%	86,000	8,471	1,090	11.1%
	52505 Safety	-	-	20	-	0.0%	-	-	-	0.0%
	52506 Small Tools	-	10,000	882	-	8.8%	14,500	3,393	-	23.4%
	52603 Consulting/Contractor Fee	-	70,000	25,575	-	36.5%	70,000	59,950	-	85.6%
	52608 Fed/St/Co Fees	-	-	41,872	-	0.0%	-	-	-	0.0%
	52609 Temporary Labor	-	40,000	27,240	-	68.1%	80,000	-	-	0.0%
	52711 Education/Training/Meals	-	80,000	2,777	-	3.5%	60,000	8,502	-	14.2%
	52713 Utilities	-	-	23	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	-	80,000	30,073	1,987	40.1%	105,000	66,182	-	63.0%
	52904 Equipment Purchases	-	68,000	17,993	-	26.5%	82,000	18,975	-	23.1%
	54000 Transfer Out	-	10,000	-	-	0.0%	10,000	-	-	0.0%
50161 Hydro Operations Total		-	2,240,917	963,217	1,987	43.1%	2,000,045	811,876	1,090	40.6%
50167 Hydro Maintenance	51101 Salary	-	1,035,932	503,788	-	48.6%	979,154	392,403	-	40.1%
	51105 Overtime	-	75,000	19,777	-	26.4%	-	25,320	-	0.0%
	51106 Double Time	-	-	2,558	-	0.0%	-	6,301	-	0.0%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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
50167 Hydro Maintenance	51306 Short Term Disability	-	-	793	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	313	22	-	7.1%	293	129	-	44.1%
	51310 Medicare	-	15,021	7,945	-	52.9%	14,198	6,324	-	44.5%
	51311 Pension Premiums	-	310,500	140,721	-	45.3%	293,482	125,587	-	42.8%
	51312 Health Insurance	-	250,682	94,602	-	37.7%	213,346	70,191	-	32.9%
	51313 Life Insurance	-	8,478	4,466	-	52.7%	7,978	3,953	-	49.5%
	51314 Dental Insurance	-	17,842	6,110	-	34.2%	16,355	5,906	-	36.1%
	51315 Vision Insurance	-	2,183	1,016	-	46.5%	2,001	946	-	47.3%
	51316 Long Term Disability	-	4,662	832	-	17.8%	4,387	1,265	-	28.8%
	51317 Workers Comp	-	41,581	9,092	-	21.9%	39,297	10,410	-	26.5%
	52501 Chemicals	-	-	334	-	0.0%	-	-	-	0.0%
	52503 Equipment Maintenance	-	252,500	45,864	0	18.2%	282,500	48,883	48,777	34.6%
	52504 Materials	-	410,500	120,165	13,096	32.5%	370,500	183,935	41,271	60.8%
	52505 Safety	-	-	1,249	-	0.0%	-	-	-	0.0%
	52506 Small Tools	-	30,000	15,019	0	50.1%	40,000	19,413	107	48.8%
	52603 Consulting/Contractor Fee	14,787	552,500	47,543	9,271	10.0%	447,796	112,580	20,296	29.7%
	52609 Temporary Labor	-	81,000	1,573	-	1.9%	81,000	3,288	-	4.1%
	52710 Office Supplies	-	-	12	-	0.0%	-	2,753	-	0.0%
	52711 Education/Training/Meals	-	40,000	6,594	-	16.5%	80,000	15,369	-	19.2%
	52902 Vehicle Purchases	-	400,000	-	276,801	69.2%	180,000	36,884	76,024	62.7%
52904 Equipment Purchases	-	275,000	80,274	-	29.2%	324,500	-	5,606	1.7%	
54000 Transfer Out	-	30,000	-	-	0.0%	30,000	-	-	0.0%	
50167 Hydro Maintenance Total		14,787	3,833,694	1,110,348	299,168	36.6%	3,406,787	1,071,840	192,081	37.1%
Total Operating Expense		463,310	15,707,452	5,493,396	1,500,594	43.3%	13,209,571	3,310,598	979,144	32.5%
50112 Hydro Admin	52915 Proj Bud: Non-Programmati	393,308	1,300,000	229,812	311,229	32.0%	2,680,666	311,190	725,344	38.7%
	52920 Proj Bud: Ph Improvements	113,078	1,350,000	357,155	527,889	60.5%	1,499,065	501,393	517,793	68.0%
	52921 Proj Bud: Reserv, Dam, Wa	554,072	1,550,000	497,651	622,407	53.2%	2,257,852	288,569	627,503	40.6%
50112 Hydro Admin Total		1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%
Total Non Operating Expense		1,060,458	4,200,000	1,084,618	1,461,524	48.4%	6,437,584	1,101,152	1,870,640	46.2%

