

Staff Report

TO: Board of Directors

FROM: Jennifer Hanson, General Manager
Sandra Dunlap, Director of Finance
Cory Cyr, Budget Analyst

DATE: September 25, 2024

SUBJECT: 2025 Operational Budget Workshop

FINANCE

RECOMMENDATION:

Discuss and provide feedback on the proposed 2025 Operational Budget.

BACKGROUND:

The purpose of this staff report is to present the draft 2025 Operational Budget to the Board for consideration and feedback. Each year, prior to January 1st, the Board is required to adopt the Annual Budget for the following calendar year. The approval of the Annual Budget provides for appropriations for the following year. The Annual Budget has two primary components: the operational budget (revenues and expenditures) and the capital improvement budget. The operational budget includes projected expenditures and revenues that are required to complete day-to-day operational activities for the District. The proposed budget will be brought back on October 9, 2024, for formal adoption.

The proposed 2025 annual budget includes three components: revenue, operational expenditures, and capital expenditures.

- Revenue total inflows equal \$111.3 million which include revenues of \$80.4 million and transfers-in of \$30.9 million.
 - Conservative Revenue Projections
 - Revenues are projected to be \$4.2 million higher than the 2024 estimate. This difference is mostly associated with anticipated increases in property tax revenue, power generation sales, and rate increases for Recreation.
 - Transfers-in decrease from 2024 is primarily due to a reduction in capital transfers.

- Operational Expenditures total outflows equal \$117.9 million which include operating expenditures of \$73.6 million, interfund transfers of \$30.9 million, and capital projects of \$13.4 million.
 - Operating Expenditures increased by \$5.4 million over the prior year. This increase is primarily due to consulting fees associated with FERC, adding budget for water purchases, and cost of living adjustments.
 - It is proposed to remove one position from the Annual Budget as requested by the Departments.
- Capital Expenditures include 57 requested projects totaling \$13.4 million; down from 2024 by \$2.8 million.
 - The proposed capital programs for each department were limited to essential projects and purchases.

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	29,526,993	50,150,003	218,580	50,368,583	(36,008,215)	(19,669,287)	(55,677,502)	24,218,073	-18%
12 Capacity Fees Fund	8,230,302	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,010,222	9%
15 Water Capital Improvement Fund	19,826,959	-	6,233,041	6,233,041	(4,060,000)	-	(4,060,000)	22,000,000	11%
21 Cement Hill Assessment District Fund	(44,381)	318,000	-	318,000	(402,602)	-	(402,602)	(128,983)	-191%
22 Rodeo Flat Assessment District Fund	116,811	47,500	-	47,500	(51,290)	-	(51,290)	113,021	-3%
30 Recreation Fund	1,717,526	2,640,688	-	2,640,688	(3,165,051)	(1,049,707)	(4,214,758)	143,456	-92%
35 Recreation Capital Improvement Fund	403,582	-	-	-	-	-	-	403,582	0%
50 Hydroelectric Fund	21,033,760	25,427,420	-	25,427,420	(14,749,966)	(9,979,057)	(24,729,022)	21,732,158	3%
55 Hydroelectric Capital Fund	52,129,125	-	3,470,875	3,470,875	(5,600,000)	-	(5,600,000)	50,000,000	-4%
70 Internal Services Fund	1,219,470	782,950	20,994,134	21,777,084	(22,996,555)	-	(22,996,555)	-	-100%
TOTAL	134,160,148	80,366,560	30,916,630	111,283,190	(87,035,179)	(30,916,630)	(117,951,809)	127,491,529	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Fund Overview

The District has ten funds that are summarized below:

- Fund 10 Water Operations:** This fund includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. Water Operations includes the following departments: Water Administration, Customer Service, Water Operations, Maintenance, and Vegetation. As a result of a Cost Allocation Study, starting in 2025, it was determined that the Engineering department is an overhead cost and will be relocated from Fund 10 to Fund 70.
- Fund 12 Capacity Fees:** Includes revenue and expenditures associated with capacity fees paid for new connections. Fund 12 is a sub-fund of Fund 10.
- Fund 15 Water Capital:** Includes expenditures for capital improvements associated with water operations. Fund 15 is a sub-fund of Fund 10.

- Fund 21 Cement Hill: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Cement Hill District. Fund 21 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 22 Rodeo Flat: This fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is collected from annual assessments collected from the parcels located within the Rodeo Flat District. Fund 22 is a sub-fund of Fund 10 for the purpose of the financial audit.
- Fund 30 Recreation Operations: Includes expenditures and revenue associated with general recreation operations. Recreation Operations consists of two departments: Recreation Administration and General Recreation.
- Fund 35 Recreation Capital: Includes expenditures for capital improvements associated with recreation operations. Fund 35 is a sub-fund of Fund 30.
- Fund 50 Hydroelectric Operations: Includes expenditures and revenue associated with general hydroelectric operations. Fund 50 includes expenditures associated with four departments: Hydro Admin, Hydro Administration, Hydro Operations, and Hydro Maintenance.
- Fund 55 Hydroelectric Capital: Includes expenditures associated with capital improvements for the hydroelectric division. Fund 55 is a sub-fund of Fund 50.
- Fund 70 Internal Services: This fund includes expenditures associated with overhead functions. Fund 70 includes the following departments: Board of Directors, Internal Services Administration, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Engineering, Purchasing, and Shop Operations.

BUDGETART IMPACT:

The 2025 proposed budgeted inflows total \$111,283,190, including revenues of \$80,366,560 and interfund transfers of \$30,916,630. Total proposed budgeted outflow for all funds is \$117,951,809, including operational expenditures of \$73,638,212, interfund transfers of \$30,916,630, and capital expenditures of \$13,396,967.

Beginning Fund Balance is projected at \$134.2 million and with budgeted expenses exceeding revenues by \$6.7 million, Ending Fund Balance is projected to be \$127.5 million. The District is not currently adhering to its Fund Balance Reserve Policy as

several of the Funds fall short from the required balance, per the policy. Staff anticipate re-writing the policy and, in some cases, reducing duplicative reserve obligations, but there are other funds such as Water and Recreation that will require fee/rate increases to build reserves, and fund ongoing operating and capital expenditures.

