

# Staff Report

for the Regular Meeting of the Board of Directors November 13, 2019

**TO:** Board of Directors  
**FROM:** Marvin Davis, MBA, CPA, Finance Manager/Treasurer  
**DATE:** November 7, 2019  
**SUBJECT:** Quarterly Budget vs Actual Report (Consent)

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***FINANCE***

**RECOMMENDATION:**

Review and receive the quarterly budget vs actual report for the period ending September 30, 2019.

**BACKGROUND:**

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

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

Timely financial reporting achieves the District's first strategic goal by demonstrating proactive management of our physical, financial and human resources.

**BUDGETARY IMPACT:** N/A

MD

Attachments: September 30, 2019 Budget vs Actual Report

# Nevada Irrigation District

Fiscal Year 2019  
Monthly Financial Report  
September 30, 2019



**NID**

**Nevada Irrigation District**  
Fiscal Year 2019: September 75% of Year  
Operating & Non Operating Budget: **All Divisions**

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The September 30, 2019 period end report analyzes nine months of the fiscal year's transactions. Actuals are contrasted against the District's budget and a year over year analysis is provided as the timing of receipts and expenditures are not linear. The analytical format assist the reviewer in determining whether operations are tracking appropriately. The District finished the period with net income of \$12.4M consisting of \$4.5M from operating and \$7.9M from non operating results. At this juncture, prior year operating results are \$5.8M and non operating was a negative \$2.3M.

**Revenues:**

**Operating:** Water revenues are 76% of budget compared to 79.3% for the prior fiscal year. When compared to prior year levels, this amounts to an increase of \$5.2M driven by an increase of transfer ins (\$4M), grants (\$584K) and water sales (\$374K). Recreation campgrounds are 94.3% of budget compared to 96.1% for the prior fiscal year and actual receipt levels are consistent. Hydroelectric revenues are 86.3% of budget compared to 84.4% for the prior year and actual receipt levels are consistent. As a practice, the District budgets 85% of Hydroelectric revenues.

**Non Operating:** Water revenues are 46.9% of budget compared to 46% for the prior fiscal. When compared to prior year levels, this amounts to an increase of \$2.1M driven by transfer ins from Hydroelectric (\$1M), property taxes (\$632K), and Combie grant (\$505K).

**Expenses:**

**Operating and Non Operating:** Including encumbrances, current expenses are 72.4% of budget compared to 63.2% for the prior fiscal year. Excluding budgeted transfer outs and encumbrances, prior spending levels are less than current (\$6.1M), being driven by projects. The approved rollovers column (prior approved budgets) ensures prior encumbrances (financial obligations of the District) are tracked appropriately and remains within budget. Salary & benefits increased by \$2.6M along with transfers outs (\$5M) as planned. Excluding Directors, The District has 214 budgeted FTEs and presently at 69.4% of its labor budget.

**Cash Balances:**

Fiscal year 2018 cash balances are estimated until completion of the independent financial statement audit. Overall cash balances are approximately \$102M as the District received its installment of property taxes and continues to carry \$12.7M in bond proceeds.

**Treated Water Consumption:**

The District's current verses prior treated water consumption through September is up 4.7% which equates to 6,177 and 5,901 acre feet respectively. Annual treated water revenue accounts for approximately 69% of water sales.

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
Revenues	Water Division	-	38,894,019	29,541,993	-	76.0%	30,708,571	24,357,950	-	79.3%
	Recreation Division	-	2,469,633	2,328,030	-	94.3%	2,319,279	2,228,241	-	96.1%
	Hydroelectric Division	-	20,124,690	17,358,379	-	86.3%	20,043,949	16,911,967	-	84.4%
<b>Operating Revenues Total</b>		<b>-</b>	<b>61,488,342</b>	<b>49,228,402</b>	<b>-</b>	<b>80.1%</b>	<b>53,071,799</b>	<b>43,498,158</b>	<b>-</b>	<b>82.0%</b>
Expenses	Water Division	915,138	39,922,239	28,103,664	1,351,233	72.1%	40,288,959	26,946,557	2,166,824	72.3%
	Recreation Division	-	2,302,163	1,669,769	1,166	72.6%	2,164,103	1,702,566	28,148	80.0%
	Hydroelectric Division	813,976	22,884,957	14,942,128	1,515,720	69.4%	16,170,762	9,086,305	1,652,981	66.4%
<b>Operating Expenses Total</b>		<b>1,729,114</b>	<b>65,109,359</b>	<b>44,715,561</b>	<b>2,868,119</b>	<b>71.2%</b>	<b>58,623,824</b>	<b>37,735,428</b>	<b>3,847,953</b>	<b>70.9%</b>
Operating Income				4,512,841						
Revenues	Water Division	4,549,739	27,574,953	15,052,963	-	46.9%	28,140,170	12,955,072	-	46.0%
	Recreation Division	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
<b>Non operating Revenues Total</b>		<b>4,549,739</b>	<b>27,889,953</b>	<b>15,289,213</b>	<b>-</b>	<b>47.1%</b>	<b>28,455,170</b>	<b>13,191,322</b>	<b>-</b>	<b>46.4%</b>
Expenses	Water Division	6,975,629	35,778,511	5,657,100	26,413,211	75.0%	37,480,107	12,688,518	5,703,415	49.1%
	Recreation Division	1,262	313,000	238,166	1,262	76.2%	844,019	683,982	80,294	90.6%
	Hydroelectric Division	922,807	4,180,000	1,471,659	1,871,798	65.5%	5,260,458	2,074,889	1,803,852	73.7%
<b>Non operating Expenses Total</b>		<b>7,899,698</b>	<b>40,271,511</b>	<b>7,366,925</b>	<b>28,286,271</b>	<b>74.0%</b>	<b>43,584,584</b>	<b>15,447,389</b>	<b>7,587,560</b>	<b>52.9%</b>
Non operating Income				<u>7,922,288</u>	<u>(2,256,067)</u>					
Net Income				12,435,129	3,506,663					

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud	
<b>Operating &amp; Non Operating Budget:</b>											
<b>Expenses</b>	Sal & Ben	-	31,061,421	21,559,541	-	69.4%	27,896,594	18,946,897	-	67.9%	
	Equipment Maint	-	1,585,594	752,688	93,089	53.3%	1,522,415	750,635	38,804	51.9%	
	Materials	-	2,536,860	1,353,661	45,082	55.1%	2,547,000	1,815,966	38,275	72.8%	
	Consultants	1,445,915	5,480,681	2,862,972	2,169,981	72.7%	7,669,639	2,597,135	3,200,794	75.6%	
	Legal Counsel	-	322,000	203,319	-	63.1%	300,000	166,225	-	55.4%	
	Temporary Labor	41,400	480,891	426,308	-	81.6%	1,373,600	970,539	-	70.7%	
	Other O&M	-	6,176,022	4,012,894	95,121	66.5%	5,780,190	3,726,353	120,744	66.6%	
	Debt Service	-	4,190,368	3,883,959	-	92.7%	4,190,493	3,900,532	-	93.1%	
	Fixed Assets	241,799	2,295,522	1,425,229	464,845	74.5%	2,838,893	1,624,895	449,337	73.1%	
	Projects	7,899,698	40,271,511	7,366,925	28,286,271	74.0%	43,584,584	15,447,389	7,587,560	52.9%	
	Transfer Outs	-	10,980,000	8,234,991	-	75.0%	4,505,000	3,236,250	-	71.8%	
<b>Expenses Total</b>			<b>9,628,812</b>	<b>105,380,870</b>	<b>52,082,486</b>	<b>31,154,390</b>	<b>72.4%</b>	<b>102,208,408</b>	<b>53,182,816</b>	<b>11,435,514</b>	<b>63.2%</b>

### Cash Balances

	Water	Restricted	Bonds	Recreation	Hydroelectric	Total Cash
<b>Unaudited FY 2018</b>	11,423,039	6,010,785	12,522,962	710,335	58,452,409	89,119,530
<b>FY 2019</b>						
<b>Net Income</b>	10,834,191			656,346	944,592	12,435,129
<b>Restricted</b>			145,460			145,460
<b>YTD Total</b>	22,257,230	6,010,785	12,668,422	1,366,681	59,397,001	101,700,119

### Treated Water Consumption (AF)

Fiscal Year	Qtr 1	Qtr 2	Qtr 3	Qtr 4	Annual
2019	1298	1546	3333		
2018	1123	1357	3,421	2,150	8,051
2017	1051	1247	3,420	2,175	7,893
2016	1019	1207	3,182	1,837	7,245
2015	1160	1435	2,563	1,743	6,901
2014	1398	1426	3,624	1,929	8,377

