

Staff Report

for the Regular Meeting of the Board of Directors July 27, 2016

TO: Board of Directors
FROM: Marvin Davis, MBA, CPA, Finance Manager/Treasurer
DATE: July 27, 2016
SUBJECT: Quarterly Budget vs Actual Reports

FINANCE

RECOMMENDATION:

Receive and file the quarterly actual vs budget reports for the periods ending March 31st and May 30, 2016. June 30, 2016 is not available.

BACKGROUND:

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

The reports provide 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 review ensures staff monitors all expenses. In addition, we estimate cash balances and treated water consumption is tracked.

A fiscal year end forecast of revenues, expenses, and cash occurs during the next budgeting cycle, commencing approximately in August.

BUDGETARY IMPACT:

N/A

MD

Attachments: March 31st and May 30, 2016 Report

Nevada Irrigation District

Fiscal Year 2016
Monthly Financial Report
March 31, 2016



Nevada Irrigation District
Fiscal Year 2016: March: 25% of Year
Operating & Non Operating Budget: ***All Divisions***

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

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The March 31, 2016 period end report analyzes three months of the fiscal year's transactions. Actuals are contrasted against 25% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$2.6M consisting of \$5.8M from operating and a negative \$3.1M from non operating results.

Revenues:

Operating: Current revenues are 25.5% of budget compared to 22.8% for the prior fiscal year. Raw water sales are up as well as other miscellaneous and connection fees.

Non Operating: Current revenues are 1.3% of budget compared to .1% for the prior fiscal year. Interest income has not been allocated for the quarter and prior period administrative costs are now recorded against expenses.

Expenses:

Operating and Non Operating: Current expenses are 13.1% of budget compared to 19.9% for the prior fiscal year. The District has 197 budgeted position and presently have 191 active employees. Other spending, except debt service is well within budget and consistent with the prior period. The District retired it's 2005 bond commitment at this point last year.

Cash Balances:

Due to internal control and accounting changes, cash management has improved significantly. The Water Fund's cash position from end of year to January reflects property tax receipts. The overall balance excludes approximately \$8.7M in restricted cash. Staff will begin forecasting end of year cash around mid third quarter.

Treated Water Consumption:

The District's five year treated water consumption at this point is averaging 1,330 acre feet. Current year consumption is coming in 23% below this level at 1,019 acre feet. There are many variables contributing to this variance including climate change and water rate structure. Prior year treated water revenue accounted for approximately 66% of water sales.

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year
 Operating & Non Operating Budget: **All Divisions**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating Budget:

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|-------------------------------|-------------|------------|-------------------|-------------------|--------------|-------------------|-------------------|
| Revenue | Water Division | Oper & Main | 27,694,597 | 8,883,064 | 32.1% | 25,274,822 | 7,799,067 | 30.9% |
| | Hydroelectric Division | Oper & Main | 18,521,268 | 2,941,901 | 15.9% | 21,001,679 | 2,772,922 | 13.2% |
| | Recreation Division | Oper & Main | 1,803,607 | 403,004 | 22.3% | 1,762,080 | 381,909 | 21.7% |
| | Total Revenue | | | 48,019,471 | 12,227,968 | 25.5% | 48,038,581 | 10,953,898 |
| Expense | Water Division | Oper & Main | 31,308,376 | 5,241,028 | 16.7% | 26,402,791 | 5,274,355 | 20.0% |
| | Hydroelectric Division | Oper & Main | 12,933,700 | 976,201 | 7.5% | 12,277,402 | 801,317 | 6.5% |
| | Recreation Division | Oper & Main | 2,017,174 | 173,441 | 8.6% | 1,632,236 | 118,122 | 7.2% |
| | Total Expense | | | 46,259,250 | 6,390,671 | 13.8% | 40,312,429 | 6,193,793 |

Operating Net Income 5,837,298

Non Operating Budget:

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|-------------------------------|---------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Revenue | Water Division | Capital | 22,900,645 | 297,305 | 1.3% | 13,504,713 | 11,852 | 0.1% |
| | Total Revenue | | 22,900,645 | 297,305 | 1.3% | 13,504,713 | 11,852 | 0.1% |
| Expense | Water Division | Capital | 24,722,489 | 3,221,854 | 13.0% | 15,325,619 | 5,435,920 | 35.5% |
| | Hydroelectric Division | Capital | 4,006,500 | 270,816 | 6.8% | 3,518,743 | 147,402 | 4.2% |
| | Recreation Division | Capital | 320,000 | 1,300 | 0.4% | 0 | 0 | 0.0% |
| | Total Expense | | | 29,048,989 | 3,493,970 | 12.0% | 18,844,362 | 5,583,322 |

Capital Net Income (3,196,665)

Total Net Income 2,640,632

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year
Operating & Non Operating Budget: **All Divisions**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating & Non Operating Budget:

| Expense | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|----------------------|-------------------|------------------|--------------|-------------------|-------------------|--------------|
| | Sal & Ben | 25,998,654 | 4,847,725 | 18.6% | 22,597,990 | 4,434,763 | 19.6% |
| | Other O&M | 15,948,546 | 1,311,686 | 8.2% | 15,162,292 | 1,481,227 | 9.8% |
| | Consult, Legal, Temp | 1,108,900 | 34,799 | 3.1% | 415,054 | 20,583 | 5.0% |
| | Fixed Assets | 3,094,400 | 164,640 | 5.3% | 1,783,988 | 50,709 | 2.8% |
| | Debt Serv | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% |
| | Projects | 23,211,000 | 1,707,638 | 7.4% | 11,844,619 | 1,451,579 | 12.3% |
| Total Expense | | 72,105,089 | 9,687,147 | 13.4% | 57,010,529 | 11,519,895 | 20.2% |

Estimated Cash Balances (excludes restricted):

| | Water Fund | Hydro | Recreation | Total Cash |
|--------------------|------------|------------|------------|------------|
| Ending 2015 | 29,563,145 | 30,711,267 | 130,636 | 60,405,048 |
| Jan | 35,284,880 | 30,229,207 | 109,454 | 65,623,541 |
| Feb | 29,845,342 | 32,939,840 | 86,294 | 62,871,476 |
| Mar | 30,652,936 | 33,507,679 | 112,948 | 64,273,563 |

Treated Water Consumption (AF)

| Fiscal Year | Jan | Feb | Mar | Jan - Mar | Annual | % of Total |
|-------------|--------|--------|--------|-----------|----------|------------|
| 2016 | 417.42 | 295.72 | 306.10 | 1,019.24 | | |
| 2015 | 441.34 | 335.93 | 382.93 | 1,160.20 | 6,900.79 | 16.8% |
| 2014 | 606.30 | 413.23 | 378.75 | 1,398.28 | 8,376.01 | 16.7% |
| 2013 | 674.55 | 365.65 | 414.77 | 1,454.97 | 9,844.21 | 14.8% |
| 2012 | 794.11 | 391.93 | 379.45 | 1,565.49 | 9,584.53 | 16.3% |
| 2011 | 515.18 | 428.90 | 438.52 | 1,382.60 | 8,522.70 | 16.2% |

2011-16 Avg (Jan - Mar) 1,330.13
Above/(Below) -23%

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating Budget:

| | | | | | | | |
|----------------------|-------------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Revenue | Oper & Main | 27,694,597 | 8,883,064 | 32.1% | 25,274,822 | 7,799,067 | 30.9% |
| Total Revenue | | 27,694,597 | 8,883,064 | 32.1% | 25,274,822 | 7,799,067 | 30.9% |
| | | | | | | | |
| Expense | Oper & Main | 31,308,376 | 5,241,028 | 16.7% | 26,402,791 | 5,274,355 | 20.0% |
| Total Expense | | 31,308,376 | 5,241,028 | 16.7% | 26,402,791 | 5,274,355 | 20.0% |
| Operating Net Income | | 3,642,035 | | | | | |

Capital Budget:

| | | | | | | | |
|----------------------|---------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Revenue | Capital | 22,900,645 | 297,305 | 1.3% | 13,504,713 | 11,852 | 0.1% |
| Total Revenue | | 22,900,645 | 297,305 | 1.3% | 13,504,713 | 11,852 | 0.1% |
| | | | | | | | |
| Expense | Capital | 24,722,489 | 3,221,854 | 13.0% | 15,325,619 | 5,435,920 | 35.5% |
| Total Expense | | 24,722,489 | 3,221,854 | 13.0% | 15,325,619 | 5,435,920 | 35.5% |

Capital Net Income (2,924,550)

Water Net Income **717,486**

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|------------------------|----------------------------|------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Revenue | Oper & Main | Treated Water | 14,566,540 | 2,787,384 | 19.1% | 11,864,494 | 2,289,087 | 19.3% | |
| | | Seasonal Ag | 5,366,320 | 5,575,355 | 103.9% | 5,034,997 | 5,057,800 | 100.5% | |
| | | GV Broadview Trt | 33,860 | 9,758 | 28.8% | 37,714 | 8,178 | 21.7% | |
| | | GV/Alta Raw Water | 291,239 | 47,346 | 16.3% | 257,629 | 47,174 | 18.3% | |
| | | Miscellaneous | 286,121 | 144,111 | 50.4% | 409,051 | 178,685 | 43.7% | |
| | | Nevada City Raw | 67,181 | 1,047 | 1.6% | 66,039 | 0 | 0.0% | |
| | | New Connect/Install | 144,660 | 65,778 | 45.5% | 189,624 | 36,722 | 19.4% | |
| | | Other Municipal | 17,392 | 2,186 | 12.6% | 14,178 | 2,026 | 14.3% | |
| | | Other Revenue | 333,210 | 147,430 | 44.2% | 331,666 | 65,458 | 19.7% | |
| | | Raw Water | 435,377 | 60,871 | 14.0% | 376,559 | 61,485 | 16.3% | |
| | | Reimbursable Costs | 3,000 | 0 | 0.0% | 7,129 | 50 | 0.7% | |
| | | Standby | 172,266 | 252 | 0.1% | 127,318 | 4,080 | 3.2% | |
| | | Supplemental/Contract | 2,808,933 | 41,546 | 1.5% | 346,436 | 48,321 | 13.9% | |
| | | YB/Rollin Project Fees | 168,500 | 0 | 0.0% | 176,925 | 0 | 0.0% | |
| | | Loan Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% | |
| | | Oper & Main Sum | | 27,694,597 | 8,883,064 | | 25,274,822 | 7,799,067 | |
| | | Total Revenue | | | 27,694,597 | 8,883,064 | 32.1% | 25,274,822 | 7,799,067 |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| <i>Expense</i> | <i>Oper & Main</i> | | | | | | | |
|----------------|------------------------|--------------------------------|------------|-----------|-------|------------|-----------|-------|
| | | 51101 Salary | 10,956,946 | 2,487,547 | 22.7% | 10,225,253 | 2,184,816 | 21.4% |
| | | 51105 Overtime | 140,000 | 16,312 | 11.7% | 58,903 | 17,714 | 30.1% |
| | | 51106 Double Time | 129,700 | 12,316 | 9.5% | 0 | 0 | 0.0% |
| | | 51107 Weekend Diff | 8,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51144 Night Call Duty | 140,000 | 33,701 | 24.1% | 133,870 | 36,873 | 27.5% |
| | | 51307 Def Comp Employer Match | 600 | 149 | 24.8% | 594 | 149 | 25.0% |
| | | 51308 Empl Assistance Plan | 4,424 | 1,050 | 23.7% | 4,657 | 1,309 | 28.1% |
| | | 51310 Medicare | 157,179 | 36,763 | 23.4% | 160,121 | 39,865 | 24.9% |
| | | 51311 Pension Premiums | 3,004,381 | 683,428 | 22.7% | 2,851,847 | 698,288 | 24.5% |
| | | 51312 Health Insurance | 4,447,945 | 669,816 | 15.1% | 3,530,961 | 927,963 | 26.3% |
| | | 51313 Life Insurance | 109,714 | 26,826 | 24.5% | 105,166 | 25,831 | 24.6% |
| | | 51314 Dental Insurance | 252,756 | 31,206 | 12.3% | 193,072 | 48,498 | 25.1% |
| | | 51315 Vision Insurance | 30,926 | 22,978 | 74.3% | 30,072 | 7,487 | 24.9% |
| | | 51316 Long Term Disability | 48,446 | 6,772 | 14.0% | 23,940 | 4,190 | 17.5% |
| | | 51317 Workers Comp Insurance | 619,678 | 67,144 | 10.8% | 452,395 | 104,724 | 23.1% |
| | | 51318 Unemployment Insurance | 20,000 | 0 | 0.0% | 31,361 | 3,219 | 10.3% |
| | | 51319 FICA | 6,154 | 1,153 | 18.7% | 5,088 | 1,448 | 28.5% |
| | | 51320 Health Bene Fee-Actv Emp | 21,000 | 4,709 | 22.4% | 20,416 | 6,104 | 29.9% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 51321 Health Bene Fee-Retirees | 26,400 | 3,109 | 11.8% | 15,745 | 4,489 | 28.5% |
| | | 51324 OPEB Net ARC | 1,050,000 | 0 | 0.0% | 990,000 | 0 | 0.0% |
| | | 52501 Chemicals | 495,000 | 13,692 | 2.8% | 447,668 | 47,289 | 10.6% |
| | | 52503 Maintenance Of Equipment | 1,161,676 | 257,852 | 22.2% | 1,006,641 | 191,844 | 19.1% |
| | | 52505 Protective Clothng/Safety | 118,000 | 17,057 | 14.5% | 108,739 | 17,055 | 15.7% |
| | | 52506 Purchase Of Small Tools | 126,900 | 31,116 | 24.5% | 79,001 | 16,183 | 20.5% |
| | | 52512 Shotcrete | 50,000 | 0 | 0.0% | 7,668 | 0 | 0.0% |
| | | 52601 Audit Fees | 60,000 | 0 | 0.0% | 40,725 | 0 | 0.0% |
| | | 52603 Consulting Fees | 1,240,250 | 35,036 | 2.8% | 519,989 | 44,666 | 8.6% |
| | | 52604 Legal Fees | 250,000 | 22,874 | 9.1% | 229,958 | 54,021 | 23.5% |
| | | 52605 Radio Maintenance | 9,000 | 2,980 | 33.1% | 7,931 | 0 | 0.0% |
| | | 52606 Rent/Lease Of Equip | 74,300 | 18,955 | 25.5% | 65,377 | 10,808 | 16.5% |
| | | 52608 Fed/St/Co Mandated Costs | 300,000 | 18,149 | 6.0% | 385,228 | 6,250 | 1.6% |
| | | 52609 Temporary Labor | 555,000 | 76,446 | 13.8% | 393,722 | 81,667 | 20.7% |
| | | 52614 Emergency Repairs | 30,000 | 19 | 0.1% | 8,689 | 0 | 0.0% |
| | | 52615 Contract-Facilities Maint | 955,000 | 2,950 | 0.3% | 659,823 | 23,354 | 3.5% |
| | | 52701 Directors Business Exp | 3,000 | 84 | 2.8% | 2,646 | 0 | 0.0% |
| | | 52702 Directors Conference Exp | 2,500 | 0 | 0.0% | 1,801 | 0 | 0.0% |
| | | 52707 Educational Expenses | 120,600 | 14,557 | 12.1% | 71,443 | 19,786 | 27.7% |
| | | 52708 Physical Examination/Test | 10,000 | 2,562 | 25.6% | 12,092 | 3,026 | 25.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|------------------------|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Expense | Oper & Main | 52709 Advertising/Legal Notices | 7,000 | 1,458 | 20.8% | 12,289 | 1,131 | 9.2% |
| | | 52710 Office Supplies/Expenses | 326,000 | 53,901 | 16.5% | 273,579 | 54,457 | 19.9% |
| | | 52712 Telephone Expenses | 136,300 | 22,017 | 16.2% | 106,152 | 20,767 | 19.6% |
| | | 52713 Utilities | 928,000 | 104,609 | 11.3% | 827,999 | 100,569 | 12.1% |
| | | 52801 Special Dept Expenses | 570,400 | 58,427 | 10.2% | 406,300 | 72,530 | 17.9% |
| | | 58101 Water Purchase from PG&E | 800,000 | 0 | 0.0% | 171,210 | 0 | 0.0% |
| | | 52504 Materials & Supplies | 1,245,200 | 316,291 | 25.4% | 1,332,558 | 241,303 | 18.1% |
| | | 52706 Dues & Publications | 71,250 | 38,464 | 54.0% | 66,532 | 39,629 | 59.6% |
| | | 52711 Travel & Meal Expenses | 36,300 | 3,912 | 10.8% | 19,297 | 4,966 | 25.7% |
| | | 52502 Maint-Bldg & Grounds | 157,750 | 9,952 | 6.3% | 106,534 | 29,309 | 27.5% |
| | | Oper & Main Sum | | 31,308,376 | 5,241,028 | | 26,402,791 | 5,274,355 |
| Total Expense | | | 31,308,376 | 5,241,028 | 16.7% | 26,402,791 | 5,274,355 | 20.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|----------------|-----------------------------|--------------------|-------------------|-------------------|----------------|-------------------|-------------------|---------------|
| Revenue | Capital | Property Taxes | 10,508,405 | 38,623 | 0.4% | 10,693,012 | 55,886 | 0.5% | |
| | | Bond Proceeds, Lincoln Reim | 8,850,000 | 0 | 0.0% | 678,754 | 0 | 0.0% | |
| | | Grants & Aid | 2,165,400 | 1,639 | 0.1% | 683,351 | 0 | 0.0% | |
| | | Capacity Fees | 780,000 | 180,720 | 23.2% | 400,305 | 39,966 | 10.0% | |
| | | Assessment/CFD | 400,840 | 0 | 0.0% | 4,338 | 459 | 10.6% | |
| | | Gain/Loss-Sale FA | | 14,928 | 0.0% | 22,062 | 0 | 0.0% | |
| | | Interest Asmts/Taxes | 4,000 | 922 | 23.1% | 6,739 | 1,610 | 23.9% | |
| | | Interest Income | 100,000 | 1,280 | 1.3% | 539,278 | 99,812 | 18.5% | |
| | | Pmt in Lieu of taxes | 5,000 | 0 | 0.0% | 3,821 | 0 | 0.0% | |
| | | Prop 1A | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Real Gain/Loss on Invest | 13,000 | 0 | 0.0% | 40,531 | 0 | 0.0% | |
| | | Rents & Leases | 74,000 | 38,357 | 51.8% | 101,065 | 17,871 | 17.7% | |
| | | Unreal Gain/Loss on Invest | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Nevada/Placer Adm Cost | | 0 | 0.0% | 0 | (203,752) | 0.0% | |
| | | Pipeline Reimb | | 20,836 | 0.0% | 331,456 | 0 | 0.0% | |
| | | | Capital Sum | 22,900,645 | 297,305 | | 13,504,713 | 11,852 | |
| | | Total Revenue | | | 22,900,645 | 297,305 | 1.3% | 13,504,713 | 11,852 |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|--------------------------------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Expense | Capital | | | | | | |
| | 52703 Debt Service | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% |
| | 52901 Right of Way | | 0 | 0.0% | 9,168 | 0 | 0.0% |
| | 52902 Purchase Light Trucks | 509,900 | 2,142 | 0.4% | 374,461 | 0 | 0.0% |
| | 52903 Purchase Heavy Eqp | 485,000 | 0 | 0.0% | 483,384 | 0 | 0.0% |
| | 52904 Purchase Of Other Equip | 442,000 | 105,357 | 23.8% | 672,276 | 49,327 | 7.3% |
| | 52905 Contractors-Cap Projects | 666,000 | 55,841 | 8.4% | 253,077 | 987 | 0.4% |
| | 52908 Consulting Fees-Cap Proj | | 1,033 | 0.0% | 0 | 0 | 0.0% |
| | 52910 Misc Acq Fees & Notices | 210,000 | 0 | 0.0% | 790 | 395 | 50.0% |
| | Capital Projects | 19,666,000 | 1,436,822 | 7.3% | 8,325,876 | 1,304,177 | 15.7% |
| | Capital Sum | 24,722,489 | 3,221,854 | | 15,325,619 | 5,435,920 | |
| Total Expense | | 24,722,489 | 3,221,854 | 13.0% | 15,325,619 | 5,435,920 | 35.5% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: *Hydroelectric Division*

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|-------------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Revenue | Oper & Main | 18,521,268 | 2,941,901 | 15.9% | 21,001,679 | 2,772,922 | 13.2% |
| Total Revenue | | 18,521,268 | 2,941,901 | 15.9% | 21,001,679 | 2,772,922 | 13.2% |
| | | | | | | | |
| Expense | Oper & Main | 12,933,700 | 976,201 | 7.5% | 12,277,402 | 801,317 | 6.5% |
| | Capital | 4,006,500 | 270,816 | 6.8% | 3,518,743 | 147,402 | 4.2% |
| Total Expense | | 16,940,200 | 1,247,017 | 7.4% | 15,796,145 | 948,718 | 6.0% |
| | | Hydro Net Income | 1,694,884 | | | | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|------------------------|------------------------|----------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Revenue | Oper & Main | DF, CP, Rollins | 17,633,000 | 2,675,017 | 15.2% | 20,206,679 | 2,634,820 | 13.0% |
| | | Bowman PH | 350,000 | 5,482 | 1.6% | 255,517 | 1,456 | 0.6% |
| | | Bowman TL | 109,423 | 0 | 0.0% | 44,818 | 32,840 | 73.3% |
| | | Combie North PH | 100,000 | 44,545 | 44.5% | 125,255 | 13,692 | 10.9% |
| | | Combie South PH | 150,000 | 215,645 | 143.8% | 141,890 | 80,602 | 56.8% |
| | | Scotts Flat PH | 150,000 | 0 | 0.0% | 209,302 | 0 | 0.0% |
| | | Discounts | 1,471 | 147 | 10.0% | 1,654 | 201 | 12.2% |
| | | Hydro Plants | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Interest Income & Misc | 27,374 | 64 | 0.2% | 706 | 105 | 14.9% |
| | | Yuba Bear Reimburse | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Gain/Loss-Sale FA | | 1,002 | 0.0% | 15,858 | 9,205 | 58.0% |
| | | | Oper & Main Sum | 18,521,268 | 2,941,901 | | 21,001,679 | 2,772,922 |
| Total Revenue | | | 18,521,268 | 2,941,901 | 15.9% | 21,001,679 | 2,772,922 | 13.2% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 51105 Overtime | 91,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52609 Temporary Labor | 126,400 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53100 Salary - Maint, Sup, Eng | 1,159,952 | 143,427 | 12.4% | 635,802 | 149,843 | 23.6% |
| | | 53101 Structures | 171,000 | 26,812 | 15.7% | 137,741 | 34,874 | 25.3% |
| | | 53102 Reservoir,Dams,Waterways | 1,340,000 | 10,598 | 0.8% | 417,320 | 1,651 | 0.4% |
| | | 53103 Turbines & Generators | 69,400 | 4,153 | 6.0% | 18,131 | 836 | 4.6% |
| | | 53104 Accessory Elect. Equipmnt | 43,300 | 7,143 | 16.5% | 17,712 | 4,000 | 22.6% |
| | | 53105 Misc. Hydraulic Plant | 12,500 | 0 | 0.0% | 1,187 | 298 | 25.1% |
| | | 53106 Roads, Railroads, Bridges | 96,500 | 2,619 | 2.7% | 2,902 | 0 | 0.0% |
| | | 53107 Communications Equipment | 83,500 | 4,292 | 5.1% | 77,223 | 18,864 | 24.4% |
| | | 53108 Transportation Equipment | 60,000 | 9,571 | 16.0% | 45,165 | 5,707 | 12.6% |
| | | 53109 Transformers/Ocb | 14,500 | 5,775 | 39.8% | 16,527 | 1,020 | 6.2% |
| | | 53110 Station Equipment | 22,500 | 7,677 | 34.1% | 15,694 | 587 | 3.7% |
| | | 53111 Transmission Right-Of-Way | 45,000 | 0 | 0.0% | 4,955 | 0 | 0.0% |
| | | 54101 Structures | 190,000 | 0 | 0.0% | 49,675 | 39,800 | 80.1% |
| | | 54102 Reservoirs,Dams,Waterways | 90,000 | 13,913 | 15.5% | 238,738 | 301 | 0.1% |
| | | 54103 Turbines & Generators | 35,000 | 17,926 | 51.2% | 11,040 | 0 | 0.0% |
| | | 54104 Accessory Elect. Equipmnt | 42,000 | 2,394 | 5.7% | 8,889 | 3,408 | 38.3% |
| | | 54106 Roads, Railroads, Bridges | 6,500 | 0 | 0.0% | 146 | 0 | 0.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-------------------|------------------------|---------------------------------|----------|----------|----------|------------|-----------|----------|
| Expense | Oper & Main | 54107 Communications Equipment | 25,000 | 119 | 0.5% | 8,343 | 0 | 0.0% |
| | | 54108 Transportation Equipment | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 Power Plant Transformer | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 Transformers/Ocb | 11,500 | 45,558 | 396.2% | 3,063 | 0 | 0.0% |
| | | 54110 Station Equipment | 120,000 | 0 | 0.0% | 30,461 | 0 | 0.0% |
| | | 55100 Operation,Supervision,Eng | 7,500 | 1,175 | 15.7% | 3,953 | 1,233 | 31.2% |
| | | 55100 Salary - Oper, Sup, Eng | 514,032 | 138,552 | 27.0% | 578,433 | 144,905 | 25.1% |
| | | 55101 Hydraulic Expenses | 86,000 | 20,545 | 23.9% | 20,795 | 8,705 | 41.9% |
| | | 55102 Electric Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55103 Utilities | 151,000 | 22,872 | 15.1% | 151,093 | 22,592 | 15.0% |
| | | 55104 Misc Hydraulic Expenses | 38,500 | 0 | 0.0% | 29,647 | 0 | 0.0% |
| | | 55105 First Aid/Safety Equip | 72,500 | 7,591 | 10.5% | 31,107 | 9,639 | 31.0% |
| | | 56100 Admin & General Salaries | 2,500 | 129 | 5.1% | 1,014 | 1,014 | 100.0% |
| | | 56100 Salary - Admin, General | 408,743 | 91,104 | 22.3% | 332,667 | 10,649 | 3.2% |
| | | 56101 Holidays | 100,000 | 26,926 | 26.9% | 90,975 | 28,389 | 31.2% |
| | | 56102 Vacation-All Personnel | 125,000 | 20,484 | 16.4% | 127,938 | (115,932) | -90.6% |
| | | 56103 Sick Leave-All Personnel | 75,000 | 19,242 | 25.7% | 78,894 | (120,963) | -153.3% |
| | | 56104 Cto-All Personnel | 25,000 | (5,902) | -23.6% | (4,710) | 579 | -12.3% |
| 56105 Admin Leave | 10,000 | 2,600 | 26.0% | 11,441 | 1,932 | 16.9% | | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-------------------------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 56106 Other Paid Leave | 1,500 | 0 | 0.0% | 8,487 | 5 | 0.1% |
| | | 56108 Sick Leave-Workers Comp | 15,000 | (102) | -0.7% | 0 | 0 | 0.0% |
| | | 56111 Accrued Sick Leave | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56112 Telephone Allowance | 1,000 | 56 | 5.6% | 761 | 197 | 25.9% |
| | | 56121 Directors Expense | 10,000 | 0 | 0.0% | 8,662 | 0 | 0.0% |
| | | 56122 Office Supplies & Exp | 41,000 | 3,215 | 7.8% | 44,354 | 3,022 | 6.8% |
| | | 56123 Membership Dues/Subscript | 25,000 | 20,605 | 82.4% | 21,150 | 251 | 1.2% |
| | | 56124 Property/Liab Insurance | 232,500 | 0 | 0.0% | 221,129 | 131,859 | 59.6% |
| | | 56125 Outside Services | 982,500 | 34,799 | 3.5% | 415,054 | 20,583 | 5.0% |
| | | 56126 Trustee Fees | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56127 Fuel Expenses | 100,000 | 7,151 | 7.2% | 69,510 | 11,809 | 17.0% |
| | | 56128 Misc Admin Costs | 1,510,000 | 90,323 | 6.0% | 1,030,203 | 236,422 | 22.9% |
| | | 56195 Hydro Relicensing | 170,000 | 4,094 | 2.4% | 1,083 | 1,083 | 100.0% |
| | | 56197 Non Reimbursable Expense | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56201 Medicare | 30,091 | 6,713 | 22.3% | 27,841 | 2,085 | 7.5% |
| | | 56202 Pension Premiums | 580,934 | 117,350 | 20.2% | 472,168 | 99,067 | 21.0% |
| 56203 Health & Life Insurance | 53,534 | 24,273 | 45.3% | 82,261 | 23,443 | 28.5% | | |
| 56204 Dental Insurance | 35,743 | 6,438 | 18.0% | 26,838 | 6,926 | 25.8% | | |
| 56205 Vision Insurance | 4,376 | 969 | 22.1% | 3,729 | 916 | 24.6% | | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: *Hydroelectric Division*