The proposed budget includes reducing the total Full-Time Equivalents (FTE) by one to 198 over the prior year of 199. Below is a summary of the proposed adjustments for the 2025 Annual Budget:

- Customer Service: Remove Senior Customer Service Representative – Position will remain unfilled to support cost savings.
- Water Operations: Add Water Distribution Operator I – Removal of position in 2024 proved to cause hardship.
- Information Services: Remove IT Network Analyst – has been vacant for several years, reassess when IT/OT Master Plan is complete.

Attachments: (2)

- FY 2025 PowerPoint presentation
- FY 2025 Operational & Capital Budget - Draft

**Nevada Irrigation District
2025 Fiscal Year Budget
Operational & Capital Budget - Draft**

September 25, 2024

Nevada Irrigation District
2025 Fiscal Year Budget
Operational & Capital Budget - Draft

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Nevada Irrigation District
2025 Fiscal Year Budget
Operational & Capital Budget - Draft

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Nevada Irrigation District
Fiscal Year Budget: 2025
Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	29,526,993	50,150,003	218,580	50,368,583	(36,008,215)	(19,669,287)	(55,677,502)	24,218,073	-18%
12 Capacity Fees Fund	8,230,302	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,010,222	9%
15 Water Capital Improvement Fund	19,826,959	-	6,233,041	6,233,041	(4,060,000)	-	(4,060,000)	22,000,000	11%
21 Cement Hill Assessment District Fund	(44,381)	318,000	-	318,000	(402,602)	-	(402,602)	(128,983)	-191%
22 Rodeo Flat Assessment District Fund	116,811	47,500	-	47,500	(51,290)	-	(51,290)	113,021	-3%
30 Recreation Fund	1,717,526	2,640,688	-	2,640,688	(3,165,051)	(1,049,707)	(4,214,758)	143,456	-92%
35 Recreation Capital Improvement Fund	403,582	-	-	-	-	-	-	403,582	0%
50 Hydroelectric Fund	21,033,760	25,427,420	-	25,427,420	(14,749,966)	(9,979,057)	(24,729,022)	21,732,158	3%
55 Hydroelectric Capital Improvement Fund	52,129,125	-	3,470,875	3,470,875	(5,600,000)	-	(5,600,000)	50,000,000	-4%
70 Internal Services Fund	1,219,470	782,950	20,994,134	21,777,084	(22,996,555)	-	(22,996,555)	-	-100%
TOTAL	134,160,148	80,366,560	30,916,630	111,283,190	(87,035,179)	(30,916,630)	(117,951,809)	127,491,529	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Nevada Irrigation District
Fiscal Year Budget: 2025
Interfund Transfers Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
10114-54000	Water Fund	\$ 11,044,587	70000-47777	Internal Services Fund	\$ 11,044,587	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,233,041	15000-47778	Water Capital Fund	\$ 6,233,041	CIP Transfer
10114-54000	Water Fund	\$ 2,391,659	70000-47778	Internal Services Fund	\$ 2,391,659	Transfer- ISF 70 CIPS
12114-54000	Water Capacity Fund	\$ 218,580	10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
30114-54000	Recreation Fund	\$ 862,858	70000-47777	Internal Services Fund	\$ 862,858	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 186,848	70000-47778	Internal Services Fund	\$ 186,848	Transfer- ISF 70 CIPS
50114-54000	Hydroelectric Fund	\$ 5,349,722	70000-47777	Internal Services Fund	\$ 5,349,722	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 3,470,875	55000-47778	Hydroelectric Capital Fund	\$ 3,470,875	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 1,158,460	70000-47778	Internal Services Fund	\$ 1,158,460	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 30,916,630	TOTAL - Transfers In		\$ 30,916,630	

Nevada Irrigation District
Fiscal Year: 2025
Revenue Summary

Fund	FY 2024 Revenue	FY2025 Revenue	Variance	FY 2024 Transfers In	FY2025 Transfers In	Variance	FY 2024 Total Inflows	FY2025 Total Inflows	Variance
10 Water Fund	47,055,722	50,150,003	3,094,281	1,629,394	218,580	(1,410,814)	48,685,116	50,368,583	1,683,467
12 Capacity Fees Fund	800,000	1,000,000	200,000	-	-	-	800,000	1,000,000	200,000
15 Water Capital Improvement Fund	-	-	-	9,737,865	6,233,041	(3,504,824)	9,737,865	6,233,041	(3,504,824)
21 Cement Hill Assessment District Fund	333,000	318,000	(15,000)	-	-	-	333,000	318,000	(15,000)
22 Rodeo Flat Assessment District Fund	47,500	47,500	-	-	-	-	47,500	47,500	-
30 Recreation Fund	2,453,847	2,640,688	186,840	1,700,000	-	(1,700,000)	4,153,847	2,640,688	(1,513,160)
35 Recreation Capital Improvement Fund	-	-	-	-	-	-	-	-	-
50 Hydroelectric Fund	24,696,000	25,427,420	731,420	-	-	-	24,696,000	25,427,420	731,420
55 Hydroelectric Capital Improvement Fund	-	-	-	4,565,000	3,470,875	(1,094,125)	4,565,000	3,470,875	(1,094,125)
70 Internal Services Fund	792,775	782,950	(9,825)	15,179,821	20,994,134	5,814,313	15,972,596	21,777,084	5,804,488
TOTAL	76,178,844	80,366,560	4,187,716	32,812,080	30,916,630	(1,895,450)	108,990,924	111,283,190	2,292,266