% Change YTD 2019/2018      4.7%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>Operating</b>	Revenues	-	38,894,019	29,541,993	-	76.0%	30,708,571	24,357,950	-	79.3%
	Expenses	915,138	39,922,239	28,103,664	1,351,233	72.1%	40,288,959	26,946,557	2,166,824	72.3%
	Operating Income			1,438,329				(2,588,607)		
<b>Non Operating</b>	Revenues	4,549,739	27,574,953	15,052,963	-	46.9%	28,140,170	12,955,072	-	46.0%
	Expenses	6,975,629	35,778,511	5,657,100	26,413,211	75.0%	37,480,107	12,688,518	5,703,415	49.1%
	Non operating Income			9,395,863				266,554		
	Net Income			10,834,191				(2,322,053)		
<b>Operating Revenues</b>	Treated Water	-	17,257,542	12,367,337	-	71.7%	16,116,052	11,988,906	-	74.4%
	Raw Water	-	7,167,304	6,726,969	-	93.9%	7,321,656	6,731,845	-	91.9%
	Supplemental Contract	-	387,696	372,080	-	96.0%	140,292	319,320	-	227.6%
	Interest Income	-	1,200,000	1,116,571	-	93.0%	1,200,000	829,362	-	69.1%
	New Connect/Install	-	297,531	197,590	-	66.4%	203,815	220,143	-	108.0%
	Other Revenue	-	794,196	569,108	-	71.7%	619,659	483,951	-	78.1%
	Reimbursable Costs	-	371,576	75,526	-	20.3%	188,603	233,258	-	123.7%
	Rents & Leases	-	291,214	73,909	-	25.4%	285,814	136,412	-	47.7%
	Sale of Timber	-	470,433	361,403	-	76.8%	-	307,983	-	0.0%
	Standby	-	108,184	70,274	-	65.0%	128,740	69,131	-	53.7%
	Gain/Loss FA Disposal	-	-	45,871	-	0.0%	-	36,046	-	0.0%
	Grants - Operating	-	685,825	585,460	-	85.4%	-	1,266	-	0.0%
	Transfer In Operating	-	9,862,518	6,979,897	-	70.8%	4,503,940	3,000,328	-	66.6%
<b>Operating Revenues Total</b>		<b>-</b>	<b>38,894,019</b>	<b>29,541,993</b>	<b>-</b>	<b>76.0%</b>	<b>30,708,571</b>	<b>24,357,950</b>	<b>-</b>	<b>79.3%</b>
<b>Non Operating Revenues</b>	Property Taxes	-	12,449,953	12,621,592	-	101.4%	11,881,710	11,989,421	-	100.9%
	Grants - Non operating	4,549,739	300,000	1,184,364	-	24.4%	5,880,000	678,904	-	11.5%
	Capacity Fees	-	400,000	215,760	-	53.9%	378,460	286,747	-	75.8%
	Transfer In Bonds	-	13,050,000	-	-	0.0%	10,000,000	-	-	0.0%
	Transfer In Capital	-	1,375,000	1,031,247	-	75.0%	-	-	-	0.0%
<b>Non Operating Revenues Total</b>		<b>4,549,739</b>	<b>27,574,953</b>	<b>15,052,963</b>	<b>-</b>	<b>46.9%</b>	<b>28,140,170</b>	<b>12,955,072</b>	<b>-</b>	<b>46.0%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
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Operating Expenses	10113 Directors	-	225,487	143,036	-	63.4%	341,800	188,115	66,900	74.6%
	10114 Administration	-	6,731,895	5,742,622	73,869	86.4%	6,591,753	5,809,905	32,496	88.6%
	10115 Management	133,882	1,965,984	1,231,969	333,758	74.6%	2,018,779	1,206,488	212,166	70.3%
	10116 Watershed	121,370	1,089,973	765,460	215,919	81.0%	636,162	525,690	144,021	105.3%
	10117 Human Resources	-	485,987	331,393	-	68.2%	468,106	311,281	-	66.5%
	10118 Information Services	138,924	816,541	498,490	34,655	55.8%	1,175,037	455,917	229,209	58.3%
	10131 Cashiering	-	208,940	140,220	-	67.1%	194,630	136,350	-	70.1%
	10133 Customer Service	-	1,565,516	996,200	-	63.6%	1,002,836	624,577	1,068	62.4%
	10135 Accounting	29,591	1,148,949	817,129	46,083	73.2%	1,166,979	763,270	75,106	71.8%
	10151 Engineering	367,294	3,924,775	2,629,340	218,285	66.3%	5,292,193	2,419,362	1,097,415	66.5%
	10171 Water Operations	85,565	9,437,299	6,408,383	168,075	69.1%	9,468,572	5,985,930	108,188	64.4%
	10191 Maintenance	38,512	9,480,438	6,461,603	204,540	70.0%	9,950,919	7,505,510	174,124	77.2%
	10192 Vegetation	-	1,113,094	778,772	19,159	71.7%	-	-	-	0.0%
	10193 Purchasing	-	993,552	556,003	29,933	59.0%	1,021,357	562,256	24,820	57.5%
	10195 Shop Operations	-	733,809	603,045	6,956	83.1%	959,836	451,907	1,310	47.2%
<b>Operating Expenses Total</b>		<b>915,138</b>	<b>39,922,239</b>	<b>28,103,664</b>	<b>1,351,233</b>	<b>72.1%</b>	<b>40,288,959</b>	<b>26,946,557</b>	<b>2,166,824</b>	<b>72.3%</b>
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Non Operating Expenses	10114 Administration	203,094	120,000	65,064	235,868	93.1%	1,686,642	419,945	374,588	47.1%
	10115 Management	4,549,739	-	1,161,616	3,551,180	103.6%	7,725,123	949,996	1,612,129	33.2%
	10118 Information Services	-	2,750,000	57,680	848,496	33.0%	120,700	-	-	0.0%
	10151 Engineering	2,120,722	31,313,511	4,159,553	21,727,521	77.4%	26,525,368	10,803,557	3,587,466	54.3%
	10171 Water Operations	96,651	310,000	171,651	-	42.2%	372,274	120,929	-	32.5%
	10191 Maintenance	5,423	1,285,000	41,536	50,147	7.1%	1,050,000	394,091	129,232	49.8%
<b>Non Operating Expenses Total</b>		<b>6,975,629</b>	<b>35,778,511</b>	<b>5,657,100</b>	<b>26,413,211</b>	<b>75.0%</b>	<b>37,480,107</b>	<b>12,688,518</b>	<b>5,703,415</b>	<b>49.1%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
<b>10113 Directors</b>	51101 Salary	-	74,257	56,025	-	75.4%	74,257	55,800	-	75.1%
	51305 Air Ambulance	-	-	100	-	0.0%	-	-	-	0.0%
	51307 Deferred Comp	-	600	223	-	37.1%	600	446	-	74.3%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	1,077	921	-	85.5%	1,077	755	-	70.1%
	51312 Health Insurance	-	119,186	63,538	-	53.3%	106,673	63,178	-	59.2%
	51313 Life Insurance	-	608	223	-	36.8%	608	195	-	32.1%
	51314 Dental Insurance	-	7,374	2,196	-	29.8%	7,434	2,849	-	38.3%
	51315 Vision Insurance	-	942	641	-	68.0%	910	703	-	77.3%
	51317 Workers Comp	-	297	99	-	33.4%	297	47	-	15.9%
	51319 FICA	-	4,604	4,041	-	87.8%	4,604	3,227	-	70.1%
	52503 Equipment Maintenar	-	2,672	-	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractc	-	240	990	-	412.5%	104,660	37,760	66,900	100.0%
	52604 Legal Fees	-	-	2,304	-	0.0%	-	9,056	-	0.0%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	25,000	35	-	0.1%
	52710 Office Supplies	-	1,350	608	-	45.0%	3,350	2,355	-	70.3%
	52711 Education/Training/l	-	10,150	9,886	-	97.4%	10,500	9,860	-	93.9%
	52713 Utilities	-	2,000	1,242	-	62.1%	1,700	1,840	-	108.2%
<b>10113 Directors Total</b>		-	<b>225,487</b>	<b>143,036</b>	-	<b>63.4%</b>	<b>341,800</b>	<b>188,115</b>	<b>66,900</b>	<b>74.6%</b>
<b>10114 Administration</b>	51311 Pension Premiums	-	-	-	-	0.0%	-	-	-	0.0%
	51312 Health Insurance	-	-	533	-	0.0%	-	930	-	0.0%
	51313 Life Insurance	-	21,000	12,635	-	60.2%	21,000	10,375	-	49.4%
	51321 Health Benefit-Retirec	-	1,000,000	629,638	-	63.0%	1,000,000	733,980	-	73.4%
	51324 Opeb Net Arc	-	435,000	342,000	-	78.6%	453,000	421,065	-	93.0%
	52503 Equipment Maintenar	-	52,222	26,871	10,614	71.8%	58,240	36,886	11,286	82.7%
	52504 Materials	-	12,560	9,255	-	73.7%	15,600	27	-	0.2%
	52505 Safety	-	17,400	19,960	-	114.7%	10,690	12,386	0	115.9%
	52603 Consulting/Contractc	-	107,000	67,824	63,175	122.4%	126,500	47,863	20,400	54.0%
	52604 Legal Fees	-	200,000	90,852	-	45.4%	200,000	108,286	-	54.1%
	52608 Fed/St/Co Fees	-	82,000	56,747	-	69.2%	52,000	25,923	-	49.9%
	52703 Debt Service	-	4,190,368	3,883,959	-	92.7%	4,190,493	3,900,532	-	93.1%



## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10114 Administration	52704 Insurance	-	260,000	409,467	-	157.5%	250,000	371,508	-	148.6%
	52705 Disadvantaged Custor	-	150,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsr	-	50,000	80,170	-	160.3%	72,750	20,377	-	28.0%
	52709 Outreach/Advertising	-	25,565	18,086	-	70.7%	3,000	5,099	-	170.0%
	52710 Office Supplies	-	24,800	33,058	80	133.6%	31,000	39,401	810	129.7%
	52711 Education/Training/1	-	13,500	20,798	-	154.1%	17,000	3,622	-	21.3%
	52713 Utilities	-	90,480	40,769	-	45.1%	90,480	71,645	-	79.2%
<b>10114 Administration Total</b>		<b>-</b>	<b>6,731,895</b>	<b>5,742,622</b>	<b>73,869</b>	<b>86.4%</b>	<b>6,591,753</b>	<b>5,809,905</b>	<b>32,496</b>	<b>88.6%</b>
10115 Management	51101 Salary	-	948,406	649,142	-	68.4%	814,244	607,456	-	74.6%
	51105 Overtime	-	1,000	2,863	-	286.3%	1,000	1,312	-	131.2%
	51201 Temporary Salary	-	30,000	3,078	-	10.3%	-	-	-	0.0%
	51305 Air Ambulance	-	-	500	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,670	1,251	-	74.9%	-	1,244	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	260	20	-	7.7%
	51310 Medicare	-	13,752	9,620	-	70.0%	11,807	6,725	-	57.0%
	51311 Pension Premiums	-	292,175	224,339	-	76.8%	244,053	159,963	-	65.5%
	51312 Health Insurance	-	238,373	139,154	-	58.4%	213,346	144,044	-	67.5%
	51313 Life Insurance	-	7,472	4,810	-	64.4%	6,664	4,883	-	73.3%
	51314 Dental Insurance	-	14,748	7,272	-	49.3%	14,868	6,778	-	45.6%
	51315 Vision Insurance	-	1,884	1,282	-	68.0%	1,819	1,360	-	74.8%
	51316 Long Term Disability	-	4,109	991	-	24.1%	3,664	1,023	-	27.9%
	51317 Workers Comp	-	15,594	7,212	-	46.2%	5,700	5,027	-	88.2%
	51318 Unemployment Insur:	-	10,000	-	-	0.0%	20,000	-	-	0.0%
	51319 FICA	-	1,200	191	-	15.9%	1,200	-	-	0.0%
	52501 Chemicals	-	-	765	-	0.0%	-	390	-	0.0%
	52504 Materials	-	-	-	-	0.0%	-	829	-	0.0%
	52505 Safety	-	-	82	-	0.0%	360	40	-	11.1%
	52603 Consulting/Contractc	133,882	337,341	151,108	333,758	102.9%	595,874	224,135	212,166	73.2%
	52609 Temporary Labor	-	-	10,175	-	0.0%	20,000	1,769	-	8.8%
	52706 Dues, Publctns, Spnsr	-	-	266	-	0.0%	-	144	-	0.0%
	52710 Office Supplies	-	7,000	1,497	-	21.4%	10,920	10,352	-	94.8%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10115 Management	52711 Education/Training/l	-	38,000	15,248	-	40.1%	50,000	27,585	-	55.2%
	52713 Utilities	-	3,000	1,125	-	37.5%	3,000	1,410	-	47.0%
<b>10115 Management Total</b>		<b>133,882</b>	<b>1,965,984</b>	<b>1,231,969</b>	<b>333,758</b>	<b>74.6%</b>	<b>2,018,779</b>	<b>1,206,488</b>	<b>212,166</b>	<b>70.3%</b>
10116 Watershed	51101 Salary	-	105,265	73,968	-	70.3%	94,573	70,316	-	74.4%
	51105 Overtime	-	-	-	-	0.0%	-	313	-	0.0%
	51201 Temporary Salary	-	-	3,536	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	50	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	399	321	-	80.5%	-	291	-	0.0%
	51308 Empl Assistance Plan	-	26	-	-	0.0%	26	2	-	7.7%
	51310 Medicare	-	1,526	1,149	-	75.3%	1,371	939	-	68.5%
	51311 Pension Premiums	-	33,685	25,824	-	76.7%	28,346	19,795	-	69.8%
	51312 Health Insurance	-	23,837	16,969	-	71.2%	21,335	17,545	-	82.2%
	51313 Life Insurance	-	861	730	-	84.8%	774	663	-	85.7%
	51314 Dental Insurance	-	1,475	1,106	-	75.0%	1,487	1,106	-	74.4%
	51315 Vision Insurance	-	188	141	-	74.8%	182	141	-	77.3%
	51316 Long Term Disability	-	474	117	-	24.7%	426	117	-	27.5%
	51317 Workers Comp	-	737	310	-	42.0%	7,566	244	-	3.2%
	51319 FICA	-	-	219	-	0.0%	-	-	-	0.0%
	52504 Materials	-	10,000	956	-	9.6%	10,000	5,200	-	52.0%
	52506 Small Tools	-	500	95	-	18.9%	500	-	-	0.0%
	52603 Consulting/Contractc	79,970	885,900	594,068	215,919	83.9%	457,976	399,190	144,021	118.6%
	52608 Fed/St/Co Fees	-	10,000	4,141	-	41.4%	-	4,927	-	0.0%
	52609 Temporary Labor	41,400	15,000	41,400	-	73.4%	10,000	4,600	-	46.0%
	52711 Education/Training/l	-	100	360	-	360.3%	1,600	300	-	18.8%
<b>10116 Watershed Total</b>		<b>121,370</b>	<b>1,089,973</b>	<b>765,460</b>	<b>215,919</b>	<b>81.0%</b>	<b>636,162</b>	<b>525,690</b>	<b>144,021</b>	<b>105.3%</b>
10117 Human Resources	51101 Salary	-	238,136	173,616	-	72.9%	226,637	157,791	-	69.6%
	51105 Overtime	-	1,000	503	-	50.3%	1,000	575	-	57.5%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	618	475	-	76.9%	-	450	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10117 Human Resources	51310 Medicare	-	3,453	2,579	-	74.7%	3,156	2,158	-	68.4%
	51311 Pension Premiums	-	76,203	60,610	-	79.5%	65,232	44,517	-	68.2%
	51312 Health Insurance	-	71,512	47,461	-	66.4%	64,004	49,837	-	77.9%
	51313 Life Insurance	-	1,949	1,606	-	82.4%	1,781	1,523	-	85.5%
	51314 Dental Insurance	-	4,424	2,283	-	51.6%	4,460	2,350	-	52.7%
	51315 Vision Insurance	-	565	407	-	72.0%	546	422	-	77.3%
	51316 Long Term Disability	-	1,072	339	-	31.6%	979	349	-	35.7%
	51317 Workers Comp	-	1,667	693	-	41.6%	1,523	545	-	35.8%
	52504 Materials	-	-	-	-	0.0%	400	-	-	0.0%
	52603 Consulting/Contractc	-	23,500	9,464	-	40.3%	56,000	9,628	-	17.2%
	52604 Legal Fees	-	51,000	21,054	-	41.3%	25,000	28,051	-	112.2%
	52706 Dues, Publctns, Spnsr	-	250	225	-	90.0%	1,100	350	-	31.8%
	52709 Outreach/Advertising	-	2,000	2,851	-	142.5%	2,250	1,799	-	79.9%
	52710 Office Supplies	-	3,100	4,825	-	155.6%	7,000	8,576	-	122.5%
	52711 Education/Training/l	-	4,500	2,021	-	44.9%	6,000	2,118	-	35.3%
	52713 Utilities	-	960	231	-	24.1%	960	235	-	24.5%
<b>10117 Human Resources Total</b>		<b>-</b>	<b>485,987</b>	<b>331,393</b>	<b>-</b>	<b>68.2%</b>	<b>468,106</b>	<b>311,281</b>	<b>-</b>	<b>66.5%</b>
10118 Information Services	51101 Salary	-	300,337	213,375	-	71.0%	274,589	199,179	-	72.5%
	51105 Overtime	-	5,000	14,925	-	298.5%	5,000	4,401	-	88.0%
	51106 Double Time	-	-	670	-	0.0%	-	761	-	0.0%
	51144 Standby	-	-	2,509	-	0.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	150	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	382	-	0.0%	-	-	-	0.0%
	51308 Empl Assistance Plan	-	78	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	4,355	3,350	-	76.9%	3,982	2,063	-	51.8%
	51311 Pension Premiums	-	96,108	75,518	-	78.6%	82,303	51,935	-	63.1%
	51312 Health Insurance	-	71,512	35,106	-	49.1%	64,004	36,462	-	57.0%
	51313 Life Insurance	-	2,458	1,976	-	80.4%	2,247	1,903	-	84.7%
	51314 Dental Insurance	-	4,424	1,547	-	35.0%	4,460	1,547	-	34.7%
	51315 Vision Insurance	-	565	422	-	74.7%	546	422	-	77.3%
	51316 Long Term Disability	-	1,352	351	-	26.0%	1,236	351	-	28.4%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10118 Information Services	51317 Workers Comp	-	2,102	910	-	43.3%	1,922	701	-	36.5%
	52501 Chemicals	-	200	247	-	123.6%	-	123	-	0.0%
	52503 Equipment Maintenar	-	143,300	72,294	26,455	68.9%	157,100	51,909	6,309	37.1%
	52506 Small Tools	-	500	79	-	15.7%	-	-	-	0.0%
	52603 Consulting/Contractc	138,924	5,000	48,945	8,200	39.7%	355,000	36,373	222,900	73.0%
	52609 Temporary Labor	-	10,000	-	-	0.0%	30,000	47,333	-	157.8%
	52706 Dues, Publctns, Spnsr	-	-	260	-	0.0%	320	260	-	81.3%
	52710 Office Supplies	-	68,300	18,421	-	27.0%	99,800	12,870	-	12.9%
	52711 Education/Training/l	-	500	340	-	68.0%	4,500	312	-	6.9%
	52713 Utilities	-	27,950	6,713	-	24.0%	12,950	7,006	-	54.1%
	52904 Equipment Purchases	-	72,500	-	-	0.0%	75,000	-	-	0.0%
<b>10118 Information Services Total</b>		<b>138,924</b>	<b>816,541</b>	<b>498,490</b>	<b>34,655</b>	<b>55.8%</b>	<b>1,175,037</b>	<b>455,917</b>	<b>229,209</b>	<b>58.3%</b>
10131 Cashiering	51101 Salary	-	105,941	74,079	-	69.9%	98,185	71,236	-	72.6%
	51105 Overtime	-	-	363	-	0.0%	500	330	-	65.9%
	51306 Short Term Disability	-	422	209	-	49.6%	-	309	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	52	4	-	7.7%
	51310 Medicare	-	1,536	1,030	-	67.1%	1,424	947	-	66.5%
	51311 Pension Premiums	-	33,901	20,005	-	59.0%	29,429	19,898	-	67.6%
	51312 Health Insurance	-	47,675	35,527	-	74.5%	42,669	33,269	-	78.0%
	51313 Life Insurance	-	867	615	-	70.9%	804	695	-	86.5%
	51314 Dental Insurance	-	2,950	2,089	-	70.8%	2,974	2,212	-	74.4%
	51315 Vision Insurance	-	377	266	-	70.5%	364	281	-	77.3%
	51316 Long Term Disability	-	477	175	-	36.6%	442	197	-	44.5%
	51317 Workers Comp	-	742	296	-	39.9%	687	246	-	35.9%
	52503 Equipment Maintenar	-	9,000	3,608	-	40.1%	9,000	4,538	-	50.4%
	52710 Office Supplies	-	5,000	1,958	-	39.2%	7,500	2,188	-	29.2%
	52711 Education/Training/l	-	-	-	-	0.0%	600	-	-	0.0%
<b>10131 Cashiering Total</b>		<b>-</b>	<b>208,940</b>	<b>140,220</b>	<b>-</b>	<b>67.1%</b>	<b>194,630</b>	<b>136,350</b>	<b>-</b>	<b>70.1%</b>
10133 Customer Service	51101 Salary	-	610,773	437,961	-	71.7%	391,466	306,752	-	78.4%
	51105 Overtime	-	-	5,715	-	0.0%	2,000	2,692	-	134.6%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10133 Customer Service	51106 Double Time	-	-	440	-	0.0%	1,000	510	-	51.0%
	51144 Standby	-	-	1,168	-	0.0%	-	1,204	-	0.0%
	51305 Air Ambulance	-	-	550	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,043	987	-	94.6%	-	580	-	0.0%
	51308 Empl Assistance Plan	-	260	-	-	0.0%	182	14	-	7.7%
	51310 Medicare	-	8,959	6,397	-	71.4%	5,676	4,052	-	71.4%
	51311 Pension Premiums	-	197,717	152,825	-	77.3%	117,334	84,759	-	72.2%
	51312 Health Insurance	-	238,373	130,496	-	54.7%	149,342	106,050	-	71.0%
	51313 Life Insurance	-	5,057	3,923	-	77.6%	3,204	2,799	-	87.4%
	51314 Dental Insurance	-	14,748	9,029	-	61.2%	10,408	7,558	-	72.6%
	51315 Vision Insurance	-	1,884	1,250	-	66.4%	1,273	1,029	-	80.9%
	51316 Long Term Disability	-	2,780	960	-	34.5%	1,762	739	-	41.9%
	51317 Workers Comp	-	4,550	1,863	-	40.9%	2,889	1,154	-	39.9%
	51319 FICA	-	-	40	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	5,185	-	103.7%	-	2,374	-	0.0%
	52503 Equipment Maintenanar	-	10,000	994	-	9.9%	7,000	1,554	-	22.2%
	52504 Materials	-	33,300	22,726	-	68.2%	41,300	1,986	-	4.8%
	52505 Safety	-	1,000	79	-	7.9%	500	-	-	0.0%
	52506 Small Tools	-	2,000	-	-	0.0%	2,000	-	-	0.0%
	52603 Consulting/Contractc	-	137,500	64,085	-	46.6%	133,500	21,311	-	16.0%
	52609 Temporary Labor	-	-	-	-	0.0%	-	474	-	0.0%
	52710 Office Supplies	-	240,000	86,004	-	35.8%	120,000	65,000	1,068	55.1%
	52711 Education/Training/1	-	1,500	-	-	0.0%	1,500	-	-	0.0%
	52713 Utilities	-	500	331	-	66.2%	500	278	-	55.5%
52804 Bank Fees	-	-	14,683	-	0.0%	-	11,706	-	0.0%	
52902 Vehicle Purchases	-	38,572	38,572	-	100.0%	-	-	-	0.0%	
52904 Equipment Purchases	-	10,000	9,936	-	99.4%	10,000	-	-	0.0%	
<b>10133 Customer Service Total</b>		<b>-</b>	<b>1,565,516</b>	<b>996,200</b>	<b>-</b>	<b>63.6%</b>	<b>1,002,836</b>	<b>624,577</b>	<b>1,068</b>	<b>62.4%</b>
10135 Accounting	51101 Salary	-	595,459	417,027	-	70.0%	510,107	369,062	-	72.3%
	51105 Overtime	-	6,500	19,101	-	293.9%	6,500	8,492	-	130.7%
	51305 Air Ambulance	-	-	350	-	0.0%	-	-	-	0.0%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
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**Operating & Non Operating Budget:**

