

# Staff Report

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

**TO:** Board of Directors  
**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer  
**DATE:** February 21, 2018  
**SUBJECT:** Quarterly Budget vs Actual Report

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***FINANCE***

**RECOMMENDATION:**

Receive and file the quarterly budget vs actual report for the period ending December 31, 2017.

**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: Reserves Workshop Attachment E

# Nevada Irrigation District

Fiscal Year 2017  
Monthly Financial Report  
December 31, 2017



**NID**

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

**Executive Summary: Currently, the District is at 100% of the year.**

The following pages provide schedules of the District's revenues, expenses, cash and treated water positions for year ending 2017. The unaudited December 31, 2017 fiscal year end report analyzes this year's activity considering outstanding encumbrances. Actuals are contrasted against 100% of the District's budget. A year over year analysis is provided to provide the reviewer with a reasonable understanding of how operations compared against the prior period. The District finished the year with net income of \$2M consisting of \$5.7M from operating and negative (\$3.7M) from non operating results.

**Revenues:**

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

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

**Expenses:**

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

**Cash Balances:**

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

**Treated Water Consumption:**

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

### Estimated Cash Balances:

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

### Treated Water Consumption (AF)

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

% Change YTD 2017/2016      8.9%

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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



## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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



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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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



## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

**Nevada Irrigation District (December 2017)**

Fiscal Year 2017: 100% of Year

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

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

**Nevada Irrigation District (December 2017)**

Fiscal Year 2017: 100% of Year

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

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

**Nevada Irrigation District (December 2017)**

Fiscal Year 2017: 100% of Year

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

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

**Nevada Irrigation District (December 2017)**

Fiscal Year 2017: 100% of Year

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

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

# Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Fund	Department	Project Account	Project Description	Actual	Encumbr
<b>10</b>	<b>10151 Engineering</b>				
		52915 Proj Bud: Non-Programmati	1020 Shale Ridge Tank 24" Plin	1,321,994	267,695
			1071 Meade Canal Encasement	174,168	53,369
			2132 Fay Rd Pipeline Ext	1,591	-
			6746 Combie Phase 1 Bypass	3,399,616	3,560,217
			6774 Plan Phase-Lincoln Tp	14,375	3,852
			6898 Raw Wtr Intertie W/ Pcwa	1,013,789	52,348
			6899 Locksley Lane Intertie	138,080	-
			6947 Loma Rica Hydroelectric	17,199	-
			6971 Alta Sierra Tank Replcmnt	33,464	113,620
			6994 E.G.-Cascade Tx Main	239,027	585
			6996 Lww Trtmt Pl Expnsn	58,034	5,747
			7013 Centennial Dam Dsgn & Eng	3,581,925	1,144,338
			7032 Hemphill Diversion/Fish	2,175	0
			7033 Willow Creek Pline	550,719	113,871
			8464 Deer Crk/So Yuba Cnl Acq	28,901	-
	<b>10151 Engineering Sum</b>			<b>16,178,788</b>	<b>5,940,826</b>
	<b>10171 Water Operations</b>				
		52915 Proj Bud: Non-Programmati	2123 E George Caustic Tank	84,681	-
			2137 E George Cncrt Tank Slab	719	60,600
			2148 N. Auburn Lime Silo Rmvl	60,000	-
			7013 Centennial Dam Dsgn & Eng	113	-
	<b>10171 Water Operations Sum</b>			<b>145,513</b>	<b>60,600</b>
	<b>10191 Maintenance</b>				
		52915 Proj Bud: Non-Programmati	1071 Meade Canal Encasement	153	-



## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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

## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

Budget Amendment	Department	Account Desc	Explanation	Amount
BA 2017-62	10151 Engineering	52909 Proj Bud: Minor System	Transfer for Proj 1081 Brewer Road	(222,948)
		52915 Proj Bud: Non-Programmati	Transfer for Proj 1081 Brewer Road	222,948
<b>BA 2017-62</b>	<b>Sum</b>			<b>-</b>
BA 2017-63	10114 Administration	52504 Materials	Transfer to align spending	(4,200)
		52505 Safety	Transfer to align spending	5,300
		52603 Consulting/Contractor Fee	Transfer to align spending	(1,100)
<b>BA 2017-63</b>	<b>Sum</b>			<b>-</b>
BA 2017-64	10191 Maintenance	51311 Pension Premiums	Transfer to align spending	(300,000)
		52501 Chemicals	Transfer to align spending	420,000
		52603 Consulting/Contractor Fee	Transfer to align spending	570,000
		52902 Vehicle Purchases	Transfer to align spending	(70,000)
		52915 Proj Bud: Non-Programmati	Transfer to align spending	(200,000)
	10195 Shop Operations	52501 Chemicals	Transfer to align spending	(420,000)
<b>BA 2017-64</b>	<b>Sum</b>			<b>-</b>
BA 2017-65	10151 Engineering	52910 Proj Bud: Raw Water Rplc	Transfer to align spending	360,000
	10191 Maintenance	51312 Health Insurance	Transfer to align spending	(260,000)
		52504 Materials	Transfer to align spending	(100,000)
	10195 Shop Operations	52503 Equipment Maintenance	Transfer to align spending	30,000
	52504 Materials	Transfer to align spending	(30,000)	
<b>BA 2017-65</b>	<b>Sum</b>			<b>-</b>
BA 2017-66	10116 Watershed	52603 Consulting/Contractor Fee	Operating Cash Grant for Proj 2038 Sflat Fire Reduction	100,000
<b>BA 2017-66</b>	<b>Sum</b>			<b>100,000</b>



## Nevada Irrigation District (December 2017)

Fiscal Year 2017: 100% of Year

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

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