Nevada Irrigation District

Fiscal Year: 2025

Revenue - Fund 10 Water

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10-40106	NON-COMMERCIAL-INSIDE	15,224,100.36	17,000,000.00	17,500,000.00
10-40107	NON-COMMERCIAL-OUTSIDE	98,377.80	150,000.00	110,000.00
10-40109	LOW INCOME RATE ASSIST	(10,425.56)	(10,000.00)	(12,000.00)
10-40206	COMMERCIAL - INSIDE	2,690,658.78	3,000,000.00	2,900,000.00
10-40207	COMMERCIAL - OUTSIDE	8,893.46	11,000.00	10,000.00
10-40410	SUMMER - INSIDE	6,589,551.52	6,800,000.00	7,000,000.00
10-40411	SUMMER - OUTSIDE	209,607.48	230,000.00	200,000.00
10-40412	WINTER - INSIDE	673,448.69	650,000.00	700,000.00
10-40413	WINTER - OUTSIDE	13,521.41	14,500.00	15,000.00
10-40414	ANNUAL	451,249.83	440,000.00	450,000.00
10-40415	DEMAND/FALL/INTERM RAW	104,253.32	80,000.00	80,000.00
10-40501	NEVADA CITY RAW	414,392.13	130,000.00	80,000.00
10-40502	LAKE VERA TREATED	30,039.15	27,000.00	32,500.00
10-40503	GRASS VALLEY RAW WATER	3,342.75	350,000.00	400,000.00
10-40504	GV-TREATED @ TRMT PLANT	64,716.24	8,000.00	45,000.00
10-40505	GRASS VALLEY BROADVEW TR	72,521.62	56,000.00	70,000.00
10-40701	NEVADA COUNTY-IN-TANK WT	176,393.10	250,000.00	180,000.00
10-40705	SUPPLEMENTAL RAW WTR	540,260.58	500,000.00	580,000.00
10-40707	STATE/COUNTY MANDATED FE	477,403.42	-	-
10-40711	FS/DC/PRV FEES	527,229.98	450,000.00	550,000.00
10-40712	ENERGY PUMPING - TREATED	5.90	-	-
10-40713	ENERGY PUMPING - RAW	74,101.81	75,000.00	85,000.00
10-40715	TAX TRANSFER-WATER TOLLS	(206,697.72)	250,000.00	(200,000.00)
10-40716	APPLICATION FEES	8,100.00	11,000.00	10,000.00
10-40809	5% DISCOUNT-AG WATER	(4,754.27)	-	(5,500.00)
10-40995	STANDBY CHARGES	120,861.98	-	-
10-43101	TREATED WTR METER INSTAL	50,067.52	165,000.00	100,000.00
10-43102	CHANGE OF SERVICE	25,335.33	-	-
10-43103	NEW DBL CK VALVE INSTALL	29,245.70	55,000.00	30,000.00
10-43104	NEW RAW WATER SVC INSTAL	27,872.00	66,000.00	30,000.00
10-43107	SERVICE LINE INSTALL FEE	9,654.00	20,000.00	15,000.00
10-44101	INSURANCE/CLAIMS SETLMTS	22,614.62	-	-
10-44102	INSURANCE REFUNDS	4,019.00	-	-
10-45130	QUITCLAIM;EASEMNT;ABNDMN	8,650.00	-	-
10-45170	PIPELINE REIMB FEE	170,055.59	-	150,000.00
10-46102	ADMIN FEES-VARIANCE	1,050.00	2,000.00	2,000.00
10-46104	WATER AVAILABILITY	100.00	-	-
10-46107	MERCHANT SERVICE FEE	12.00	-	-
10-46131	TURN ON/OFF, SERV CHGS	62,391.24	10,000.00	50,000.00
10-46132	PENALTIES-WATER ACCOUNTS	96,040.73	50,000.00	75,000.00
10-46165	REIMBURSABLE PROJ REVENU	70,159.01	50,000.00	50,000.00

Nevada Irrigation District

Fiscal Year: 2025

Revenue - Fund 10 Water

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10-46190	MISCELLANEOUS	34,184.87	-	20,000.00
10-46300	MISC A/R CLEARING	300.00	-	-
10-46302	EXPENSE REIMBURSEMENTS	3,882.14	-	20,000.00
10-46310	RECYCLING INCOME	20,802.41	-	15,000.00
10-47110	PROPERTY TAX REVENUE	16,374,439.96	14,534,111.84	17,000,000.00
10-47115	ASMT-HOME OWNER EXEMPTIO	69,772.87	153,888.16	70,000.00
10-47126	RODEO FLAT 2008 PRINCIPAL	25,300.00	26,600.00	27,900.00
10-47128	CFD LOAN PRINCIPAL	349,080.85	357,098.00	365,299.20
10-47610	INTEREST INCOME:INVESTMN	497,898.10	900,000.00	500,000.00
10-47611	UNREAL GAIN/LOSS-INVESTM	1,503,737.02	-	-
10-47612	REAL GAIN/LOSS ON INVEST	(24,837.60)	-	-
10-47615	INTEREST INCOME: OTHER	543,088.71	-	459,670.28
10-47616	RODEO FLAT 2008 INTEREST	17,985.00	16,720.00	15,390.00
10-47617	CFD LOAN INTEREST	43,521.37	35,504.00	27,303.02
10-47777	TRANSFER IN - OPERATING	218,578.24	1,629,394.00	218,580.00
10-48101	GRANTS - OPERATING	252,540.86	-	-
10-48601	GAIN/LOSS-DISPOSAL F/A	24,652.41	-	-
10-48616	INVENTORY CONTRIBUTIONS	85,661.18	-	-
10-48990	CASH OVER/SHORT	(112.34)	100.00	100.00
10-49101	RENTS AND LEASES	81,919.87	90,000.00	93,500.00
10-49102	RENTAL INCOME	255,269.04	26,200.00	228,840.00
10-49105	GRAVEL, MINERAL LEASES	22,983.32	23,000.00	23,000.00
10-49115	GRAZING INCOME	1,160.00	2,000.00	2,000.00
Total		49,330,228.78	48,685,116.00	50,368,582.50