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|------------------------|---------------------------------|-------------------|-------------------|------------------|-------------------|-------------------|----------------|-------------|
| Expense | Oper & Main | 56206 Long Term Disability Ins | 9,359 | 997 | 10.6% | 4,102 | 1,060 | 25.8% | |
| | | 56207 Workers Comp Insurance | 86,085 | 10,822 | 12.6% | 43,634 | 8,069 | 18.5% | |
| | | 56210 Empl Assistance Plan | 629 | 133 | 21.2% | 1,653 | 168 | 10.1% | |
| | | 56211 Health Bene Fee-Actv Emp | 3,020 | 625 | 20.7% | 2,797 | 257 | 9.2% | |
| | | 56212 Health Bene Fee-Retirees | 2,020 | 444 | 22.0% | 2,088 | 166 | 7.9% | |
| | | 56214 HRA Contrib-Hydro Emp | 316,025 | 0 | 0.0% | 315,712 | 0 | 0.0% | |
| | | 56215 HRA Contrib-Hydro Retiree | 111,059 | 0 | 0.0% | 118,164 | 0 | 0.0% | |
| | | 56224 OPEB Net ARC | 130,000 | 0 | 0.0% | 127,000 | 0 | 0.0% | |
| | | Water Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% | |
| | | Oper & Main Sum | 12,933,700 | 976,201 | | 12,277,402 | 801,317 | | |
| | Capital | 52907 Purchase Of Hydro Equip | 716,500 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Capital Projects | 3,290,000 | 270,816 | 8.2% | 3,518,743 | 147,402 | 4.2% | |
| | | Capital Sum | 4,006,500 | 270,816 | | 3,518,743 | 147,402 | | |
| | Total Expense | | | 16,940,200 | 1,247,017 | 6.8% | 15,796,145 | 948,718 | 4.2% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| | | | | | | | |
|-----------------------|-------------|------------------|----------------|--------------|------------------|----------------|--------------|
| Revenue | Oper & Main | 1,803,607 | 403,004 | 22.3% | 1,762,080 | 381,909 | 21.7% |
| Total Revenue | | 1,803,607 | 403,004 | 22.3% | 1,762,080 | 381,909 | 21.7% |
| Expense | Oper & Main | 2,017,174 | 173,441 | 8.6% | 1,632,236 | 118,122 | 7.2% |
| | Capital | 320,000 | 1,300 | 0.4% | 0 | 0 | 0.0% |
| Total Expense | | 2,337,174 | 174,741 | 7.5% | 1,632,236 | 118,122 | 7.2% |
| Recreation Net Income | | 228,263 | | | | | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|----------------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| Revenue | Oper & Main | Advance Reservations | 564,028 | 248,925 | 44.1% | 583,959 | 234,037 | 40.1% |
| | | Boat Rental | 18,502 | 0 | 0.0% | 12,266 | 0 | 0.0% |
| | | Cascade Shores | 7,967 | 0 | 0.0% | 3,848 | 0 | 0.0% |
| | | Concessionaires | 32,464 | 0 | 0.0% | 31,523 | 0 | 0.0% |
| | | Dock Rents & Leases | 37,242 | 375 | 1.0% | 32,186 | 0 | 0.0% |
| | | Gate | 550,965 | 27,369 | 5.0% | 557,573 | 43,425 | 7.8% |
| | | Marina | 223,043 | 33,908 | 15.2% | 181,848 | 34,637 | 19.0% |
| | | Miscellaneous | 14,634 | 5 | 0.0% | 39,658 | 44 | 0.1% |
| | | Mooring/Dry Storage | 107,749 | 61,498 | 57.1% | 108,872 | 42,704 | 39.2% |
| | | Season Passes | 62,729 | 22,385 | 35.7% | 54,939 | 22,338 | 40.7% |
| | | Season Passes - CS | 24,735 | 8,540 | 34.5% | 11,080 | 4,670 | 42.1% |
| | | Store | 159,549 | 0 | 0.0% | 144,329 | 54 | 0.0% |
| | | Oper & Main Sum | 1,803,607 | 403,004 | | 1,762,080 | 381,909 | |
| | | Total Revenue | | | 1,803,607 | 403,004 | 22.3% | 1,762,080 |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|----------------|--------------------------------|------------------------------|--------------|----------|------------|----------|----------|---------|
| Expense | Capital | 52905 Contractors-Cap Projects | 65,000 | 1,300 | 2.0% | 0 | 0 | 0.0% | |
| | | Capital Projects | 255,000 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Capital Sum | 320,000 | 1,300 | | 0 | 0 | | |
| | | Oper & Main | 51101 Salary | 479,619 | 79,497 | 16.6% | 310,982 | 58,415 | 18.8% |
| | | | 51103 Other Payroll-Rec | 8,900 | 0 | 0.0% | 15,113 | 8,748 | 57.9% |
| | | | 51110 Holiday | 16,500 | 5,214 | 31.6% | 20,952 | 5,658 | 27.0% |
| | | | 51111 Vacation | 19,600 | 4,469 | 22.8% | 25,556 | (22,821) | -89.3% |
| | | | 51112 Sick Leave | 13,000 | 3,152 | 24.2% | 18,982 | (29,447) | -155.1% |
| | | | 51113 Administrative Leave | 3,300 | 0 | 0.0% | 2,125 | 0 | 0.0% |
| | | | 51121 Various Meetings | 9,200 | 4,189 | 45.5% | 10,766 | 3,102 | 28.8% |
| | | | 51128 Training & Seminars | 800 | 0 | 0.0% | 1,404 | 1,214 | 86.5% |
| | | | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | | 51308 Empl Assistance Plan | 209 | 47 | 22.3% | 177 | 50 | 27.9% |
| | | | 51310 Medicare | 6,954 | 1,408 | 20.2% | 5,690 | 242 | 4.3% |
| | | | 51311 Pension Premiums | 133,847 | 26,522 | 19.8% | 106,229 | 20,642 | 19.4% |
| | | | 51312 Health Insurance | 12,000 | 2,500 | 20.8% | 8,870 | 2,196 | 24.8% |
| | | | 51313 Life Insurance | 3,925 | 796 | 20.3% | 3,337 | 912 | 27.3% |
| | | | 51314 Dental Insurance | 11,894 | 1,443 | 12.1% | 5,929 | 1,487 | 25.1% |
| | | | 51315 Vision Insurance | 1,455 | 297 | 20.4% | 1,126 | 281 | 25.0% |
| | | | 51316 Long Term Disability | 2,158 | 255 | 11.8% | 1,023 | 262 | 25.6% |
| | | | 51317 Workers Comp Insurance | 37,897 | 6,441 | 17.0% | 28,092 | 7,012 | 25.0% |
| | | | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

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

| | | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|----------------------------|-------|---------------------------|------------------|----------------|-------------|------------------|----------------|-------------|
| Expense | Oper & Main | 51320 | Health Bene Fee-Actv Emp | 700 | 118 | 16.9% | 704 | 180 | 25.5% |
| | | 51322 | HRA Contribution-Actv Emp | 140,844 | 0 | 0.0% | 81,591 | 19,856 | 24.3% |
| | | 51324 | OPEB Net ARC | 23,000 | 0 | 0.0% | 23,000 | 0 | 0.0% |
| | | 52504 | Materials & Supplies | 1,200 | 239 | 19.9% | (480) | 0 | 0.0% |
| | | 52505 | Protective Clothng/Safety | 720 | 61 | 8.5% | 536 | 87 | 16.3% |
| | | 52510 | Rec-Bldg & Grnds Maint | 118,000 | 6,301 | 5.3% | 107,874 | 6,363 | 5.9% |
| | | 52511 | Rec-Equip Maint | 50,500 | 6,336 | 12.5% | 25,175 | 8,819 | 35.0% |
| | | 52513 | Rec-Marina Equip | 15,000 | 129 | 0.9% | 6,369 | 0 | 0.0% |
| | | 52514 | Rec-Inventory | 145,000 | (68) | 0.0% | 117,462 | 0 | 0.0% |
| | | 52604 | Legal Fees | 3,000 | 0 | 0.0% | 5,126 | 0 | 0.0% |
| | | 52606 | Rent/Lease Of Equip | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52608 | Fed/St/Co Mandated Costs | 46,250 | 1,968 | 4.3% | 32,477 | 2,156 | 6.6% |
| | | 52609 | Temporary Labor | 500,000 | 0 | 0.0% | 467,409 | 27 | 0.0% |
| | | 52704 | Insurance | 8,000 | 0 | 0.0% | 4,961 | 1,726 | 34.8% |
| | | 52709 | Advertising/Legal Notices | 17,500 | 3,252 | 18.6% | 4,748 | 3,179 | 67.0% |
| | | 52710 | Office Supplies/Expenses | 26,200 | 2,757 | 10.5% | 28,825 | 6,737 | 23.4% |
| | | 52711 | Travel & Meal Expenses | 300 | 0 | 0.0% | 508 | 342 | 67.4% |
| | | 52712 | Telephone Expenses | 22,200 | 8,038 | 36.2% | 25,351 | 5,211 | 20.6% |
| | | 52713 | Utilities | 135,000 | 8,079 | 6.0% | 68,249 | 5,484 | 8.0% |
| | | 52801 | Special Dept Expenses | | 0 | 0.0% | 65,996 | 0 | 0.0% |
| | Oper & Main Sum | | | 2,017,174 | 173,441 | | 1,632,236 | 118,122 | |
| Total Expense | | | | 2,337,174 | 174,741 | 8.6% | 1,632,236 | 118,122 | 7.2% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|---|----------------------|-------------------|------------------|--------------|-------------------|-------------------|--------------|
| Oper & Main, Capital Summary | 113 Directors | 220,944 | 37,217 | 16.8% | 154,643 | 33,303 | 21.5% |
| | 114 Administration | 6,312,489 | 1,951,287 | 30.9% | 8,143,570 | 4,501,199 | 55.3% |
| | 115 Management | 2,422,132 | 370,093 | 15.3% | 1,868,020 | 380,253 | 20.4% |
| | 118 Information Tech | 1,052,236 | 194,521 | 18.5% | 465,359 | 127,712 | 27.4% |
| | 131 Cashiering | 179,506 | 34,215 | 19.1% | 165,695 | 42,725 | 25.8% |
| | 133 Customer Service | 661,621 | 148,078 | 22.4% | 639,482 | 143,261 | 22.4% |
| | 135 Accounting | 1,034,795 | 199,307 | 19.3% | 954,989 | 224,916 | 23.6% |
| | 151 Engineering | 23,107,356 | 2,043,506 | 8.8% | 11,263,725 | 1,945,556 | 17.3% |
| | 171 Water | 9,357,597 | 1,493,153 | 16.0% | 7,095,249 | 1,474,431 | 20.8% |
| | 191 Maintenance | 8,911,048 | 1,477,580 | 16.6% | 8,256,521 | 1,422,806 | 17.2% |
| | 193 Purchasing | 1,672,725 | 360,591 | 21.6% | 1,668,638 | 238,957 | 14.3% |
| | 195 Shop Operations | 1,098,417 | 153,334 | 14.0% | 1,052,519 | 175,156 | 16.6% |
| | 250 Recreation | 2,337,174 | 174,741 | 7.5% | 1,632,236 | 118,122 | 7.2% |
| | 518 Hydroelectric | 16,752,965 | 1,242,773 | 7.4% | 15,699,604 | 891,305 | 5.7% |
| | 715 Bowman TL | 187,235 | 4,244 | 2.3% | 96,541 | 57,413 | 59.5% |
| Grand Total | | 75,308,239 | 9,884,641 | 13.1% | 59,156,790 | 11,777,115 | 19.9% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: *Department Budgets*

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------------|------------------------|--------------------------------|----------------|---------------|--------------|----------------|---------------|--------------|
| 113 Directors | Oper & Main | 51101 Salary | 74,257 | 18,600 | 25.0% | 65,700 | 12,400 | 18.9% |
| | | 51307 Def Comp Employer Match | 600 | 149 | 24.8% | 594 | 149 | 25.0% |
| | | 51308 Empl Assistance Plan | 130 | 27 | 20.5% | 132 | 41 | 31.2% |
| | | 51310 Medicare | 1,077 | 270 | 25.0% | 1,045 | 270 | 25.9% |
| | | 51312 Health Insurance | 95,528 | 14,473 | 15.2% | 70,498 | 16,729 | 23.7% |
| | | 51313 Life Insurance | 608 | 69 | 11.3% | 248 | 65 | 26.3% |
| | | 51314 Dental Insurance | 7,434 | 657 | 8.8% | 3,766 | 1,053 | 28.0% |
| | | 51315 Vision Insurance | 910 | 563 | 61.9% | 860 | 234 | 27.3% |
| | | 51317 Workers Comp Insurance | 297 | 15 | 5.1% | 146 | 50 | 34.0% |
| | | 51319 FICA | 4,604 | 1,153 | 25.0% | 4,468 | 1,156 | 25.9% |
| | | 52701 Directors Business Exp | 3,000 | 84 | 2.8% | 2,646 | 0 | 0.0% |
| | | 52702 Directors Conference Exp | 2,500 | 0 | 0.0% | 1,801 | 0 | 0.0% |
| | | 52707 Educational Expenses | 3,000 | 963 | 32.1% | 30 | 30 | 100.0% |
| | | 52711 Travel & Meal Expenses | 2,000 | 195 | 9.7% | 2,710 | 1,125 | 41.5% |
| | | 52801 Special Dept Expenses | 25,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| 113 Directors Total | | | 220,944 | 37,217 | 16.8% | 154,643 | 33,303 | 21.5% |
| 114 Administration | Oper & Main | 51101 Salary | 117,000 | 11,550 | 9.9% | 99,871 | 912 | 0.9% |
| | | 51312 Health Insurance | 1,200,000 | 184,712 | 15.4% | 906,325 | 240,300 | 26.5% |
| | | 51313 Life Insurance | 21,000 | 3,943 | 18.8% | 16,171 | 4,360 | 27.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|---------------------------|---------------------------------|----------------|---------------------------|--------------------------|------------------|------------------|--------------|------------------|------------------|--------------|
| 114 Administration | Oper & Main | 51320 | Health Bene Fee-Actv Emp | 21,000 | 4,709 | 22.4% | 20,416 | 6,104 | 29.9% | |
| | | 51321 | Health Bene Fee-Retirees | 26,400 | 3,109 | 11.8% | 15,745 | 4,489 | 28.5% | |
| | | 51324 | OPEB Net ARC | 1,050,000 | 0 | 0.0% | 990,000 | 0 | 0.0% | |
| | | 52502 | Maint-Bldg & Grounds | 27,750 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52503 | Maintenance Of Equipment | 26,000 | 595 | 2.3% | 27,739 | 2,610 | 9.4% | |
| | | 52603 | Consulting Fees | 37,250 | 9,849 | 26.4% | 0 | 0 | 0.0% | |
| | | 52604 | Legal Fees | 250,000 | 22,874 | 9.1% | 229,958 | 54,021 | 23.5% | |
| | | 52606 | Rent/Lease Of Equip | 22,800 | 2,433 | 10.7% | 11,514 | 1,977 | 17.2% | |
| | | 52608 | Fed/St/Co Mandated Costs | 52,000 | 358 | 0.7% | 281,014 | 0 | 0.0% | |
| | | 52704 | Insurance | 294,700 | 12,691 | 4.3% | 197,743 | 80,781 | 40.9% | |
| | | 52709 | Advertising/Legal Notices | 3,000 | 649 | 21.6% | 8,454 | 0 | 0.0% | |
| | | 52710 | Office Supplies/Expenses | 67,500 | 13,318 | 19.7% | 45,642 | 7,358 | 16.1% | |
| | | 52712 | Telephone Expenses | 13,000 | 1,928 | 14.8% | 11,749 | 1,959 | 16.7% | |
| | | 52713 | Utilities | 70,000 | 14,150 | 20.2% | 65,856 | 14,307 | 21.7% | |
| | | 52801 | Special Dept Expenses | 9,500 | 0 | 0.0% | 387 | 0 | 0.0% | |
| | | Capital | 52703 | Debt Service | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% |
| | | | 52904 | Purchase Of Other Equip | | 21,872 | 0.0% | 0 | 0 | 0.0% |
| | | | 52905 | Contractors-Cap Projects | 60,000 | 0 | 0.0% | 8,400 | 987 | 11.8% |
| | | | Capital Projects | 200,000 | 21,890 | 10.9% | 0 | 0 | 0.0% | |
| | 114 Administration Total | | | | 6,312,489 | 1,951,287 | 30.9% | 8,143,570 | 4,501,199 | 55.3% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------|---------------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 115 Management | Oper & Main | 51101 Salary | 851,682 | 198,670 | 23.3% | 792,957 | 170,911 | 21.6% |
| | | 51105 Overtime | 1,000 | 3,038 | 303.8% | 2,020 | 923 | 45.7% |
| | | 51308 Empl Assistance Plan | 287 | 71 | 24.8% | 291 | 83 | 28.3% |
| | | 51310 Medicare | 12,349 | 3,072 | 24.9% | 12,225 | 3,053 | 25.0% |
| | | 51311 Pension Premiums | 237,679 | 56,156 | 23.6% | 225,739 | 55,184 | 24.4% |
| | | 51312 Health Insurance | 210,161 | 34,738 | 16.5% | 162,668 | 41,859 | 25.7% |
| | | 51313 Life Insurance | 6,970 | 1,676 | 24.0% | 6,629 | 1,629 | 24.6% |
| | | 51314 Dental Insurance | 16,355 | 1,831 | 11.2% | 10,855 | 2,794 | 25.7% |
| | | 51315 Vision Insurance | 2,001 | 1,215 | 60.7% | 1,876 | 469 | 25.0% |
| | | 51316 Long Term Disability | 3,833 | 443 | 11.6% | 1,604 | 289 | 18.0% |
| | | 51317 Workers Comp Insurance | 11,655 | 1,222 | 10.5% | 8,737 | 2,071 | 23.7% |
| | | 51318 Unemployment Insurance | 20,000 | 0 | 0.0% | 31,361 | 3,219 | 10.3% |
| | | 51319 FICA | 1,200 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52503 Maintenance Of Equipment | 13,000 | 0 | 0.0% | 9,953 | 753 | 7.6% |
| | | 52505 Protective Clothng/Safety | 14,260 | 231 | 1.6% | 10,030 | 34 | 0.3% |
| | | 52603 Consulting Fees | 586,500 | 3,676 | 0.6% | 245,606 | 32,701 | 13.3% |
| | | 52609 Temporary Labor | 40,000 | 1,668 | 4.2% | 0 | 0 | 0.0% |
| | | 52706 Dues & Publications | 52,200 | 28,033 | 53.7% | 50,019 | 32,371 | 64.7% |
| | | 52707 Educational Expenses | 37,000 | 5,308 | 14.3% | 14,226 | 6,245 | 43.9% |
| | | 52708 Physical Examination/Test | 10,000 | 2,562 | 25.6% | 12,092 | 3,026 | 25.0% |
| | 52709 Advertising/Legal Notices | 4,000 | 809 | 20.2% | 3,835 | 1,131 | 29.5% | |
| | 52710 Office Supplies/Expenses | 8,000 | 2,414 | 30.2% | 12,720 | 1,333 | 10.5% | |
| | 52711 Travel & Meal Expenses | 10,000 | 548 | 5.5% | 5,521 | 934 | 16.9% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|-----------------------------|------------------------|--------------------------------|----------|------------------|----------------|--------------|------------------|----------------|--------------|
| 115 Management | Oper & Main | 52712 Telephone Expenses | 1,000 | 144 | 14.4% | 1,638 | 131 | 8.0% | |
| | | 52801 Special Dept Expenses | 265,500 | 12,446 | 4.7% | 245,419 | 19,111 | 7.8% | |
| | Capital | 52902 Purchase Light Trucks | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52904 Purchase Of Other Equip | | 5,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52908 Consulting Fees-Cap Proj | | | 1,033 | 0.0% | 0 | 0 | 0.0% |
| | | Capital Projects | | | 9,090 | 0.0% | 0 | 0 | 0.0% |
| | | 115 Management Total | | 2,422,132 | 370,093 | 15.3% | 1,868,020 | 380,253 | 20.4% |
| 118 Information Tech | Oper & Main | 51101 Salary | 239,298 | 54,977 | 23.0% | 221,627 | 46,972 | 21.2% | |
| | | 51105 Overtime | 3,000 | 763 | 25.4% | 99 | 99 | 100.0% | |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 51308 Empl Assistance Plan | 78 | 20 | 25.6% | 85 | 22 | 25.8% | |
| | | 51310 Medicare | 3,470 | 808 | 23.3% | 3,332 | 792 | 23.8% | |
| | | 51311 Pension Premiums | 66,781 | 15,284 | 22.9% | 62,372 | 14,470 | 23.2% | |
| | | 51312 Health Insurance | 57,317 | 6,935 | 12.1% | 34,111 | 8,631 | 25.3% | |
| | | 51313 Life Insurance | 1,958 | 525 | 26.8% | 1,910 | 362 | 19.0% | |
| | | 51314 Dental Insurance | 4,460 | 451 | 10.1% | 2,574 | 453 | 17.6% | |
| | | 51315 Vision Insurance | 546 | 366 | 67.1% | 531 | 109 | 20.6% | |
| | | 51316 Long Term Disability | 1,077 | 144 | 13.4% | 493 | 64 | 13.0% | |
| | | 51317 Workers Comp Insurance | 1,675 | 182 | 10.9% | 1,177 | 267 | 22.7% | |
| | | 52503 Maintenance Of Equipment | 164,176 | 102,241 | 62.3% | 74,327 | 46,785 | 62.9% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------------|------------------------|--------------------------------|------------------|----------------|--------------|----------------|----------------|--------------|
| 118 Information Tech | Oper & Main | 52603 Consulting Fees | 5,000 | 0 | 0.0% | 2,500 | 0 | 0.0% |
| | | 52609 Temporary Labor | 1,000 | 0 | 0.0% | 1,048 | 1,048 | 100.0% |
| | | 52706 Dues & Publications | 1,000 | 0 | 0.0% | 462 | 0 | 0.0% |
| | | 52707 Educational Expenses | 4,500 | 299 | 6.6% | 1,211 | 0 | 0.0% |
| | | 52710 Office Supplies/Expenses | 121,800 | 10,339 | 8.5% | 43,864 | 6,477 | 14.8% |
| | | 52711 Travel & Meal Expenses | 2,000 | 0 | 0.0% | 37 | 0 | 0.0% |
| | | 52712 Telephone Expenses | 12,100 | 1,129 | 9.3% | 5,508 | 1,163 | 21.1% |
| | Capital | 52904 Purchase Of Other Equip | 40,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52905 Contractors-Cap Projects | 321,000 | 57 | 0.0% | 8,091 | 0 | 0.0% |
| 118 Information Tech Total | | | 1,052,236 | 194,521 | 18.5% | 465,359 | 127,712 | 27.4% |
| 131 Cashiering | Oper & Main | 51101 Salary | 89,857 | 20,274 | 22.6% | 79,449 | 18,683 | 23.5% |
| | | 51105 Overtime | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 52 | 7 | 12.8% | 48 | 17 | 34.6% |
| | | 51310 Medicare | 1,303 | 295 | 22.6% | 1,212 | 330 | 27.3% |
| | | 51311 Pension Premiums | 25,077 | 5,658 | 22.6% | 22,214 | 6,032 | 27.2% |
| | | 51312 Health Insurance | 38,211 | 6,626 | 17.3% | 33,289 | 11,694 | 35.1% |
| | | 51313 Life Insurance | 735 | 197 | 26.7% | 645 | 166 | 25.7% |
| | | 51314 Dental Insurance | 2,974 | 492 | 16.5% | 2,767 | 819 | 29.6% |
| | | 51315 Vision Insurance | 364 | 340 | 93.3% | 313 | 94 | 30.0% |
| | | 51316 Long Term Disability | 404 | 66 | 16.3% | 212 | 43 | 20.3% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------|-----------------------------|--------------------------------|----------|----------------|---------------|--------------|----------------|---------------|
| 131 Cashiering | Oper & Main | 51317 Workers Comp Insurance | 629 | 67 | 10.7% | 419 | 107 | 25.6% |
| | | 52503 Maintenance Of Equipment | 5,000 | 0 | 0.0% | 4,740 | 4,740 | 100.0% |
| | | 52609 Temporary Labor | 6,000 | 0 | 0.0% | 20,389 | 0 | 0.0% |
| | | 52707 Educational Expenses | 400 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52710 Office Supplies/Expenses | 3,000 | 195 | 6.5% | 0 | 0 | 0.0% |
| | Capital | 52904 Purchase Of Other Equip | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 131 Cashiering Total | | | 179,506 | 34,215 | 19.1% | 165,695 | 42,725 |
| 133 Customer Service | Oper & Main | 51101 Salary | 308,601 | 71,710 | 23.2% | 281,772 | 65,999 | 23.4% |
| | | 51105 Overtime | 2,000 | 239 | 12.0% | 205 | 0 | 0.0% |
| | | 51106 Double Time | 1,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 156 | 40 | 25.6% | 163 | 50 | 30.3% |
| | | 51310 Medicare | 4,475 | 1,046 | 23.4% | 4,290 | 1,151 | 26.8% |
| | | 51311 Pension Premiums | 86,121 | 20,024 | 23.3% | 80,939 | 21,227 | 26.2% |
| | | 51312 Health Insurance | 114,633 | 18,120 | 15.8% | 95,125 | 27,200 | 28.6% |
| | | 51313 Life Insurance | 2,526 | 695 | 27.5% | 2,647 | 704 | 26.6% |
| | | 51314 Dental Insurance | 8,921 | 1,152 | 12.9% | 6,799 | 1,885 | 27.7% |
| | | 51315 Vision Insurance | 1,092 | 1,073 | 98.3% | 1,078 | 281 | 26.1% |
| | | 51316 Long Term Disability | 1,389 | 228 | 16.4% | 774 | 150 | 19.3% |
| | | 51317 Workers Comp Insurance | 2,309 | 255 | 11.0% | 1,603 | 404 | 25.2% |
| | | 52503 Maintenance Of Equipment | 14,000 | 8,968 | 64.1% | 2,247 | 1,634 | 72.7% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: *Department Budgets*