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr	
Water	10114 Administration	52915 Proj Bud Non-Programmatic 2113	Main Office Bldg Expnsn	141,779	198,092	
		6877	Cp Pwrhse Access Road	5,247	6,117	
		6913	Bwmn-Spaulding Land Acq	27	-	
		7032	Hemphill Diversion/Fish	29,519	363,459	
		8464	Deer Crk/So Yuba Cnl Acq	5,738	-	
	10114 Administration Sum				182,309	567,668
	10115 Management	52915 Proj Bud Non-Programmatic 2135	Combie Res Dwr Grant-Merc	18,641	259,703	
		8464	Deer Crk/So Yuba Cnl Acq	77,195	(0)	
	10115 Management Sum				95,836	259,703
	10151 Engineering	52907 Proj Bud: Pipeline Rplc	1037	Penn Vly Pipeln Rplcmt	129,906	11,000
		52908 Proj Bud: Prv Program	2041	Amer Hill Developer Proj	57,293	-
			2101	Prv Rplcmnt Brewer #2	2,500	1,000
		52909 Proj Bud: Minor System	2136	Magnolia Rd Pipeline Ext	19,917	-
		52910 Proj Bud: Raw Water Rplc	1031	Doty N.Canal Repl Siphon1	8,191	2,171
			1079	Loma Rica Res 24" Pipe	10,741	-
			2074	Magnolia 3 Canal Easement	70,740	6,000
			6967	Newtown Canal Hdworks	6,840	-
			8099	Maben Canal Rehabilitatio	3,777	9,215
			8371	Realign/Encase-Nwtn Canal	-	1,465
		52911 Proj Bud: Backbone Ext	1080	Lodestar/Conestoga Pipe	45,502	-
			1089	Rattlesnake Rd Bep	1,284,918	1,274,092
			2114	Hacienda/Magnolia Prv Stn	6,474	71,486
	52912 Proj Bud: Community Inves	2009	Madrone Forest Dr Dfwle	-	1,586	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
	10151 Engineering	52912 Proj Bud: Community Inves	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	-
		52913 Proj Bud: Extended Ceqa	6593-2 Banner Cascade Ext Ceqa	-	475
			8371 Realign/Encase-Nwtn Canal	11,877	13,510
		52914 Proj Bud: Sediment Removl	2090 Loma Rica Res Sdmnt Rmvl	(0)	10,816
			6963 Orr Creek Resvr Cleaning	12,112	11,652
			8301 Mercury Removal Demo	6,568	317,012
			8515 Ghorn Crk Sediment Remv	24,502	118,558
		52915 Proj Bud Non-Programmatic	1020 Shale Ridge Tank 24" Plin	148,148	18,663
			1071 Meade Canal Encasement	3,208	53,369
			1081 Brewer Rd Improvements	233,050	67,123
			2132 Fay Rd Pipeline Ext	910,763	137,845
			2173 Sf Gate 2 Wtr Main&Electr	644	-
			2194 Nid Rental Properties	13,432	-
			6746 Combie Phase 1 Bypass	3,384,542	717,512
			6774 Plan Phase-Lincoln Tp	-	3,852
			6898 Raw Wtr Intertie W/ Pcwa	5,842	69,428
			6971 Alta Sierra Tank Replcmnt	47,040	65,635
			6994 E.G.-Cascade Tx Main	-	585
			6996 Lww Trtmt Pl Expnsn	-	5,747