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 12 Capacity Fees

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
12-42101	TREATED WTR-CAPACITY FEE	738,346.73	700,000.00	700,000.00
12-47610	INTEREST INCOME:INVESTMN	297,288.47	100,000.00	300,000.00
Total		1,035,635.20	800,000.00	1,000,000.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 15 Water Capital Improvement

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
15-44101	INSURANCE/CLAIMS SETLMTS	9,429.95	-	-
15-47778	TRANSFER IN - CAPITAL	50,600.00	9,737,865.00	6,233,041.00
Total		60,029.95	9,737,865.00	6,233,041.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 21 Cement Hill Assessment District

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
21-47110	PROPERTY TAX REVENUE	314,733.50	333,000.00	318,000.00
Total		314,733.50	333,000.00	318,000.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 22 Rodeo Flat Assessment District

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
22-47110	PROPERTY TAX REVENUE	47,311.18	47,500.00	47,500.00
Total		47,311.18	47,500.00	47,500.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 30 Recreation

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
30-44101	INSURANCE/CLAIMS SETLMTS	5,580.49	-	-
30-46132	PENALTIES-WATER ACCOUNTS	497.32	-	-
30-46190	MISCELLANEOUS	12,641.00	-	-
30-46190	MISCELLANEOUS	12,641.00	-	-
30-46302	EXPENSE REIMBURSEMENTS	11,032.68	-	7,500.00
30-47610	INTEREST INCOME:INVESTMN	12,688.21	12,000.00	20,000.00
30-47611	UNREAL GAIN/LOSS-INVESTM	34,883.32	-	-
30-47612	REAL GAIN/LOSS ON INVEST	89.37	-	-
30-47615	INTEREST INCOME: OTHER	-	1,000.00	1,000.00
30-47777	TRANSFER IN - OPERATING	1,670,000.00	1,700,000.00	-
30-48101	GRANTS - OPERATING	18,000.00	-	-
30-48301	DAY USE	314,392.00	318,922.00	350,814.20
30-48306	CAMPING	1,612,577.80	1,584,143.40	1,742,557.74
30-48309	BOATING	186,265.00	200,967.90	221,064.69
30-48401	CASCADE SHORES	59,678.00	37,117.50	40,829.25
30-48403	SEASON PASS	172,490.00	137,539.50	151,293.45
30-48601	GAIN/LOSS-DISPOSAL F/A	18,300.00	-	-
30-48734	STORE TAXABLE	49,763.96	26,250.00	27,562.50
30-48735	STORE NON-TAX GROCERY	27,515.83	12,008.00	12,608.40
30-48843	FUEL	65,359.47	57,267.00	62,993.70
30-48933	SHOWERS & W/D	19,660.29	5,000.00	19,000.00
30-48990	CASH OVER/SHORT	(2,133.49)	-	-
30-49101	RENTS AND LEASES	61,567.17	85,000.00	65,000.00
30-49121	RECREATION ROYALTIES	44,502.90	36,632.00	38,463.60
30-49123	CUSTOMER REFUNDS	(123,552.22)	(60,000.00)	(120,000.00)
30-49124	REFUND PROCESSING FEES	444.33	-	-
Total		4,284,884.43	4,153,847.30	2,640,687.53

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 35 Recreation Capital Improvement

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
35-44101	INSURANCE/CLAIMS SETLMTS	53,582.86	-	-
Total		53,582.86	-	-

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 50 Hydroelectric

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
50-41160	POWER GENERATION	25,612,158.63	24,071,000.00	24,552,420.00
50-44101	INSURANCE/CLAIMS SETLMTS	5,400.00	-	-
50-45130	QUITCLAIM;EASEMNT;ABNDMN	13,400.00	-	-
50-45182	BOWMAN COSTS - HAYPRESS	167,958.98	75,000.00	75,000.00
50-46170	HYDROELECT SUPPORT SVCS	206,335.14	50,000.00	100,000.00
50-46190	MISCELLANEOUS	102,309.06	-	-
50-46302	EXPENSE REIMBURSEMENTS	6,841.89	-	-
50-46310	RECYCLING INCOME	2,123.52	-	-
50-47610	INTEREST INCOME:INVESTMN	691,221.24	-	700,000.00
50-47611	UNREAL GAIN/LOSS-INVESTM	1,898,232.93	-	-
50-47612	REAL GAIN/LOSS ON INVEST	(47,123.95)	-	-
50-47615	INTEREST INCOME: OTHER	-	500,000.00	-
50-48101	GRANTS - OPERATING	3,290.44	-	-
50-48601	GAIN/LOSS-DISPOSAL F/A	(8,815.64)	-	-
50-48650	CONTRIBUTED CAPITAL	120,003.00	-	-
Total		28,773,335.24	24,696,000.00	25,427,420.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 55 Hydroelectric Capital Improvement

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
55-44101	INSURANCE/CLAIMS SETLMTS	58,514.00	-	-
55-47778	TRANSFER IN - CAPITAL	4,500,000.00	4,565,000.00	3,470,875.00
Total		4,558,514.00	4,565,000.00	3,470,875.00

Nevada Irrigation District
Fiscal Year: 2025
Revenue - Fund 70 Internal Services

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70-44101	INSURANCE/CLAIMS SETLMTS	73,532.42	-	-
70-46302	EXPENSE REIMBURSEMENTS	555.27	-	-
70-47610	INTEREST INCOME:INVESTMN	4,027.52	-	40,000.00
70-47612	REAL GAIN/LOSS ON INVEST	(720.08)	-	-
70-47777	TRANSFER IN - OPERATING	9,656,301.60	14,409,107.00	17,257,167.18
70-47778	TRANSFER IN - CAPITAL	-	770,714.00	3,736,967.00
70-48101	GRANTS - OPERATING	1,123,643.78	792,775.00	742,950.00
Total		10,857,340.51	15,972,596.00	21,777,084.18