10135 Accounting	51306 Short Term Disability	-	1,302	982	-	75.4%	-	950	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	12	-	6.6%
	51310 Medicare	-	8,634	6,468	-	74.9%	7,839	4,944	-	63.1%
	51311 Pension Premiums	-	190,547	147,052	-	77.2%	152,936	107,246	-	70.1%
	51312 Health Insurance	-	166,861	78,497	-	47.0%	138,642	79,365	-	57.2%
	51313 Life Insurance	-	4,873	3,600	-	73.9%	4,424	3,245	-	73.4%
	51314 Dental Insurance	-	10,324	4,744	-	46.0%	10,408	4,685	-	45.0%
	51315 Vision Insurance	-	1,319	937	-	71.1%	1,273	875	-	68.8%
	51316 Long Term Disability	-	2,680	746	-	27.8%	2,433	666	-	27.4%
	51317 Workers Comp	-	4,168	1,721	-	41.3%	3,784	1,303	-	34.4%
	52503 Equipment Maintenanr	-	-	-	-	0.0%	1,500	-	-	0.0%
	52603 Consulting/Contractc	29,591	110,700	64,791	46,083	79.0%	154,751	99,084	72,591	110.9%
	52609 Temporary Labor	-	-	24,587	-	0.0%	99,600	41,084	-	41.2%
	52706 Dues, Publctns, Spnsr	-	500	650	-	130.0%	600	589	-	98.2%
	52710 Office Supplies	-	500	2,107	-	421.5%	4,000	1,400	2,515	97.9%
	52711 Education/Training/1	-	4,400	7,409	-	168.4%	8,000	8,372	-	104.7%
52804 Bank Fees	-	40,000	36,358	-	90.9%	50,000	31,896	-	63.8%	
52904 Equipment Purchases	-	-	-	-	0.0%	10,000	-	-	0.0%	
<b>10135 Accounting Total</b>		<b>29,591</b>	<b>1,148,949</b>	<b>817,129</b>	<b>46,083</b>	<b>73.2%</b>	<b>1,166,979</b>	<b>763,270</b>	<b>75,106</b>	<b>71.8%</b>
10151 Engineering	51101 Salary	-	1,804,873	1,296,600	-	71.8%	1,773,375	1,213,399	-	68.4%
	51105 Overtime	-	10,000	6,107	-	61.1%	10,000	21,417	-	214.2%
	51201 Temporary Salary	-	125,000	54,354	-	43.5%	-	-	-	0.0%
	51305 Air Ambulance	-	-	900	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	1,800	1,362	-	75.7%	-	1,277	-	0.0%
	51308 Empl Assistance Plan	-	468	-	-	0.0%	494	36	-	7.3%
	51310 Medicare	-	26,171	19,699	-	75.3%	25,714	13,297	-	51.7%
	51311 Pension Premiums	-	577,559	447,255	-	77.4%	531,534	328,386	-	61.8%
	51312 Health Insurance	-	429,071	256,757	-	59.8%	405,358	266,902	-	65.8%
	51313 Life Insurance	-	14,771	11,164	-	75.6%	14,513	11,196	-	77.1%
	51314 Dental Insurance	-	26,546	14,512	-	54.7%	28,249	14,984	-	53.0%
	51315 Vision Insurance	-	3,391	2,391	-	70.5%	3,456	2,470	-	71.5%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10151 Engineering	51316 Long Term Disability	-	8,122	1,963	-	24.2%	7,980	2,044	-	25.6%
	51317 Workers Comp	-	79,203	35,299	-	44.6%	97,647	27,061	-	27.7%
	51318 Unemployment Insur:	-	-	2,250	-	0.0%	-	1,591	-	0.0%
	51319 FICA	-	-	3,174	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	5,000	6,308	-	126.2%	-	2,694	-	0.0%
	52503 Equipment Maintenar	-	40,000	29,306	1,139	76.1%	60,000	18,319	4,200	37.5%
	52504 Materials	-	100,000	9,517	-	9.5%	150,000	29,798	-	19.9%
	52505 Safety	-	2,500	285	-	11.4%	3,000	678	-	22.6%
	52506 Small Tools	-	2,500	547	-	21.9%	1,000	1,023	-	102.3%
	52603 Consulting/Contractc	354,544	575,000	384,394	214,853	64.5%	1,821,073	347,079	1,086,016	78.7%
	52604 Legal Fees	-	-	1,536	-	0.0%	-	-	-	0.0%
	52608 Fed/St/Co Fees	-	-	67	-	0.0%	-	60	-	0.0%
	52609 Temporary Labor	-	10,000	4,853	-	48.5%	200,000	35,106	-	17.6%
	52706 Dues, Publctns, Spnsr	-	18,000	8,331	1,544	54.9%	20,000	4,634	3,697	41.7%
	52710 Office Supplies	-	19,000	3,659	-	19.3%	18,000	14,783	2,502	96.0%
	52711 Education/Training/l	-	15,000	5,848	-	39.0%	20,000	7,862	-	39.3%
	52713 Utilities	-	800	430	-	53.8%	800	474	-	59.3%
	52901 Land/Easement Purcl	750	25,000	8,474	750	35.8%	40,000	21,269	1,000	55.7%
52902 Vehicle Purchases	-	-	-	-	0.0%	30,000	31,521	-	105.1%	
52904 Equipment Purchases	12,000	5,000	12,000	-	70.6%	30,000	-	-	0.0%	
<b>10151 Engineering Total</b>		<b>367,294</b>	<b>3,924,775</b>	<b>2,629,340</b>	<b>218,285</b>	<b>66.3%</b>	<b>5,292,193</b>	<b>2,419,362</b>	<b>1,097,415</b>	<b>66.5%</b>
10171 Water Operations	51101 Salary	-	3,340,525	2,464,851	-	73.8%	3,279,662	2,369,977	-	72.3%
	51105 Overtime	-	50,000	35,141	-	70.3%	90,000	28,418	-	31.6%
	51106 Double Time	-	60,000	25,659	-	42.8%	113,700	18,865	-	16.6%
	51144 Standby	-	140,000	120,248	-	85.9%	140,000	112,429	-	80.3%
	51201 Temporary Salary	-	84,000	50,990	-	60.7%	-	-	-	0.0%
	51305 Air Ambulance	-	-	2,100	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	6,923	4,908	-	70.9%	-	4,868	-	0.0%
	51308 Empl Assistance Plan	-	1,118	-	-	0.0%	1,170	86	-	7.4%
	51310 Medicare	-	48,834	39,459	-	80.8%	47,555	20,875	-	43.9%
	51311 Pension Premiums	-	1,077,722	846,362	-	78.5%	983,013	579,818	-	59.0%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10171 Water Operations	51312 Health Insurance	-	1,025,003	629,936	-	61.5%	960,058	676,157	-	70.4%
	51313 Life Insurance	-	27,563	22,123	-	80.3%	26,841	22,165	-	82.6%
	51314 Dental Insurance	-	63,416	39,428	-	62.2%	66,906	41,042	-	61.3%
	51315 Vision Insurance	-	8,101	5,850	-	72.2%	8,186	6,004	-	73.3%
	51316 Long Term Disability	-	15,155	4,819	-	31.8%	14,758	4,924	-	33.4%
	51317 Workers Comp	-	239,489	106,790	-	44.6%	221,203	85,274	-	38.6%
	51318 Unemployment Insur:	-	-	1,113	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	3,127	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	325,000	261,340	87,775	107.4%	300,000	191,364	84,061	91.8%
	52503 Equipment Maintenanr	-	479,000	205,634	41,719	51.6%	454,500	275,461	11,404	63.1%
	52504 Materials	-	331,500	256,488	13,217	81.4%	347,000	240,678	4,027	70.5%
	52505 Safety	-	33,000	7,290	255	22.9%	23,000	6,981	-	30.4%
	52506 Small Tools	-	29,500	12,802	993	46.8%	31,800	8,718	238	28.2%
	52507 Water Purchase	-	-	-	-	0.0%	150,000	-	-	0.0%
	52603 Consulting/Contractc	85,565	169,500	105,553	12,494	46.3%	198,420	33,747	-	17.0%
	52608 Fed/St/Co Fees	-	399,200	212,831	-	53.3%	357,700	182,628	-	51.1%
	52609 Temporary Labor	-	-	-	-	0.0%	100,000	23,839	-	23.8%
	52706 Dues, Publctns, Spnsr	-	7,000	3,003	-	42.9%	9,000	836	-	9.3%
	52710 Office Supplies	-	8,000	27,085	-	338.6%	8,000	5,318	-	66.5%
	52711 Education/Training/1	-	35,000	21,237	-	60.7%	35,000	22,228	-	63.5%
52713 Utilities	-	1,016,000	552,345	-	54.4%	976,000	641,834	-	65.8%	
52902 Vehicle Purchases	-	188,750	194,006	-	102.8%	178,100	162,943	-	91.5%	
52904 Equipment Purchases	-	228,000	145,867	11,622	69.1%	347,000	218,454	8,459	65.4%	
<b>10171 Water Operations Total</b>		<b>85,565</b>	<b>9,437,299</b>	<b>6,408,383</b>	<b>168,075</b>	<b>69.1%</b>	<b>9,468,572</b>	<b>5,985,930</b>	<b>108,188</b>	<b>64.4%</b>
10191 Maintenance	51101 Salary	-	3,696,951	2,702,931	-	73.1%	3,942,771	2,764,339	-	70.1%
	51105 Overtime	-	30,000	34,542	-	115.1%	30,000	29,252	-	97.5%
	51106 Double Time	-	15,000	9,589	-	63.9%	15,000	9,820	-	65.5%
	51201 Temporary Salary	-	140,000	98,050	-	70.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	3,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	7,139	5,029	-	70.4%	-	5,636	-	0.0%
	51308 Empl Assistance Plan	-	1,534	-	-	0.0%	1,716	131	-	7.6%



## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10191 Maintenance	51310 Medicare	-	54,494	45,444	-	83.4%	57,170	28,690	-	50.2%
	51311 Pension Premiums	-	1,160,463	939,239	-	80.9%	1,181,767	732,702	-	62.0%
	51312 Health Insurance	-	1,406,400	840,188	-	59.7%	1,408,086	918,082	-	65.2%
	51313 Life Insurance	-	30,757	24,950	-	81.1%	32,268	26,097	-	80.9%
	51314 Dental Insurance	-	87,013	52,047	-	59.8%	98,129	55,286	-	56.3%
	51315 Vision Insurance	-	11,116	8,217	-	73.9%	12,007	9,003	-	75.0%
	51316 Long Term Disability	-	16,912	6,268	-	37.1%	17,742	6,771	-	38.2%
	51317 Workers Comp	-	292,459	132,832	-	45.4%	321,008	116,419	-	36.3%
	51318 Unemployment Insur:	-	-	130	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	6,094	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	201,500	137,913	-	68.4%	-	172,438	1,296	0.0%
	52503 Equipment Maintenanr	-	85,600	33,495	2,202	41.7%	87,800	124,132	2,062	143.7%
	52504 Materials	-	1,250,000	661,158	30,923	55.4%	1,108,000	1,094,300	28,653	101.3%
	52505 Safety	-	30,300	17,544	-	57.9%	33,300	16,119	1,161	51.9%
	52506 Small Tools	-	47,500	35,873	1,099	77.8%	80,830	24,315	-	30.1%
	52603 Consulting/Contractc	31,743	169,000	57,744	21,947	39.7%	225,532	262,983	56,720	141.8%
	52604 Legal Fees	-	-	64	-	0.0%	5,000	-	-	0.0%
	52608 Fed/St/Co Fees	-	25,000	11,961	-	47.8%	7,500	10,444	-	139.3%
	52609 Temporary Labor	-	-	2,957	-	0.0%	200,000	178,732	-	89.4%
	52706 Dues, Publctns, Spnsr	-	21,600	7,613	-	35.2%	14,000	850	-	6.1%
52710 Office Supplies	-	7,000	7,853	-	112.2%	12,500	1,745	-	14.0%	
52711 Education/Training/l	-	14,700	6,412	-	43.6%	30,000	10,554	-	35.2%	
52713 Utilities	-	25,300	68,480	-	270.7%	35,000	8,037	-	23.0%	
52902 Vehicle Purchases	6,769	261,000	148,914	109,942	96.7%	623,793	812,239	907	130.4%	
52904 Equipment Purchases	-	391,700	354,721	38,428	100.4%	370,000	86,394	83,326	45.9%	
<b>10191 Maintenance Total</b>		<b>38,512</b>	<b>9,480,438</b>	<b>6,461,603</b>	<b>204,540</b>	<b>70.0%</b>	<b>9,950,919</b>	<b>7,505,510</b>	<b>174,124</b>	<b>77.2%</b>
10192 Vegetation	51101 Salary	-	407,449	296,356	-	72.7%	-	-	-	0.0%
	51105 Overtime	-	-	1,178	-	0.0%	-	-	-	0.0%
	51106 Double Time	-	-	206	-	0.0%	-	-	-	0.0%
	51201 Temporary Salary	-	30,000	26,880	-	89.6%	-	-	-	0.0%
	51306 Short Term Disability	-	726	1,532	-	211.0%	-	-	-	0.0%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10192 Vegetation	51308 Empl Assistance Plan	-	156	-	-	0.0%	-	-	-	0.0%
	51310 Medicare	-	5,908	408	-	6.9%	-	-	-	0.0%
	51311 Pension Premiums	-	130,384	103,475	-	79.4%	-	-	-	0.0%
	51312 Health Insurance	-	143,024	88,893	-	62.2%	-	-	-	0.0%
	51313 Life Insurance	-	3,335	2,737	-	82.1%	-	-	-	0.0%
	51314 Dental Insurance	-	8,849	4,381	-	49.5%	-	-	-	0.0%
	51315 Vision Insurance	-	1,130	844	-	74.7%	-	-	-	0.0%
	51316 Long Term Disability	-	1,834	692	-	37.7%	-	-	-	0.0%
	51317 Workers Comp	-	44,819	19,260	-	43.0%	-	-	-	0.0%
	51319 FICA	-	-	1,746	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	255,000	181,097	-	71.0%	-	-	-	0.0%
	52503 Equipment Maintenanr	-	2,200	34	-	1.6%	-	-	-	0.0%
	52504 Materials	-	5,000	2,794	-	55.9%	-	-	-	0.0%
	52505 Safety	-	2,700	103	-	3.8%	-	-	-	0.0%
	52506 Small Tools	-	-	261	-	0.0%	-	-	-	0.0%
	52603 Consulting/Contractc	-	62,500	43,332	19,159	100.0%	-	-	-	0.0%
	52604 Legal Fees	-	1,000	-	-	0.0%	-	-	-	0.0%
	52706 Dues, Publctns, Spnsr	-	2,780	120	-	4.3%	-	-	-	0.0%
	52710 Office Supplies	-	-	86	-	0.0%	-	-	-	0.0%
	52711 Education/Training/1	-	2,300	676	-	29.4%	-	-	-	0.0%
	52713 Utilities	-	2,000	-	-	0.0%	-	-	-	0.0%
	52902 Vehicle Purchases	-	-	1,681	-	0.0%	-	-	-	0.0%
<b>10192 Vegetation Total</b>		-	<b>1,113,094</b>	<b>778,772</b>	<b>19,159</b>	<b>71.7%</b>	-	-	-	<b>0.0%</b>
10193 Purchasing	51101 Salary	-	354,346	261,053	-	73.7%	328,814	240,208	-	73.1%
	51105 Overtime	-	1,000	-	-	0.0%	1,000	333	-	33.3%
	51305 Air Ambulance	-	-	250	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	840	657	-	78.2%	-	612	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	130	10	-	7.7%
	51310 Medicare	-	5,138	3,746	-	72.9%	4,768	2,495	-	52.3%
	51311 Pension Premiums	-	113,391	90,855	-	80.1%	98,555	62,858	-	63.8%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
10193 Purchasing	51312 Health Insurance	-	119,186	70,373	-	59.0%	106,673	72,280	-	67.8%
	51313 Life Insurance	-	2,900	2,436	-	84.0%	2,691	2,312	-	85.9%
	51314 Dental Insurance	-	7,374	4,244	-	57.5%	7,434	4,244	-	57.1%
	51315 Vision Insurance	-	942	703	-	74.7%	910	703	-	77.3%
	51316 Long Term Disability	-	1,595	585	-	36.7%	1,480	576	-	38.9%
	51317 Workers Comp	-	2,480	1,039	-	41.9%	2,302	828	-	36.0%
	52501 Chemicals	-	100	137	-	136.8%	-	60	-	0.0%
	52503 Equipment Maintenanar	-	18,000	3,177	-	17.7%	53,000	345	-	0.7%
	52504 Materials	-	125,000	21,922	32	17.6%	125,000	53,698	1,420	44.1%
	52505 Safety	-	56,000	26,790	3,375	53.9%	52,000	33,833	12,352	88.8%
	52506 Small Tools	-	65,000	17,052	-	26.2%	100,000	27,630	0	27.6%
	52603 Consulting/Contractc	-	110,000	48,403	26,526	68.1%	60,000	24,858	11,048	59.8%
	52609 Temporary Labor	-	-	-	-	0.0%	5,000	-	-	0.0%
	52706 Dues, Publctns, Spnsr	-	130	519	-	399.3%	600	390	-	65.0%
	52710 Office Supplies	-	8,500	1,980	-	23.3%	63,000	33,542	-	53.2%
52711 Education/Training/1	-	-	-	-	0.0%	6,000	-	-	0.0%	
52713 Utilities	-	1,500	82	-	5.4%	2,000	441	-	22.0%	
<b>10193 Purchasing Total</b>		<b>-</b>	<b>993,552</b>	<b>556,003</b>	<b>29,933</b>	<b>59.0%</b>	<b>1,021,357</b>	<b>562,256</b>	<b>24,820</b>	<b>57.5%</b>
10195 Shop Operations	51101 Salary	-	221,082	162,190	-	73.4%	192,673	114,600	-	59.5%
	51105 Overtime	-	1,500	1,340	-	89.3%	1,500	4,906	-	327.1%
	51305 Air Ambulance	-	-	-	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	208	244	-	117.2%	-	101	-	0.0%
	51308 Empl Assistance Plan	-	104	-	-	0.0%	78	6	-	7.7%
	51310 Medicare	-	3,348	2,372	-	70.9%	2,794	1,240	-	44.4%
	51311 Pension Premiums	-	64,882	52,345	-	80.7%	57,750	30,463	-	52.7%
	51312 Health Insurance	-	95,349	57,218	-	60.0%	64,004	38,909	-	60.8%
	51313 Life Insurance	-	1,890	1,392	-	73.7%	1,577	858	-	54.4%
	51314 Dental Insurance	-	5,899	3,453	-	58.5%	4,460	2,105	-	47.2%
	51315 Vision Insurance	-	754	485	-	64.3%	546	281	-	51.5%
	51316 Long Term Disability	-	1,039	371	-	35.8%	867	220	-	25.4%
	51317 Workers Comp	-	16,162	6,944	-	43.0%	13,487	4,273	-	31.7%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
10195 Shop Operations	52501 Chemicals	-	25,000	21,392	-	85.6%	225,000	17,930	-	8.0%
	52503 Equipment Maintenanar	-	185,000	225,317	-	121.8%	175,000	94,855	-	54.2%
	52504 Materials	-	33,000	20,062	-	60.8%	57,000	14,429	1,310	27.6%
	52505 Safety	-	1,400	1,308	-	93.5%	1,300	(4,608)	-	-354.5%
	52506 Small Tools	-	3,000	346	-	11.5%	3,000	1,718	-	57.3%
	52609 Temporary Labor	-	-	-	-	0.0%	28,000	36,708	-	131.1%
	52706 Dues, Publctns, Spnsr	-	1,892	1,500	-	79.3%	-	-	-	0.0%
	52710 Office Supplies	-	1,500	691	-	46.1%	2,500	10	-	0.4%
	52711 Education/Training/l	-	1,500	-	-	0.0%	4,000	20	-	0.5%
	52713 Utilities	-	19,300	1,186	-	6.1%	22,300	17,647	-	79.1%
	52902 Vehicle Purchases	-	-	-	-	0.0%	75,000	67,902	-	90.5%
	52904 Equipment Purchases	-	50,000	42,886	6,956	99.7%	27,000	7,331	-	27.2%
<b>10195 Shop Operations Total</b>		-	<b>733,809</b>	<b>603,045</b>	<b>6,956</b>	<b>83.1%</b>	<b>959,836</b>	<b>451,907</b>	<b>1,310</b>	<b>47.2%</b>
<b>Total Operating Expenses</b>		<b>915,138</b>	<b>39,922,239</b>	<b>28,103,664</b>	<b>1,351,233</b>	<b>72.1%</b>	<b>40,288,959</b>	<b>26,946,557</b>	<b>2,166,824</b>	<b>72.3%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

			Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>											
10114 Administration	52915 Project: Non-Program		203,094	120,000	65,064	235,868	93.1%	1,686,642	419,945	374,588	47.1%
<b>10114 Administration Total</b>			<b>203,094</b>	<b>120,000</b>	<b>65,064</b>	<b>235,868</b>	<b>93.1%</b>	<b>1,686,642</b>	<b>419,945</b>	<b>374,588</b>	<b>47.1%</b>
10115 Management	52915 Project: Non-Program		4,549,739	-	1,161,616	3,551,180	103.6%	7,725,123	949,996	1,612,129	33.2%
<b>10115 Management Total</b>			<b>4,549,739</b>	<b>-</b>	<b>1,161,616</b>	<b>3,551,180</b>	<b>103.6%</b>	<b>7,725,123</b>	<b>949,996</b>	<b>1,612,129</b>	<b>33.2%</b>
10118 Information Services	52915 Project: Non-Program		-	2,750,000	57,680	848,496	33.0%	120,700	-	-	0.0%
<b>10118 Information Services Total</b>			<b>-</b>	<b>2,750,000</b>	<b>57,680</b>	<b>848,496</b>	<b>33.0%</b>	<b>120,700</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
10151 Engineering	52907 Program: Pipeline Rpl		89,324	1,100,000	692,345	268,300	80.8%	750,000	307,902	66,750	50.0%
	52908 Program: PRV Progra		1,000	160,000	32,945	1,000	21.1%	160,000	62,156	1,000	39.5%
	52909 Program: Minor Syste		-	-	-	-	0.0%	209,241	33,834	-	16.2%
	52910 Program: Raw Water l		262,397	1,200,000	240,664	822,159	72.7%	1,077,753	436,698	758,621	110.9%
	52911 Program: Backbone E		771,331	1,000,000	960,127	65,820	57.9%	3,447,932	2,469,162	225,265	78.1%
	52912 Program: Community		6,343	2,708,511	17,034	1,075,796	40.3%	712,723	6,697	22,524	4.1%
	52913 Program: Extended C		273,781	200,000	255,979	154,112	86.6%	268,942	17,619	252,156	100.3%
	52914 Program: Sediment Rc		124,657	800,410	312,318	586,439	97.2%	978,785	95,468	821,055	93.6%
	52915 Project: Non-Program		591,889	24,144,590	1,648,140	18,753,895	82.5%	18,919,992	7,374,021	1,440,096	46.6%
<b>10151 Engineering Total</b>			<b>2,120,722</b>	<b>31,313,511</b>	<b>4,159,553</b>	<b>21,727,521</b>	<b>77.4%</b>	<b>26,525,368</b>	<b>10,803,557</b>	<b>3,587,466</b>	<b>54.3%</b>
10171 Water Operations	52915 Project: Non-Program		96,651	310,000	171,651	-	42.2%	372,274	120,929	-	32.5%
<b>10171 Water Operations Total</b>			<b>96,651</b>	<b>310,000</b>	<b>171,651</b>	<b>-</b>	<b>42.2%</b>	<b>372,274</b>	<b>120,929</b>	<b>-</b>	<b>32.5%</b>
10191 Maintenance	52915 Project: Non-Program		5,423	1,285,000	41,536	50,147	7.1%	1,050,000	394,091	129,232	49.8%
<b>10191 Maintenance Total</b>			<b>5,423</b>	<b>1,285,000</b>	<b>41,536</b>	<b>50,147</b>	<b>7.1%</b>	<b>1,050,000</b>	<b>394,091</b>	<b>129,232</b>	<b>49.8%</b>
<b>Total Non Operating Expenses</b>			<b>6,975,629</b>	<b>35,778,511</b>	<b>5,657,100</b>	<b>26,413,211</b>	<b>75.0%</b>	<b>37,480,107</b>	<b>12,688,518</b>	<b>5,703,415</b>	<b>49.1%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
Operating	Revenues	-	2,469,633	2,328,030	-	94.3%	2,319,279	2,228,241	-	96.1%
	Expenses	-	2,302,163	1,669,769	1,166	72.6%	2,164,103	1,702,566	28,148	80.0%
	Operating Income			658,262				525,675		
Non Operating	Revenues	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
	Expenses	1,262	313,000	238,166	1,262	76.2%	844,019	683,982	80,294	90.6%
	Non operating Income			<u>(1,916)</u>				<u>(447,732)</u>		
	Net Income			656,346				77,944		
Operating Revenues	Scotts Flat	-	1,024,775	1,123,407	-	109.6%	904,470	952,532	-	105.3%
	Peninsula	-	252,086	212,966	-	84.5%	242,480	223,372	-	92.1%
	Orchard Springs	-	330,974	306,611	-	92.6%	316,606	294,402	-	93.0%
	Long Ravine	-	635,637	542,298	-	85.3%	548,236	551,329	-	100.6%
	Jackson Meadows	-	145,899	89,313	-	61.2%	220,000	149,380	-	67.9%
	Greenhorn	-	39,668	22,274	-	56.2%	39,844	23,380	-	58.7%
	Combie	-	29,087	31,026	-	106.7%	34,021	29,694	-	87.3%
	Cascade Shores Gate	-	11,507	137	-	1.2%	13,622	4,153	-	30.5%
<b>Operating Revenues Total</b>		-	<b>2,469,633</b>	<b>2,328,030</b>	-	<b>94.3%</b>	<b>2,319,279</b>	<b>2,228,241</b>	-	<b>96.1%</b>
Non Operating Revenues	Transfer In Capital	-	315,000	236,250	-	75.0%	315,000	236,250	-	75.0%
<b>Non Operating Revenues Total</b>		-	<b>315,000</b>	<b>236,250</b>	-	<b>75.0%</b>	<b>315,000</b>	<b>236,250</b>	-	<b>75.0%</b>
Operating Expenses	30250 General Recreation	-	1,808,970	1,488,813	1,075	82.4%	1,754,232	1,494,221	28,148	86.8%
	30254 Upper Division Recreation	-	493,193	180,956	91	36.7%	409,871	208,345	-	50.8%
<b>Operating Expenses Total</b>		-	<b>2,302,163</b>	<b>1,669,769</b>	<b>1,166</b>	<b>72.6%</b>	<b>2,164,103</b>	<b>1,702,566</b>	<b>28,148</b>	<b>80.0%</b>
Non Operating Expenses	30250 General Recreation	1,262	313,000	238,166	1,262	76.2%	844,019	683,982	80,294	90.6%
<b>Non Operating Expenses Total</b>		<b>1,262</b>	<b>313,000</b>	<b>238,166</b>	<b>1,262</b>	<b>76.2%</b>	<b>844,019</b>	<b>683,982</b>	<b>80,294</b>	<b>90.6%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
30250 General Recreation	51101 Salary	-	455,855	314,140	-	68.9%	448,613	331,824	-	74.0%
	51105 Overtime	-	5,000	2,470	-	49.4%	5,000	4,932	-	98.6%
	51201 Temporary Salary	-	230,000	151,734	-	66.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	400	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	406	275	-	67.7%	-	298	-	0.0%
	51308 Empl Assistance Plan	-	182	-	-	0.0%	182	16	-	8.8%
	51310 Medicare	-	7,499	6,756	-	90.1%	6,505	3,289	-	50.6%
	51311 Pension Premiums	-	104,471	115,865	-	110.9%	134,463	82,768	-	61.6%
	51312 Health Insurance	-	166,861	71,507	-	42.9%	149,342	80,203	-	53.7%
	51313 Life Insurance	-	3,994	3,093	-	77.4%	3,671	2,971	-	80.9%
	51314 Dental Insurance	-	10,324	2,715	-	26.3%	10,408	3,446	-	33.1%
	51315 Vision Insurance	-	1,319	882	-	66.8%	1,273	930	-	73.1%
	51316 Long Term Disability	-	2,196	718	-	32.7%	2,019	755	-	37.4%
	51317 Workers Comp	-	41,372	20,601	-	49.8%	35,343	15,351	-	43.4%
	51318 Unemployment Insurance	-	-	108	-	0.0%	-	-	-	0.0%
	51319 FICA	-	-	8,381	-	0.0%	-	502	-	0.0%
	51321 Health Benefit-Retirees	-	-	6,591	-	0.0%	-	7,564	-	0.0%
	51324 Opeb Net Arc	-	8,000	26,000	-	325.0%	24,000	7,689	-	32.0%
	52501 Chemicals	-	15,000	2,506	-	16.7%	20,000	8,321	-	41.6%
	52503 Equipment Maintenance	-	62,000	43,772	803	71.9%	61,275	50,540	246	82.9%
	52504 Materials	-	160,000	150,899	-	94.3%	191,200	171,043	-	89.5%
	52505 Safety	-	3,000	1,437	-	47.9%	3,000	4,614	-	153.8%
	52506 Small Tools	-	3,500	1,928	-	55.1%	3,500	3,223	-	92.1%
	52603 Consulting/Contractor Fee	-	30,000	13,558	272	46.1%	32,043	28,557	27,903	176.2%
	52604 Legal Fees	-	5,000	8,640	-	172.8%	5,000	192	-	3.8%
	52608 Fed/St/Co Fees	-	40,000	19,609	-	49.0%	40,000	17,953	-	44.9%
52609 Temporary Labor	-	225,991	342,336	-	151.5%	362,000	486,262	-	134.3%	
52704 Insurance	-	16,000	13,673	-	85.5%	6,000	11,259	-	187.6%	
52706 Dues, Publcns, Spnsrshp	-	-	-	-	0.0%	-	180	-	0.0%	
52709 Outreach/Advertising/Notices	-	10,000	3,980	-	39.8%	10,000	5,462	-	54.6%	
52710 Office Supplies	-	12,500	7,556	-	60.4%	12,500	8,170	-	65.4%	
52711 Education/Training/Meals	-	300	40	-	13.3%	300	-	-	0.0%	