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------------|------------------------|---------------------------------|----------------|----------------|--------------|----------------|----------------|--------------|
| 133 Customer Service | Oper & Main | 52504 Materials & Supplies | 1,200 | 0 | 0.0% | 1,618 | 2 | 0.1% |
| | | 52505 Protective Clothng/Safety | 500 | 0 | 0.0% | 66 | 51 | 77.8% |
| | | 52506 Purchase Of Small Tools | 1,000 | 0 | 0.0% | 1,572 | 0 | 0.0% |
| | | 52609 Temporary Labor | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52707 Educational Expenses | 700 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52710 Office Supplies/Expenses | 100,000 | 24,454 | 24.5% | 129,435 | 22,477 | 17.4% |
| | | 52711 Travel & Meal Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52712 Telephone Expenses | 500 | 74 | 14.7% | 363 | 47 | 12.9% |
| | Capital | 52902 Purchase Light Trucks | | 0 | 0.0% | 28,786 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 10,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| 133 Customer Service Total | | | 661,621 | 148,078 | 22.4% | 639,482 | 143,261 | 22.4% |
| 135 Accounting | Oper & Main | 51101 Salary | 514,137 | 126,519 | 24.6% | 463,663 | 118,436 | 25.5% |
| | | 51105 Overtime | 5,000 | 2,583 | 51.7% | 4,095 | 1,293 | 31.6% |
| | | 51308 Empl Assistance Plan | 182 | 33 | 18.3% | 180 | 58 | 32.1% |
| | | 51310 Medicare | 7,455 | 1,885 | 25.3% | 7,205 | 2,087 | 29.0% |
| | | 51311 Pension Premiums | 143,480 | 35,308 | 24.6% | 131,230 | 37,774 | 28.8% |
| | | 51312 Health Insurance | 133,739 | 18,609 | 13.9% | 113,144 | 37,794 | 33.4% |
| | | 51313 Life Insurance | 4,208 | 1,113 | 26.5% | 3,542 | 907 | 25.6% |
| | | 51314 Dental Insurance | 10,408 | 1,149 | 11.0% | 6,581 | 1,932 | 29.4% |
| | | 51315 Vision Insurance | 1,273 | 903 | 70.9% | 1,157 | 313 | 27.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|-----------------------------|--------------------------------|-------------------------------|------------------|----------------|--------------|----------------|----------------|
| 135 Accounting | Oper & Main | 51316 Long Term Disability | 2,314 | 303 | 13.1% | 892 | 134 | 15.0% |
| | | 51317 Workers Comp Insurance | 3,599 | 438 | 12.2% | 2,493 | 684 | 27.4% |
| | | 52601 Audit Fees | 60,000 | 0 | 0.0% | 40,725 | 0 | 0.0% |
| | | 52603 Consulting Fees | 77,000 | 925 | 1.2% | 60,049 | 0 | 0.0% |
| | | 52606 Rent/Lease Of Equip | 1,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52609 Temporary Labor | 30,000 | 0 | 0.0% | 56,240 | 0 | 0.0% |
| | | 52706 Dues & Publications | 700 | 110 | 15.7% | 688 | 340 | 49.4% |
| | | 52707 Educational Expenses | 5,000 | 0 | 0.0% | 1,490 | 800 | 53.7% |
| | | 52710 Office Supplies/Expenses | 4,000 | 471 | 11.8% | 4,962 | 1,762 | 35.5% |
| | | 52711 Travel & Meal Expenses | 3,000 | 55 | 1.8% | 64 | 11 | 17.1% |
| | | 52712 Telephone Expenses | 400 | 0 | 0.0% | 331 | 14 | 4.1% |
| | | 52801 Special Dept Expenses | 27,400 | 8,903 | 32.5% | 56,259 | 20,579 | 36.6% |
| | | Capital | 52904 Purchase Of Other Equip | | 0 | 0.0% | 0 | 0 |
| | 135 Accounting Total | | | 1,034,795 | 199,307 | 19.3% | 954,989 | 224,916 |
| 151 Engineering | Oper & Main | 51101 Salary | 1,676,263 | 385,230 | 23.0% | 1,593,631 | 339,260 | 21.3% |
| | | 51105 Overtime | 6,000 | 683 | 11.4% | 4,508 | 1,024 | 22.7% |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 520 | 133 | 25.6% | 564 | 151 | 26.8% |
| | | 51310 Medicare | 24,306 | 5,585 | 23.0% | 24,246 | 5,980 | 24.7% |
| | | 51311 Pension Premiums | 467,795 | 107,095 | 22.9% | 450,177 | 107,794 | 23.9% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 151 Engineering | Oper & Main | 51312 Health Insurance | 382,111 | 55,502 | 14.5% | 304,095 | 78,830 | 25.9% |
| | | 51313 Life Insurance | 13,719 | 3,612 | 26.3% | 13,991 | 3,301 | 23.6% |
| | | 51314 Dental Insurance | 29,736 | 3,419 | 11.5% | 21,340 | 5,192 | 24.3% |
| | | 51315 Vision Insurance | 3,638 | 2,600 | 71.5% | 3,517 | 844 | 24.0% |
| | | 51316 Long Term Disability | 7,543 | 909 | 12.1% | 3,210 | 559 | 17.4% |
| | | 51317 Workers Comp Insurance | 89,875 | 7,949 | 8.8% | 53,066 | 12,136 | 22.9% |
| | | 51319 FICA | 350 | 0 | 0.0% | 621 | 292 | 47.0% |
| | | 52503 Maintenance Of Equipment | 10,000 | 765 | 7.7% | 24,327 | 8,026 | 33.0% |
| | | 52504 Materials & Supplies | 65,000 | 6,308 | 9.7% | 29,676 | 24,761 | 83.4% |
| | | 52505 Protective Clothng/Safety | 2,000 | 0 | 0.0% | 1,196 | 67 | 5.6% |
| | | 52506 Purchase Of Small Tools | 1,000 | 0 | 0.0% | 557 | 0 | 0.0% |
| | | 52603 Consulting Fees | 300,000 | 7,931 | 2.6% | 119,017 | 5,125 | 4.3% |
| | | 52606 Rent/Lease Of Equip | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52609 Temporary Labor | 120,000 | 0 | 0.0% | 11,050 | 7,403 | 67.0% |
| | | 52706 Dues & Publications | 6,000 | 9,431 | 157.2% | 7,329 | 2,625 | 35.8% |
| | | 52707 Educational Expenses | 10,000 | 1,495 | 15.0% | 7,619 | 1,445 | 19.0% |
| | | 52710 Office Supplies/Expenses | 12,000 | 1,987 | 16.6% | 17,632 | 10,508 | 59.6% |
| | | 52711 Travel & Meal Expenses | 3,000 | 1,237 | 41.2% | 4,612 | 962 | 20.9% |
| | | 52712 Telephone Expenses | 500 | 37 | 7.4% | 313 | 47 | 15.0% |
| | | 52801 Special Dept Expenses | 140,000 | 33,614 | 24.0% | 68,565 | 24,202 | 35.3% |
| | Capital | 52901 Right of Way | | 0 | 0.0% | 9,168 | 0 | 0.0% |
| | | 52902 Purchase Light Trucks | 60,000 | 2,142 | 3.6% | 53,827 | 0 | 0.0% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|------------------------------|-------------------------------|------------|-------------------|------------------|-------------|-------------------|------------------|
| 151 Engineering | Capital | 52904 Purchase Of Other Equip | | 0 | 0.0% | 109,208 | 450 | 0.4% |
| | | 52910 Misc Acq Fees & Notices | 210,000 | 0 | 0.0% | 790 | 395 | 50.0% |
| | | Capital Projects | 19,466,000 | 1,405,842 | 7.2% | 8,325,876 | 1,304,177 | 15.7% |
| | 151 Engineering Total | | | 23,107,356 | 2,043,506 | 8.8% | 11,263,725 | 1,945,556 |
| 171 Water | Oper & Main | 51101 Salary | 3,129,325 | 693,328 | 22.2% | 2,943,156 | 632,250 | 21.5% |
| | | 51105 Overtime | 90,000 | 5,396 | 6.0% | 27,760 | 5,463 | 19.7% |
| | | 51106 Double Time | 113,700 | 11,663 | 10.3% | 0 | 0 | 0.0% |
| | | 51107 Weekend Diff | 8,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51144 Night Call Duty | 140,000 | 33,701 | 24.1% | 133,870 | 36,873 | 27.5% |
| | | 51308 Empl Assistance Plan | 1,199 | 286 | 23.9% | 1,273 | 355 | 27.9% |
| | | 51310 Medicare | 45,375 | 10,895 | 24.0% | 51,406 | 12,711 | 24.7% |
| | | 51311 Pension Premiums | 873,301 | 188,742 | 21.6% | 833,782 | 204,508 | 24.5% |
| | | 51312 Health Insurance | 878,856 | 131,753 | 15.0% | 725,597 | 186,645 | 25.7% |
| | | 51313 Life Insurance | 25,610 | 6,519 | 25.5% | 26,202 | 6,256 | 23.9% |
| | | 51314 Dental Insurance | 68,393 | 8,993 | 13.1% | 58,403 | 14,733 | 25.2% |
| | | 51315 Vision Insurance | 8,368 | 6,217 | 74.3% | 8,346 | 2,079 | 24.9% |
| | | 51316 Long Term Disability | 14,082 | 1,900 | 13.5% | 7,054 | 1,264 | 17.9% |
| | | 51317 Workers Comp Insurance | 213,487 | 23,885 | 11.2% | 161,924 | 37,831 | 23.4% |
| | | 51318 Unemployment Insurance | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |
| | 52501 Chemicals | 275,000 | 8,210 | 3.0% | 198,980 | 33,174 | 16.7% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------|--------------------------------|---------------------------------|-----------------------------|------------------|------------------|--------------|------------------|------------------|
| 171 Water | Oper & Main | 52503 Maintenance Of Equipment | 214,000 | 57,713 | 27.0% | 163,078 | 26,073 | 16.0% |
| | | 52504 Materials & Supplies | 249,000 | 29,383 | 11.8% | 273,765 | 55,768 | 20.4% |
| | | 52505 Protective Clothng/Safety | 25,000 | 3,421 | 13.7% | 7,028 | 861 | 12.3% |
| | | 52506 Purchase Of Small Tools | 25,000 | 862 | 3.4% | 9,810 | 5,903 | 60.2% |
| | | 52603 Consulting Fees | 183,500 | 10,192 | 5.6% | 5,550 | 0 | 0.0% |
| | | 52606 Rent/Lease Of Equip | 5,000 | 2,410 | 48.2% | 7,637 | 3,520 | 46.1% |
| | | 52608 Fed/St/Co Mandated Costs | 240,500 | 16,887 | 7.0% | 97,878 | 6,230 | 6.4% |
| | | 52609 Temporary Labor | 150,000 | 27,150 | 18.1% | 89,546 | 47,648 | 53.2% |
| | | 52706 Dues & Publications | 9,000 | 493 | 5.5% | 4,783 | 4,147 | 86.7% |
| | | 52707 Educational Expenses | 25,000 | 1,717 | 6.9% | 10,283 | 4,102 | 39.9% |
| | | 52710 Office Supplies/Expenses | 4,000 | 180 | 4.5% | 5,535 | 1,760 | 31.8% |
| | | 52711 Travel & Meal Expenses | 10,000 | 393 | 3.9% | 1,651 | 188 | 11.4% |
| | | 52712 Telephone Expenses | 100,500 | 17,907 | 17.8% | 80,777 | 15,432 | 19.1% |
| | | 52713 Utilities | 810,000 | 79,281 | 9.8% | 697,345 | 78,478 | 11.3% |
| | | 52801 Special Dept Expenses | 60,000 | 2,888 | 4.8% | 22,819 | 6,794 | 29.8% |
| | | 58101 Water Purchase from PG&E | 800,000 | 0 | 0.0% | 171,210 | 0 | 0.0% |
| | | Capital | 52902 Purchase Light Trucks | 189,900 | 0 | 0.0% | 168,511 | 0 |
| | 52904 Purchase Of Other Equip | | 212,500 | 55,003 | 25.9% | 100,290 | 43,387 | 43.3% |
| | 52905 Contractors-Cap Projects | | 160,000 | 55,784 | 34.9% | 0 | 0 | 0.0% |
| | 171 Water Total | | | 9,357,597 | 1,493,153 | 16.0% | 7,095,249 | 1,474,431 |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|--------------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| 191 Maintenance | Oper & Main | 51101 Salary | 3,468,834 | 789,324 | 22.8% | 3,231,899 | 690,625 | 21.4% |
| | | 51105 Overtime | 30,000 | 3,532 | 11.8% | 17,761 | 8,472 | 47.7% |
| | | 51106 Double Time | 15,000 | 652 | 4.3% | 0 | 0 | 0.0% |
| | | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 1,612 | 375 | 23.3% | 1,696 | 479 | 28.2% |
| | | 51310 Medicare | 50,298 | 11,206 | 22.3% | 48,292 | 11,911 | 24.7% |
| | | 51311 Pension Premiums | 968,047 | 222,482 | 23.0% | 917,383 | 222,679 | 24.3% |
| | | 51312 Health Insurance | 1,184,545 | 176,938 | 14.9% | 963,300 | 250,581 | 26.0% |
| | | 51313 Life Insurance | 28,389 | 7,483 | 26.4% | 29,160 | 7,134 | 24.5% |
| | | 51314 Dental Insurance | 92,182 | 11,845 | 12.8% | 72,320 | 17,956 | 24.8% |
| | | 51315 Vision Insurance | 11,279 | 8,783 | 77.9% | 10,910 | 2,673 | 24.5% |
| | | 51316 Long Term Disability | 15,610 | 2,456 | 15.7% | 8,533 | 1,496 | 17.5% |
| | | 51317 Workers Comp Insurance | 281,103 | 31,566 | 11.2% | 211,242 | 48,447 | 22.9% |
| | | 51318 Unemployment Insurance | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52502 Maint-Bldg & Grounds | 50,000 | 1,706 | 3.4% | 62,320 | 19,260 | 30.9% |
| | | 52503 Maintenance Of Equipment | 7,500 | 408 | 5.4% | 4,681 | 314 | 6.7% |
| | | 52504 Materials & Supplies | 180,000 | 68,867 | 38.3% | 263,205 | 55,565 | 21.1% |
| | | 52505 Protective Clothng/Safety | 23,000 | 1,254 | 5.5% | 15,968 | 1,734 | 10.9% |
| | | 52506 Purchase Of Small Tools | 78,400 | 29,231 | 37.3% | 51,145 | 6,717 | 13.1% |
| | | 52512 Shotcrete | 50,000 | 0 | 0.0% | 7,668 | 0 | 0.0% |
| | 52603 Consulting Fees | 51,000 | 2,464 | 4.8% | 87,268 | 6,841 | 7.8% | |
| | 52606 Rent/Lease Of Equip | 45,000 | 14,112 | 31.4% | 46,226 | 5,311 | 11.5% | |
| | 52608 Fed/St/Co Mandated Costs | 7,500 | 905 | 12.1% | 6,337 | 20 | 0.3% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------------|------------------------|---------------------------------|------------------|------------------|--------------|------------------|------------------|--------------|
| 191 Maintenance | Oper & Main | 52609 Temporary Labor | 180,000 | 46,512 | 25.8% | 185,247 | 19,691 | 10.6% |
| | | 52614 Emergency Repairs | 30,000 | 19 | 0.1% | 8,689 | 0 | 0.0% |
| | | 52615 Contract-Facilities Maint | 955,000 | 2,950 | 0.3% | 659,823 | 23,354 | 3.5% |
| | | 52706 Dues & Publications | 1,750 | 180 | 10.3% | 2,860 | 145 | 5.1% |
| | | 52707 Educational Expenses | 30,000 | 4,545 | 15.2% | 34,692 | 6,767 | 19.5% |
| | | 52710 Office Supplies/Expenses | 2,000 | 241 | 12.0% | 10,528 | 1,701 | 16.2% |
| | | 52711 Travel & Meal Expenses | 3,000 | 232 | 7.7% | 3,052 | 962 | 31.5% |
| | | 52712 Telephone Expenses | 8,000 | 763 | 9.5% | 5,315 | 1,935 | 36.4% |
| | | 52713 Utilities | 25,000 | 7,491 | 30.0% | 35,926 | 2,705 | 7.5% |
| | | 52801 Special Dept Expenses | 40,000 | 576 | 1.4% | 10,316 | 1,844 | 17.9% |
| | Capital | 52902 Purchase Light Trucks | 260,000 | 0 | 0.0% | 93,424 | 0 | 0.0% |
| | | 52903 Purchase Heavy Eqp | 485,000 | 0 | 0.0% | 483,384 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 127,000 | 28,482 | 22.4% | 429,368 | 5,490 | 1.3% |
| | | 52905 Contractors-Cap Projects | 125,000 | 0 | 0.0% | 236,586 | 0 | 0.0% |
| | | 52910 Misc Acq Fees & Notices | | 0 | 0.0% | 0 | 0 | 0.0% |
| 191 Maintenance Total | | | 8,911,048 | 1,477,580 | 16.6% | 8,256,521 | 1,422,806 | 17.2% |
| 193 Purchasing | Oper & Main | 51101 Salary | 303,006 | 79,374 | 26.2% | 273,987 | 49,591 | 18.1% |
| | | 51105 Overtime | 1,000 | 0 | 0.0% | 1,123 | 413 | 36.8% |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 130 | 40 | 30.7% | 137 | 30 | 22.1% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------|-----------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 193 Purchasing | Oper & Main | 51310 Medicare | 4,394 | 1,150 | 26.2% | 4,141 | 886 | 21.4% |
| | | 51311 Pension Premiums | 84,560 | 21,939 | 25.9% | 77,548 | 16,101 | 20.8% |
| | | 51312 Health Insurance | 95,528 | 13,286 | 13.9% | 73,601 | 15,650 | 21.3% |
| | | 51313 Life Insurance | 2,480 | 658 | 26.5% | 2,393 | 541 | 22.6% |
| | | 51314 Dental Insurance | 7,434 | 765 | 10.3% | 4,365 | 834 | 19.1% |
| | | 51315 Vision Insurance | 910 | 617 | 67.8% | 922 | 250 | 27.1% |
| | | 51316 Long Term Disability | 1,364 | 214 | 15.7% | 695 | 105 | 15.1% |
| | | 51317 Workers Comp Insurance | 2,121 | 261 | 12.3% | 1,447 | 285 | 19.7% |
| | | 52501 Chemicals | 220,000 | 5,482 | 2.5% | 248,688 | 14,115 | 5.7% |
| | | 52502 Maint-Bldg & Grounds | 80,000 | 8,246 | 10.3% | 44,213 | 10,049 | 22.7% |
| | | 52503 Maintenance Of Equipment | 3,000 | 443 | 14.8% | 1,313 | 80 | 6.1% |
| | | 52504 Materials & Supplies | 740,000 | 210,089 | 28.4% | 757,730 | 103,226 | 13.6% |
| | | 52505 Protective Clothng/Safety | 52,000 | 12,052 | 23.2% | 73,450 | 14,240 | 19.4% |
| | | 52506 Purchase Of Small Tools | 17,000 | 707 | 4.2% | 14,435 | 3,564 | 24.7% |
| | | 52605 Radio Maintenance | 9,000 | 2,980 | 33.1% | 7,931 | 0 | 0.0% |
| | | 52609 Temporary Labor | 10,000 | 0 | 0.0% | 15,597 | 5,877 | 37.7% |
| | | 52706 Dues & Publications | 600 | 217 | 36.1% | 390 | 0 | 0.0% |
| | | 52707 Educational Expenses | 2,500 | 229 | 9.2% | 1,173 | 398 | 33.9% |
| | | 52710 Office Supplies/Expenses | 3,200 | 302 | 9.4% | 2,837 | 1,082 | 38.1% |
| | | 52711 Travel & Meal Expenses | 2,500 | 1,253 | 50.1% | 1,650 | 785 | 47.6% |
| | 52713 Utilities | 2,000 | 289 | 14.4% | 4,520 | 856 | 18.9% | |
| | 52801 Special Dept Expenses | 3,000 | 0 | 0.0% | 2,535 | 0 | 0.0% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------|------------------------|---------------------------------|---|------------------|----------------|--------------|------------------|----------------|--------------|
| 193 Purchasing | Capital | 52902 Purchase Light Trucks | | | 0 | 0.0% | 29,913 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | | 25,000 | 0 | 0.0% | 21,903 | 0 | 0.0% |
| | | | | | | | | | |
| 193 Purchasing Total | | | | 1,672,725 | 360,591 | 21.6% | 1,668,638 | 238,957 | 14.3% |
| 195 Shop Operations | Oper & Main | 51101 Salary | | 184,687 | 37,990 | 20.6% | 177,542 | 38,775 | 21.8% |
| | | 51105 Overtime | | 1,500 | 76 | 5.1% | 1,332 | 26 | 2.0% |
| | | 51308 Empl Assistance Plan | | 78 | 18 | 22.8% | 88 | 25 | 28.2% |
| | | 51310 Medicare | | 2,678 | 553 | 20.6% | 2,726 | 693 | 25.4% |
| | | 51311 Pension Premiums | | 51,540 | 10,740 | 20.8% | 50,464 | 12,519 | 24.8% |
| | | 51312 Health Insurance | | 57,317 | 8,123 | 14.2% | 49,209 | 12,051 | 24.5% |
| | | 51313 Life Insurance | | 1,511 | 338 | 22.3% | 1,628 | 407 | 25.0% |
| | | 51314 Dental Insurance | | 4,460 | 453 | 10.2% | 3,302 | 847 | 25.7% |
| | | 51315 Vision Insurance | | 546 | 301 | 55.2% | 563 | 141 | 25.0% |
| | | 51316 Long Term Disability | | 831 | 109 | 13.1% | 474 | 87 | 18.3% |
| | | 51317 Workers Comp Insurance | | 12,928 | 1,305 | 10.1% | 10,141 | 2,443 | 24.1% |
| | | 52503 Maintenance Of Equipment | | 705,000 | 86,719 | 12.3% | 694,235 | 100,829 | 14.5% |
| | | 52504 Materials & Supplies | | 10,000 | 1,644 | 16.4% | 6,565 | 1,982 | 30.2% |
| | | 52505 Protective Clothng/Safety | | 1,240 | 99 | 8.0% | 1,002 | 68 | 6.8% |
| | | 52506 Purchase Of Small Tools | | 4,500 | 316 | 7.0% | 1,482 | 0 | 0.0% |
| | | 52609 Temporary Labor | | 18,000 | 1,116 | 6.2% | 14,605 | 0 | 0.0% |
| 52706 Dues & Publications | | 0 | 0 | 0.0% | 0 | 0 | 0.0% | | |
| 52707 Educational Expenses | | 2,500 | 0 | 0.0% | 720 | 0 | 0.0% | | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: *Department Budgets*