Nevada Irrigation District
Fiscal Year: 2025
Operational Expenditure Summary

Department	FY 2024 Expenditures	FY 2025 Expenditures	Variance	%
10114 Water Administration	22,526,723	25,205,823	2,679,100	11.89%
10133 Customer Service	1,939,670	1,911,757	(27,914)	-1.44%
10151 Engineering	4,030,895	-	(4,030,895)	-100.00%
10171 Water Operations	11,990,497	14,512,110	2,521,613	21.03%
10191 Maintenance	11,399,456	12,624,714	1,225,257	10.75%
10192 Vegetation	1,334,820	1,423,099	88,279	6.61%
12114 Water Capacity Administration	3,004,939	220,080	(2,784,859)	-92.68%
21114 Cement Hill Administration	400,005	402,602	2,597	0.65%
22114 Rodeo Flat Administration	47,720	51,290	3,570	7.48%
30114 Recreation Administration	1,033,129	1,123,762	90,633	8.77%
30250 General Recreation	2,943,262	3,090,996	147,735	5.02%
50112 Hydro Admin	4,664,862	5,565,239	900,377	19.30%
50114 Hydro Administration	12,967,584	10,918,292	(2,049,292)	-15.80%
50161 Hydro Operations	2,626,940	2,773,931	146,991	5.60%
50167 Hydro Maintenance	5,642,875	5,471,560	(171,315)	-3.04%
70113 Directors	247,533	199,894	(47,639)	-19.25%
70114 ISF Administration	3,309,499	3,703,035	393,536	11.89%
70115 Management	2,146,811	2,329,112	182,301	8.49%
70116 Watershed	530,489	562,372	31,883	6.01%
70117 Human Resources	562,189	577,851	15,663	2.79%
70118 Information Services	2,896,411	2,420,190	(476,221)	-16.44%
70119 Safety	434,289	462,712	28,423	6.54%
70120 Communications	269,570	290,114	20,544	7.62%
70135 Accounting	2,141,914	2,283,842	141,928	6.63%
70151 Engineering	-	4,301,793	4,301,793	-
70193 Purchasing	917,334	927,557	10,224	1.11%
70195 Shop Operations	1,078,069	1,201,115	123,045	11.41%
TOTAL	101,087,484	104,554,842	3,467,358	3.43%

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10114 Water Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10114-51313	LIFE INSURANCE	10,584.68	12,000.00	3,454.50
10114-51321	HEALTH BENEFIT-RETIREEES	858,846.52	965,344.38	629,787.48
10114-51324	OPEB NET ARC (EXPENSE)	779,006.16	572,926.00	612,512.77
10114-52502	FACILITY MAINTENANCE	147,945.33	5,000.00	30,000.00
10114-52603	CONSULTANT FEES	18,359.35	115,000.00	150,000.00
10114-52608	FED/ST/CO FEES	31,743.56	24,000.00	78,500.00
10114-52611	DISCOUNT	(10,963.13)	-	-
10114-52704	INSURANCE	912,778.79	78.00	-
10114-52804	BANK FEES	43,922.12	49,535.00	55,000.00
10114-54000	TRANSFER OUT	9,844,143.44	16,818,984.00	19,669,286.88
10114-60110	INTEREST EXPENSE	12,643.85	-	13,050.98
10114-60111	LOAN INTEREST-CEMENT HILL	82,464.57	76,427.69	57,900.33
10114-60112	LOAN PRINCIPAL-CEMENT HIL	528,715.89	534,752.77	553,280.13
10114-60116	BOND INTEREST-2016A	718,516.67	666,975.00	586,600.00
10114-60117	BOND PRINCIPAL-2016A	1,490,000.00	1,565,000.00	1,650,000.00
10114-60118	BOND INTEREST-2020A	472,783.33	450,700.00	416,450.00
10114-60119	BOND PRINCIPAL-2020A	640,000.00	670,000.00	700,000.00
Total		16,581,491.13	22,526,722.84	25,205,823.07

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10133 Customer Service

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10133-51101	SALARY	593,797.85	734,520.27	694,853.55
10133-51105	OVERTIME	1,754.10	-	2,500.00
10133-51201	TEMP LABOR-PERS EXEMPT	-	25,000.00	25,000.00
10133-51305	AIR AMBULANCE	-	573.53	605.17
10133-51306	SHORT TERM DISABILITY	1,798.75	2,041.99	2,269.21
10133-51310	MEDICARE	9,014.35	10,662.14	10,086.98
10133-51311	PENSION PREMIUMS	61,783.42	79,034.38	74,766.24
10133-51312	HEALTH INSURANCE	167,820.07	214,755.12	231,822.12
10133-51313	LIFE INSURANCE	5,408.16	6,875.11	3,918.97
10133-51314	DENTAL INSURANCE	9,157.00	11,316.24	9,841.44
10133-51315	VISION INSURANCE	1,484.85	1,875.60	1,688.04
10133-51316	LONG TERM DISABILITY	1,479.55	2,056.66	1,737.13
10133-51317	WORKERS COMP	1,569.28	1,720.19	1,862.43
10133-51318	UNEMPLOYMENT INSURANCE	-	25,736.21	24,347.87
10133-51319	FICA	-	45,589.86	43,130.52
10133-51325	PENSION EXP - UAAL	141,918.69	171,403.16	162,156.84
10133-52501	CHEMICALS	7,998.70	-	-
10133-52503	EQUIPMENT MAINTENANCE	1,612.67	5,500.00	5,500.00
10133-52504	MATERIALS	62,184.25	140,300.00	116,000.00
10133-52505	SAFETY SUPPLIES	-	1,050.00	1,350.00
10133-52506	SMALL TOOLS	-	1,060.00	1,060.00
10133-52516	UNIFORM EXPENSES	-	3,000.00	3,000.00
10133-52517	FURNITURE & FIXTURES	-	1,000.00	1,000.00
10133-52603	CONSULTANT FEES	920.00	29,500.00	29,500.00
10133-52608	FED/ST/CO FEES	13,500.00	-	-
10133-52615	CONTRACTOR FEES	125,578.05	162,500.00	179,000.00
10133-52710	SUPPLIES	167,697.10	225,000.00	245,000.00
10133-52711	EDUCATION/TRAINING/MEALS	1,300.00	7,000.00	7,000.00
10133-52713	UTILITIES	1,922.62	2,000.00	2,000.00
10133-52714	SOFTWARE PROGRAMS/LICENSE	931.50	12,500.00	12,500.00
10133-52804	BANK FEES	-	5,300.00	5,300.00
10133-56127	FUEL EXPENSES	-	10,800.00	12,960.00
Total		1,380,630.96	1,939,670.46	1,911,756.51