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b>Operating &amp; Non Operating Budget:</b>										
30250 General Recreation	52713 Utilities	-	127,200	102,111	-	80.3%	127,200	114,931	-	90.4%
	52795 Rec-Customer Refunds	-	16,000	-	-	0.0%	14,395	(231)	-	-1.6%
	52804 Bank Fees	-	45,000	44,533	-	99.0%	45,000	41,209	-	91.6%
<b>30250 General Recreation Total</b>		<b>-</b>	<b>1,808,970</b>	<b>1,488,813</b>	<b>1,075</b>	<b>82.4%</b>	<b>1,754,232</b>	<b>1,494,221</b>	<b>28,148</b>	<b>86.8%</b>
30254 Upper Division Recreation	51101 Salary	-	128,766	72,297	-	56.1%	77,099	52,404	-	68.0%
	51105 Overtime	-	3,000	305	-	10.2%	1,000	1,742	-	174.2%
	51201 Temporary Salary	-	-	10,389	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	-	48	-	0.0%	-	12	-	0.0%
	51308 Empl Assistance Plan	-	52	-	-	0.0%	39	-	-	0.0%
	51310 Medicare	-	1,867	1,275	-	68.3%	838	701	-	83.7%
	51311 Pension Premiums	-	33,384	25,215	-	75.5%	23,109	15,965	-	69.1%
	51312 Health Insurance	-	47,675	19,227	-	40.3%	32,002	11,249	-	35.2%
	51313 Life Insurance	-	854	626	-	73.3%	473	299	-	63.3%
	51314 Dental Insurance	-	2,950	597	-	20.2%	2,230	356	-	16.0%
	51315 Vision Insurance	-	377	244	-	64.7%	273	148	-	54.4%
	51316 Long Term Disability	-	467	178	-	38.1%	260	85	-	32.7%
	51317 Workers Comp	-	10,301	4,467	-	43.4%	4,048	2,786	-	68.8%
	51319 FICA	-	-	644	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	3,000	-	-	0.0%	-	135	-	0.0%
	52503 Equipment Maintenance	-	10,000	6,617	-	66.2%	10,000	24,117	-	241.2%
	52504 Materials	-	10,000	5,709	-	57.1%	20,000	3,888	-	19.4%
	52505 Safety	-	2,000	-	-	0.0%	2,000	44	-	2.2%
	52506 Small Tools	-	2,000	-	-	0.0%	-	7,895	-	0.0%
	52603 Consulting/Contractor Fee	-	45,000	10,537	91	23.6%	45,000	15,000	-	33.3%
	52604 Legal Fees	-	15,000	-	-	0.0%	15,000	5,581	-	37.2%
	52608 Fed/St/Co Fees	-	6,000	2,740	-	45.7%	6,000	3,354	-	55.9%
	52609 Temporary Labor	-	138,000	-	-	0.0%	138,000	52,899	-	38.3%
	52704 Insurance	-	-	3,437	-	0.0%	-	-	-	0.0%
	52710 Office Supplies	-	2,500	-	-	0.0%	2,500	-	-	0.0%
	52713 Utilities	-	30,000	16,404	-	54.7%	30,000	9,685	-	32.3%
<b>30254 Upper Division Recreation Total</b>		<b>-</b>	<b>493,193</b>	<b>180,956</b>	<b>91</b>	<b>36.7%</b>	<b>409,871</b>	<b>208,345</b>	<b>-</b>	<b>50.8%</b>
<b>Total Operating Expenses</b>		<b>-</b>	<b>2,302,163</b>	<b>1,669,769</b>	<b>1,166</b>	<b>72.6%</b>	<b>2,164,103</b>	<b>1,702,566</b>	<b>28,148</b>	<b>80.0%</b>



## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

<u>Operating &amp; Non Operating Budget:</u>	Approved	2019	2019	2019	2019	2018	2018	2018	2018	2018
	Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud	
30250 General Recreation										
52915 Project: Non-Programmati										
30250 General Recreation Total	1,262	313,000	238,166	1,262	76.2%	844,019	683,982	80,294	90.6%	
<b>Total Non Operating Expenses</b>	<b>1,262</b>	<b>313,000</b>	<b>238,166</b>	<b>1,262</b>	<b>76.2%</b>	<b>844,019</b>	<b>683,982</b>	<b>80,294</b>	<b>90.6%</b>	

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
Operating	Revenues	-	20,124,690	17,358,379	-	86.3%	20,043,949	16,911,967	-	84.4%
	Expenses	813,976	22,884,957	14,942,128	1,515,720	69.4%	16,170,762	9,086,305	1,652,981	66.4%
Non Operating	Expenses	922,807	4,180,000	1,471,659	1,871,798	65.5%	5,260,458	2,074,889	1,803,852	73.7%
	Net Income			944,592				5,750,773		
Operating Revenues	Chicago Park Powerhouse	-	8,755,841	7,289,735	-	83.3%	8,668,778	7,159,697	-	82.6%
	Rollins Powerhouse	-	4,864,356	4,050,419	-	83.3%	4,815,987	3,992,622	-	82.9%
	Dutch Flat Powerhouse	-	4,864,356	4,033,049	-	82.9%	4,815,987	3,984,605	-	82.7%
	Bowman Powerhouse	-	972,871	747,809	-	76.9%	963,197	779,484	-	80.9%
	Scotts Flat Powerhouse	-	250,000	346,668	-	138.7%	300,000	309,424	-	103.1%
	Combie South Powerhouse	-	200,000	676,558	-	338.3%	200,000	459,301	-	229.7%
	Combie North Powerhouse	-	150,000	152,162	-	101.4%	180,000	161,818	-	89.9%
	Bowman Transmission Line	-	67,266	61,979	-	92.1%	100,000	65,016	-	65.0%
<b>Operating Revenues Total</b>		<b>-</b>	<b>20,124,690</b>	<b>17,358,379</b>	<b>-</b>	<b>86.3%</b>	<b>20,043,949</b>	<b>16,911,967</b>	<b>-</b>	<b>84.4%</b>
Operating Expenses	50112 Hydro Admin	588,758	16,221,242	11,176,957	1,006,392	72.5%	10,081,364	6,021,542	1,188,123	71.5%
	50161 Hydro Operations	-	2,723,041	1,582,451	60,185	60.3%	2,240,917	1,420,316	3,073	63.5%
	50167 Hydro Maintenance	225,218	3,940,674	2,182,720	449,143	63.2%	3,848,481	1,644,447	461,785	54.7%
<b>Operating Expenses Total</b>		<b>813,976</b>	<b>22,884,957</b>	<b>14,942,128</b>	<b>1,515,720</b>	<b>69.4%</b>	<b>16,170,762</b>	<b>9,086,305</b>	<b>1,652,981</b>	<b>66.4%</b>
Non Operating Expenses	50112 Hydro Admin	922,807	4,180,000	1,471,659	1,871,798	65.5%	5,260,458	2,074,889	1,803,852	73.7%
<b>Non Operating Expenses Total</b>		<b>922,807</b>	<b>4,180,000</b>	<b>1,471,659</b>	<b>1,871,798</b>	<b>65.5%</b>	<b>5,260,458</b>	<b>2,074,889</b>	<b>1,803,852</b>	<b>73.7%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
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**Operating & Non Operating Budget:**

50112 Hydro Admin	51101 Salary	-	581,800	365,451	-	62.8%	497,192	371,355	-	74.7%
	51105 Overtime	-	2,000	1,059	-	53.0%	2,000	325	-	16.2%
	51106 Double Time	-	-	195	-	0.0%	-	-	-	0.0%
	51201 Temporary Salary	-	125,000	26,259	-	21.0%	-	-	-	0.0%
	51305 Air Ambulance	-	-	1,350	-	0.0%	-	-	-	0.0%
	51306 Short Term Disability	-	865	589	-	68.1%	-	664	-	0.0%
	51308 Empl Assistance Plan	-	130	-	-	0.0%	104	8	-	7.7%
	51310 Medicare	-	8,015	5,811	-	72.5%	7,209	3,875	-	53.8%
	51311 Pension Premiums	-	195,520	135,999	-	69.6%	138,425	97,004	-	70.1%
	51312 Health Insurance	-	119,186	67,755	-	56.8%	85,339	70,520	-	82.6%
	51313 Life Insurance	-	4,524	5,187	-	114.7%	3,780	4,869	-	128.8%
	51314 Dental Insurance	-	7,374	4,316	-	58.5%	5,947	4,017	-	67.5%
	51315 Vision Insurance	-	942	672	-	71.3%	728	641	-	88.0%
	51316 Long Term Disability	-	2,488	535	-	21.5%	2,078	525	-	25.3%
	51317 Workers Comp	-	17,133	6,236	-	36.4%	15,804	4,245	-	26.9%
	51319 FICA	-	-	182	-	0.0%	-	-	-	0.0%
	51321 Health Benefit-Retirees	-	-	81,020	-	0.0%	160,000	95,325	-	59.6%
	51324 Opeb Net Arc	-	63,000	99,000	-	157.1%	-	61,246	-	0.0%
	52501 Chemicals	-	87,000	57,662	-	66.3%	75,000	59,168	-	78.9%
	52503 Equipment Maintenance	-	66,000	7,705	2,129	14.9%	21,000	7,291	3,298	50.4%
	52504 Materials	-	25,000	2,356	-	9.4%	25,000	4,190	-	16.8%
	52505 Safety	-	89,250	13,161	-	14.7%	85,760	22,971	-	26.8%
	52506 Small Tools	-	6,000	-	-	0.0%	5,000	358	-	7.2%
	52603 Consulting/Contractor Fee	588,758	2,085,000	893,054	1,004,264	71.0%	2,666,023	889,460	1,184,825	77.8%
	52604 Legal Fees	-	50,000	78,869	-	157.7%	50,000	15,059	-	30.1%
	52607 Franchise Fees	-	46,000	31,628	-	68.8%	46,000	31,628	-	68.8%
	52608 Fed/St/Co Fees	-	1,068,515	689,077	-	64.5%	979,975	648,609	-	66.2%
	52609 Temporary Labor	-	5,000	-	-	0.0%	60,000	-	-	0.0%
	52704 Insurance	-	220,000	250,334	-	113.8%	200,000	237,195	-	118.6%
	52706 Dues, Publictns, Spnsrshp	-	30,500	23,396	-	76.7%	30,500	24,518	-	80.4%
	52710 Office Supplies	-	37,000	5,282	-	14.3%	32,500	9,698	-	29.8%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
50112 Hydro Admin	52711 Education/Training/Meals	-	21,000	6,778	-	32.3%	19,000	16,431	-	86.5%
	52713 Utilities	-	177,000	81,316	-	45.9%	202,000	97,786	-	48.4%
	52901 Land/Easement Purchases	-	40,000	6,438	-	16.1%	150,000	-	-	0.0%
	52902 Vehicle Purchases	-	40,000	-	-	0.0%	-	-	-	0.0%
	52904 Equipment Purchases	-	60,000	23,291	-	38.8%	50,000	6,310	-	12.6%
	54000 Transfer Out	-	10,940,000	8,204,994	-	75.0%	4,465,000	3,236,250	-	72.5%
<b>50112 Hydro Admin Total</b>		<b>588,758</b>	<b>16,221,242</b>	<b>11,176,957</b>	<b>1,006,392</b>	<b>72.5%</b>	<b>10,081,364</b>	<b>6,021,542</b>	<b>1,188,123</b>	<b>71.5%</b>
50161 Hydro Operations	51101 Salary	-	1,141,867	772,506	-	67.7%	1,012,391	701,576	-	69.3%
	51105 Overtime	-	75,000	54,344	-	72.5%	75,000	31,172	-	41.6%
	51106 Double Time	-	8,000	10,710	-	133.9%	-	4,907	-	0.0%
	51144 Standby	-	32,000	24,291	-	75.9%	-	23,249	-	0.0%
	51306 Short Term Disability	-	1,117	925	-	82.8%	-	738	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	286	20	-	7.0%
	51310 Medicare	-	15,530	12,389	-	79.8%	14,680	7,312	-	49.8%
	51311 Pension Premiums	-	391,791	259,456	-	66.2%	303,444	185,308	-	61.1%
	51312 Health Insurance	-	286,047	162,626	-	56.9%	234,681	167,340	-	71.3%
	51313 Life Insurance	-	8,765	6,527	-	74.5%	8,285	6,767	-	81.7%
	51314 Dental Insurance	-	17,698	9,499	-	53.7%	16,355	10,072	-	61.6%
	51315 Vision Insurance	-	2,261	1,466	-	64.8%	2,001	1,516	-	75.7%
	51316 Long Term Disability	-	4,820	1,207	-	25.0%	4,556	1,261	-	27.7%
	51317 Workers Comp	-	43,233	16,969	-	39.3%	40,738	13,807	-	33.9%
	51318 Unemployment Insurance	-	-	9,450	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	1,000	309	-	30.9%	-	718	-	0.0%
	52503 Equipment Maintenance	-	125,100	22,699	445	18.5%	124,500	20,633	-	16.6%
	52504 Materials	-	46,000	13,167	289	29.3%	46,000	37,899	1,086	84.7%
	52505 Safety	-	10,000	2,448	-	24.5%	-	369	-	0.0%
	52506 Small Tools	-	14,500	1,889	-	13.0%	10,000	5,631	-	56.3%
	52603 Consulting/Contractor Fee	-	85,000	76,796	11,000	103.3%	70,000	26,525	-	37.9%
	52608 Fed/St/Co Fees	-	-	-	-	0.0%	-	47,854	-	0.0%
	52609 Temporary Labor	-	40,000	-	-	0.0%	40,000	27,240	-	68.1%