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------------|----------------------------------|--------------------------------|----------|------------------|----------------|--------------|------------------|----------------|
| 195 Shop Operations | Oper & Main | 52710 Office Supplies/Expenses | 500 | 0 | 0.0% | 424 | 0 | 0.0% |
| | | 52711 Travel & Meal Expenses | 300 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52712 Telephone Expenses | 300 | 35 | 11.7% | 158 | 40 | 25.3% |
| | | 52713 Utilities | 21,000 | 3,398 | 16.2% | 24,352 | 4,224 | 17.3% |
| | Capital | 52904 Purchase Of Other Equip | 17,000 | 0 | 0.0% | 11,507 | 0 | 0.0% |
| | 195 Shop Operations Total | | | 1,098,417 | 153,334 | 14.0% | 1,052,519 | 175,156 |
| 250 Recreation | Oper & Main | 51101 Salary | 479,619 | 79,497 | 16.6% | 310,982 | 58,415 | 18.8% |
| | | 51103 Other Payroll-Rec | 8,900 | 0 | 0.0% | 15,113 | 8,748 | 57.9% |
| | | 51110 Holiday | 16,500 | 5,214 | 31.6% | 20,952 | 5,658 | 27.0% |
| | | 51111 Vacation | 19,600 | 4,469 | 22.8% | 25,556 | (22,821) | -89.3% |
| | | 51112 Sick Leave | 13,000 | 3,152 | 24.2% | 18,982 | (29,447) | -155.1% |
| | | 51113 Administrative Leave | 3,300 | 0 | 0.0% | 2,125 | 0 | 0.0% |
| | | 51121 Various Meetings | 9,200 | 4,189 | 45.5% | 10,766 | 3,102 | 28.8% |
| | | 51128 Training & Seminars | 800 | 0 | 0.0% | 1,404 | 1,214 | 86.5% |
| | | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 209 | 47 | 22.3% | 177 | 50 | 27.9% |
| | | 51310 Medicare | 6,954 | 1,408 | 20.2% | 5,690 | 242 | 4.3% |
| | | 51311 Pension Premiums | 133,847 | 26,522 | 19.8% | 106,229 | 20,642 | 19.4% |
| | | 51312 Health Insurance | 12,000 | 2,500 | 20.8% | 8,870 | 2,196 | 24.8% |
| | 51313 Life Insurance | 3,925 | 796 | 20.3% | 3,337 | 912 | 27.3% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------|--------------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 250 Recreation | Oper & Main | 51314 Dental Insurance | 11,894 | 1,443 | 12.1% | 5,929 | 1,487 | 25.1% |
| | | 51315 Vision Insurance | 1,455 | 297 | 20.4% | 1,126 | 281 | 25.0% |
| | | 51316 Long Term Disability | 2,158 | 255 | 11.8% | 1,023 | 262 | 25.6% |
| | | 51317 Workers Comp Insurance | 37,897 | 6,441 | 17.0% | 28,092 | 7,012 | 25.0% |
| | | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51320 Health Bene Fee-Actv Emp | 700 | 118 | 16.9% | 704 | 180 | 25.5% |
| | | 51322 HRA Contribution-Actv Emp | 140,844 | 0 | 0.0% | 81,591 | 19,856 | 24.3% |
| | | 51324 OPEB Net ARC | 23,000 | 0 | 0.0% | 23,000 | 0 | 0.0% |
| | | 52504 Materials & Supplies | 1,200 | 239 | 19.9% | (480) | 0 | 0.0% |
| | | 52505 Protective Clothng/Safety | 720 | 61 | 8.5% | 536 | 87 | 16.3% |
| | | 52510 Rec-Bldg & Grnds Maint | 118,000 | 6,301 | 5.3% | 107,874 | 6,363 | 5.9% |
| | | 52511 Rec-Equip Maint | 50,500 | 6,336 | 12.5% | 25,175 | 8,819 | 35.0% |
| | | 52513 Rec-Marina Equip | 15,000 | 129 | 0.9% | 6,369 | 0 | 0.0% |
| | | 52514 Rec-Inventory | 145,000 | (68) | 0.0% | 117,462 | 0 | 0.0% |
| | | 52604 Legal Fees | 3,000 | 0 | 0.0% | 5,126 | 0 | 0.0% |
| | | 52606 Rent/Lease Of Equip | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52608 Fed/St/Co Mandated Costs | 46,250 | 1,968 | 4.3% | 32,477 | 2,156 | 6.6% |
| | | 52609 Temporary Labor | 500,000 | 0 | 0.0% | 467,409 | 27 | 0.0% |
| | | 52704 Insurance | 8,000 | 0 | 0.0% | 4,961 | 1,726 | 34.8% |
| | | 52709 Advertising/Legal Notices | 17,500 | 3,252 | 18.6% | 4,748 | 3,179 | 67.0% |
| | 52710 Office Supplies/Expenses | 26,200 | 2,757 | 10.5% | 28,825 | 6,737 | 23.4% | |
| | 52711 Travel & Meal Expenses | 300 | 0 | 0.0% | 508 | 342 | 67.4% | |
| | 52712 Telephone Expenses | 22,200 | 8,038 | 36.2% | 25,351 | 5,211 | 20.6% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|------------------------|---------------------------------|------------------|----------------|-------------|------------------|----------------|-------------|
| 250 Recreation | Oper & Main | 52713 Utilities | 135,000 | 8,079 | 6.0% | 68,249 | 5,484 | 8.0% |
| | | 52801 Special Dept Expenses | | 0 | 0.0% | 65,996 | 0 | 0.0% |
| | Capital | 52905 Contractors-Cap Projects | 65,000 | 1,300 | 2.0% | 0 | 0 | 0.0% |
| | | Capital Projects | 255,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 250 Recreation Total | 2,337,174 | 174,741 | 7.5% | 1,632,236 | 118,122 | 7.2% |
| 518 Hydroelectric | Oper & Main | 51105 Overtime | 91,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52609 Temporary Labor | 126,400 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53100 Salary - Maint, Sup, Eng | 1,152,452 | 142,505 | 12.4% | 630,130 | 145,438 | 23.1% |
| | | 53101 Structures | 166,000 | 26,784 | 16.1% | 132,814 | 34,874 | 26.3% |
| | | 53102 Reservoir,Dams,Waterways | 1,340,000 | 10,598 | 0.8% | 417,320 | 1,651 | 0.4% |
| | | 53103 Turbines & Generators | 69,400 | 4,153 | 6.0% | 18,131 | 836 | 4.6% |
| | | 53104 Accessory Elect. Equipmnt | 40,800 | 7,143 | 17.5% | 17,712 | 4,000 | 22.6% |
| | | 53105 Misc. Hydraulic Plant | 12,500 | 0 | 0.0% | 1,187 | 298 | 25.1% |
| | | 53106 Roads, Railroads, Bridges | 94,000 | 2,619 | 2.8% | 2,902 | 0 | 0.0% |
| | | 53107 Communications Equipment | 82,500 | 4,292 | 5.2% | 77,223 | 18,864 | 24.4% |
| | | 53108 Transportation Equipment | 60,000 | 9,571 | 16.0% | 45,165 | 5,707 | 12.6% |
| | | 53109 Transformers/Ocb | 14,500 | 5,775 | 39.8% | 16,527 | 1,020 | 6.2% |
| | | 53110 Station Equipment | 22,500 | 7,677 | 34.1% | 15,694 | 587 | 3.7% |
| | | 54101 Structures | 155,000 | 0 | 0.0% | 3,046 | 0 | 0.0% |
| | | 54102 Reservoirs,Dams,Waterways | 90,000 | 13,913 | 15.5% | 238,738 | 301 | 0.1% |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|---------------------------|---------------------------------|----------|----------|----------|------------|-----------|----------|
| 518 Hydroelectric | Oper & Main | 54103 Turbines & Generators | 35,000 | 17,926 | 51.2% | 11,040 | 0 | 0.0% |
| | | 54104 Accessory Elect. Equipmnt | 37,000 | 2,394 | 6.5% | 8,868 | 3,408 | 38.4% |
| | | 54106 Roads, Railroads, Bridges | 6,500 | 0 | 0.0% | 146 | 0 | 0.0% |
| | | 54107 Communications Equipment | 25,000 | 119 | 0.5% | 8,343 | 0 | 0.0% |
| | | 54108 Transportation Equipment | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 Transformers/Ocb | 11,500 | 45,558 | 396.2% | 3,063 | 0 | 0.0% |
| | | 54110 Station Equipment | 120,000 | 0 | 0.0% | 30,461 | 0 | 0.0% |
| | | 55100 Salary - Oper, Sup, Eng | 514,032 | 138,552 | 27.0% | 578,433 | 144,905 | 25.1% |
| | | 55101 Hydraulic Expenses | 81,000 | 20,545 | 25.4% | 19,608 | 7,518 | 38.3% |
| | | 55102 Electric Expenses | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55103 Utilities | 145,000 | 21,696 | 15.0% | 145,546 | 21,455 | 14.7% |
| | | 55104 Misc Hydraulic Expenses | 38,500 | 0 | 0.0% | 29,647 | 0 | 0.0% |
| | | 55105 First Aid/Safety Equip | 72,000 | 7,591 | 10.5% | 31,107 | 9,639 | 31.0% |
| | | 56100 Salary - Admin, General | 408,743 | 91,104 | 22.3% | 332,667 | 10,649 | 3.2% |
| | | 56101 Holidays | 100,000 | 26,926 | 26.9% | 90,975 | 28,389 | 31.2% |
| | | 56102 Vacation-All Personnel | 125,000 | 20,484 | 16.4% | 127,938 | (115,932) | -90.6% |
| | | 56103 Sick Leave-All Personnel | 75,000 | 19,242 | 25.7% | 78,894 | (120,963) | -153.3% |
| | | 56104 Cto-All Personnel | 25,000 | (5,902) | -23.6% | (4,710) | 579 | -12.3% |
| | | 56105 Admin Leave | 10,000 | 2,600 | 26.0% | 11,441 | 1,932 | 16.9% |
| | | 56106 Other Paid Leave | 1,500 | 0 | 0.0% | 8,487 | 5 | 0.1% |
| | | 56108 Sick Leave-Workers Comp | 15,000 | (102) | -0.7% | 0 | 0 | 0.0% |
| | | 56111 Accrued Sick Leave | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 56112 Telephone Allowance | 1,000 | 56 | 5.6% | 761 | 197 | 25.9% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|---------------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| 518 Hydroelectric | Oper & Main | 56121 Directors Expense | 10,000 | 0 | 0.0% | 8,662 | 0 | 0.0% |
| | | 56122 Office Supplies & Exp | 41,000 | 3,215 | 7.8% | 44,354 | 3,022 | 6.8% |
| | | 56123 Membership Dues/Subscript | 25,000 | 20,605 | 82.4% | 21,150 | 251 | 1.2% |
| | | 56124 Property/Liab Insurance | 225,000 | 0 | 0.0% | 212,648 | 127,549 | 60.0% |
| | | 56125 Outside Services | 975,000 | 34,799 | 3.6% | 412,568 | 20,583 | 5.0% |
| | | 56126 Trustee Fees | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56127 Fuel Expenses | 100,000 | 7,151 | 7.2% | 69,510 | 11,809 | 17.0% |
| | | 56128 Misc Admin Costs | 1,500,500 | 90,323 | 6.0% | 1,027,582 | 233,979 | 22.8% |
| | | 56195 Hydro Relicensing | 170,000 | 4,094 | 2.4% | 1,083 | 1,083 | 100.0% |
| | | 56197 Non Reimbursable Expense | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56201 Medicare | 30,091 | 6,713 | 22.3% | 27,841 | 2,085 | 7.5% |
| | | 56202 Pension Premiums | 579,134 | 116,914 | 20.2% | 469,850 | 97,708 | 20.8% |
| | | 56203 Health & Life Insurance | 52,984 | 24,022 | 45.3% | 81,436 | 23,121 | 28.4% |
| | | 56204 Dental Insurance | 35,683 | 6,384 | 17.9% | 26,753 | 6,913 | 25.8% |
| | | 56205 Vision Insurance | 4,366 | 962 | 22.0% | 3,719 | 914 | 24.6% |
| | | 56206 Long Term Disability Ins | 9,339 | 991 | 10.6% | 4,081 | 1,046 | 25.6% |
| | | 56207 Workers Comp Insurance | 85,880 | 10,768 | 12.5% | 43,353 | 7,893 | 18.2% |
| | | 56210 Empl Assistance Plan | 629 | 133 | 21.2% | 1,653 | 168 | 10.1% |
| | | 56211 Health Bene Fee-Actv Emp | 3,000 | 621 | 20.7% | 2,776 | 257 | 9.2% |
| | | 56212 Health Bene Fee-Retirees | 2,000 | 440 | 22.0% | 2,068 | 166 | 8.0% |
| | 56214 HRA Contrib-Hydro Emp | 312,675 | 0 | 0.0% | 311,734 | 0 | 0.0% | |
| | 56215 HRA Contrib-Hydro Retiree | 109,859 | 0 | 0.0% | 116,675 | 0 | 0.0% | |
| | 56224 OPEB Net ARC | 130,000 | 0 | 0.0% | 127,000 | 0 | 0.0% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|--------------------------------|---------------------------------|-----------|-------------------|------------------|-------------|-------------------|----------------|
| 518 Hydroelectric | Oper & Main | Water Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% |
| | Capital | 52907 Purchase Of Hydro Equip | 691,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Capital Projects | 3,290,000 | 270,816 | 8.2% | 3,518,743 | 147,402 | 4.2% |
| | 518 Hydroelectric Total | | | 16,752,965 | 1,242,773 | 7.4% | 15,699,604 | 891,305 |
| 715 Bowman TL | Oper & Main | 53100 Salary - Maint, Sup, Eng | 7,500 | 922 | 12.3% | 5,672 | 4,405 | 77.7% |
| | | 53101 Structures | 5,000 | 28 | 0.6% | 4,927 | 0 | 0.0% |
| | | 53104 Accessory Elect. Equipmnt | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53106 Roads, Railroads, Bridges | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53107 Communications Equipment | 1,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53108 Transportation Equipment | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53111 Transmission Right-Of-Way | 45,000 | 0 | 0.0% | 4,955 | 0 | 0.0% |
| | | 54101 Structures | 35,000 | 0 | 0.0% | 46,629 | 39,800 | 85.4% |
| | | 54104 Accessory Elect. Equipmnt | 5,000 | 0 | 0.0% | 21 | 0 | 0.0% |
| | | 54109 Power Plant Transformer | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55100 Operation,Supervision,Eng | 7,500 | 1,175 | 15.7% | 3,953 | 1,233 | 31.2% |
| | | 55101 Hydraulic Expenses | 5,000 | 0 | 0.0% | 1,188 | 1,188 | 100.0% |
| | | 55102 Electric Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55103 Utilities | 6,000 | 1,176 | 19.6% | 5,547 | 1,136 | 20.5% |
| | | 55105 First Aid/Safety Equip | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 56100 Admin & General Salaries | 2,500 | 129 | 5.1% | 1,014 | 1,014 | 100.0% | |

Nevada Irrigation District

Fiscal Year 2016: March: 25% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|----------------------------|---------------------------------|-------------------------------|------------------|--------------|-------------------|-------------------|---------------|
| 715 Bowman TL | Oper & Main | 56124 Property/Liab Insurance | 7,500 | 0 | 0.0% | 8,481 | 4,310 | 50.8% |
| | | 56125 Outside Services | 7,500 | 0 | 0.0% | 2,486 | 0 | 0.0% |
| | | 56128 Misc Admin Costs | 9,500 | 0 | 0.0% | 2,622 | 2,443 | 93.2% |
| | | 56202 Pension Premiums | 1,800 | 435 | 24.2% | 2,318 | 1,359 | 58.6% |
| | | 56203 Health & Life Insurance | 550 | 251 | 45.7% | 825 | 322 | 39.0% |
| | | 56204 Dental Insurance | 60 | 53 | 88.7% | 84 | 13 | 15.5% |
| | | 56205 Vision Insurance | 10 | 7 | 70.5% | 10 | 2 | 15.5% |
| | | 56206 Long Term Disability Ins | 20 | 6 | 28.7% | 21 | 13 | 62.7% |
| | | 56207 Workers Comp Insurance | 205 | 54 | 26.1% | 281 | 176 | 62.6% |
| | | 56211 Health Bene Fee-Actv Emp | 20 | 4 | 20.4% | 21 | 0 | 0.0% |
| | | 56212 Health Bene Fee-Retirees | 20 | 4 | 19.7% | 19 | 0 | 0.0% |
| | | 56214 HRA Contrib-Hydro Emp | 3,350 | 0 | 0.0% | 3,978 | 0 | 0.0% |
| | | 56215 HRA Contrib-Hydro Retiree | 1,200 | 0 | 0.0% | 1,489 | 0 | 0.0% |
| | | Capital | 52907 Purchase Of Hydro Equip | 25,000 | 0 | 0.0% | 0 | 0 |
| | 715 Bowman TL Total | | | 187,235 | 4,244 | 2.3% | 96,541 | 57,413 |
| Grand Total | | | 75,308,239 | 9,884,641 | 13.1% | 59,156,790 | 11,777,115 | 19.9% |

Nevada Irrigation District
 Fiscal Year 2016: March: 25% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|---|--|----------------|---------------|----------|--------------|
| 114 Administration | | | | | |
| 6877 | CP Powerhouse Access Road | 20,000 | 3,809 | | |
| 8520 | East Annex Improvements | - | - | | amended |
| 1033 | Safety Training Tower (Fall Tower) | 45,000 | 2,678 | | |
| 1085 | ADA Compliance Business Center | - | - | | amended |
| 1078 | Kitchen Renovation | - | - | | amended |
| 1090 | Grass Valley Site Study | - | - | | amended |
| 8504 | Rock and Window Work (West End Rehab) | 25,000 | - | | |
| 7032 | Hemphill Diversion (Fish Passage Facilitation) | 100,000 | 5,803 | | |
| 8464 | Deer Crk/So Yuba Cnl | | 7,972 | | |
| 1099 | Watershed Center (SF Ditch Tender House) | 10,000 | 1,628 | | |
| Total 114 Administration | | 200,000 | 21,890 | | |
| 115 Management | | | | | |
| 8464 | Deer Crk/So Yuba Cnl | | 9,090 | | |
| 151 Engineering | | | | | |
| <u>Extended CEQA requirements</u> | | 50,000 | | | |
| 6593 | 1. Lower Cascade | | - | | |
| 6690 | 2. Mount Vernon | | - | | |
| <u>Pipeline Replacement Program: Any combination</u> | | 750,000 | | | |
| 1003 | 1. Cascade Shores: 6894,6942,7021,1003 | | 314 | | |
| 6906 | 2. Bear River Pines | | 59,260 | | |
| 1037 | 3. Penn Valley Pipeline Phase 1-4 | | - | | |
| 6930 | 4. Huges Road | | - | | |
| 6962 | 5. Hwy 49 @ Christian Life Way | | - | | |
| 1006 | 6. Lake Wildwood - Chaparral Circle | | - | | |
| 7031 | 7. Scotts Flat Recreation Gate 2 | | - | | |
| <u>Pressure Reducing Valve Program: Any combination</u> | | 80,000 | | | |

Nevada Irrigation District
 Fiscal Year 2016: March: 25% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|---|-------------|-------------|----------|--------------|
| 6978 | Closed 2015 - Mountain Forest Service (Zion St.) | | - | | |
| 1008 | 1. Park Ave and Park Ave Pop off | | - | | |
| 1009 | 2. Brunswick at Hwy 174 | | - | | |
| 1010 | 3. Silver Way | | - | | |
| 1011 | 4. Star Model | | - | | |
| 1012 | 5. Smith Road | | - | | |
| 1007 | 6. Deer Creek Pk | | 8,528 | | |
| | <u>Minor System Work: Any combination</u> | 500,000 | | | |
| 6966 | 1. Loma Rica: Osborne Hill Inlet Pipe | | 24 | | |
| 8348 | 2. Loma Rica: Cedar Rdg | | - | | |
| 8001 | 3. Dry Creek Road: Rplc Prvt PL (Reim) | | - | | |
| | 4. Loma Rica: Alta Sierra 12 and 16 inch Pipeline | | - | | |
| 6930 | 5. E. George: Ridge Rd - Sierra College Dr | | - | | |
| 2000 | 6. Alta Sierra Pop Off | | - | | |
| | <u>Raw Water Repairs / Enlargements: Any combinatio</u> | 1,000,000 | | | |
| | 2016 Nevada County: | | | | |
| 8371 | 1. Newtown Canal: Encasement | | 2,734 | | |
| 8099 | 2. Maben Canal: Rehabilitate and enlarge | | 6,218 | | |
| 8312 | 3. Lake Vera-Rplc Lake Pipe | | - | | |
| | 4. Kyler Canal-Rplc and enlarge | | - | | |
| 1095 | 5. Chicago Park-Lower Section | | - | | |
| 1094 | 6. Magnolia 3 Canal-Easement | | - | | |
| 1097 | 7. Tunnel Canal, diversion in Deer Creek | | - | | |
| | <u>2016 Placer County</u> | | | | |
| 1098 | 1. Santini 1&2-bottleneck & overtopping | | - | | |
| 1031 | 2. Doty North Siphon | | - | | |
| 1093 | 3. Vernon Canal Siphon | | 19,860 | | |
| 6933 | 4. Renken Canal Siphon-closed 2015 | | - | | |
| 1092 | 5. Haight #1 & #6 | | - | | |

Nevada Irrigation District
Fiscal Year 2016: March: 25% of Year
Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|---|-------------|-------------|----------|-------------------|
| | <u>Backbone Extension Program: Any combination</u> | 1,000,000 | | | |
| 1080 | 1. Alta Sierra/LOP-Phase III | | - | | |
| | 2. Alta Sierra/LOP-Phase IV | | - | | |
| 1089 | 3. Rattlesnake Rd | | - | | |
| 7027 | 4. Brewer Rd | | 7,255 | | |
| 7034 | Fr Lk Prop Acq Hyd 2 | | 2,000 | | |
| | 5. Idaho Maryland Rd | | | | |
| | | | | | |
| | <u>Community Investment Program</u> | | | | |
| | Develop Funds for DFWLE & AD / CFD Projects | 250,000 | | | |
| 6979 | New Fire Hydrants | 25,000 | - | | |
| | DFWLE Projects for construction: Any combination | 950,000 | | | |
| 1042 | 1. Table Meadows Phase 1 | 800,000 | - | | |
| 2009 | 2. Madrone Forrest | | - | | |
| 2010 | 3. Marantha Place | | - | | |
| 2012 | 4. Alderwood Way | | - | | |
| | 5. Rock Creek Road | | | | |
| | | | | | |
| | <u>Non-Programmatic</u> | | | | |
| 6746 | 1. Combie Phase I Pipeline:Phase I Rplc #466 | 5,000,000 | 116,721 | | Debt \$5M |
| 6774 | 2. Lincoln WTP Ph I (\$62.72 M Total) | 350,000 | 3,394 | | Lincoln Reim |
| 7013 | 3. Centennial Reservoir & Power - Initial studies | 4,500,000 | 604,675 | | Debt \$3.5M |
| 6994 | 4. Cascade Shores-E. George (S. Yuba Backup) | 2,500,000 | 371 | | |
| 6996 | 5. LWW TP Upgrade | 100,000 | - | | Capacity Fee Rsrv |
| | 6. Loma Rica David Way Pump Station | | | | |
| 6971 | 7. Alta Sierra Reservoir Rplc (3.0 MG Storage Tank) | | - | | |
| 7033 | 8. Willow Creek / 1st Ave Watermain | 500,000 | - | | Capacity Fee Rsrv |
| 1000 | Lower Scotts Flat Outlet Extension | | - | | |
| 6854 | Pump Stn. between E. George System & Loma Rica | | - | | |
| 6765 | Banner Taylor Reservoir - Replace reservoir | | - | | |
| 8311 | Rattlesnake Canal:Cunningham Siphon, | | - | | |

Nevada Irrigation District
 Fiscal Year 2016: March: 25% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|---|-------------------|------------------|----------|---------------------------|
| 6899 | Treated Water Intertie to PCWA-Locksley Ln | 106,000 | (138,080) | | 90% Grant |
| 6877 | CP Powerhouse Access Road | | 225 | | |
| 8336 | Newtown Canal: Smith Siphon Replacement | | - | | |
| 6950 | District HQ Building Repair (East Side) | | - | | |
| 6700 | DS Canal: Flumes 13, 14,15, 16,17, 18, 19, 23 | | - | | |
| 6947 | In-Line Small Hydro Studies, # | | 6,233 | | |
| 6887 | Echo Ridge Trails Pipeline | | - | | |
| 6898 | Raw Water Intertie to PCWA-Rock Creek Resv. | 345,000 | 192,194 | | Encumbered - 90% Grant |
| 6908 | LOP Treated Water System Connection | | - | | |
| 6970 | Siphon Lane Pump Station (S.Yuba Backup) | 60,000 | 513,915 | | |
| 7035 | Upper Banner Tanks | | - | | |
| 1020 | Shale Ridge Tank Pipeline - Phase 1 | 600,000 | - | | Capacity Fee Rsrv |
| | <u>Projects Complete</u> | | | | |
| 6959 | 1. E. Hacienda | | - | | |
| 6935 | 2. Caroline / Winter Moon | | - | | |
| 6968 | 3. Pioneer Way DFWLE | | - | | |
| | Total 151 Engineering | 19,466,000 | 1,405,842 | | |

250 Recreation

| | | | | |
|---|----------------|--|---|--|
| 1. Inner Road/Spur replacement or repair | 20,000 | | | |
| 2. Water Line - Replace Section | 30,000 | | | |
| 3. Sewer Line - Replace Section | 25,000 | | | |
| 4. Scotts Flat: Bear Boxes - 10 each year | 10,000 | | | |
| 5. Water Tank Systems Upgrade | 10,000 | | | |
| 6. Orchard Springs Store - Removed/Replaced | 150,000 | | | |
| 8. Upper Division Recreation - Evaluation | 10,000 | | | |
| Total 250 Recreation | 255,000 | | - | |

518 Hydroelectric

| | | | | |
|---------------------|--|--------|--|--|
| Equipment Purchases | | 63,187 | | |
|---------------------|--|--------|--|--|

Nevada Irrigation District
 Fiscal Year 2016: March: 25% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|----------------------------|---|-------------------|------------------|-------------|--------------|
| 7006 | Bowman Powerhouse Upgrade,#201404 | 500,000 | - | | |
| 2008 | CNPH Fish Release Improvements, # | 45,000 | | | |
| 1039 | PH Computer SCADA/Upgrades, #201502 | 250,000 | | | |
| 7008,09,10 | Powerhouse Upgrades, #201404 | 800,000 | | | |
| 2007 | Gaging Station Design for New License | 150,000 | | | |
| 6947 | Loma Rica Hydroelectric Facility | 1,200,000 | - | | |
| | In-Line Small Hydro Studies, # | 45,000 | | | |
| 6913 | Land Acquisition BS Canal, #201307 | 150,000 | - | | |
| 6927 | Property - Hydro lower div flumes, #201308 | 150,000 | - | | |
| 6943 | Combie Reservoir Access: Approx 3,000' #333 | | | | |
| 6879 | Combie Dam Abutment Scour, #201402 | | | | |
| 201407 | | | 1,722 | | |
| 201308 | Lwr Div Flumes Prop | | 9,060 | | |
| 201307 | BS Land Acq | | 2,967 | | |
| 201404 | BPH Upgrade | | 180,313 | | |
| 201403 | CSPH Capacitor Banks | | 7,967 | | |
| 201503 | CPPH Level Control | | 5,600 | | |
| | Total 518 Hydroelectric | 3,290,000 | 270,816 | | |
| District Wide Total | | 23,211,000 | 1,707,638 | 7.4% | |

Nevada Irrigation District

Fiscal Year 2016
Monthly Financial Report
May 31, 2016



Nevada Irrigation District
Fiscal Year 2016: May: 41% of Year
Operating & Non Operating Budget: ***All Divisions***

Executive Summary: Currently, the District is at 41% of the year.

The following pages provide schedules of the District's revenues, expenses, cash, and treated water positions for this period. The May 31, 2016 period end report analyzes five months of the fiscal year's transactions. Actuals are contrasted against 41% of the District's budget. A year over year analysis is provided as the timing of receipts and expenditures are not linear to provide the reviewer with a reasonable understanding of whether operations are tracking appropriately. The District finished the period with net income of \$24.0M consisting of \$4.1M from operating and a \$19.9M from non operating results. In April, the District recorded \$24.6M bond proceeds from debt issued to fund the Combie Phase I & Bear River Siphon Replacement Project, certain Centennial Project costs and land mitigation requirements.

Revenues:

Operating: Current revenues are 34.6% of budget compared to 32.3% for the prior fiscal year. Hydroelectric power sales is 11% higher than the prior fiscal year.

Non Operating: Current revenues are 110% of budget compared to 32.1% for the prior fiscal year due to the recording of bond revenue of \$26.4M issued to fund the Combie Phase I & Bear River Siphon Replacement Project. Interest income has not been allocated for the quarter and prior period administrative costs are now recorded against expenses.

Expenses:

Operating and Non Operating: Current expenses are 23.8% of budget compared to 30.6% for the prior fiscal year. The District has 197 budgeted positions and presently has 194 active employees. Other spending, except debt service, which is nonlinear, is well within budget and consistent with the prior period. The District retired it's 2005 bond commitment last year.

Cash Balances:

Due to internal control and accounting changes, cash management has improved significantly. The Water Fund's cash position from end of year to January reflects property tax receipts. The overall balance excludes approximately \$8.1M in restricted cash. Staff will begin forecasting end of year cash around mid third quarter.