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10151 Engineering

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10151-51101	SALARY	1,509,168.79	1,914,043.66	-
10151-51105	OVERTIME	19,719.91	-	-
10151-51106	DOUBLE TIME	291.41	-	-
10151-51200	TEMP LABOR - PERS	35,058.09	15,000.00	-
10151-51202	OVERTIME-TEMP-PERS	1,682.28	-	-
10151-51305	AIR AMBULANCE	-	917.65	-
10151-51306	SHORT TERM DISABILITY	2,460.49	2,443.08	-
10151-51310	MEDICARE	22,118.99	27,800.03	-
10151-51311	PENSION PREMIUMS	158,167.11	206,069.46	-
10151-51312	HEALTH INSURANCE	310,878.47	331,210.56	-
10151-51313	LIFE INSURANCE	12,693.52	17,907.02	-
10151-51314	DENTAL INSURANCE	14,765.40	16,936.44	-
10151-51315	VISION INSURANCE	2,594.58	3,000.96	-
10151-51316	LONG TERM DISABILITY	3,691.52	5,158.71	-
10151-51317	WORKERS COMP	29,740.58	31,781.85	-
10151-51318	UNEMPLOYMENT INSURANCE	344.99	67,103.53	-
10151-51319	FICA	(89.00)	118,869.11	-
10151-51325	PENSION EXP - UAAL	351,054.99	446,909.50	-
10151-52501	CHEMICALS	8,587.33	-	-
10151-52503	EQUIPMENT MAINTENANCE	8,724.44	13,800.00	-
10151-52504	MATERIALS	14,939.31	22,000.00	-
10151-52505	SAFETY SUPPLIES	259.58	3,100.00	-
10151-52506	SMALL TOOLS	4,589.50	8,000.00	-
10151-52515	NON-CAPITAL VEH & EQUIP	-	16,500.00	-
10151-52516	UNIFORM EXPENSES	-	1,500.00	-
10151-52517	FURNITURE & FIXTURES	-	5,000.00	-
10151-52603	CONSULTANT FEES	920,820.12	628,000.00	-
10151-52604	LEGAL FEES	7,988.75	15,000.00	-
10151-52608	FED/ST/CO FEES	12,483.34	1,000.00	-
10151-52615	CONTRACTOR FEES	1,279.60	-	-
10151-52706	DUES, PUBLCTNS, SPNSRSH	13,408.77	1,750.00	-
10151-52710	SUPPLIES	7,341.54	4,250.00	-
10151-52711	EDUCATION/TRAINING/MEALS	14,792.34	21,500.00	-
10151-52713	UTILITIES	3,041.79	5,000.00	-
10151-52714	SOFTWARE PROGRAMS/LICENSE	21,607.45	35,843.00	-
10151-52901	LAND/EASEMENT PURCHASES	506.92	25,000.00	-
10151-56127	FUEL EXPENSES	-	18,500.00	-
10151-60110	INTEREST EXPENSE	4,174.30	-	-
Total		3,518,887.20	4,030,894.56	-

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10171 Water Operations

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10171-51101	SALARY	4,179,225.49	4,447,475.44	4,869,199.67
10171-51105	OVERTIME	61,972.41	81,232.50	81,500.00
10171-51106	DOUBLE TIME	84,942.76	86,519.24	86,000.00
10171-51201	TEMP LABOR-PERS EXEMPT	67,320.60	105,000.00	100,000.00
10171-51213	SICK LEAVE-TEMP-PERS EXMP	96.64	-	-
10171-51305	AIR AMBULANCE	-	2,408.82	2,891.38
10171-51306	SHORT TERM DISABILITY	9,669.90	10,426.21	12,576.16
10171-51310	MEDICARE	65,311.87	67,152.79	73,157.90
10171-51311	PENSION PREMIUMS	404,123.79	456,735.03	500,515.97
10171-51312	HEALTH INSURANCE	1,005,431.66	1,028,865.36	1,133,222.76
10171-51313	LIFE INSURANCE	33,149.19	39,322.43	26,020.41
10171-51314	DENTAL INSURANCE	51,761.25	52,698.36	52,236.00
10171-51315	VISION INSURANCE	7,611.81	7,877.52	8,065.08
10171-51316	LONG TERM DISABILITY	9,153.31	11,569.09	11,246.90
10171-51317	WORKERS COMP	120,305.80	107,386.48	130,418.28
10171-51318	UNEMPLOYMENT INSURANCE	371.00	162,092.95	176,588.04
10171-51319	FICA	3,968.30	287,136.09	312,813.10
10171-51325	PENSION EXP - UAAL	928,877.36	1,079,539.06	1,176,076.35
10171-52501	CHEMICALS	538,181.86	475,500.00	505,000.00
10171-52503	EQUIPMENT MAINTENANCE	440,776.25	268,800.00	233,400.00
10171-52504	MATERIALS	490,499.56	487,700.00	633,505.00
10171-52505	SAFETY SUPPLIES	14,125.14	61,700.00	48,500.00
10171-52506	SMALL TOOLS	13,114.84	23,360.00	25,307.00
10171-52507	WATER PURCHASE	-	-	1,650,000.00
10171-52515	NON-CAPITAL VEH & EQUIP	-	183,900.00	178,700.00
10171-52516	UNIFORM EXPENSES	-	16,000.00	16,050.00
10171-52517	FURNITURE & FIXTURES	-	9,500.00	4,000.00
10171-52603	CONSULTANT FEES	67,546.99	232,250.00	232,250.00
10171-52604	LEGAL FEES	13,090.00	20,500.00	20,500.00
10171-52608	FED/ST/CO FEES	368,687.31	238,000.00	242,700.00
10171-52611	DISCOUNT	(60.86)	-	-
10171-52612	WATER RIGHTS	-	140,000.00	154,000.00
10171-52615	CONTRACTOR FEES	55,027.53	305,600.00	302,100.00
10171-52706	DUES, PUBLCTNS, SPNSRSHP	6,250.09	9,700.00	9,750.00
10171-52710	SUPPLIES	4,268.04	1,000.00	2,000.00
10171-52711	EDUCATION/TRAINING/MEALS	18,092.07	25,900.00	42,340.00
10171-52713	UTILITIES	1,266,463.02	1,166,000.00	1,171,380.00
10171-52714	SOFTWARE PROGRAMS/LICENSE	4,683.83	58,650.00	53,900.00
10171-52720	BAD DEBTS	29,604.18	-	-
10171-56127	FUEL EXPENSES	-	233,000.00	234,200.00
Total		10,363,642.99	11,990,497.37	14,512,110.00