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved	2019	2019	2019	2019	2018	2018	2018	2018
		Rollovers	Budget	Actual	Encumbr	% of Bud	Budget	Actual	Encumbr	% of Bud
<b><u>Operating &amp; Non Operating Budget:</u></b>										
50161 Hydro Operations	52710 Office Supplies	-	3,000	-	-	0.0%	-	-	-	0.0%
	52711 Education/Training/Meals	-	30,000	9,749	-	32.5%	80,000	3,176	-	4.0%
	52713 Utilities	-	-	-	-	0.0%	-	23	-	0.0%
	52902 Vehicle Purchases	-	230,000	91,277	2,781	40.9%	80,000	63,812	1,987	82.2%
	52904 Equipment Purchases	-	100,000	14,253	45,671	59.9%	68,000	31,394	-	46.2%
	54000 Transfer Out	-	10,000	7,497	-	75.0%	10,000	-	-	0.0%
<b>50161 Hydro Operations Total</b>		<b>-</b>	<b>2,723,041</b>	<b>1,582,451</b>	<b>60,185</b>	<b>60.3%</b>	<b>2,240,917</b>	<b>1,420,316</b>	<b>3,073</b>	<b>63.5%</b>
50167 Hydro Maintenance	51101 Salary	-	1,138,225	782,388	-	68.7%	1,035,932	745,960	-	72.0%
	51105 Overtime	-	75,000	22,743	-	30.3%	75,000	23,312	-	31.1%
	51106 Double Time	-	8,000	4,967	-	62.1%	-	2,756	-	0.0%
	51201 Temporary Salary	-	45,000	21,652	-	48.1%	-	-	-	0.0%
	51306 Short Term Disability	-	1,789	1,573	-	87.9%	-	1,159	-	0.0%
	51308 Empl Assistance Plan	-	312	-	-	0.0%	313	22	-	7.1%
	51310 Medicare	-	16,794	12,397	-	73.8%	15,021	6,770	-	45.1%
	51311 Pension Premiums	-	370,632	283,744	-	76.6%	310,500	189,309	-	61.0%
	51312 Health Insurance	-	286,047	143,504	-	50.2%	250,682	149,048	-	59.5%
	51313 Life Insurance	-	9,479	6,840	-	72.2%	8,478	6,785	-	80.0%
	51314 Dental Insurance	-	17,698	8,634	-	48.8%	17,842	9,150	-	51.3%
	51315 Vision Insurance	-	2,261	1,488	-	65.8%	2,183	1,532	-	70.2%
	51316 Long Term Disability	-	5,212	1,212	-	23.2%	4,662	1,248	-	26.8%
	51317 Workers Comp	-	40,075	17,245	-	43.0%	41,581	13,802	-	33.2%
	51319 FICA	-	-	593	-	0.0%	-	-	-	0.0%
	52501 Chemicals	-	750	37	-	4.9%	-	334	-	0.0%
	52503 Equipment Maintenance	-	305,500	77,781	7,584	27.9%	252,500	64,172	0	25.4%
	52504 Materials	-	395,500	176,651	622	44.8%	410,500	158,000	1,779	38.9%
	52505 Safety	-	-	1,382	-	0.0%	-	1,248	-	0.0%
	52506 Small Tools	-	40,000	26,103	-	65.3%	30,000	17,201	3,674	69.6%
52603 Consulting/Contractor Fee	2,938	542,500	228,327	192,243	77.1%	567,287	93,580	95,305	33.3%	
52609 Temporary Labor	-	36,900	-	-	0.0%	81,000	34,494	-	42.6%	
52710 Office Supplies	-	3,000	538	-	17.9%	-	2,632	169	0.0%	

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

		Approved Rollovers	2019 Budget	2019 Actual	2019 Encumbr	2019 % of Bud	2018 Budget	2018 Actual	2018 Encumbr	2018 % of Bud
<b>Operating &amp; Non Operating Budget:</b>										
50167 Hydro Maintenance	52711 Education/Training/Meals	-	15,000	7,508	-	50.1%	40,000	6,605	7,200	34.5%
	52902 Vehicle Purchases	195,950	280,000	332,157	134,160	98.0%	400,000	32,873	276,801	77.4%
	52904 Equipment Purchases	26,330	275,000	757	114,535	38.3%	275,000	82,453	76,857	57.9%
	54000 Transfer Out	-	30,000	22,500	-	75.0%	30,000	-	-	0.0%
<b>50167 Hydro Maintenance Total</b>		<b>225,218</b>	<b>3,940,674</b>	<b>2,182,720</b>	<b>449,143</b>	<b>63.2%</b>	<b>3,848,481</b>	<b>1,644,447</b>	<b>461,785</b>	<b>54.7%</b>
<b>Total Operating Expenses</b>		<b>813,976</b>	<b>22,884,957</b>	<b>14,942,128</b>	<b>1,515,720</b>	<b>69.4%</b>	<b>16,170,762</b>	<b>9,086,305</b>	<b>1,652,981</b>	<b>66.4%</b>
50112 Hydro Admin	52915 Project: Non-Programmati	253,716	484,000	14,083	249,786	35.8%	1,693,308	405,268	283,511	40.7%
	52920 Program: Ph Improvements	81,433	1,370,000	349,288	542,172	61.4%	1,463,078	929,511	665,463	109.0%
	52921 Program: Reserv, Dam, Wa	587,658	2,326,000	1,108,287	1,079,841	75.1%	2,104,072	740,111	854,878	75.8%
<b>50112 Hydro Admin Total</b>		<b>922,807</b>	<b>4,180,000</b>	<b>1,471,659</b>	<b>1,871,798</b>	<b>65.5%</b>	<b>5,260,458</b>	<b>2,074,889</b>	<b>1,803,852</b>	<b>73.7%</b>
<b>Total Non Operating Expenses</b>		<b>922,807</b>	<b>4,180,000</b>	<b>1,471,659</b>	<b>1,871,798</b>	<b>65.5%</b>	<b>5,260,458</b>	<b>2,074,889</b>	<b>1,803,852</b>	<b>73.7%</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Water	10114 Administration	52915 Project: Non-Programmatic	2019 Budget		130,000					
			2019 Budget Amendment		(10,000)					
			7032 HEMPHILL DIVERSION/FISH	203,094	-	65,064	235,867			
			52915 Project: Non-Programmatic Sum	203,094	120,000	65,064	235,867	22,163		
	10115 Management	52915 Project: Non-Programmatic	2135 COMBIE RES DWR GRANT-MERC	4,549,739	-	1,161,616	3,551,180			
			52915 Project: Non-Programmatic Sum	4,549,739	-	1,161,616	3,551,180	(163,057)		
	10118 Information Services	52915 Project: Non-Programmatic	2019 Budget			2,750,000				
			2295 FINANCIAL SYSTEMS IMPLMNT			-	57,680	848,496		
			52915 Project: Non-Programmatic Sum			2,750,000	57,680	848,496	1,843,824	
	10151 Engineering	52907 Program: Pipeline Rplc	2019 Budget			1,100,000				
			2019 Budget Amendment		71,040					
			Approved Rollovers		18,284					
			1037 PENN VLY PIPELN RPLCMT			-	24,686	3,500		
			2070 BOREHAM RD & GAYLE LN PIP			-	469,340	264,800		
			2220 SFCG TW SYSTEM UPGRD			-	192,773	-		
			2312 PENINSULA WTR SYS REPLCMT			-	5,546	-		
			52907 Program: Pipeline Rplc Sum	89,324	1,100,000	692,345	268,300	228,679		
		52908 Program: PRV	2019 Budget				160,000			
			Approved Rollovers		1,000					
			2101 PRV RPLCMNT BREWER #2			-	32,946	1,000		
		52908 Program: PRV Sum	1,000	160,000	32,946	1,000	127,054			
		52910 Program: Raw Water Rplc	2019 Budget				1,200,000			
			Approved Rollovers		262,397					
			1031 DOTY N.CANAL REPL SIPHON1			-	44,584	31,330		
	2086 GOLD HILL MEASURING STN				-	175	-			
	2172 RIFFLE BOX STORM WTR IMP				-	121,078	-			
	6898 RAW WTR INTERTIE W/ PCWA		5,754	-	1,681	5,753				
8099-3 MABEN REHAB PHASE III				-	73,146	785,076				
52910 Program: Raw Water Rplc Sum	268,151		1,200,000	240,663	822,160	405,329				
52911 Program: Backbone Ext	2019 Budget				1,000,000					
	Approved Rollovers		771,331							
	1089 RATTLESNAKE RD BEP			-	-	1,000				

**Nevada Irrigation District (September 2019)**  
 Fiscal Year 2019: 75% of Year  
 Operating & Non Operating Budget: **Capital Project Spending**

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10151 Engineering	52911 Program: Backbone Ext	2114 HACIENDA/MAGNOLIA PRV STN		-	779,763	15,131		
			2254 LWW TO SMARTSVILLE P-LINE		-	28,471	3,327		
			2255 E GEORGE TO LWW BEP		-	151,892	46,362		
		52911 Program: Backbone Ext	Sum		771,331	1,000,000	960,127	65,820	745,385
		52912 Program: Community Inves	2019 Budget			600,000			
			2019 Budget Amendment			2,108,511			
			Approved Rollovers		6,343				
			1019 IRON HORSE/BREWERDFWLE			-	17,034	1,074,210	
			2011 LODESTAR/VICTORIA DFWLE			-	-	1,586	
		52912 Program: Community Inves	Sum		6,343	2,708,511	17,034	1,075,796	1,622,024
		52913 Program: Extended CEQA	2019 Budget				200,000		
			Approved Rollovers		273,781				
			6593-2 BANNER CASCADE EXT CEQA			-	-	23,403	
			8371 REALIGN/ENCASE-NWTN CANAL			-	255,979	130,709	
		52913 Program: Extended CEQA	Sum		273,781	200,000	255,979	154,112	63,690
		52914 Program: Sediment Removl	2019 Budget				800,410		
			Approved Rollovers		124,657				
			2090 LOMA RICA RES SDMNT RMVL			-	20,454	271,533	
			2213 DUTCH FLAT SEDIMENT RMVL			-	2,654	65,231	
			6958 NEWTOWN RESERVR CLEANING			-	145,163	220,240	
			6963 ORR CREEK RESVR CLEANING			-	44,945	9,006	
			8301 MERCURY REMOVAL DEMO			-	-	4,947	
			8515 GHORN CRK SEDIMENT REMV			-	99,101	15,482	
		52914 Program: Sediment Removl	Sum		124,657	800,410	312,318	586,439	26,310
		52915 Project: Non-Programmatic	1071 MEADE CANAL ENCASEMENT		2,627	300,000	90,467	4,854	
			2414 ORR CREEK REPAIR			309,590			
			6746 COMBIE PHASE 1 BYPASS		9,045	19,960,000	1,488,496	18,168,223	
	6971 ALTA SIERRA TANK REPLCMNT			2,000,000	4,675	-			
	7013 CENTENNIAL WATER SUPPLY		574,463	1,575,000	64,502	580,818			
52915 Project: Non-Programmatic	Sum		586,135	24,144,590	1,648,141	18,753,895	4,328,689		



## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance	
Water	10171 Water Operations	52915 Project: Non-Programmatic	2019 Budget		310,000				
			2235 LOP CAUSTIC SYSTEM	96,651	-	171,651	-		
		52915 Project: Non-Programmatic Sum		96,651	310,000	171,651	-	235,000	
	10191 Maintenance	52915 Project: Non-Programmatic	2019 Budget			845,000			
			2019 Budget Amendment			400,000			
			10230 MAIN OFFICE HVAC System			40,000			
			2192 PENN VALLEY TANK PAINTING		900	-	900	-	
			2214 CARPENTER SHOP RPLCMNT			-	9,396	-	
			2222 VALLEY VIEW ACCESS ROAD		4,523				
			2222 VALLEY VIEW RSVR ACCESS			-	31,240	10,549	
			2410 BUS CTR/SRVR RM HVAC RPLC			-	-	39,598	
	52915 Project: Non-Programmatic Sum		5,423	1,285,000	41,536	50,147	1,198,740		
	<b>Water Total</b>				<b>6,975,629</b>	<b>35,778,511</b>	<b>5,657,099</b>	<b>26,413,210</b>	<b>10,683,830</b>
	Recreation	30250 General Recreation	52915 Project: Non-Programmatic	2019 Budget		315,000			
				2019 Budget Amendment		(2,000)			
2023 ORCH SPRGS BUILDING RPL						-	7,819	-	
2102 DITCH TENDER HOUSE IMP'S							-	57,102	-
2215 SF ADMIN OFFICE RPLCMNT					1,262	-	4,707	1,262	
2257 LR BOAT SLIP/ENTRY REPAIR						-	25,010	(0)	
2263 SF MOORING BALLS						-	10,058	-	
2270 LONG RAVINE WATER SYSTEM						-	16,530	0	
2276 ORCHARD SPRINGS HOUSE RPR						-	36,733	0	
2281 ORCHARD SPRINGS GANGWAY						-	14,906	(0)	
2293 LONG RAVINE ADA BATHROOM						-	48,219	-	
2296 OS RV SITES ELECTRICAL						-	9,873	-	
2302 GREENHORN SEWER RPLCMNT						-	7,207	-	
52915 Project: Non-Programmatic Sum					1,262	313,000	238,165	1,262	74,835
<b>Recreation Total</b>				<b>1,262</b>	<b>313,000</b>	<b>238,165</b>	<b>1,262</b>	<b>74,835</b>	