Treated Water Consumption:

The District's five year treated water consumption at this point is averaging 2,219 acre feet. Current year consumption is coming in 14% below this level at 1,912 acre feet. There are many variables contributing to this variance including climate change and water rate structure. Prior year treated water revenue accounted for approximately 66% of water sales.

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **All Divisions**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating Budget:

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|-------------------------------|-------------|------------|-------------------|-------------------|--------------|-------------------|-------------------|
| Revenue | Water Division | Oper & Main | 27,694,597 | 10,763,474 | 38.9% | 25,274,822 | 10,302,174 | 40.8% |
| | Hydroelectric Division | Oper & Main | 18,521,268 | 4,929,124 | 26.6% | 21,001,679 | 4,438,879 | 21.1% |
| | Recreation Division | Oper & Main | 1,803,607 | 910,962 | 50.5% | 1,762,080 | 754,592 | 42.8% |
| | Total Revenue | | | 48,019,471 | 16,603,560 | 34.6% | 48,038,581 | 15,495,645 |
| Expense | Water Division | Oper & Main | 31,308,376 | 9,774,850 | 31.2% | 26,402,791 | 7,186,791 | 27.2% |
| | Hydroelectric Division | Oper & Main | 12,933,700 | 2,264,850 | 17.5% | 12,277,402 | 1,146,635 | 9.3% |
| | Recreation Division | Oper & Main | 2,042,174 | 444,061 | 21.7% | 1,632,236 | 200,472 | 12.3% |
| | Total Expense | | | 46,284,250 | 12,483,761 | 27.0% | 40,312,429 | 8,533,898 |

Operating Net Income 4,119,798

Non Operating Budget:

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|-------------------------------|---------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Revenue | Water Division | Capital | 22,900,645 | 25,395,033 | 110.9% | 13,504,713 | 4,335,472 | 32.1% |
| | Total Revenue | | 22,900,645 | 25,395,033 | 110.9% | 13,504,713 | 4,335,472 | 32.1% |
| Expense | Water Division | Capital | 24,722,489 | 5,096,919 | 20.6% | 15,325,619 | 6,048,095 | 39.5% |
| | Hydroelectric Division | Capital | 4,006,500 | 371,738 | 9.3% | 3,518,743 | 341,564 | 9.7% |
| | Recreation Division | Capital | 320,000 | 1,725 | 0.5% | - | - | 0.0% |
| | Total Expense | | | 29,048,989 | 5,470,382 | 18.8% | 18,844,362 | 6,389,659 |

Capital Net Income 19,924,651

Total Net Income 24,044,450

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **All Divisions**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating & Non Operating Budget:

| Expense | | | | | | | |
|----------------------------|-------------------|-------------------|--------------|-------------------|-------------------|--------------|--|
| Sal & Ben | 25,998,654 | 8,866,914 | 34.1% | 22,597,990 | 7,659,851 | 33.9% | |
| Other O&M | 15,973,546 | 2,811,072 | 17.6% | 15,162,292 | 2,694,472 | 17.8% | |
| Consult, Legal, Temp Labor | 4,312,050 | 808,384 | 18.7% | 2,561,315 | 720,005 | 28.1% | |
| Fixed Assets | 3,094,400 | 464,197 | 15.0% | 1,783,988 | 131,015 | 7.3% | |
| Debt Serv | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% | |
| Projects | 23,211,000 | 3,382,917 | 14.6% | 11,844,619 | 2,796,483 | 23.6% | |
| Total Expense | 75,333,239 | 17,954,143 | 23.8% | 59,156,790 | 18,082,861 | 30.6% | |

Estimated Cash Balances (excludes restricted):

| | Water Fund | Hydro | Recreation | Total Cash |
|--------------------|------------|------------|------------|------------|
| Ending 2015 | 30,157,263 | 30,711,267 | 130,636 | 60,999,166 |
| Jan | 35,878,998 | 30,229,207 | 109,454 | 66,217,659 |
| Feb | 30,439,460 | 32,939,840 | 86,294 | 63,465,594 |
| Mar | 31,247,054 | 33,507,679 | 112,948 | 64,867,681 |
| Apr | 54,570,795 | 33,727,476 | 347,312 | 88,645,583 |
| May | 44,317,298 | 33,871,512 | 532,270 | 78,721,080 |

Treated Water Consumption (AF)

| Fiscal Year | Jan-Mar | Apr | May | Jan - May | Annual | % of Total |
|-------------|----------|--------|--------|-----------|----------|------------|
| 2016 | 1,019.24 | 263.48 | 629.88 | 1,912.59 | | |
| 2015 | 1,160.20 | 350.50 | 503.74 | 2,014.44 | 6,900.79 | 29.2% |
| 2014 | 1,398.28 | 326.93 | 523.94 | 2,249.15 | 8,376.01 | 26.9% |
| 2013 | 1,454.97 | 369.25 | 680.72 | 2,504.94 | 9,844.21 | 25.4% |
| 2012 | 1,565.49 | 322.66 | 523.56 | 2,411.71 | 9,584.53 | 25.2% |
| 2011 | 1,382.60 | 318.32 | 524.04 | 2,224.95 | 8,522.70 | 26.1% |

2011-16 Avg (Jan - May) 2,219.63
 Above/(Below) -14%

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

Operating Budget:

| | | | | | | | |
|----------------------|-------------|-------------------|-------------------|--------------|-------------------|-------------------|--------------|
| Revenue | Oper & Main | 27,694,597 | 10,763,474 | 38.9% | 25,274,822 | 10,302,174 | 40.8% |
| Total Revenue | | 27,694,597 | 10,763,474 | 38.9% | 25,274,822 | 10,302,174 | 40.8% |
| | | | | | | | |
| Expense | Oper & Main | 31,308,376 | 9,774,850 | 31.2% | 26,402,791 | 7,186,791 | 27.2% |
| Total Expense | | 31,308,376 | 9,774,850 | 31.2% | 26,402,791 | 7,186,791 | 27.2% |
| Operating Net Income | | 988,624 | | | | | |

Capital Budget:

| | | | | | | | |
|----------------------|---------|-------------------|-------------------|---------------|-------------------|------------------|--------------|
| Revenue | Capital | 22,900,645 | 25,395,033 | 110.9% | 13,504,713 | 4,335,472 | 32.1% |
| Total Revenue | | 22,900,645 | 25,395,033 | 110.9% | 13,504,713 | 4,335,472 | 32.1% |
| | | | | | | | |
| Expense | Capital | 24,722,489 | 5,096,919 | 20.6% | 15,325,619 | 6,048,095 | 39.5% |
| Total Expense | | 24,722,489 | 5,096,919 | 20.6% | 15,325,619 | 6,048,095 | 39.5% |

Capital Net Income 20,298,114

Water Net Income **21,286,738**

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|------------------------|------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Revenue | Oper & Main | Treated Water | 14,566,540 | 4,425,774 | 30.4% | 11,864,494 | 4,458,605 | 37.6% | |
| | | Seasonal Ag | 5,366,320 | 5,519,929 | 102.9% | 5,034,997 | 5,034,172 | 100.0% | |
| | | GV Broadview Trt | 33,860 | 14,981 | 44.2% | 37,714 | 13,945 | 37.0% | |
| | | GV/Alta Raw Water | 291,239 | 77,181 | 26.5% | 257,629 | 81,242 | 31.5% | |
| | | Miscellaneous | 286,121 | 187,129 | 65.4% | 409,051 | 271,030 | 66.3% | |
| | | Nevada City Raw | 67,181 | 1,047 | 1.6% | 66,039 | 0 | 0.0% | |
| | | New Connect/Install | 144,660 | 96,695 | 66.8% | 189,624 | 74,339 | 39.2% | |
| | | Other Municipal | 17,392 | 4,420 | 25.4% | 14,178 | 3,745 | 26.4% | |
| | | Other Revenue | 333,210 | 214,703 | 64.4% | 331,666 | 130,437 | 39.3% | |
| | | Raw Water | 435,377 | 125,178 | 28.8% | 376,559 | 124,759 | 33.1% | |
| | | Reimbursable Costs | 3,000 | 50 | 1.7% | 7,129 | 50 | 0.7% | |
| | | Standby | 172,266 | 5,452 | 3.2% | 127,318 | 7,198 | 5.7% | |
| | | Supplemental/Contract | 2,808,933 | 90,935 | 3.2% | 346,436 | 102,652 | 29.6% | |
| | | YB/Rollin Project Fees | 168,500 | 0 | 0.0% | 176,925 | 0 | 0.0% | |
| | | Loan Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% | |
| | | | Oper & Main Sum | 27,694,597 | 10,763,474 | | 25,274,822 | 10,302,174 | |
| | | Total Revenue | | | 27,694,597 | 10,763,474 | 38.9% | 25,274,822 | 10,302,174 |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| <i>Expense</i> | <i>Oper & Main</i> | | | | | | | |
|----------------|------------------------|--------------------------|------------|-----------|-------|------------|-----------|-------|
| | 51101 | Salary | 10,956,946 | 4,179,229 | 38.1% | 10,225,253 | 2,963,990 | 29.0% |
| | 51105 | Overtime | 140,000 | 26,196 | 18.7% | 58,903 | 23,007 | 39.1% |
| | 51106 | Double Time | 129,700 | 19,777 | 15.2% | 0 | 0 | 0.0% |
| | 51107 | Weekend Diff | 8,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 51144 | Night Call Duty | 140,000 | 55,292 | 39.5% | 133,870 | 42,116 | 31.5% |
| | 51307 | Def Comp Employer Match | 600 | 248 | 41.3% | 594 | 198 | 33.3% |
| | 51308 | Empl Assistance Plan | 4,424 | 1,751 | 39.6% | 4,657 | 1,749 | 37.6% |
| | 51310 | Medicare | 157,179 | 61,620 | 39.2% | 160,121 | 51,348 | 32.1% |
| | 51311 | Pension Premiums | 3,004,381 | 1,138,500 | 37.9% | 2,851,847 | 900,676 | 31.6% |
| | 51312 | Health Insurance | 4,447,945 | 1,563,674 | 35.2% | 3,530,961 | 1,213,999 | 34.4% |
| | 51313 | Life Insurance | 109,714 | 35,827 | 32.7% | 105,166 | 34,458 | 32.8% |
| | 51314 | Dental Insurance | 252,756 | 77,155 | 30.5% | 193,072 | 65,156 | 33.7% |
| | 51315 | Vision Insurance | 30,926 | 12,930 | 41.8% | 30,072 | 10,034 | 33.4% |
| | 51316 | Long Term Disability | 48,446 | 11,336 | 23.4% | 23,940 | 6,337 | 26.5% |
| | 51317 | Workers Comp Insurance | 619,678 | 169,431 | 27.3% | 452,395 | 139,932 | 30.9% |
| | 51318 | Unemployment Insurance | 20,000 | 0 | 0.0% | 31,361 | 3,219 | 10.3% |
| | 51319 | FICA | 6,154 | 1,922 | 31.2% | 5,088 | 1,940 | 38.1% |
| | 51320 | Health Bene Fee-Actv Emp | 21,000 | 7,163 | 34.1% | 20,416 | 7,758 | 38.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 51321 Health Bene Fee-Retirees | 26,400 | 4,666 | 17.7% | 15,745 | 5,785 | 36.7% |
| | | 51324 OPEB Net ARC | 1,050,000 | 0 | 0.0% | 990,000 | 0 | 0.0% |
| | | 52501 Chemicals | 495,000 | 54,573 | 11.0% | 447,668 | 63,874 | 14.3% |
| | | 52503 Maintenance Of Equipment | 1,161,676 | 417,001 | 35.9% | 1,006,641 | 238,653 | 23.7% |
| | | 52505 Protective Clothng/Safety | 118,000 | 28,456 | 24.1% | 108,739 | 22,848 | 21.0% |
| | | 52506 Purchase Of Small Tools | 126,900 | 37,413 | 29.5% | 79,001 | 19,927 | 25.2% |
| | | 52512 Shotcrete | 50,000 | 0 | 0.0% | 7,668 | 0 | 0.0% |
| | | 52601 Audit Fees | 60,000 | 6,300 | 10.5% | 40,725 | 775 | 1.9% |
| | | 52603 Consulting Fees | 1,215,250 | 245,545 | 20.2% | 519,989 | 83,575 | 16.1% |
| | | 52604 Legal Fees | 250,000 | 48,566 | 19.4% | 229,958 | 76,177 | 33.1% |
| | | 52605 Radio Maintenance | 9,000 | 3,725 | 41.4% | 7,931 | 3,605 | 45.5% |
| | | 52606 Rent/Lease Of Equip | 74,300 | 28,527 | 38.4% | 65,377 | 22,509 | 34.4% |
| | | 52608 Fed/St/Co Mandated Costs | 300,000 | 102,892 | 34.3% | 385,228 | 8,601 | 2.2% |
| | | 52609 Temporary Labor | 605,000 | 167,490 | 27.7% | 393,722 | 125,312 | 31.8% |
| | | 52614 Emergency Repairs | 30,000 | 19 | 0.1% | 8,689 | 0 | 0.0% |
| | | 52615 Contract-Facilities Maint | 955,000 | 8,750 | 0.9% | 659,823 | 114,614 | 17.4% |
| | | 52701 Directors Business Exp | 3,000 | 482 | 16.1% | 2,646 | 32 | 1.2% |
| | | 52702 Directors Conference Exp | 2,500 | 642 | 25.7% | 1,801 | 1,045 | 58.0% |
| | | 52707 Educational Expenses | 120,600 | 27,867 | 23.1% | 71,443 | 25,845 | 36.2% |
| | | 52708 Physical Examination/Test | 10,000 | 4,612 | 46.1% | 12,092 | 4,735 | 39.2% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|------------------------|---------------------------------|-----------|-------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Expense | Oper & Main | 52709 Advertising/Legal Notices | 7,000 | 2,570 | 36.7% | 12,289 | 1,409 | 11.5% | |
| | | 52710 Office Supplies/Expenses | 326,000 | 127,527 | 39.1% | 273,579 | 87,865 | 32.1% | |
| | | 52712 Telephone Expenses | 136,300 | 47,482 | 34.8% | 106,152 | 30,565 | 28.8% | |
| | | 52713 Utilities | 928,000 | 218,769 | 23.6% | 827,999 | 158,235 | 19.1% | |
| | | 52801 Special Dept Expenses | 545,400 | 152,333 | 27.9% | 406,300 | 105,069 | 25.9% | |
| | | 58101 Water Purchase from PG&E | 800,000 | 0 | 0.0% | 171,210 | 0 | 0.0% | |
| | | 52504 Materials & Supplies | 1,245,200 | 593,276 | 47.6% | 1,332,558 | 351,685 | 26.4% | |
| | | 52706 Dues & Publications | 71,250 | 40,164 | 56.4% | 66,532 | 40,858 | 61.4% | |
| | | 52711 Travel & Meal Expenses | 36,300 | 16,246 | 44.8% | 19,297 | 7,229 | 37.5% | |
| | | 52502 Maint-Bldg & Grounds | 157,750 | 22,898 | 14.5% | 106,534 | 38,262 | 35.9% | |
| | | 51311 Pension Adjustment | | (10,648) | 0.0% | | | 0.0% | |
| | | Oper & Main Sum | | 31,308,376 | 9,774,850 | | 26,402,791 | 7,186,791 | |
| | | Total Expense | | | 31,308,376 | 9,774,850 | 31.2% | 26,402,791 | 7,186,791 |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|----------------------|-----------------------------|------------|-------------------|-------------------|---------------|-------------------|------------------|--------------|
| Revenue | Capital | Property Taxes | 10,508,405 | 38,623 | 0.4% | 10,693,012 | 4,135,754 | 38.7% | |
| | | Bond Proceeds, Lincoln Reim | 8,850,000 | 24,660,000 | 278.6% | 678,754 | 0 | 0.0% | |
| | | Grants & Aid | 2,165,400 | 274,811 | 12.7% | 683,351 | 0 | 0.0% | |
| | | Capacity Fees | 780,000 | 300,866 | 38.6% | 400,305 | 144,729 | 36.2% | |
| | | Assessment/CFD | 400,840 | 0 | 0.0% | 4,338 | 1,312 | 30.2% | |
| | | Gain/Loss-Sale FA | | 14,928 | 0.0% | 22,062 | 40,652 | 184.3% | |
| | | Interest Asmts/Taxes | 4,000 | 922 | 23.1% | 6,739 | 3,099 | 46.0% | |
| | | Interest Income | 100,000 | 1,286 | 1.3% | 539,278 | 160,216 | 29.7% | |
| | | Pmt in Lieu of taxes | 5,000 | 0 | 0.0% | 3,821 | 0 | 0.0% | |
| | | Prop 1A | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Real Gain/Loss on Invest | 13,000 | 0 | 0.0% | 40,531 | 17,550 | 43.3% | |
| | | Rents & Leases | 74,000 | 54,625 | 73.8% | 101,065 | 35,912 | 35.5% | |
| | | Unreal Gain/Loss on Invest | | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Nevada/Placer Adm Cost | | 0 | 0.0% | 0 | (203,752) | 0.0% | |
| | | Pipeline Reimb | | 26,550 | 0.0% | 331,456 | 0 | 0.0% | |
| | | Fund Transfer | | 22,422 | 0.0% | | | 0.0% | |
| | | Capital Sum | | 22,900,645 | 25,395,033 | | 13,504,713 | 4,335,472 | |
| | Total Revenue | | | 22,900,645 | 25,395,033 | 110.9% | 13,504,713 | 4,335,472 | 32.1% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|----------------|--------------------------------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Expense | Capital | 52703 Debt Service | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% |
| | | 52901 Right of Way | | 0 | 0.0% | 9,168 | 8,378 | 91.4% |
| | | 52902 Purchase Light Trucks | 509,900 | 277,190 | 54.4% | 374,461 | 0 | 0.0% |
| | | 52903 Purchase Heavy Eqp | 485,000 | 0 | 0.0% | 483,384 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 442,000 | 128,602 | 29.1% | 672,276 | 69,276 | 10.3% |
| | | 52905 Contractors-Cap Projects | 666,000 | 56,680 | 8.5% | 253,077 | 34,528 | 13.6% |
| | | 52908 Consulting Fees-Cap Proj | | 2,609 | 0.0% | 0 | 0 | 0.0% |
| | | 52910 Misc Acq Fees & Notices | 210,000 | 0 | 0.0% | 790 | 395 | 50.0% |
| | | Capital Projects | 19,666,000 | 3,011,179 | 15.3% | 8,325,876 | 1,854,483 | 22.3% |
| | | Capital Sum | 24,722,489 | 5,096,919 | | 15,325,619 | 6,048,095 | |
| Total Expense | | | 24,722,489 | 5,096,919 | 20.6% | 15,325,619 | 6,048,095 | 39.5% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|-------------|-------------------|------------------|--------------|-------------------|------------------|--------------|
| Revenue | Oper & Main | 18,521,268 | 4,929,124 | 26.6% | 21,001,679 | 4,438,879 | 21.1% |
| Total Revenue | | 18,521,268 | 4,929,124 | 26.6% | 21,001,679 | 4,438,879 | 21.1% |
| Expense | Oper & Main | 12,933,700 | 2,264,850 | 17.5% | 12,277,402 | 1,146,635 | 9.3% |
| | Capital | 4,006,500 | 371,738 | 9.3% | 3,518,743 | 341,564 | 9.7% |
| Total Expense | | 16,940,200 | 2,636,588 | 15.6% | 15,796,145 | 1,488,199 | 9.4% |
| Hydro Net Income | | 2,292,536 | | | | | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|------------------------|------------------------|----------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| Revenue | Oper & Main | DF, CP, Rollins | 17,633,000 | 4,313,032 | 24.5% | 20,206,679 | 4,257,752 | 21.1% |
| | | Bowman PH | 350,000 | 101,624 | 29.0% | 255,517 | 4,250 | 1.7% |
| | | Bowman TL | 109,423 | 13,557 | 12.4% | 44,818 | 32,840 | 73.3% |
| | | Combie North PH | 100,000 | 78,934 | 78.9% | 125,255 | 24,536 | 19.6% |
| | | Combie South PH | 150,000 | 371,830 | 247.9% | 141,890 | 91,322 | 64.4% |
| | | Scotts Flat PH | 150,000 | 48,864 | 32.6% | 209,302 | 18,108 | 8.7% |
| | | Discounts | 1,471 | 244 | 16.6% | 1,654 | 655 | 39.6% |
| | | Hydro Plants | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Interest Income & Misc | 27,374 | 36 | 0.1% | 706 | 210 | 29.8% |
| | | Yuba Bear Reimburse | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Gain/Loss-Sale FA | | 1,002 | 0.0% | 15,858 | 9,205 | 58.0% |
| | | | Oper & Main Sum | 18,521,268 | 4,929,124 | | 21,001,679 | 4,438,879 |
| Total Revenue | | | 18,521,268 | 4,929,124 | 26.6% | 21,001,679 | 4,438,879 | 21.1% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 51105 Overtime | 91,500 | 987 | 1.1% | 0 | 0 | 0.0% |
| | | 52609 Temporary Labor | 126,400 | 3,519 | 2.8% | 0 | 0 | 0.0% |
| | | 53100 Salary - Maint, Sup, Eng | 1,159,952 | 250,154 | 21.6% | 635,802 | 197,136 | 31.0% |
| | | 53101 Structures | 171,000 | 50,151 | 29.3% | 137,741 | 55,332 | 40.2% |
| | | 53102 Reservoir,Dams,Waterways | 1,340,000 | 24,491 | 1.8% | 417,320 | 2,463 | 0.6% |
| | | 53103 Turbines & Generators | 69,400 | 6,454 | 9.3% | 18,131 | 1,177 | 6.5% |
| | | 53104 Accessory Elect. Equipmnt | 43,300 | 9,628 | 22.2% | 17,712 | 4,421 | 25.0% |
| | | 53105 Misc. Hydraulic Plant | 12,500 | 0 | 0.0% | 1,187 | 298 | 25.1% |
| | | 53106 Roads, Railroads, Bridges | 96,500 | 6,490 | 6.7% | 2,902 | 0 | 0.0% |
| | | 53107 Communications Equipment | 83,500 | 17,347 | 20.8% | 77,223 | 23,354 | 30.2% |
| | | 53108 Transportation Equipment | 60,000 | 15,535 | 25.9% | 45,165 | 7,690 | 17.0% |
| | | 53109 Transformers/Ocb | 14,500 | 6,632 | 45.7% | 16,527 | 1,020 | 6.2% |
| | | 53110 Station Equipment | 22,500 | 8,012 | 35.6% | 15,694 | 1,227 | 7.8% |
| | | 53111 Transmission Right-Of-Way | 45,000 | 0 | 0.0% | 4,955 | 451 | 9.1% |
| | | 54000 Transfer Out | | 5,001 | 0.0% | | | 0.0% |
| | | 54101 Structures | 190,000 | 124 | 0.1% | 49,675 | 42,367 | 85.3% |
| | | 54102 Reservoirs,Dams,Waterways | 90,000 | 14,147 | 15.7% | 238,738 | 25,504 | 10.7% |
| | | 54103 Turbines & Generators | 35,000 | 19,336 | 55.2% | 11,040 | 0 | 0.0% |
| | | 54104 Accessory Elect. Equipmnt | 42,000 | 3,527 | 8.4% | 8,889 | 3,408 | 38.3% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------|------------------------|---------------------------------|----------|----------|----------|------------|-----------|----------|
| Expense | Oper & Main | 54106 Roads, Railroads, Bridges | 6,500 | 0 | 0.0% | 146 | 0 | 0.0% |
| | | 54107 Communications Equipment | 25,000 | 341 | 1.4% | 8,343 | 0 | 0.0% |
| | | 54108 Transportation Equipment | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 Power Plant Transformer | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 Transformers/Ocb | 11,500 | 66,176 | 575.4% | 3,063 | 0 | 0.0% |
| | | 54110 Station Equipment | 120,000 | 595 | 0.5% | 30,461 | 0 | 0.0% |
| | | 55100 Operation,Supervision,Eng | 7,500 | 1,498 | 20.0% | 3,953 | 1,492 | 37.7% |
| | | 55100 Salary - Oper, Sup, Eng | 514,032 | 236,703 | 46.0% | 578,433 | 185,227 | 32.0% |
| | | 55101 Hydraulic Expenses | 86,000 | 39,070 | 45.4% | 20,795 | 8,705 | 41.9% |
| | | 55102 Electric Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55103 Utilities | 151,000 | 47,283 | 31.3% | 151,093 | 31,848 | 21.1% |
| | | 55104 Misc Hydraulic Expenses | 38,500 | 0 | 0.0% | 29,647 | 0 | 0.0% |
| | | 55105 First Aid/Safety Equip | 72,500 | 16,704 | 23.0% | 31,107 | 12,197 | 39.2% |
| | | 56100 Admin & General Salaries | 2,500 | 129 | 5.1% | 1,014 | 1,014 | 100.0% |
| | | 56100 Salary - Admin, General | 408,743 | 156,669 | 38.3% | 332,667 | 37,323 | 11.2% |
| | | 56101 Holidays | 100,000 | 28,560 | 28.6% | 90,975 | 29,987 | 33.0% |
| | | 56102 Vacation-All Personnel | 125,000 | 28,939 | 23.2% | 127,938 | (108,986) | -85.2% |
| | | 56103 Sick Leave-All Personnel | 75,000 | 28,324 | 37.8% | 78,894 | (117,008) | -148.3% |
| | | 56104 Cto-All Personnel | 25,000 | (3,689) | -14.8% | (4,710) | 781 | -16.6% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|------------------------|---------------------------------|-----------|----------|----------|------------|----------|----------|
| Expense | Oper & Main | 56105 Admin Leave | 10,000 | 4,061 | 40.6% | 11,441 | 2,137 | 18.7% |
| | | 56106 Other Paid Leave | 1,500 | 0 | 0.0% | 8,487 | 4,605 | 54.3% |
| | | 56108 Sick Leave-Workers Comp | 15,000 | (102) | -0.7% | 0 | 0 | 0.0% |
| | | 56111 Accrued Sick Leave | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56112 Telephone Allowance | 1,000 | 153 | 15.3% | 761 | 254 | 33.3% |
| | | 56121 Directors Expense | 10,000 | 0 | 0.0% | 8,662 | 0 | 0.0% |
| | | 56122 Office Supplies & Exp | 41,000 | 12,890 | 31.4% | 44,354 | 3,663 | 8.3% |
| | | 56123 Membership Dues/Subscript | 25,000 | 20,605 | 82.4% | 21,150 | 20,246 | 95.7% |
| | | 56124 Property/Liab Insurance | 232,500 | 91 | 0.0% | 221,129 | 131,859 | 59.6% |
| | | 56125 Outside Services | 982,500 | 118,452 | 12.1% | 415,054 | 67,535 | 16.3% |
| | | 56126 Trustee Fees | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56127 Fuel Expenses | 100,000 | 17,659 | 17.7% | 69,510 | 17,163 | 24.7% |
| | | 56128 Misc Admin Costs | 1,510,000 | 501,525 | 33.2% | 1,030,203 | 254,900 | 24.7% |
| | | 56195 Hydro Relicensing | 170,000 | 4,094 | 2.4% | 1,083 | 1,083 | 100.0% |
| | | 56197 Non Reimbursable Expense | - | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56201 Medicare | 30,091 | 11,125 | 37.0% | 27,841 | 4,234 | 15.2% |
| | | 56202 Pension Premiums | 580,934 | 198,672 | 34.2% | 472,168 | 134,535 | 28.5% |
| | | 56203 Health & Life Insurance | 53,534 | 70,639 | 132.0% | 82,261 | 31,376 | 38.1% |
| 56204 Dental Insurance | 35,743 | 10,776 | 30.1% | 26,838 | 9,282 | 34.6% | | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | | |
|----------------------|------------------------|---------------------------------|-------------------------------|------------------|-------------------|-------------------|------------------|-------|------|
| Expense | Oper & Main | 56205 Vision Insurance | 4,376 | 1,626 | 37.1% | 3,729 | 1,244 | 33.4% | |
| | | 56206 Long Term Disability Ins | 9,359 | 1,654 | 17.7% | 4,102 | 1,372 | 33.4% | |
| | | 56207 Workers Comp Insurance | 86,085 | 18,008 | 20.9% | 43,634 | 11,779 | 27.0% | |
| | | 56210 Empl Assistance Plan | 629 | 221 | 35.1% | 1,653 | 226 | 13.6% | |
| | | 56211 Health Bene Fee-Actv Emp | 3,020 | 840 | 27.8% | 2,797 | 452 | 16.2% | |
| | | 56212 Health Bene Fee-Retirees | 2,020 | 614 | 30.4% | 2,088 | 263 | 12.6% | |
| | | 56214 HRA Contrib-Hydro Emp | 316,025 | 128,400 | 40.6% | 315,712 | 0 | 0.0% | |
| | | 56215 HRA Contrib-Hydro Retiree | 111,059 | 54,011 | 48.6% | 118,164 | 0 | 0.0% | |
| | | 56224 OPEB Net ARC | 130,000 | 0 | 0.0% | 127,000 | 0 | 0.0% | |
| | | Water Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% | |
| | | Oper & Main Sum | 12,933,700 | 2,264,850 | | 12,277,402 | 1,146,635 | | |
| | | Capital | 52907 Purchase Of Hydro Equip | 716,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Capital Projects | 3,290,000 | 371,738 | 11.3% | 3,518,743 | 341,564 | 9.7% | |
| | Capital Sum | 4,006,500 | 371,738 | | 3,518,743 | 341,564 | | | |
| Total Expense | | 16,940,200 | 2,636,588 | 9.3% | 15,796,145 | 1,488,199 | 9.7% | | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| Revenue | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------------------|-------------|------------------|----------------|--------------|------------------|----------------|--------------|
| | Oper & Main | 1,803,607 | 910,962 | 50.5% | 1,762,080 | 754,592 | 42.8% |
| Total Revenue | | 1,803,607 | 910,962 | 50.5% | 1,762,080 | 754,592 | 42.8% |
| Expense | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
| | Oper & Main | 2,042,174 | 444,061 | 21.7% | 1,632,236 | 200,472 | 12.3% |
| | Capital | 320,000 | 1,725 | 0.5% | 0 | 0 | 0.0% |
| Total Expense | | 2,362,174 | 445,786 | 18.9% | 1,632,236 | 200,472 | 12.3% |