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr	
	10151 Engineering	52915 Proj Bud Non-Programmatic 7013	Centennial Water Supply	1,381,372	889,067	
		7033	Willow Creek Pline	182	76,015	
		8464	Deer Crk/So Yuba Cnl Acq	18,689	-	
	10151 Engineering Sum				7,855,103	3,959,635
	10171 Water Operations	52915 Proj Bud Non-Programmatic 2137	E George Cncrt Tank Slab	147,943	0	
		2148	N. Auburn Lime Silo Rmvl	3,137	-	
		2197	Loma Rica Lime Silo Demo	-	54,530	
	10171 Water Operations Sum				151,080	54,530
	10191 Maintenance	52915 Proj Bud Non-Programmatic 2062	Spray Shed/Bldg Ext	55	-	
		2116	Placer Yard Bldg Rplcmnt	2,276	-	
2192		Penn Valley Tank Painting	255,600	40,900		
10191 Maintenance Sum				257,931	40,900	
Water Total				8,542,260	4,882,436	
Recreation	30250 General Recreation	52915 Proj Bud Non-Programmatic 2023	Orch Sprgs Building Rpl	268,720	199,618	
		2087	Sf Cmpgrnd 1 Pipe Rplcmnt	4,893	10,950	
		2102	Pwr To Ditch Tender House	64,897	-	
		2173	Sf Gate 2 Wtr Main&Electr	37,529	-	
		2189	Os Dock/Slip Rplcmnt	30,804	(0)	
		2190	Lr Dock/Slip/Slide Rplcmn	28,395	0	
		2191	Pc Dock/Slip Rplcmnt	34,003	-	
	30250 General Recreation Sum				469,241	210,568
Recreation Total				469,241	210,568	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr		
Hydroelectric	50112 Hydro Admin	52915 Proj Bud Non-Programmatic	2083 Rollins No 2 Powerhouse	21,958	13,411		
			2084 Hydro Hdqtr Prop Acq	10,604	14,396		
			2177 Klove Tower Upgrades	31,754	13,575		
			6947 Loma Rica Hydroelectric	165,496	269,846		
		52920 Proj Bud: Ph Improvements	2006 Chi Pk Ph Switch/Relay	13,408	35,627		
			201502 Scada Upgrade	33,270	68,003		
			2133 Cpph Rough Operating Zone	190,823	(0)		
			2163 Combie So. Ph Trash Rack	85,606	140,506		
			2165 Cpph Balance Of Plant Plc	33,996	265,079		
			6943 Combie So Access Rd	51	18,675		
			52921 Proj Bud: Res, Dam, Wtrwy	2007 Hydro Gaging Stn Design	-	36,419	
				201307 Bwmn-Spaulding Land Acq	2,639	-	
		201308 Hyd Lwr Div Prop Acq		500	-		
		2053 Dfab Llo Valve Repl		20,090	1,088		
		2076 Rollins Llo Hb Valve		23,727	572,432		
		2094 Sf Spillway Repair		4,113	7,943		
		2146 B-S Canal Lining Project	2146 B-S Canal Lining Project	445,932	4,525		
			6927 Hyd Lwr Div Prop Acq	650	-		
		50112 Hydro Admin Sum				1,084,617	1,461,525
		Hydroelectric Total				1,084,617	1,461,525
Districtwide Total				10,096,118	6,554,529		

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

		Current	Amendments	Original
Revenues:				
Water Division	Grants Dept WTR	5,500,000	3,500,000	2,000,000
Expenses:				
Water Division	10113 Directors	341,800	104,660	237,140
	10114 Administration	8,578,395	256,642	8,321,753
	10115 Management	9,743,902	5,778,497	3,965,405
	10116 Watershed	636,162	75,176	560,986
	10117 Human Resources	468,106	-	468,106
	10118 Information Services	1,295,737	700	1,295,037
	10131 Cashiering	194,630	-	194,630
	10133 Customer Service	1,002,836	-	1,002,836
	10135 Accounting	1,166,979	74,051	1,092,928
	10151 Engineering	31,367,561	6,726,441	24,641,120
	10171 Water Operations	9,990,846	63,194	9,927,652
	10191 Maintenance	11,000,919	435,325	10,565,594
	10193 Purchasing	1,021,357	-	1,021,357
	10195 Shop Operations	959,836	-	959,836
Water Division Total		77,769,066	13,514,686	64,254,380
Recreation Division	30250 General Recreation	2,598,251	531,062	2,067,189
	30254 Upper Division Recreation	409,871	-	409,871
Recreation Division Total		3,008,122	531,062	2,477,060
Hydroelectric Division	50112 Hydro Admin	15,341,822	2,143,981	13,197,841
	50161 Hydro Operations	2,240,917	-	2,240,917
	50167 Hydro Maintenance	3,848,481	14,787	3,833,694
Hydroelectric Division Total		21,431,220	2,158,768	19,272,452
Total Expenses		102,208,408	16,204,516	86,003,892
Total Revenue & Expense		<u>107,708,408</u>	<u>19,704,516</u>	<u>88,003,892</u>

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% 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 (June 2018)

Fiscal Year 2018: 50% 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 2018-91A	10151	52915 Proj Bud: Non-Programmatic	200,000	Transfer to complete Rock Creek Proj 6898
	10151	52909 Proj Bud: Minor Systems	(200,000)	
		Total	-	
		Total GM Level I	379,600	

Nevada Irrigation District (June 2018)

Fiscal Year 2018: 50% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<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 APC Level II	104,660	
<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)	
	52909	52909 Proj Bud: Minor Systems	(100,000)	
	52912	52912 Proj Bud: Community Investme	(100,000)	
	52915	52915 Proj Bud: Non-Programmatic	(100,000)	
		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	5,500,000	Combie Mercury Grant Proj 2135 - Expense
		Total	9,000,000	
		Total Board Level III	9,635,000	
		Total District Increase	19,704,516	