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

Fund	Department	Project Account	Project Description	Rollover	Budget	Actual	Encumbr	Balance		
Hydroelectric	50112 Hydro Admin	52915 Project: Non-Programmatic	2019 Budget		1,250,000					
			2019 Budget Amendment		(766,000)					
			2083 ROLLINS NO 2 POWERHOUSE	4,035	-	613	4,035			
			2084 HYDRO OFFICE PROP ACQ		-	797	-			
			2177 KLOVE TOWER UPGRADES		-	2,862	-			
			6947 LOMA RICA HYDROELECTRIC	249,682	-	9,812	245,751			
			52915 Project: Non-Programmatic Sum			253,717	484,000	14,083	249,786	473,848
			52920 Program: Ph Improvements	2019 Budget			1,865,000			
		2019 Budget Amendment				(495,000)				
		201502 SCADA UPGRADE		58,766	-	84,810	56,728			
		2164 CPPH FIRE SUPPRESSION UPG			-	34,327	232,812			
		2165 CPPH BALANCE OF PLANT PLC		8,224	-	155	8,224			
		2210 CSPH CAISO MTR/SWTCHGR		14,443	-	113,794	21,546			
		2233 SFPH REPLACE EXCITER			-	51,130	7,833			
		2234 BOWMAN PH GOVERNOR			-	-	15,758			
		2290 DEER CREEK PH UPGRADES			-	50,444	164,701			
		2306 SFPH CAISO METER			-	14,529	34,570			
		6943 COMBIE SO ACCESS RD			-	99	-			
			52920 Program: Ph Improvements Sum			81,433	1,370,000	349,288	542,172	559,973
			52921 Program: Res, Dam, Wtrwy	2019 Budget			1,700,000			
		2019 Budget Amendment				626,000				
		2007 HYDRO GAGING STN DESIGN			-	27,254	9,709			
		201307 BWMN-SPALDING LAND ACQ			-	38,150	-			
		201308 HYD LWR DIV PROP ACQ			-	125	-			
		2053 DFAB LLO VALVE REPL			-	5,334	-			
		2076 ROLLINS LLO HB VALVE		505,295	-	464,163	559,651			
		2094 SF SPILLWAY REPAIR		79,531	-	72,864	193,481			
		2229 DF FLUME FOOTING REPAIRS		2,833	-	11,933	317,000			
		2230 BS CANAL LINING PROJ FY19			-	482,576	-			
		6927 HYD LWR DIV PROP ACQ			-	5,888	-			
			52921 Program: Res, Dam, Wtrwy Sum			587,659	2,326,000	1,108,287	1,079,841	725,531
		<b>Hydroelectric Total</b>				<b>922,809</b>	<b>4,180,000</b>	<b>1,471,659</b>	<b>1,871,798</b>	<b>1,759,352</b>
		<b>Grand Total</b>				<b>7,899,700</b>	<b>40,271,511</b>	<b>7,366,923</b>	<b>28,286,270</b>	<b>12,518,018</b>

# Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

	Rollovers	2019 Budget	Amendments	Deer Creek	Original
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**Operating & Non Operating Expenses:**

Water Division	10113 Directors	-	225,487	(4,438)		229,925
	10114 Administration	203,094	6,851,895	(468,625)		7,320,520
	10115 Management	4,683,621	1,965,984	(195,159)		2,161,143
	10116 Watershed	121,370	1,089,973	(59,700)		1,149,673
	10117 Human Resources	-	485,987	(26,400)		512,387
	10118 Information Services	138,924	3,566,541	(43,320)		3,609,861
	10131 Cashiering	-	208,940	(600)		209,540
	10133 Customer Service	-	1,565,516	(83,519)		1,649,035
	10135 Accounting	29,591	1,148,949	11,000		1,137,949
	10151 Engineering	2,488,016	35,238,286	1,673,511	225,000	33,339,775
	10171 Water Operations	182,216	9,747,299	(445,106)		10,192,405
	10191 Maintenance	43,935	10,765,438	(101,000)	417,889	10,448,549
	10192 Vegetation	-	1,113,094	(138,400)		1,251,494
	10193 Purchasing	-	993,552	(55,470)		1,049,022
	10195 Shop Operations	-	733,809	(62,800)		796,609
<b>Water Division Total</b>		<b>7,890,767</b>	<b>75,700,750</b>	<b>(26)</b>	<b>642,889</b>	<b>75,057,887</b>
Recreation Division	30250 General Recreation	1,262	2,121,970	(114,998)		2,236,968
	30254 Upper Division Recreation	-	493,193	(12,000)		505,193
<b>Recreation Division Total</b>		<b>1,262</b>	<b>2,615,163</b>	<b>(126,998)</b>	<b>-</b>	<b>2,742,161</b>
Hydroelectric Division	50112 Hydro Admin	1,511,565	20,401,242	(1,115,000)	734,895	20,781,347
	50161 Hydro Operations	-	2,723,041	(55,000)	332,404	2,445,637
	50167 Hydro Maintenance	225,218	3,940,674	(170,000)	240,000	3,870,674
<b>Hydroelectric Division Total</b>		<b>1,736,783</b>	<b>27,064,957</b>	<b>(1,340,000)</b>	<b>1,307,299</b>	<b>27,097,658</b>
<b>Grand Total</b>		<b>9,628,812</b>	<b>105,380,870</b>	<b>(1,467,024)</b>	<b>1,950,188</b>	<b>104,897,706</b>

## Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Existing encumbrances, incomplete end of year contracts</u></b>				
BA 2019-111	10114	52915 Project: Non-Programmatic	203,094	Roll over budget for 2018 encumbrances
	10115	52603 Consulting/Contractor Fees	133,882	
	10115	52915 Project: Non-Programmatic	4,359,739	
	10116	52603 Consulting/Contractor Fees	79,970	
	10118	52603 Consulting/Contractor Fees	138,924	
	10135	52603 Consulting/Contractor Fees	29,591	
	10151	52603 Consulting/Contractor Fees	354,544	
	10151	52901 Land/Easement Purchase	750	
	10151	52904 Equipment Purchases	12,000	
	10151	52907 Program: Pipeline Rplc	18,284	
	10151	52908 Program: PRV Program	1,000	
	10151	52910 Program: Raw Water	262,397	
	10151	52911 Program: Backbone Extension	771,331	
	10151	52912 Program: Community Investment	6,343	
	10151	52913 Program: Extended CEQA	273,781	
	10151	52914 Program: Sediment Removal	124,657	
	10151	52915 Project: Non-Programmatic	591,889	
	10171	52603 Consulting/Contractor Fees	85,565	
	10171	52915 Project: Non-Programmatic	96,651	
	10191	52603 Consulting/Contractor Fees	31,743	
	10191	52902 Vehicle Purchases	6,769	
	10191	52915 Project: Non-Programmatic	5,423	
	30250	52915 Project: Non-Programmatic	1,262	

# Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Rollovers: Existing encumbrances, incomplete end of year contracts</u></b>				
	50112	52603 Consulting/Contractor Fees	588,758	
	50112	52915 Project: Non-Programmatic	253,716	
	50112	52920 Program: Powerhouse Impr	81,433	
	50112	52921 Program: Dams & Water Impr	587,658	
	50167	52603 Consulting/Contractor Fees	2,938	
	50167	52902 Vehicle Purchases	195,950	
	50167	52904 Equipment Purchases	26,330	
		Total	9,326,372	
BA 2019-114	10115	52915 Project: Non-Programmatic	190,000	
BA 2019-117	10116	52609 Temporary Labor	41,400	
BA 2019-122	10151	52907 Program: Pipeline Rplc	71,040	
		Total Expense Carryover	9,628,812	
<b><u>GM Level I: Amendments up to maximum of \$600,000 for a fiscal year</u></b>				
BA 2019-109	10114	52505 Safety	6,000	Mobile spill prevention kit
	10114	52915 Project: Non-Programmatic	(6,000)	
		Total	-	
BA 2019-112	30250	52915 Project: Non-Programmatic	10,000	Long Ravine ADA compliance
	10114	52915 Project: Non-Programmatic	(10,000)	
		Total	-	
BA 2019-119	10191	52915 Project: Non-Programmatic	40,000	Replace 3 HVAC units in Main Office
	10151	52915 Project: Non-Programmatic	(40,000)	
		Total	-	
		Total GM Level I	56,000	

# Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>APC Level II: Amendments from \$600,001 up to \$1,000,000 for a fiscal year</u></b>				
BA 2019-103	10135	52603 Consulting/Contractor Fees	37,420	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(37,420)</u>	
		Total	-	
BA 2019-108	10135	52603 Consulting/Contractor Fees	27,870	Additional work on Water COS study
	10115	52603 Consulting/Contractor Fees	<u>(27,870)</u>	
		Total	-	
		Total APC Level II	65,290	
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2019-104	10191	52902 Vehicle Purchases	16,000	2019 F550 service vehicle
	10195	52904 Equipment Purchases	<u>(16,000)</u>	
		Total	-	
BA 2019-106	10113	52603 Consulting/Contractor Fees	1,000	Live streaming for water rates meeting
	10113	52503 Equipment Maintenance	<u>(1,000)</u>	
		Total	-	
BA 2019-107	50112	51201 Temporary Salary	175,000	Creating temporary employee
	50112	52603 Consulting/Contractor Fees	<u>(175,000)</u>	
		Total	-	
BA 2019-110	10151	52914 Program: Sediment Removal	150,410	Transfer budget due to Orr Creek delay
	10151	52915 Project: Non-Programmatic	<u>(150,410)</u>	
		Total	-	

# Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2019-110A	50112	52921 Program: Dams & Water Impr	140,000	Dutch Flat Flume Repairs
	50112	52915 Project: Non-Programmatic	<u>(140,000)</u>	
		Total	-	
BA 2019-115	10113	Various Accounts	(4,438)	Board 5% Reductions
	10114	Various Accounts	(458,625)	
	10115	Various Accounts	(129,869)	
	10116	Various Accounts	(59,700)	
	10117	Various Accounts	(26,400)	
	10118	Various Accounts	(43,320)	
	10131	Various Accounts	(600)	
	10133	Various Accounts	(83,519)	
	10135	Various Accounts	(54,290)	
	10151	Various Accounts	(195,000)	
	10171	Various Accounts	(445,106)	
	10191	Various Accounts	(357,000)	
	10192	Various Accounts	(138,400)	
	10193	Various Accounts	(55,470)	
	10195	Various Accounts	(46,800)	
	30250	Various Accounts	(124,998)	
	30254	Various Accounts	(12,000)	
	50112	Various Accounts	(1,115,000)	
	50161	Various Accounts	(55,000)	
	50167	Various Accounts	<u>(170,000)</u>	
		Total	(3,575,535)	
BA 2019-116	10191	Various Accounts	417,889	
	10151	52603 Consulting/Contractor Fees	225,000	
	50112	Various Accounts	734,895	
	50161	Various Accounts	332,404	
	50167	Various Accounts	<u>240,000</u>	
		Total	1,950,188	

# Nevada Irrigation District (September 2019)

Fiscal Year 2019: 75% of Year

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

BA Number	Dept	Account Description	Total	Purpose
<b><u>Board Level III: Amendments not meeting requirements of lower levels</u></b>				
BA 2019-120	50112	52921 Program: Dams & Water Impr	610,000	Rollins Low Level Valve Installation
	50112	52920 Program: Powerhouse Impr	<u>(610,000)</u>	
		Total	-	
BA 2019-121	10151	52912 Program: Community Investment	2,108,511	Table Meadow & Ironhorse DFWLE Projects
BA 2019-121A	50112	52921 Program: Dams & Water Impr	126,000	Rollins pipe spool and air vents
	50112	52915 Project: Non-Programmatic	<u>(126,000)</u>	
		Total	-	
BA 2019-125	10191	52915 Project: Non-Programmatic	200,000	Badger meter replacements
	10151	52915 Project: Non-Programmatic	<u>(200,000)</u>	
		Total	-	
		Total District Increase/(Decrease)	<u><u>483,164</u></u>	