Recreation Net Income 465,176

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|------------------------|----------------------------|------------------|----------------|--------------|------------------|----------------|--------------|
| Revenue | Oper & Main | Advance Reservations | 564,028 | 535,355 | 94.9% | 583,959 | 359,553 | 61.6% |
| | | Boat Rental | 18,502 | 2,757 | 14.9% | 12,266 | 3,566 | 29.1% |
| | | Cascade Shores | 7,967 | 690 | 8.7% | 3,848 | 815 | 21.2% |
| | | Concessionaires | 32,464 | 7,550 | 23.3% | 31,523 | 0 | 0.0% |
| | | Dock Rents & Leases | 37,242 | 1,125 | 3.0% | 32,186 | 26,495 | 82.3% |
| | | Gain/Loss-Sale FA | (1,304) | 5,500 | -421.7% | 22,463 | 0 | 0.0% |
| | | Gate | 550,965 | 117,686 | 21.4% | 557,573 | 133,412 | 23.9% |
| | | Marina | 223,043 | 74,592 | 33.4% | 181,848 | 87,498 | 48.1% |
| | | Miscellaneous | 15,938 | 359 | 2.3% | 17,196 | 427 | 2.5% |
| | | Mooring/Dry Storage | 107,749 | 93,307 | 86.6% | 108,872 | 81,847 | 75.2% |
| | | Season Passes | 62,729 | 40,987 | 65.3% | 54,939 | 37,892 | 69.0% |
| | | Season Passes - CS | 24,735 | 17,360 | 70.2% | 11,080 | 8,220 | 74.2% |
| | | Store | 159,549 | 13,694 | 8.6% | 144,329 | 14,868 | 10.3% |
| | | Oper & Main Sum | 1,803,607 | 910,962 | | 1,762,080 | 754,592 | |
| | Total Revenue | | 1,803,607 | 910,962 | 50.5% | 1,762,080 | 754,592 | 42.8% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------|----------------|--------------------------------|------------------------------|--------------|----------|------------|----------|----------|---------|
| Expense | Capital | 52905 Contractors-Cap Projects | 65,000 | 1,725 | 2.7% | 0 | 0 | 0.0% | |
| | | Capital Projects | 255,000 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | Capital Sum | 320,000 | 1,725 | | 0 | 0 | | |
| | | Oper & Main | 51101 Salary | 479,619 | 141,111 | 29.4% | 310,982 | 85,596 | 27.5% |
| | | | 51103 Other Payroll-Rec | 8,900 | 0 | 0.0% | 15,113 | 11,830 | 78.3% |
| | | | 51110 Holiday | 16,500 | 5,615 | 34.0% | 20,952 | 5,658 | 27.0% |
| | | | 51111 Vacation | 19,600 | 7,932 | 40.5% | 25,556 | (21,845) | -85.5% |
| | | | 51112 Sick Leave | 13,000 | 4,681 | 36.0% | 18,982 | (29,387) | -154.8% |
| | | | 51113 Administrative Leave | 3,300 | 0 | 0.0% | 2,125 | 0 | 0.0% |
| | | | 51121 Various Meetings | 9,200 | 5,094 | 55.4% | 10,766 | 3,911 | 36.3% |
| | | | 51128 Training & Seminars | 800 | 0 | 0.0% | 1,404 | 1,404 | 100.0% |
| | | | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | | 51308 Empl Assistance Plan | 209 | 78 | 37.3% | 177 | 69 | 38.8% |
| | | | 51310 Medicare | 6,954 | 2,398 | 34.5% | 5,690 | 668 | 11.7% |
| | | | 51311 Pension Premiums | 133,847 | 44,796 | 33.5% | 106,229 | 28,384 | 26.7% |
| | | | 51312 Health Insurance | 12,000 | 12,042 | 100.4% | 8,870 | 2,928 | 33.0% |
| | | | 51313 Life Insurance | 3,925 | 1,400 | 35.7% | 3,337 | 1,185 | 35.5% |
| | | | 51314 Dental Insurance | 11,894 | 2,450 | 20.6% | 5,929 | 1,983 | 33.4% |
| | | | 51315 Vision Insurance | 1,455 | 516 | 35.4% | 1,126 | 375 | 33.3% |
| | | | 51316 Long Term Disability | 2,158 | 438 | 20.3% | 1,023 | 338 | 33.0% |
| | | | 51317 Workers Comp Insurance | 37,897 | 10,821 | 28.6% | 28,092 | 9,153 | 32.6% |
| | | | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

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

| | | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | | |
|----------------|------------------------|----------------------|----------------------------|----------|----------|------------------|----------------|--------------|------------------|----------------|--------------|
| Expense | Oper & Main | 51320 | Health Bene Fee-Actv Emp | 700 | 179 | 25.6% | 704 | 261 | 37.0% | | |
| | | 51322 | HRA Contribution-Actv Emp | 140,844 | 42,476 | 30.2% | 81,591 | 26,833 | 32.9% | | |
| | | 51324 | OPEB Net ARC | 23,000 | 0 | 0.0% | 23,000 | 0 | 0.0% | | |
| | | 52504 | Materials & Supplies | 1,200 | 291 | 24.3% | (480) | (52) | 10.9% | | |
| | | 52505 | Protective Clothng/Safety | 720 | 120 | 16.7% | 536 | 145 | 27.1% | | |
| | | 52510 | Rec-Bldg & Grnds Maint | 118,000 | 19,761 | 16.7% | 107,874 | 14,820 | 13.7% | | |
| | | 52511 | Rec-Equip Maint | 50,500 | 11,016 | 21.8% | 25,175 | 11,599 | 46.1% | | |
| | | 52513 | Rec-Marina Equip | 15,000 | 2,085 | 13.9% | 6,369 | 923 | 14.5% | | |
| | | 52514 | Rec-Inventory | 145,000 | 19,674 | 13.6% | 117,462 | 3,837 | 3.3% | | |
| | | 52604 | Legal Fees | 3,000 | 7,250 | 241.7% | 5,126 | 0 | 0.0% | | |
| | | 52606 | Rent/Lease Of Equip | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% | | |
| | | 52608 | Fed/St/Co Mandated Costs | 46,250 | 6,818 | 14.7% | 32,477 | 4,985 | 15.4% | | |
| | | 52609 | Temporary Labor | 500,000 | 51,352 | 10.3% | 467,409 | 27 | 0.0% | | |
| | | 52704 | Insurance | 8,000 | 0 | 0.0% | 4,961 | 1,726 | 34.8% | | |
| | | 52709 | Advertising/Legal Notices | 17,500 | 5,005 | 28.6% | 4,748 | 3,567 | 75.1% | | |
| | | 52710 | Office Supplies/Expenses | 51,200 | 8,816 | 17.2% | 28,825 | 8,673 | 30.1% | | |
| | | 52711 | Travel & Meal Expenses | 300 | 0 | 0.0% | 508 | 342 | 67.4% | | |
| | | 52712 | Telephone Expenses | 22,200 | 13,729 | 61.8% | 25,351 | 7,417 | 29.3% | | |
| | | 52713 | Utilities | 135,000 | 13,730 | 10.2% | 68,249 | 13,102 | 19.2% | | |
| | | 52801 | Special Dept Expenses | | 2 | 0.0% | 65,996 | 14 | 0.0% | | |
| | | 54000 | Transfer Out | | 2,383 | 0.0% | | | 0.0% | | |
| | | | Oper & Main Sum | | | 2,042,174 | 444,061 | | 1,632,236 | 200,472 | |
| | | Total Expense | | | | 2,362,174 | 445,786 | 21.7% | 1,632,236 | 200,472 | 12.3% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|---|-------------------|-------------------|--------------|-------------------|-------------------|--------------|
| Oper & Main, Capital Summary | | | | | | |
| 113 Directors | 220,944 | 72,812 | 33.0% | 154,643 | 47,054 | 30.4% |
| 114 Administration | 6,312,489 | 2,325,182 | 36.8% | 8,143,570 | 4,622,522 | 56.8% |
| 115 Management | 2,422,132 | 749,417 | 30.9% | 1,868,020 | 531,292 | 28.4% |
| 118 Information Tech | 1,052,236 | 260,081 | 24.7% | 465,359 | 164,459 | 35.3% |
| 131 Cashiering | 179,506 | 62,761 | 35.0% | 165,695 | 56,682 | 34.2% |
| 133 Customer Service | 661,621 | 262,616 | 39.7% | 639,482 | 191,279 | 29.9% |
| 135 Accounting | 1,034,795 | 378,296 | 36.6% | 954,989 | 293,592 | 30.7% |
| 151 Engineering | 23,107,356 | 4,236,419 | 18.3% | 11,263,725 | 2,707,949 | 24.0% |
| 171 Water | 9,357,597 | 2,841,291 | 30.4% | 7,095,249 | 1,971,101 | 27.8% |
| 191 Maintenance | 8,911,048 | 2,710,090 | 30.4% | 8,256,521 | 2,038,040 | 24.7% |
| 193 Purchasing | 1,672,725 | 616,766 | 36.9% | 1,668,638 | 374,598 | 22.4% |
| 195 Shop Operations | 1,098,417 | 356,037 | 32.4% | 1,052,519 | 236,318 | 22.5% |
| 250 Recreation | 2,362,174 | 445,786 | 18.9% | 1,632,236 | 200,472 | 12.3% |
| 518 Hydroelectric | 16,752,965 | 2,625,897 | 15.7% | 15,699,604 | 1,427,181 | 9.1% |
| 715 Bowman TL | 187,235 | 10,691 | 5.7% | 96,541 | 61,019 | 63.2% |
| Grand Total | 75,333,239 | 17,954,143 | 23.8% | 59,156,790 | 14,923,557 | 25.2% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| | | | | | | | | |
|---------------------------|------------------------|--------------------------------|-----------|---------|----------------|---------------|--------------|----------------|
| 113 Directors | Oper & Main | 51101 Salary | 74,257 | 31,000 | 41.7% | 65,700 | 18,600 | 28.3% |
| | | 51307 Def Comp Employer Match | 600 | 248 | 41.3% | 594 | 198 | 33.3% |
| | | 51308 Empl Assistance Plan | 130 | 48 | 36.6% | 132 | 55 | 41.6% |
| | | 51310 Medicare | 1,077 | 449 | 41.7% | 1,045 | 361 | 34.5% |
| | | 51312 Health Insurance | 95,528 | 34,448 | 36.1% | 70,498 | 22,205 | 31.5% |
| | | 51313 Life Insurance | 608 | 91 | 15.0% | 248 | 87 | 35.1% |
| | | 51314 Dental Insurance | 7,434 | 1,643 | 22.1% | 3,766 | 1,396 | 37.1% |
| | | 51315 Vision Insurance | 910 | 391 | 43.0% | 860 | 313 | 36.4% |
| | | 51317 Workers Comp Insurance | 297 | 38 | 12.8% | 146 | 66 | 45.4% |
| | | 51319 FICA | 4,604 | 1,922 | 41.7% | 4,468 | 1,542 | 34.5% |
| | | 52701 Directors Business Exp | 3,000 | 482 | 16.1% | 2,646 | 32 | 1.2% |
| | | 52702 Directors Conference Exp | 2,500 | 642 | 25.7% | 1,801 | 1,045 | 58.0% |
| | | 52707 Educational Expenses | 3,000 | 963 | 32.1% | 30 | 30 | 100.0% |
| | | 52711 Travel & Meal Expenses | 2,000 | 448 | 22.4% | 2,710 | 1,125 | 41.5% |
| | | 52801 Special Dept Expenses | 25,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 113 Directors Total | | | 220,944 | 72,812 | 33.0% | 154,643 |
| 114 Administration | Oper & Main | 51101 Salary | 117,000 | 45,753 | 39.1% | 99,871 | 912 | 0.9% |
| | | 51312 Health Insurance | 1,200,000 | 415,967 | 34.7% | 906,325 | 317,214 | 35.0% |
| | | 51313 Life Insurance | 21,000 | 5,259 | 25.0% | 16,171 | 5,688 | 35.2% |
| | | 51320 Health Bene Fee-Actv Emp | 21,000 | 7,163 | 34.1% | 20,416 | 7,758 | 38.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|---------------------------------|------------------------|----------------|---------------------------|--------------------------|------------------|--------------|------------------|------------------|--------------|-------|
| 114 Administration | Oper & Main | 51321 | Health Bene Fee-Retirees | 26,400 | 4,666 | 17.7% | 15,745 | 5,785 | 36.7% | |
| | | 51324 | OPEB Net ARC | 1,050,000 | 0 | 0.0% | 990,000 | 0 | 0.0% | |
| | | 52502 | Maint-Bldg & Grounds | 27,750 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52503 | Maintenance Of Equipment | 26,000 | 7,829 | 30.1% | 27,739 | 3,034 | 10.9% | |
| | | 52603 | Consulting Fees | 37,250 | 14,163 | 38.0% | 0 | 0 | 0.0% | |
| | | 52604 | Legal Fees | 250,000 | 48,566 | 19.4% | 229,958 | 76,177 | 33.1% | |
| | | 52606 | Rent/Lease Of Equip | 22,800 | 4,410 | 19.3% | 11,514 | 2,862 | 24.9% | |
| | | 52608 | Fed/St/Co Mandated Costs | 52,000 | 358 | 0.7% | 281,014 | 0 | 0.0% | |
| | | 52704 | Insurance | 294,700 | 14,655 | 5.0% | 197,743 | 81,786 | 41.4% | |
| | | 52709 | Advertising/Legal Notices | 3,000 | 1,761 | 58.7% | 8,454 | 0 | 0.0% | |
| | | 52710 | Office Supplies/Expenses | 67,500 | 33,056 | 49.0% | 45,642 | 13,502 | 29.6% | |
| | | 52711 | Travel & Meal Expenses | | 30 | 0.0% | | | 0.0% | |
| | | 52712 | Telephone Expenses | 13,000 | 3,923 | 30.2% | 11,749 | 2,915 | 24.8% | |
| | | 52713 | Utilities | 70,000 | 27,660 | 39.5% | 65,856 | 17,992 | 27.3% | |
| | | 52801 | Special Dept Expenses | 9,500 | 0 | 0.0% | 387 | 0 | 0.0% | |
| | | 51311 | Pension Adjustment | | (10,648) | 0.0% | | | 0.0% | |
| | | Capital | 52703 | Debt Service | 2,743,589 | 1,620,659 | 59.1% | 5,206,587 | 4,081,034 | 78.4% |
| | | | 52904 | Purchase Of Other Equip | | 21,872 | 0.0% | 0 | 0 | 0.0% |
| | | | 52905 | Contractors-Cap Projects | 60,000 | 0 | 0.0% | 8,400 | 5,862 | 69.8% |
| | | | Capital Projects | 200,000 | 58,081 | 29.0% | 0 | 0 | 0.0% | |
| 114 Administration Total | | | | 6,312,489 | 2,325,182 | 36.8% | 8,143,570 | 4,622,522 | 56.8% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 115 Management | Oper & Main | | | | | | |
| | 51101 Salary | 851,682 | 331,439 | 38.9% | 792,957 | 231,313 | 29.2% |
| | 51105 Overtime | 1,000 | 4,157 | 415.7% | 2,020 | 1,060 | 52.5% |
| | 51308 Empl Assistance Plan | 287 | 115 | 40.1% | 291 | 110 | 37.7% |
| | 51310 Medicare | 12,349 | 5,025 | 40.7% | 12,225 | 3,936 | 32.2% |
| | 51311 Pension Premiums | 237,679 | 93,208 | 39.2% | 225,739 | 71,190 | 31.5% |
| | 51312 Health Insurance | 210,161 | 74,575 | 35.5% | 162,668 | 55,698 | 34.2% |
| | 51313 Life Insurance | 6,970 | 2,238 | 32.1% | 6,629 | 2,172 | 32.8% |
| | 51314 Dental Insurance | 16,355 | 4,269 | 26.1% | 10,855 | 3,695 | 34.0% |
| | 51315 Vision Insurance | 2,001 | 797 | 39.8% | 1,876 | 625 | 33.3% |
| | 51316 Long Term Disability | 3,833 | 739 | 19.3% | 1,604 | 433 | 27.0% |
| | 51317 Workers Comp Insurance | 11,655 | 3,211 | 27.6% | 8,737 | 2,760 | 31.6% |
| | 51318 Unemployment Insurance | 20,000 | 0 | 0.0% | 31,361 | 3,219 | 10.3% |
| | 51319 FICA | 1,200 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 52503 Maintenance Of Equipment | 13,000 | 546 | 4.2% | 9,953 | 753 | 7.6% |
| | 52505 Protective Clothng/Safety | 14,260 | 3,086 | 21.6% | 10,030 | 34 | 0.3% |
| | 52603 Consulting Fees | 611,500 | 120,691 | 19.7% | 245,606 | 59,015 | 24.0% |
| | 52609 Temporary Labor | 40,000 | 7,122 | 17.8% | 0 | 0 | 0.0% |
| | 52706 Dues & Publications | 52,200 | 28,218 | 54.1% | 50,019 | 32,413 | 64.8% |
| | 52707 Educational Expenses | 37,000 | 7,436 | 20.1% | 14,226 | 8,740 | 61.4% |
| | 52708 Physical Examination/Test | 10,000 | 4,612 | 46.1% | 12,092 | 4,735 | 39.2% |
| | 52709 Advertising/Legal Notices | 4,000 | 809 | 20.2% | 3,835 | 1,409 | 36.7% |
| 52710 Office Supplies/Expenses | 8,000 | 13,400 | 167.5% | 12,720 | 3,183 | 25.0% | |
| 52711 Travel & Meal Expenses | 10,000 | 2,237 | 22.4% | 5,521 | 1,226 | 22.2% | |
| 52712 Telephone Expenses | 1,000 | 289 | 28.9% | 1,638 | 318 | 19.4% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------|-----------------------------|--------------------------------|----------|------------------|----------------|--------------|------------------|----------------|
| 115 Management | Oper & Main | 52801 Special Dept Expenses | 240,500 | 33,511 | 13.9% | 245,419 | 43,254 | 17.6% |
| | Capital | 52902 Purchase Light Trucks | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 5,500 | 5,076 | 92.3% | 0 | 0 | 0.0% |
| | | 52908 Consulting Fees-Cap Proj | | 2,609 | 0.0% | 0 | 0 | 0.0% |
| | | Capital Projects | | 0 | 0.0% | 0 | 0 | 0.0% |
| | 115 Management Total | | | 2,422,132 | 749,417 | 30.9% | 1,868,020 | 531,292 |
| 118 Information Tech | Oper & Main | 51101 Salary | 239,298 | 92,215 | 38.5% | 221,627 | 63,745 | 28.8% |
| | | 51105 Overtime | 3,000 | 910 | 30.3% | 99 | 99 | 100.0% |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 78 | 33 | 41.7% | 85 | 30 | 35.5% |
| | | 51310 Medicare | 3,470 | 1,350 | 38.9% | 3,332 | 1,034 | 31.0% |
| | | 51311 Pension Premiums | 66,781 | 25,735 | 38.5% | 62,372 | 18,914 | 30.3% |
| | | 51312 Health Insurance | 57,317 | 15,668 | 27.3% | 34,111 | 11,360 | 33.3% |
| | | 51313 Life Insurance | 1,958 | 700 | 35.7% | 1,910 | 527 | 27.6% |
| | | 51314 Dental Insurance | 4,460 | 1,129 | 25.3% | 2,574 | 690 | 26.8% |
| | | 51315 Vision Insurance | 546 | 234 | 43.0% | 531 | 156 | 29.4% |
| | | 51316 Long Term Disability | 1,077 | 240 | 22.3% | 493 | 111 | 22.6% |
| | | 51317 Workers Comp Insurance | 1,675 | 462 | 27.6% | 1,177 | 358 | 30.4% |
| | | 52503 Maintenance Of Equipment | 164,176 | 92,462 | 56.3% | 74,327 | 47,743 | 64.2% |
| | | 52603 Consulting Fees | 5,000 | 0 | 0.0% | 2,500 | 0 | 0.0% |
| | | 52609 Temporary Labor | 1,000 | 0 | 0.0% | 1,048 | 1,048 | 100.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------------|------------------------|--------------------------------|------------------|----------------|--------------|----------------|----------------|--------------|
| 118 Information Tech | Oper & Main | 52706 Dues & Publications | 1,000 | 0 | 0.0% | 462 | 0 | 0.0% |
| | | 52707 Educational Expenses | 4,500 | 299 | 6.6% | 1,211 | 850 | 70.2% |
| | | 52710 Office Supplies/Expenses | 121,800 | 25,258 | 20.7% | 43,864 | 16,035 | 36.6% |
| | | 52711 Travel & Meal Expenses | 2,000 | 0 | 0.0% | 37 | 0 | 0.0% |
| | | 52712 Telephone Expenses | 12,100 | 2,491 | 20.6% | 5,508 | 1,759 | 31.9% |
| | Capital | 52904 Purchase Of Other Equip | 40,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52905 Contractors-Cap Projects | 321,000 | 896 | 0.3% | 8,091 | 0 | 0.0% |
| | | | | | | | | |
| 118 Information Tech Total | | | 1,052,236 | 260,081 | 24.7% | 465,359 | 164,459 | 35.3% |
| 131 Cashiering | Oper & Main | 51101 Salary | 89,857 | 34,095 | 37.9% | 79,449 | 25,421 | 32.0% |
| | | 51105 Overtime | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 52 | 15 | 28.9% | 48 | 22 | 46.1% |
| | | 51310 Medicare | 1,303 | 495 | 38.0% | 1,212 | 428 | 35.3% |
| | | 51311 Pension Premiums | 25,077 | 9,515 | 37.9% | 22,214 | 7,818 | 35.2% |
| | | 51312 Health Insurance | 38,211 | 16,364 | 42.8% | 33,289 | 14,624 | 43.9% |
| | | 51313 Life Insurance | 735 | 262 | 35.6% | 645 | 230 | 35.7% |
| | | 51314 Dental Insurance | 2,974 | 1,229 | 41.3% | 2,767 | 1,081 | 39.1% |
| | | 51315 Vision Insurance | 364 | 156 | 43.0% | 313 | 125 | 40.0% |
| | | 51316 Long Term Disability | 404 | 112 | 27.6% | 212 | 65 | 30.5% |
| | | 51317 Workers Comp Insurance | 629 | 170 | 27.0% | 419 | 144 | 34.4% |
| | | 52503 Maintenance Of Equipment | 5,000 | 0 | 0.0% | 4,740 | 4,740 | 100.0% |
| | | 52609 Temporary Labor | 6,000 | 0 | 0.0% | 20,389 | 1,984 | 9.7% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
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| | | | | | | | | |
|-----------------------------|-----------------------------|---------------------------------|---------|----------------|---------------|--------------|----------------|---------------|
| 131 Cashiering | Oper & Main | 52707 Educational Expenses | 400 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52710 Office Supplies/Expenses | 3,000 | 348 | 11.6% | 0 | 0 | 0.0% |
| | Capital | 52904 Purchase Of Other Equip | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 131 Cashiering Total | | | 179,506 | 62,761 | 35.0% | 165,695 | 56,682 |
| 133 Customer Service | Oper & Main | 51101 Salary | 308,601 | 120,187 | 38.9% | 281,772 | 85,604 | 30.4% |
| | | 51105 Overtime | 2,000 | 279 | 13.9% | 205 | 0 | 0.0% |
| | | 51106 Double Time | 1,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 156 | 65 | 41.7% | 163 | 63 | 38.7% |
| | | 51310 Medicare | 4,475 | 1,751 | 39.1% | 4,290 | 1,436 | 33.5% |
| | | 51311 Pension Premiums | 86,121 | 33,553 | 39.0% | 80,939 | 26,472 | 32.7% |
| | | 51312 Health Insurance | 114,633 | 43,420 | 37.9% | 95,125 | 35,371 | 37.2% |
| | | 51313 Life Insurance | 2,526 | 927 | 36.7% | 2,647 | 898 | 33.9% |
| | | 51314 Dental Insurance | 8,921 | 3,203 | 35.9% | 6,799 | 2,362 | 34.7% |
| | | 51315 Vision Insurance | 1,092 | 469 | 43.0% | 1,078 | 359 | 33.3% |
| | | 51316 Long Term Disability | 1,389 | 381 | 27.4% | 774 | 224 | 29.0% |
| | | 51317 Workers Comp Insurance | 2,309 | 641 | 27.8% | 1,603 | 519 | 32.4% |
| | | 52503 Maintenance Of Equipment | 14,000 | 10,062 | 71.9% | 2,247 | 1,634 | 72.7% |
| | | 52504 Materials & Supplies | 1,200 | 0 | 0.0% | 1,618 | 2 | 0.1% |
| | | 52505 Protective Clothng/Safety | 500 | 0 | 0.0% | 66 | 55 | 83.5% |
| | | 52506 Purchase Of Small Tools | 1,000 | 0 | 0.0% | 1,572 | 0 | 0.0% |
| | 52609 Temporary Labor | 0 | 0 | 0.0% | 0 | 0 | 0.0% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| | | | | | | | | |
|-----------------------------------|------------------------|--------------------------------|----------------|----------------|--------------|----------------|----------------|--------------|
| 133 Customer Service | Oper & Main | 52707 Educational Expenses | 700 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52710 Office Supplies/Expenses | 100,000 | 47,545 | 47.5% | 129,435 | 36,193 | 28.0% |
| | | 52711 Travel & Meal Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52712 Telephone Expenses | 500 | 134 | 26.8% | 363 | 87 | 23.8% |
| | | | | | | | | |
| | Capital | 52902 Purchase Light Trucks | | 0 | 0.0% | 28,786 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 10,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| 133 Customer Service Total | | | 661,621 | 262,616 | 39.7% | 639,482 | 191,279 | 29.9% |
| 135 Accounting | Oper & Main | 51101 Salary | 514,137 | 206,149 | 40.1% | 463,663 | 155,916 | 33.6% |
| | | 51105 Overtime | 5,000 | 3,855 | 77.1% | 4,095 | 1,947 | 47.5% |
| | | 51308 Empl Assistance Plan | 182 | 63 | 34.4% | 180 | 77 | 42.8% |
| | | 51310 Medicare | 7,455 | 3,065 | 41.1% | 7,205 | 2,643 | 36.7% |
| | | 51311 Pension Premiums | 143,480 | 57,530 | 40.1% | 131,230 | 47,706 | 36.4% |
| | | 51312 Health Insurance | 133,739 | 46,017 | 34.4% | 113,144 | 46,951 | 41.5% |
| | | 51313 Life Insurance | 4,208 | 1,489 | 35.4% | 3,542 | 1,273 | 35.9% |
| | | 51314 Dental Insurance | 10,408 | 2,872 | 27.6% | 6,581 | 2,596 | 39.4% |
| | | 51315 Vision Insurance | 1,273 | 547 | 43.0% | 1,157 | 422 | 36.5% |
| | | 51316 Long Term Disability | 2,314 | 505 | 21.8% | 892 | 233 | 26.1% |
| | | 51317 Workers Comp Insurance | 3,599 | 1,042 | 28.9% | 2,493 | 891 | 35.7% |
| | | 52601 Audit Fees | 60,000 | 6,300 | 10.5% | 40,725 | 775 | 1.9% |
| | | 52603 Consulting Fees | 27,000 | 925 | 3.4% | 60,049 | 0 | 0.0% |
| | | 52606 Rent/Lease Of Equip | 1,500 | 0 | 0.0% | 0 | 0 | 0.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| | | | | | | | | |
|-----------------------------|------------------------|--------------------------------|-------------------------------|----------------|--------------|----------------|----------------|--------------|
| 135 Accounting | Oper & Main | 52609 Temporary Labor | 80,000 | 27,200 | 34.0% | 56,240 | 2,553 | 4.5% |
| | | 52706 Dues & Publications | 700 | 343 | 49.0% | 688 | 670 | 97.3% |
| | | 52707 Educational Expenses | 5,000 | 0 | 0.0% | 1,490 | 895 | 60.1% |
| | | 52710 Office Supplies/Expenses | 4,000 | 2,278 | 57.0% | 4,962 | 1,762 | 35.5% |
| | | 52711 Travel & Meal Expenses | 3,000 | 227 | 7.6% | 64 | 11 | 17.1% |
| | | 52712 Telephone Expenses | 400 | 0 | 0.0% | 331 | 14 | 4.1% |
| | | 52801 Special Dept Expenses | 27,400 | 17,891 | 65.3% | 56,259 | 26,259 | 46.7% |
| | | Capital | 52904 Purchase Of Other Equip | | 0 | 0.0% | 0 | 0 |
| 135 Accounting Total | | | 1,034,795 | 378,296 | 36.6% | 954,989 | 293,592 | 30.7% |
| 151 Engineering | Oper & Main | 51101 Salary | 1,676,263 | 651,965 | 38.9% | 1,593,631 | 462,739 | 29.0% |
| | | 51105 Overtime | 6,000 | 1,598 | 26.6% | 4,508 | 1,339 | 29.7% |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 520 | 234 | 44.9% | 564 | 204 | 36.1% |
| | | 51310 Medicare | 24,306 | 9,458 | 38.9% | 24,246 | 7,774 | 32.1% |
| | | 51311 Pension Premiums | 467,795 | 179,127 | 38.3% | 450,177 | 140,012 | 31.1% |
| | | 51312 Health Insurance | 382,111 | 131,355 | 34.4% | 304,095 | 103,614 | 34.1% |
| | | 51313 Life Insurance | 13,719 | 4,816 | 35.1% | 13,991 | 4,424 | 31.6% |
| | | 51314 Dental Insurance | 29,736 | 8,547 | 28.7% | 21,340 | 6,997 | 32.8% |
| | | 51315 Vision Insurance | 3,638 | 1,485 | 40.8% | 3,517 | 1,141 | 32.4% |
| | | 51316 Long Term Disability | 7,543 | 1,507 | 20.0% | 3,210 | 837 | 26.1% |
| | | 51317 Workers Comp Insurance | 89,875 | 20,125 | 22.4% | 53,066 | 16,386 | 30.9% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|------------------------------|------------------------|---------------------------------|-------------------------------|------------------|--------------|-------------------|------------------|--------------|-------|
| 151 Engineering | Oper & Main | 51319 FICA | 350 | 0 | 0.0% | 621 | 398 | 64.2% | |
| | | 52503 Maintenance Of Equipment | 10,000 | 765 | 7.7% | 24,327 | 8,026 | 33.0% | |
| | | 52504 Materials & Supplies | 65,000 | 16,077 | 24.7% | 29,676 | 24,761 | 83.4% | |
| | | 52505 Protective Clothng/Safety | 2,000 | 11 | 0.6% | 1,196 | 141 | 11.8% | |
| | | 52506 Purchase Of Small Tools | 1,000 | 320 | 32.0% | 557 | 86 | 15.5% | |
| | | 52603 Consulting Fees | 300,000 | 87,502 | 29.2% | 119,017 | 11,239 | 9.4% | |
| | | 52606 Rent/Lease Of Equip | 0 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52609 Temporary Labor | 120,000 | 0 | 0.0% | 11,050 | 9,843 | 89.1% | |
| | | 52706 Dues & Publications | 6,000 | 10,364 | 172.7% | 7,329 | 2,623 | 35.8% | |
| | | 52707 Educational Expenses | 10,000 | 8,260 | 82.6% | 7,619 | 2,174 | 28.5% | |
| | | 52710 Office Supplies/Expenses | 12,000 | 3,844 | 32.0% | 17,632 | 10,894 | 61.8% | |
| | | 52711 Travel & Meal Expenses | 3,000 | 2,148 | 71.6% | 4,612 | 1,767 | 38.3% | |
| | | 52712 Telephone Expenses | 500 | 83 | 16.6% | 313 | 71 | 22.6% | |
| | | 52801 Special Dept Expenses | 140,000 | 97,108 | 69.4% | 68,565 | 26,753 | 39.0% | |
| | | | | | | | | | |
| | | Capital | 52901 Right of Way | | 0 | 0.0% | 9,168 | 8,378 | 91.4% |
| | | | 52902 Purchase Light Trucks | 60,000 | 46,620 | 77.7% | 53,827 | 0 | 0.0% |
| | | | 52904 Purchase Of Other Equip | | 0 | 0.0% | 109,208 | 450 | 0.4% |
| | | | 52910 Misc Acq Fees & Notices | 210,000 | 0 | 0.0% | 790 | 395 | 50.0% |
| | | | Capital Projects | 19,466,000 | 2,953,098 | 15.2% | 8,325,876 | 1,854,483 | 22.3% |
| 151 Engineering Total | | | 23,107,356 | 4,236,419 | 18.3% | 11,263,725 | 2,707,949 | 24.0% | |
| 171 Water | Oper & Main | 51101 Salary | 3,129,325 | 1,153,359 | 36.9% | 2,943,156 | 861,722 | 29.3% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------|--------------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 171 Water | Oper & Main | 51105 Overtime | 90,000 | 9,465 | 10.5% | 27,760 | 8,200 | 29.5% |
| | | 51106 Double Time | 113,700 | 18,796 | 16.5% | 0 | 0 | 0.0% |
| | | 51107 Weekend Diff | 8,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51144 Night Call Duty | 140,000 | 55,292 | 39.5% | 133,870 | 42,116 | 31.5% |
| | | 51308 Empl Assistance Plan | 1,199 | 466 | 38.9% | 1,273 | 476 | 37.4% |
| | | 51310 Medicare | 45,375 | 18,173 | 40.1% | 51,406 | 16,336 | 31.8% |
| | | 51311 Pension Premiums | 873,301 | 316,448 | 36.2% | 833,782 | 263,564 | 31.6% |
| | | 51312 Health Insurance | 878,856 | 312,484 | 35.6% | 725,597 | 245,389 | 33.8% |
| | | 51313 Life Insurance | 25,610 | 8,692 | 33.9% | 26,202 | 8,407 | 32.1% |
| | | 51314 Dental Insurance | 68,393 | 21,888 | 32.0% | 58,403 | 20,285 | 34.7% |
| | | 51315 Vision Insurance | 8,368 | 3,314 | 39.6% | 8,346 | 2,813 | 33.7% |
| | | 51316 Long Term Disability | 14,082 | 3,203 | 22.7% | 7,054 | 1,923 | 27.3% |
| | | 51317 Workers Comp Insurance | 213,487 | 59,774 | 28.0% | 161,924 | 50,404 | 31.1% |
| | | 51318 Unemployment Insurance | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 52501 Chemicals | 275,000 | 30,974 | 11.3% | 198,980 | 38,108 | 19.2% |
| | | 52503 Maintenance Of Equipment | 214,000 | 77,271 | 36.1% | 163,078 | 34,231 | 21.0% |
| | | 52504 Materials & Supplies | 249,000 | 83,152 | 33.4% | 273,765 | 68,453 | 25.0% |
| | | 52505 Protective Clothng/Safety | 25,000 | 3,791 | 15.2% | 7,028 | 1,000 | 14.2% |
| | | 52506 Purchase Of Small Tools | 25,000 | 3,673 | 14.7% | 9,810 | 7,212 | 73.5% |
| | 52603 Consulting Fees | 183,500 | 17,110 | 9.3% | 5,550 | 0 | 0.0% | |
| | 52606 Rent/Lease Of Equip | 5,000 | 2,434 | 48.7% | 7,637 | 3,580 | 46.9% | |
| | 52608 Fed/St/Co Mandated Costs | 240,500 | 95,421 | 39.7% | 97,878 | 7,360 | 7.5% | |
| | 52609 Temporary Labor | 150,000 | 42,323 | 28.2% | 89,546 | 63,828 | 71.3% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------------|------------------------|--------------------------------|------------------|------------------|--------------|------------------|------------------|--------------|
| 171 Water | Oper & Main | 52706 Dues & Publications | 9,000 | 843 | 9.4% | 4,783 | 4,617 | 96.5% |
| | | 52707 Educational Expenses | 25,000 | 2,903 | 11.6% | 10,283 | 4,182 | 40.7% |
| | | 52710 Office Supplies/Expenses | 4,000 | 367 | 9.2% | 5,535 | 1,793 | 32.4% |
| | | 52711 Travel & Meal Expenses | 10,000 | 543 | 5.4% | 1,651 | 555 | 33.6% |
| | | 52712 Telephone Expenses | 100,500 | 39,007 | 38.8% | 80,777 | 22,713 | 28.1% |
| | | 52713 Utilities | 810,000 | 173,505 | 21.4% | 697,345 | 125,973 | 18.1% |
| | | 52801 Special Dept Expenses | 60,000 | 2,888 | 4.8% | 22,819 | 6,794 | 29.8% |
| | | 58101 Water Purchase from PG&E | 800,000 | 0 | 0.0% | 171,210 | 0 | 0.0% |
| | Capital | 52902 Purchase Light Trucks | 189,900 | 172,945 | 91.1% | 168,511 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 212,500 | 55,003 | 25.9% | 100,290 | 59,071 | 58.9% |
| 52905 Contractors-Cap Projects | | 160,000 | 55,784 | 34.9% | 0 | 0 | 0.0% | |
| 171 Water Total | | | 9,357,597 | 2,841,291 | 30.4% | 7,095,249 | 1,971,101 | 27.8% |
| 191 Maintenance | Oper & Main | 51101 Salary | 3,468,834 | 1,318,232 | 38.0% | 3,231,899 | 937,003 | 29.0% |
| | | 51105 Overtime | 30,000 | 5,407 | 18.0% | 17,761 | 9,285 | 52.3% |
| | | 51106 Double Time | 15,000 | 981 | 6.5% | 0 | 0 | 0.0% |
| | | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 1,612 | 620 | 38.5% | 1,696 | 638 | 37.6% |
| | | 51310 Medicare | 50,298 | 18,728 | 37.2% | 48,292 | 15,339 | 31.8% |
| | | 51311 Pension Premiums | 968,047 | 369,136 | 38.1% | 917,383 | 287,728 | 31.4% |
| | | 51312 Health Insurance | 1,184,545 | 419,056 | 35.4% | 963,300 | 325,325 | 33.8% |
| | | 51313 Life Insurance | 28,389 | 10,040 | 35.4% | 29,160 | 9,489 | 32.5% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: *Department Budgets*