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10191 Maintenance

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10191-51101	SALARY	3,940,432.09	4,239,391.58	4,615,382.41
10191-51105	OVERTIME	64,950.84	61,260.53	58,594.28
10191-51106	DOUBLE TIME	15,549.03	18,378.16	17,567.26
10191-51201	TEMP LABOR-PERS EXEMPT	207,192.41	290,000.00	302,000.00
10191-51203	OVERTIME-TEMP-PERS EXEMPT	2,386.40	-	-
10191-51205	DOUBLETIME-TEMP-PERS EXMP	193.28	-	-
10191-51213	SICK LEAVE-TEMP-PERS EXMP	2,053.60	-	-
10191-51305	AIR AMBULANCE	-	3,154.41	3,698.28
10191-51306	SHORT TERM DISABILITY	7,616.15	8,643.58	9,915.36
10191-51310	MEDICARE	63,496.76	62,927.54	68,328.99
10191-51311	PENSION PREMIUMS	403,949.37	456,847.17	497,264.70
10191-51312	HEALTH INSURANCE	1,209,690.11	1,152,138.00	1,359,361.44
10191-51313	LIFE INSURANCE	33,761.10	39,680.71	25,987.69
10191-51314	DENTAL INSURANCE	58,017.74	58,807.56	60,744.72
10191-51315	VISION INSURANCE	9,905.60	10,315.80	10,315.80
10191-51316	LONG TERM DISABILITY	9,295.18	11,691.77	11,311.21
10191-51317	WORKERS COMP	155,937.16	138,887.35	171,350.70
10191-51318	UNEMPLOYMENT INSURANCE	13,383.81	151,894.06	164,932.04
10191-51319	FICA	12,623.94	269,069.48	292,165.33
10191-51325	PENSION EXP - UAAL	925,425.27	1,011,614.44	1,098,447.38
10191-52501	CHEMICALS	359,822.77	1,000.00	1,000.00
10191-52502	FACILITY MAINTENANCE	-	40,000.00	60,000.00
10191-52503	EQUIPMENT MAINTENANCE	65,041.77	79,250.00	82,420.00
10191-52504	MATERIALS	1,328,824.06	1,845,030.00	1,830,055.00
10191-52505	SAFETY SUPPLIES	11,348.01	35,250.00	37,440.00
10191-52506	SMALL TOOLS	39,968.55	12,000.00	12,000.00
10191-52515	NON-CAPITAL VEH & EQUIP	-	76,000.00	102,980.00
10191-52516	UNIFORM EXPENSES	-	25,750.00	30,000.00
10191-52517	FURNITURE & FIXTURES	-	1,500.00	1,560.00
10191-52603	CONSULTANT FEES	38,436.76	46,350.00	66,424.00
10191-52604	LEGAL FEES	-	2,000.00	2,000.00
10191-52608	FED/ST/CO FEES	19,317.28	24,500.00	25,480.00
10191-52611	DISCOUNT	(516.30)	-	-
10191-52615	CONTRACTOR FEES	708,747.77	634,654.00	983,028.00
10191-52706	DUES, PUBLCTNS, SPNSRSHP	18,879.04	15,890.00	17,926.00
10191-52710	SUPPLIES	2,713.48	3,000.00	3,120.00
10191-52711	EDUCATION/TRAINING/MEALS	20,389.92	27,580.00	35,113.00
10191-52713	UTILITIES	120,069.68	145,000.00	150,800.00
10191-52714	SOFTWARE PROGRAMS/LICENSE	931.50	-	-
10191-52904	EQUIPMENT PURCHASES	14,636.64	-	-
10191-56127	FUEL EXPENSES	-	400,000.00	416,000.00
10191-60110	INTEREST EXPENSE	69.42	-	-
Total		9,884,540.19	11,399,456.14	12,624,713.59