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| 191 Maintenance | Oper & Main | 51314 Dental Insurance | 92,182 | 29,505 | 32.0% |
|------------------------|--------------------------------|---------------------------------|---------|---------|-------|
| | | 51315 Vision Insurance | 11,279 | 4,767 | 42.3% |
| | | 51316 Long Term Disability | 15,610 | 4,113 | 26.3% |
| | | 51317 Workers Comp Insurance | 281,103 | 79,725 | 28.4% |
| | | 51318 Unemployment Insurance | | 0 | 0.0% |
| | | 52501 Chemicals | | 495 | 0.0% |
| | | 52502 Maint-Bldg & Grounds | 50,000 | 6,989 | 14.0% |
| | | 52503 Maintenance Of Equipment | 7,500 | 1,697 | 22.6% |
| | | 52504 Materials & Supplies | 180,000 | 147,191 | 81.8% |
| | | 52505 Protective Clothng/Safety | 23,000 | 3,088 | 13.4% |
| | | 52506 Purchase Of Small Tools | 78,400 | 30,720 | 39.2% |
| | | 52512 Shotcrete | 50,000 | 0 | 0.0% |
| | | 52603 Consulting Fees | 51,000 | 5,154 | 10.1% |
| | | 52606 Rent/Lease Of Equip | 45,000 | 21,683 | 48.2% |
| | | 52608 Fed/St/Co Mandated Costs | 7,500 | 7,114 | 94.8% |
| | | 52609 Temporary Labor | 180,000 | 81,917 | 45.5% |
| | | 52614 Emergency Repairs | 30,000 | 19 | 0.1% |
| | | 52615 Contract-Facilities Maint | 955,000 | 8,750 | 0.9% |
| | | 52706 Dues & Publications | 1,750 | 180 | 10.3% |
| | | 52707 Educational Expenses | 30,000 | 7,663 | 25.5% |
| | 52710 Office Supplies/Expenses | 2,000 | 763 | 38.2% | |
| | 52711 Travel & Meal Expenses | 3,000 | 9,361 | 312.0% | |
| | 52712 Telephone Expenses | 8,000 | 1,495 | 18.7% | |
| | 52713 Utilities | 25,000 | 10,292 | 41.2% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------|------------------------------|--------------------------------|----------|------------------|------------------|--------------|------------------|------------------|
| 191 Maintenance | Oper & Main | 52801 Special Dept Expenses | 40,000 | 935 | 2.3% | 10,316 | 2,009 | 19.5% |
| | Capital | 52902 Purchase Light Trucks | 260,000 | 57,625 | 22.2% | 93,424 | 0 | 0.0% |
| | | 52903 Purchase Heavy Eqp | 485,000 | 0 | 0.0% | 483,384 | 0 | 0.0% |
| | | 52904 Purchase Of Other Equip | 127,000 | 46,651 | 36.7% | 429,368 | 9,755 | 2.3% |
| | | 52905 Contractors-Cap Projects | 125,000 | 0 | 0.0% | 236,586 | 28,666 | 12.1% |
| | | 52910 Misc Acq Fees & Notices | | 0 | 0.0% | 0 | 0 | 0.0% |
| | 191 Maintenance Total | | | 8,911,048 | 2,710,090 | 30.4% | 8,256,521 | 2,038,040 |
| 193 Purchasing | Oper & Main | 51101 Salary | 303,006 | 128,769 | 42.5% | 273,987 | 68,548 | 25.0% |
| | | 51105 Overtime | 1,000 | 0 | 0.0% | 1,123 | 413 | 36.8% |
| | | 51106 Double Time | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 51308 Empl Assistance Plan | 130 | 63 | 48.4% | 137 | 41 | 30.2% |
| | | 51310 Medicare | 4,394 | 2,159 | 49.1% | 4,141 | 1,160 | 28.0% |
| | | 51311 Pension Premiums | 84,560 | 35,673 | 42.2% | 77,548 | 21,124 | 27.2% |
| | | 51312 Health Insurance | 95,528 | 34,726 | 36.4% | 73,601 | 21,024 | 28.6% |
| | | 51313 Life Insurance | 2,480 | 878 | 35.4% | 2,393 | 721 | 30.1% |
| | | 51314 Dental Insurance | 7,434 | 2,035 | 27.4% | 4,365 | 1,143 | 26.2% |
| | | 51315 Vision Insurance | 910 | 406 | 44.7% | 922 | 313 | 33.9% |
| | | 51316 Long Term Disability | 1,364 | 340 | 25.0% | 695 | 152 | 21.8% |
| | | 51317 Workers Comp Insurance | 2,121 | 740 | 34.9% | 1,447 | 388 | 26.8% |
| | | 52501 Chemicals | 220,000 | 23,105 | 10.5% | 248,688 | 25,766 | 10.4% |
| | | 52502 Maint-Bldg & Grounds | 80,000 | 15,909 | 19.9% | 44,213 | 13,257 | 30.0% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|-----------------------------|------------------------|---------------------------------|-----------------------------|----------------|--------------|------------------|----------------|--------------|
| 193 Purchasing | Oper & Main | 52503 Maintenance Of Equipment | 3,000 | 399 | 13.3% | 1,313 | 358 | 27.2% |
| | | 52504 Materials & Supplies | 740,000 | 344,852 | 46.6% | 757,730 | 177,239 | 23.4% |
| | | 52505 Protective Clothng/Safety | 52,000 | 18,248 | 35.1% | 73,450 | 19,010 | 25.9% |
| | | 52506 Purchase Of Small Tools | 17,000 | 1,936 | 11.4% | 14,435 | 5,702 | 39.5% |
| | | 52605 Radio Maintenance | 9,000 | 3,725 | 41.4% | 7,931 | 3,605 | 45.5% |
| | | 52609 Temporary Labor | 10,000 | 0 | 0.0% | 15,597 | 10,946 | 70.2% |
| | | 52706 Dues & Publications | 600 | 217 | 36.1% | 390 | 390 | 100.0% |
| | | 52707 Educational Expenses | 2,500 | 268 | 10.7% | 1,173 | 398 | 33.9% |
| | | 52710 Office Supplies/Expenses | 3,200 | 652 | 20.4% | 2,837 | 1,082 | 38.1% |
| | | 52711 Travel & Meal Expenses | 2,500 | 1,253 | 50.1% | 1,650 | 785 | 47.6% |
| | | 52713 Utilities | 2,000 | 414 | 20.7% | 4,520 | 1,034 | 22.9% |
| | | 52801 Special Dept Expenses | 3,000 | 0 | 0.0% | 2,535 | 0 | 0.0% |
| | | Capital | 52902 Purchase Light Trucks | | 0 | 0.0% | 29,913 | 0 |
| | | 52904 Purchase Of Other Equip | 25,000 | 0 | 0.0% | 21,903 | 0 | 0.0% |
| 193 Purchasing Total | | | 1,672,725 | 616,766 | 36.9% | 1,668,638 | 374,598 | 22.4% |
| 195 Shop Operations | Oper & Main | 51101 Salary | 184,687 | 66,066 | 35.8% | 177,542 | 52,467 | 29.6% |
| | | 51105 Overtime | 1,500 | 524 | 35.0% | 1,332 | 663 | 49.8% |
| | | 51308 Empl Assistance Plan | 78 | 30 | 38.9% | 88 | 33 | 37.6% |
| | | 51310 Medicare | 2,678 | 967 | 36.1% | 2,726 | 901 | 33.0% |
| | | 51311 Pension Premiums | 51,540 | 18,576 | 36.0% | 50,464 | 16,148 | 32.0% |
| | | 51312 Health Insurance | 57,317 | 19,593 | 34.2% | 49,209 | 15,225 | 30.9% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------------------|----------------------------------|---------------------------------|-------------------------------|------------------|----------------|--------------|------------------|----------------|--------------|
| 195 Shop Operations | Oper & Main | 51313 Life Insurance | 1,511 | 437 | 28.9% | 1,628 | 543 | 33.3% | |
| | | 51314 Dental Insurance | 4,460 | 837 | 18.8% | 3,302 | 1,121 | 34.0% | |
| | | 51315 Vision Insurance | 546 | 364 | 66.7% | 563 | 188 | 33.3% | |
| | | 51316 Long Term Disability | 831 | 197 | 23.7% | 474 | 130 | 27.4% | |
| | | 51317 Workers Comp Insurance | 12,928 | 3,502 | 27.1% | 10,141 | 3,261 | 32.2% | |
| | | 52503 Maintenance Of Equipment | 705,000 | 225,971 | 32.1% | 694,235 | 136,948 | 19.7% | |
| | | 52504 Materials & Supplies | 10,000 | 2,003 | 20.0% | 6,565 | 2,084 | 31.7% | |
| | | 52505 Protective Clothng/Safety | 1,240 | 231 | 18.6% | 1,002 | 110 | 11.0% | |
| | | 52506 Purchase Of Small Tools | 4,500 | 764 | 17.0% | 1,482 | 121 | 8.2% | |
| | | 52609 Temporary Labor | 18,000 | 8,928 | 49.6% | 14,605 | 0 | 0.0% | |
| | | 52706 Dues & Publications | 0 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52707 Educational Expenses | 2,500 | 75 | 3.0% | 720 | 660 | 91.7% | |
| | | 52710 Office Supplies/Expenses | 500 | 16 | 3.1% | 424 | 0 | 0.0% | |
| | | 52711 Travel & Meal Expenses | 300 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52712 Telephone Expenses | 300 | 59 | 19.7% | 158 | 52 | 32.8% | |
| | | 52713 Utilities | 21,000 | 6,898 | 32.8% | 24,352 | 5,664 | 23.3% | |
| | | Capital | 52904 Purchase Of Other Equip | 17,000 | 0 | 0.0% | 11,507 | 0 | 0.0% |
| | 195 Shop Operations Total | | | 1,098,417 | 356,037 | 32.4% | 1,052,519 | 236,318 | 22.5% |
| | 250 Recreation | Oper & Main | 51101 Salary | 479,619 | 141,111 | 29.4% | 310,982 | 85,596 | 27.5% |
| | | 51103 Other Payroll-Rec | 8,900 | 0 | 0.0% | 15,113 | 11,830 | 78.3% | |
| | | 51110 Holiday | 16,500 | 5,615 | 34.0% | 20,952 | 5,658 | 27.0% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|------------------------------|---------------------------------|----------|----------|----------|------------|----------|----------|
| 250 Recreation | Oper & Main | | | | | | |
| | 51111 Vacation | 19,600 | 7,932 | 40.5% | 25,556 | (21,845) | -85.5% |
| | 51112 Sick Leave | 13,000 | 4,681 | 36.0% | 18,982 | (29,387) | -154.8% |
| | 51113 Administrative Leave | 3,300 | 0 | 0.0% | 2,125 | 0 | 0.0% |
| | 51121 Various Meetings | 9,200 | 5,094 | 55.4% | 10,766 | 3,911 | 36.3% |
| | 51128 Training & Seminars | 800 | 0 | 0.0% | 1,404 | 1,404 | 100.0% |
| | 51144 Night Call Duty | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 51308 Empl Assistance Plan | 209 | 78 | 37.3% | 177 | 69 | 38.8% |
| | 51310 Medicare | 6,954 | 2,398 | 34.5% | 5,690 | 668 | 11.7% |
| | 51311 Pension Premiums | 133,847 | 44,796 | 33.5% | 106,229 | 28,384 | 26.7% |
| | 51312 Health Insurance | 12,000 | 12,042 | 100.4% | 8,870 | 2,928 | 33.0% |
| | 51313 Life Insurance | 3,925 | 1,400 | 35.7% | 3,337 | 1,185 | 35.5% |
| | 51314 Dental Insurance | 11,894 | 2,450 | 20.6% | 5,929 | 1,983 | 33.4% |
| | 51315 Vision Insurance | 1,455 | 516 | 35.4% | 1,126 | 375 | 33.3% |
| | 51316 Long Term Disability | 2,158 | 438 | 20.3% | 1,023 | 338 | 33.0% |
| | 51317 Workers Comp Insurance | 37,897 | 10,821 | 28.6% | 28,092 | 9,153 | 32.6% |
| | 51319 FICA | | 0 | 0.0% | 0 | 0 | 0.0% |
| | 51320 Health Bene Fee-Actv Emp | 700 | 179 | 25.6% | 704 | 261 | 37.0% |
| | 51322 HRA Contribution-Actv Emp | 140,844 | 42,476 | 30.2% | 81,591 | 26,833 | 32.9% |
| | 51324 OPEB Net ARC | 23,000 | 0 | 0.0% | 23,000 | 0 | 0.0% |
| | 52504 Materials & Supplies | 1,200 | 291 | 24.3% | (480) | (52) | 10.9% |
| | 52505 Protective Clothng/Safety | 720 | 120 | 16.7% | 536 | 145 | 27.1% |
| 52510 Rec-Bldg & Grnds Maint | 118,000 | 19,761 | 16.7% | 107,874 | 14,820 | 13.7% | |
| 52511 Rec-Equip Maint | 50,500 | 11,016 | 21.8% | 25,175 | 11,599 | 46.1% | |
| 52513 Rec-Marina Equip | 15,000 | 2,085 | 13.9% | 6,369 | 923 | 14.5% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|--------------------------------|-----------------------------|---------------------------------|--------------------------------|------------------|----------------|--------------|------------------|----------------|--------------|
| 250 Recreation | Oper & Main | 52514 Rec-Inventory | 145,000 | 19,674 | 13.6% | 117,462 | 3,837 | 3.3% | |
| | | 52604 Legal Fees | 3,000 | 7,250 | 241.7% | 5,126 | 0 | 0.0% | |
| | | 52606 Rent/Lease Of Equip | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 52608 Fed/St/Co Mandated Costs | 46,250 | 6,818 | 14.7% | 32,477 | 4,985 | 15.4% | |
| | | 52609 Temporary Labor | 500,000 | 51,352 | 10.3% | 467,409 | 27 | 0.0% | |
| | | 52704 Insurance | 8,000 | 0 | 0.0% | 4,961 | 1,726 | 34.8% | |
| | | 52709 Advertising/Legal Notices | 17,500 | 5,005 | 28.6% | 4,748 | 3,567 | 75.1% | |
| | | 52710 Office Supplies/Expenses | 51,200 | 8,816 | 17.2% | 28,825 | 8,673 | 30.1% | |
| | | 52711 Travel & Meal Expenses | 300 | 0 | 0.0% | 508 | 342 | 67.4% | |
| | | 52712 Telephone Expenses | 22,200 | 13,729 | 61.8% | 25,351 | 7,417 | 29.3% | |
| | | 52713 Utilities | 135,000 | 13,730 | 10.2% | 68,249 | 13,102 | 19.2% | |
| | | 52801 Special Dept Expenses | | 2 | 0.0% | 65,996 | 14 | 0.0% | |
| | | 54000 Transfer Out | | 2,383 | 0.0% | | | 0.0% | |
| | | Capital | 52905 Contractors-Cap Projects | 65,000 | 1,725 | 2.7% | 0 | 0 | 0.0% |
| | | Capital Projects | 255,000 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | 250 Recreation Total | | | 2,362,174 | 445,786 | 18.9% | 1,632,236 | 200,472 | 12.3% |
| | 518 Hydroelectric | Oper & Main | 51105 Overtime | 91,500 | 987 | 1.1% | 0 | 0 | 0.0% |
| 52609 Temporary Labor | | | 126,400 | 3,519 | 2.8% | 0 | 0 | 0.0% | |
| 53100 Salary - Maint, Sup, Eng | | | 1,152,452 | 249,101 | 21.6% | 630,130 | 192,731 | 30.6% | |
| 53101 Structures | | | 166,000 | 50,123 | 30.2% | 132,814 | 55,332 | 41.7% | |
| 53102 Reservoir,Dams,Waterways | | | 1,340,000 | 24,491 | 1.8% | 417,320 | 2,463 | 0.6% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| 518 Hydroelectric | Oper & Main | 53103 | Turbines & Generators | 69,400 | 6,454 | 9.3% | 18,131 | 1,177 | 6.5% |
|--------------------------|------------------------|-------------------------|---------------------------|---------|---------|---------|---------|---------|-------|
| | | 53104 | Accessory Elect. Equipmnt | 40,800 | 9,628 | 23.6% | 17,712 | 4,421 | 25.0% |
| | | 53105 | Misc. Hydraulic Plant | 12,500 | 0 | 0.0% | 1,187 | 298 | 25.1% |
| | | 53106 | Roads, Railroads, Bridges | 94,000 | 6,490 | 6.9% | 2,902 | 0 | 0.0% |
| | | 53107 | Communications Equipment | 82,500 | 17,347 | 21.0% | 77,223 | 23,354 | 30.2% |
| | | 53108 | Transportation Equipment | 60,000 | 15,535 | 25.9% | 45,165 | 7,690 | 17.0% |
| | | 53109 | Transformers/Ocb | 14,500 | 6,632 | 45.7% | 16,527 | 1,020 | 6.2% |
| | | 53110 | Station Equipment | 22,500 | 8,012 | 35.6% | 15,694 | 1,227 | 7.8% |
| | | 54101 | Structures | 155,000 | 124 | 0.1% | 3,046 | 302 | 9.9% |
| | | 54102 | Reservoirs,Dams,Waterways | 90,000 | 14,147 | 15.7% | 238,738 | 25,504 | 10.7% |
| | | 54103 | Turbines & Generators | 35,000 | 19,336 | 55.2% | 11,040 | 0 | 0.0% |
| | | 54104 | Accessory Elect. Equipmnt | 37,000 | 3,527 | 9.5% | 8,868 | 3,408 | 38.4% |
| | | 54106 | Roads, Railroads, Bridges | 6,500 | 0 | 0.0% | 146 | 0 | 0.0% |
| | | 54107 | Communications Equipment | 25,000 | 341 | 1.4% | 8,343 | 0 | 0.0% |
| | | 54108 | Transportation Equipment | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 54109 | Transformers/Ocb | 11,500 | 66,176 | 575.4% | 3,063 | 0 | 0.0% |
| | | 54110 | Station Equipment | 120,000 | 595 | 0.5% | 30,461 | 0 | 0.0% |
| | | 55100 | Salary - Oper, Sup, Eng | 514,032 | 236,703 | 46.0% | 578,433 | 185,227 | 32.0% |
| | | 55101 | Hydraulic Expenses | 81,000 | 39,070 | 48.2% | 19,608 | 7,518 | 38.3% |
| | | 55102 | Electric Expenses | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 55103 | Utilities | 145,000 | 45,209 | 31.2% | 145,546 | 30,235 | 20.8% |
| | | 55104 | Misc Hydraulic Expenses | 38,500 | 0 | 0.0% | 29,647 | 0 | 0.0% |
| | | 55105 | First Aid/Safety Equip | 72,000 | 16,704 | 23.2% | 31,107 | 12,197 | 39.2% |
| | 56100 | Salary - Admin, General | 408,743 | 156,669 | 38.3% | 332,667 | 37,323 | 11.2% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|-------------------------------|---------------------------------|-----------|----------|----------|------------|-----------|----------|
| 518 Hydroelectric | Oper & Main | 56101 Holidays | 100,000 | 28,560 | 28.6% | 90,975 | 29,987 | 33.0% |
| | | 56102 Vacation-All Personnel | 125,000 | 28,939 | 23.2% | 127,938 | (108,986) | -85.2% |
| | | 56103 Sick Leave-All Personnel | 75,000 | 28,324 | 37.8% | 78,894 | (117,008) | -148.3% |
| | | 56104 Cto-All Personnel | 25,000 | (3,689) | -14.8% | (4,710) | 781 | -16.6% |
| | | 56105 Admin Leave | 10,000 | 4,061 | 40.6% | 11,441 | 2,137 | 18.7% |
| | | 56106 Other Paid Leave | 1,500 | 0 | 0.0% | 8,487 | 4,605 | 54.3% |
| | | 56108 Sick Leave-Workers Comp | 15,000 | (102) | -0.7% | 0 | 0 | 0.0% |
| | | 56111 Accrued Sick Leave | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56112 Telephone Allowance | 1,000 | 153 | 15.3% | 761 | 254 | 33.3% |
| | | 56121 Directors Expense | 10,000 | 0 | 0.0% | 8,662 | 0 | 0.0% |
| | | 56122 Office Supplies & Exp | 41,000 | 12,890 | 31.4% | 44,354 | 3,663 | 8.3% |
| | | 56123 Membership Dues/Subscript | 25,000 | 20,605 | 82.4% | 21,150 | 20,246 | 95.7% |
| | | 56124 Property/Liab Insurance | 225,000 | 91 | 0.0% | 212,648 | 127,549 | 60.0% |
| | | 56125 Outside Services | 975,000 | 118,452 | 12.1% | 412,568 | 67,535 | 16.4% |
| | | 56126 Trustee Fees | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56127 Fuel Expenses | 100,000 | 17,659 | 17.7% | 69,510 | 17,163 | 24.7% |
| | | 56128 Misc Admin Costs | 1,500,500 | 498,946 | 33.3% | 1,027,582 | 252,457 | 24.6% |
| | | 56195 Hydro Relicensing | 170,000 | 4,094 | 2.4% | 1,083 | 1,083 | 100.0% |
| | | 56197 Non Reimbursable Expense | 0 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 56201 Medicare | 30,091 | 11,125 | 37.0% | 27,841 | 4,234 | 15.2% |
| | | 56202 Pension Premiums | 579,134 | 198,109 | 34.2% | 469,850 | 133,108 | 28.3% |
| | 56203 Health & Life Insurance | 52,984 | 70,315 | 132.7% | 81,436 | 30,982 | 38.0% | |
| | 56204 Dental Insurance | 35,683 | 10,722 | 30.0% | 26,753 | 9,264 | 34.6% | |
| | 56205 Vision Insurance | 4,366 | 1,618 | 37.1% | 3,719 | 1,242 | 33.4% | |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|--------------------------|--------------------------------|---------------------------------|-----------|-------------------|------------------|--------------|-------------------|------------------|
| 518 Hydroelectric | Oper & Main | 56206 Long Term Disability Ins | 9,339 | 1,646 | 17.6% | 4,081 | 1,358 | 33.3% |
| | | 56207 Workers Comp Insurance | 85,880 | 17,943 | 20.9% | 43,353 | 11,596 | 26.7% |
| | | 56210 Empl Assistance Plan | 629 | 221 | 35.1% | 1,653 | 226 | 13.6% |
| | | 56211 Health Bene Fee-Actv Emp | 3,000 | 834 | 27.8% | 2,776 | 452 | 16.3% |
| | | 56212 Health Bene Fee-Retirees | 2,000 | 609 | 30.4% | 2,068 | 263 | 12.7% |
| | | 56214 HRA Contrib-Hydro Emp | 312,675 | 126,782 | 40.5% | 311,734 | 0 | 0.0% |
| | | 56215 HRA Contrib-Hydro Retiree | 109,859 | 53,330 | 48.5% | 116,675 | 0 | 0.0% |
| | | 56224 OPEB Net ARC | 130,000 | 0 | 0.0% | 127,000 | 0 | 0.0% |
| | | Water Repayment | 3,000,000 | 0 | 0.0% | 6,035,061 | 0 | 0.0% |
| | | 54000 Transfer Out | | 5,001 | 0.0% | | | 0.0% |
| | Capital | 52907 Purchase Of Hydro Equip | 691,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | Capital Projects | 3,290,000 | 371,738 | 11.3% | 3,518,743 | 341,564 | 9.7% |
| | 518 Hydroelectric Total | | | 16,752,965 | 2,625,897 | 15.7% | 15,699,604 | 1,427,181 |
| 715 Bowman TL | Oper & Main | 53100 Salary - Maint, Sup, Eng | 7,500 | 1,053 | 14.0% | 5,672 | 4,405 | 77.7% |
| | | 53101 Structures | 5,000 | 28 | 0.6% | 4,927 | 0 | 0.0% |
| | | 53104 Accessory Elect. Equipmnt | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53106 Roads, Railroads, Bridges | 2,500 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53107 Communications Equipment | 1,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53108 Transportation Equipment | | 0 | 0.0% | 0 | 0 | 0.0% |
| | | 53111 Transmission Right-Of-Way | 45,000 | 0 | 0.0% | 4,955 | 451 | 9.1% |
| | | 54101 Structures | 35,000 | 0 | 0.0% | 46,629 | 42,065 | 90.2% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act |
|----------|----------|----------|------------|----------|----------|
|----------|----------|----------|------------|----------|----------|

| 715 Bowman TL | Oper & Main | | | | | | | |
|---------------|-------------|---------------------------|----------|----------|------------|----------|----------|-------|
| | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
| | 54104 | Accessory Elect. Equipmnt | 5,000 | 0 | 0.0% | 21 | 0 | 0.0% |
| | 54109 | Power Plant Transformer | 5,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 55100 | Operation,Supervision,Eng | 7,500 | 1,498 | 20.0% | 3,953 | 1,492 | 37.7% |

Nevada Irrigation District

Fiscal Year 2016: May: 41% of Year

Operating & Non Operating Budget: **Department Budgets**

| | | | 2016 Bud | 2016 Act | % of Bud | 2015 Total | 2015 Act | % of Act | |
|----------------------|----------------------------|---------------------------------|-------------------------------|-------------------|---------------|-------------------|-------------------|---------------|--------------|
| 715 Bowman TL | Oper & Main | 55101 Hydraulic Expenses | 5,000 | 0 | 0.0% | 1,188 | 1,188 | 100.0% | |
| | | 55102 Electric Expenses | 500 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 55103 Utilities | 6,000 | 2,075 | 34.6% | 5,547 | 1,613 | 29.1% | |
| | | 55105 First Aid/Safety Equip | 500 | 0 | 0.0% | 0 | 0 | 0.0% | |
| | | 56100 Admin & General Salaries | 2,500 | 129 | 5.1% | 1,014 | 1,014 | 100.0% | |
| | | 56124 Property/Liab Insurance | 7,500 | 0 | 0.0% | 8,481 | 4,310 | 50.8% | |
| | | 56125 Outside Services | 7,500 | 0 | 0.0% | 2,486 | 0 | 0.0% | |
| | | 56128 Misc Admin Costs | 9,500 | 2,579 | 27.1% | 2,622 | 2,443 | 93.2% | |
| | | 56202 Pension Premiums | 1,800 | 562 | 31.2% | 2,318 | 1,427 | 61.6% | |
| | | 56203 Health & Life Insurance | 550 | 324 | 59.0% | 825 | 394 | 47.8% | |
| | | 56204 Dental Insurance | 60 | 53 | 88.7% | 84 | 18 | 21.5% | |
| | | 56205 Vision Insurance | 10 | 7 | 70.5% | 10 | 2 | 21.4% | |
| | | 56206 Long Term Disability Ins | 20 | 7 | 36.0% | 21 | 14 | 66.0% | |
| | | 56207 Workers Comp Insurance | 205 | 65 | 31.9% | 281 | 183 | 65.2% | |
| | | 56211 Health Bene Fee-Actv Emp | 20 | 6 | 28.0% | 21 | 0 | 0.0% | |
| | | 56212 Health Bene Fee-Retirees | 20 | 6 | 27.7% | 19 | 0 | 0.0% | |
| | | 56214 HRA Contrib-Hydro Emp | 3,350 | 1,618 | 48.3% | 3,978 | 0 | 0.0% | |
| | | 56215 HRA Contrib-Hydro Retiree | 1,200 | 681 | 56.7% | 1,489 | 0 | 0.0% | |
| | | Capital | 52907 Purchase Of Hydro Equip | 25,000 | 0 | 0.0% | 0 | 0 | 0.0% |
| | 715 Bowman TL Total | | | 187,235 | 10,691 | 5.7% | 96,541 | 61,019 | 63.2% |
| Grand Total | | | 75,333,239 | 17,954,143 | 23.8% | 59,156,790 | 14,923,557 | 25.2% | |

Nevada Irrigation District
 Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|---|--|----------------|---------------|--------------|--------------|
| 114 Administration | | | | | |
| 6877 | CP Powerhouse Access Road | 20,000 | 26,345 | 131.7% | |
| 8520 | East Annex Improvements | - | - | | amended |
| 1033 | Safety Training Tower (Fall Tower) | 45,000 | 2,997 | 6.7% | |
| 1085 | ADA Compliance Business Center | - | - | | amended |
| 1078 | Kitchen Renovation | - | - | | amended |
| 1090 | Grass Valley Site Study | - | - | | amended |
| 8504 | Rock and Window Work (West End Rehab) | 25,000 | - | 0.0% | |
| 7032 | Hemphill Diversion (Fish Passage Facilitation) | 100,000 | 9,689 | 9.7% | |
| 8464 | Deer Crk/So Yuba Cnl | | 17,422 | | |
| 1099 | Watershed Center (SF Ditch Tender House) | 10,000 | 1,628 | 16.3% | |
| Total 114 Administration | | 200,000 | 58,081 | 29.0% | |
| 151 Engineering | | | | | |
| <u>Extended CEQA requirements</u> | | 50,000 | | | |
| 6593 | 1. Lower Cascade | | - | | amended |
| 6690 | 2. Mount Vernon | | - | | amended |
| <u>Pipeline Replacement Program: Any combination</u> | | 750,000 | | 25.6% | |
| 1003 | 1. Cascade Shores: 6894,6942,7021,1003 | | 108,737 | | |
| 6906 | 2. Bear River Pines | | 82,955 | | |
| 1037 | 3. Penn Valley Pipeline Phase 1-4 | | - | | |
| 6930 | 4. Huges Road | | - | | |
| 6962 | 5. Hwy 49 @ Christian Life Way | | - | | |
| 1006 | 6. Lake Wildwood - Chaparral Circle | | - | | |
| 7031 | 7. Scotts Flat Recreation Gate 2 | | - | | |
| <u>Pressure Reducing Valve Program: Any combination</u> | | 80,000 | | 13.8% | |
| 6978 | Closed 2015 - Mountain Forest Service (Zion St.) | | - | | |
| 1008 | 1. Park Ave and Park Ave Pop off | | - | | |
| 1009 | 2. Brunswick at Hwy 174 | | - | | |

Nevada Irrigation District
Fiscal Year 2016: May: 41% of Year
Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|--|-------------|-------------|----------|--------------|
| 1010 | 3. Silver Way | | - | | |
| 1011 | 4. Star Model | | - | | |
| 1012 | 5. Smith Road | | - | | |
| 1007 | 6. Deer Creek Pk | | 11,002 | | |
| | <u>Minor System Work: Any combination</u> | 500,000 | | 0.0% | |
| 6966 | 1. Loma Rica: Osborne Hill Inlet Pipe | | 24 | | |
| 8348 | 2. Loma Rica: Cedar Rdg | | - | | |
| 8001 | 3. Dry Creek Road: Rplc Prvt PL (Reim) | | - | | |
| | 4. Loma Rica: Alta Sierra 12 and 16 inch Pipeline | | - | | |
| 6930 | 5. E. George: Ridge Rd - Sierra College Dr | | - | | |
| 2000 | 6. Alta Sierra Pop Off | | - | | |
| | <u>Raw Water Repairs / Enlargements: Any combination</u> | 1,000,000 | | 4.5% | |
| | <u>2016 Nevada County:</u> | | | | |
| 8371 | 1. Newtown Canal: Encasement | | 11,739 | | |
| 8099 | 2. Maben Canal: Rehabilitate and enlarge | | 11,194 | | |
| 8312 | 3. Lake Vera-Rplc Lake Pipe | | - | | |
| | 4. Kyler Canal-Rplc and enlarge | | - | | |
| 1095 | 5. Chicago Park-Lower Section | | - | | |
| 1094 | 6. Magnolia 3 Canal-Easement | | - | | |
| 1097 | 7. Tunnel Canal, diversion in Deer Creek | | - | | |
| | <u>2016 Placer County</u> | | | | |
| 1098 | 1. Santini 1&2-bottleneck & overtopping | | - | | |
| 1031 | 2. Doty North Siphon | | - | | |
| 1093 | 3. Vernon Canal Siphon | | 21,760 | | |
| 6933 | 4. Renken Canal Siphon-closed 2015 | | - | | |
| 1092 | 5. Haight #1 & #6 | | - | | |
| | <u>Backbone Extension Program: Any combination</u> | 1,000,000 | | 8.2% | |
| 1080 | 1. Alta Sierra/LOP-Phase III | | - | | |

Nevada Irrigation District
 Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|---|-------------|-------------|----------|-------------------|
| 6952 | 2. Alta Sierra/LOP-Phase IV | | 6,500 | | |
| 1089 | 3. Rattlesnake Rd | | - | | |
| 7027 | 4. Brewer Rd | | 73,722 | | |
| | 5. Idaho Maryland Rd | | - | | |
| 7034 | Fr Lk Prop Acq Hyd 2 | | 2,062 | | |
| | <u>Community Investment Program</u> | | | | |
| | Develop Funds for DFWLE & AD / CFD Projects | 250,000 | - | 0.0% | |
| 6979 | New Fire Hydrants | 25,000 | - | 0.0% | |
| | DFWLE Projects for construction: Any combination | 950,000 | - | 0.0% | |
| 1042 | 1. Table Meadows Phase 1 | 800,000 | - | 0.0% | |
| 2009 | 2. Madrone Forrest | | - | | |
| 2010 | 3. Marantha Place | | - | | |
| 2012 | 4. Alderwood Way | | - | | |
| | 5. Rock Creek Road | | - | | |
| | <u>Non-Programmatic</u> | | | | |
| 6746 | 1. Combie Phase I Pipeline:Phase I Rplc #466 | 5,000,000 | 171,158 | 3.4% | Debt \$5M |
| 6774 | 2. Lincoln WTP Ph I (\$62.72 M Total) | 350,000 | 20,674 | 5.9% | Lincoln Reim |
| 7013 | 3. Centennial Reservoir & Power - Initial studies | 4,500,000 | 1,253,345 | 27.9% | Debt \$3.5M |
| 6994 | 4. Cascade Shores-E. George (S. Yuba Backup) | 2,500,000 | 1,786 | 0.1% | |
| 6996 | 5. LWW TP Upgrade | 100,000 | - | 0.0% | Capacity Fee Rsrv |
| | 6. Loma Rica David Way Pump Station | | - | | |
| 6971 | 7. Alta Sierra Reservoir Rplc (3.0 MG Storage Tank) | | - | | |
| 7033 | 8. Willow Creek / 1st Ave Watermain | 500,000 | - | 0.0% | Capacity Fee Rsrv |
| 1000 | Lower Scotts Flat Outlet Extension | | - | | |
| 6854 | Pump Stn. between E. George System & Loma Rica | | - | | |
| 6765 | Banner Taylor Reservoir - Replace reservoir | | - | | |
| 8311 | Rattlesnake Canal:Cunningham Siphon, | | - | | |
| 6899 | Treated Water Intertie to PCWA-Locksley Ln | 106,000 | - | 0.0% | 90% Grant |
| 6877 | CP Powerhouse Access Road | - | 225 | | |
| 8336 | Newtown Canal: Smith Siphon Replacement | | - | | |

Nevada Irrigation District
 Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|-----------|---|-------------------|------------------|--------------|------------------------|
| 6950 | District HQ Building Repair (East Side) | | - | | |
| 6700 | DS Canal: Flumes 13, 14,15, 16,17, 18, 19, 23 | | - | | |
| 6947 | Loma Rica Hydroelectric Facility | budget in Hydro | 42,895 | | |
| 6887 | Echo Ridge Trails Pipeline | | - | | |
| 6898 | Raw Water Intertie to PCWA-Rock Creek Resv. | 345,000 | 230,857 | 66.9% | Encumbered - 90% Grant |
| 6908 | LOP Treated Water System Connection | | - | | |
| 6970 | Siphon Lane Pump Station (S.Yuba Backup) | 60,000 | 761,336 | 1268.9% | |
| 7035 | Upper Banner Tanks | | - | | |
| 1020 | Shale Ridge Tank Pipeline - Phase 1 | 600,000 | 141,125 | 23.5% | Capacity Fee Rsrv |
| | <u>Projects Complete</u> | | | | |
| 6959 | 1. E. Hacienda | | - | | |
| 6935 | 2. Caroline / Winter Moon | | - | | |
| 6968 | 3. Pioneer Way DFWLE | | - | | |
| | Total 151 Engineering | 19,466,000 | 2,953,098 | 15.2% | |
| | 250 Recreation | | | | |
| | 1. Inner Road/Spur replacement or repair | 20,000 | | | |
| | 2. Water Line - Replace Section | 30,000 | | | |
| | 3. Sewer Line - Replace Section | 25,000 | | | |
| | 4. Scotts Flat: Bear Boxes - 10 each year | 10,000 | | | |
| | 5. Water Tank Systems Upgrade | 10,000 | | | |
| | 6. Orchard Springs Store - Removed/Replaced | 150,000 | | | |
| | 8. Upper Division Recreation - Evaluation | 10,000 | | | |
| | Total 250 Recreation | 255,000 | - | | |
| | 518 Hydroelectric | | | | |
| | Equipment Purchases | | 97,734 | | |
| | Equip H5435 Truck | | 28,455 | | |
| | Equip H5436 Truck | | 28,455 | | |

Nevada Irrigation District
 Fiscal Year 2016: May: 41% of Year
 Operating & Non Operating Budget: **Capital Projects**

| Acct/Proj | Descriptions | Budget 2016 | 2016 Actual | % of Bud | Funding/Note |
|----------------------------|---|-------------------|------------------|--------------|--------------|
| | Equip-Utv Polaris Ranger | | 22,589 | | |
| | Equip-Flowtracker | | 11,957 | | |
| | Equip-3 Phase Power Meter | | 6,278 | | |
| 7006 | Bowman Powerhouse Upgrade,#201404 | 500,000 | 216,975 | 43.4% | |
| 2008 | CNPH Fish Release Improvements, # | 45,000 | | 0.0% | |
| 1039 | PH Computer SCADA/Upgrades, #201502 | 250,000 | | 0.0% | |
| 7008,09,10 | Powerhouse Upgrades: | 800,000 | | 2.4% | |
| 2005 | CP/DF#2 Voltage Regs Upgrade | | 19,387 | | |
| 2007 | Gaging Station Design for New License | 150,000 | | 0.0% | |
| 6947 | Loma Rica Hydroelectric Facility | 1,200,000 | - | 0.0% | |
| | In-Line Small Hydro Studies, # | 45,000 | | 0.0% | |
| 6913 | Land Acquisition BS Canal, #201307 | 150,000 | 7,050 | 4.7% | |
| 6927 | Property - Hydro lower div flumes, #201308 | 150,000 | 13,290 | 8.9% | |
| 6943 | Combie Reservoir Access: Approx 3,000' #333 | | | | |
| 6879 | Combie Dam Abutment Scour, #201402 | | | | |
| 201403 | CSPH Capacitor Banks | | 8,040 | | |
| 201407 | French Lake Rd Property Acq, #7034 | | 3,663 | | |
| 201503 | CPPH Level Control | | 5,600 | | |
| | Total 518 Hydroelctric | 3,290,000 | 371,738 | 11.3% | |
| District Wide Total | | 23,211,000 | 3,382,917 | 14.6% | |