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 10192 Vegetation

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
10192-51101	SALARY	418,004.62	455,100.46	498,724.74
10192-51105	OVERTIME	472.81	-	-
10192-51201	TEMP LABOR-PERS EXEMPT	69,943.20	48,300.00	50,300.00
10192-51213	SICK LEAVE-TEMP-PERS EXMP	1,401.28	-	-
10192-51305	AIR AMBULANCE	-	344.12	403.45
10192-51306	SHORT TERM DISABILITY	1,026.38	976.01	1,217.57
10192-51310	MEDICARE	5,402.17	6,633.76	7,266.31
10192-51311	PENSION PREMIUMS	43,723.09	49,054.89	53,748.86
10192-51312	HEALTH INSURANCE	155,744.27	156,796.56	187,972.08
10192-51313	LIFE INSURANCE	3,799.53	4,259.74	2,812.81
10192-51314	DENTAL INSURANCE	7,557.36	7,557.36	7,557.36
10192-51315	VISION INSURANCE	1,125.36	1,125.36	1,125.36
10192-51316	LONG TERM DISABILITY	1,037.87	1,274.28	1,246.81
10192-51317	WORKERS COMP	19,353.79	15,326.27	18,802.20
10192-51318	UNEMPLOYMENT INSURANCE	7,827.92	16,012.52	17,539.37
10192-51319	FICA	4,543.10	28,365.03	31,069.73
10192-51325	PENSION EXP - UAAL	100,075.22	106,643.36	116,812.18
10192-52501	CHEMICALS	295,399.19	285,000.00	295,000.00
10192-52503	EQUIPMENT MAINTENANCE	-	1,000.00	1,000.00
10192-52504	MATERIALS	2,949.56	4,000.00	3,000.00
10192-52505	SAFETY SUPPLIES	1,182.92	3,600.00	3,900.00
10192-52506	SMALL TOOLS	2,144.29	2,000.00	2,000.00
10192-52515	NON-CAPITAL VEH & EQUIP	-	23,000.00	10,000.00
10192-52516	UNIFORM EXPENSES	-	3,000.00	2,500.00
10192-52603	CONSULTANT FEES	4,211.75	34,600.00	7,000.00
10192-52604	LEGAL FEES	-	1,000.00	1,000.00
10192-52608	FED/ST/CO FEES	3,650.00	5,000.00	5,000.00
10192-52615	CONTRACTOR FEES	59,782.61	40,500.00	42,000.00
10192-52706	DUES, PUBLCTNS, SPNSRSHP	300.00	800.00	800.00
10192-52710	SUPPLIES	430.17	550.00	800.00
10192-52711	EDUCATION/TRAINING/MEALS	883.50	5,600.00	6,000.00
10192-52713	UTILITIES	1,102.06	2,400.00	2,500.00
10192-56127	FUEL EXPENSES	-	25,000.00	44,000.00
Total		1,213,074.02	1,334,819.72	1,423,098.83

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 12114 Water Capacity Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
12114-52804	BANK FEES	-	594.00	1,500.00
12114-54000	TRANSFER OUT	-	3,004,345.00	218,580.00
Total		-	3,004,939.00	220,080.00

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 21114 Cement Hill Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
21114-52603	CONSULTANT FEES	5,077.92	7,400.00	10,000.00
21114-60120	CFD LOAN INTEREST	32,832.88	25,771.00	18,545.01
21114-60121	CFD LOAN PRINCIPAL	307,529.52	314,593.00	321,817.39
21114-60122	CONNECTION LOAN INTEREST	10,688.49	9,735.00	8,758.01
21114-60123	CONNECTION LOAN PRINCIPAL	41,551.33	42,506.00	43,481.81
Total		397,680.14	400,005.00	402,602.22

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 22114 Rodeo Flat Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
22114-52603	CONSULTANT FEES	2,831.85	4,400.00	8,000.00
22114-60113	BOND INTEREST-RODEO FLAT	17,563.00	16,720.00	15,390.00
22114-60114	BOND PRINCIPAL-RODEO FLAT	25,300.00	26,600.00	27,900.00
Total		45,694.85	47,720.00	51,290.00

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 30114 Recreation Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
30114-51313	LIFE INSURANCE	196.35	300.00	-
30114-51321	HEALTH BENEFIT-RETIREEES	12,074.88	13,620.12	11,816.52
30114-51324	OPEB NET ARC (EXPENSE)	47,898.60	57,778.00	57,238.60
30114-52704	INSURANCE	40,628.20	-	-
30114-52804	BANK FEES	2,040.95	895.00	5,000.00
30114-54000	TRANSFER OUT	1,052,511.38	960,536.00	1,049,706.71
Total		1,155,350.36	1,033,129.12	1,123,761.83

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 30250 General Recreation

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
30250-51101	SALARY	542,042.40	577,935.69	626,418.17
30250-51105	OVERTIME	418.22	4,981.12	5,017.42
30250-51201	TEMP LABOR-PERS EXEMPT	115,920.75	238,560.00	240,000.00
30250-51203	OVERTIME-TEMP-PERS EXEMPT	1,285.50	-	-
30250-51213	SICK LEAVE-TEMP-PERS EXMP	2,438.00	-	-
30250-51305	AIR AMBULANCE	-	344.12	403.45
30250-51306	SHORT TERM DISABILITY	175.38	193.66	211.41
30250-51310	MEDICARE	9,568.94	8,481.29	9,184.82
30250-51311	PENSION PREMIUMS	52,867.38	62,290.27	67,504.49
30250-51312	HEALTH INSURANCE	117,612.73	90,334.56	113,450.64
30250-51313	LIFE INSURANCE	4,552.00	5,348.96	3,501.51
30250-51314	DENTAL INSURANCE	4,717.51	4,771.32	4,125.60
30250-51315	VISION INSURANCE	1,125.36	1,125.36	1,125.36
30250-51316	LONG TERM DISABILITY	1,313.01	1,575.63	1,503.84
30250-51317	WORKERS COMP	29,338.57	20,881.53	25,327.29
30250-51318	UNEMPLOYMENT INSURANCE	41,918.31	20,472.09	22,170.25
30250-51319	FICA	7,417.92	36,264.84	39,273.01
30250-51325	PENSION EXP - UAAL	123,731.74	136,344.11	147,653.84
30250-52501	CHEMICALS	12,559.32	-	-
30250-52503	EQUIPMENT MAINTENANCE	104,788.71	79,500.00	101,750.00
30250-52504	MATERIALS	214,347.52	194,369.00	206,475.00
30250-52505	SAFETY SUPPLIES	1,484.55	3,250.00	3,500.00
30250-52506	SMALL TOOLS	5,898.23	7,000.00	7,000.00
30250-52516	UNIFORM EXPENSES	-	2,000.00	2,000.00
30250-52604	LEGAL FEES	-	10,000.00	10,000.00
30250-52608	FED/ST/CO FEES	42,819.84	29,000.00	30,450.00
30250-52609	TEMPORARY LABOR	298,764.49	420,000.00	420,000.00
30250-52611	DISCOUNT	(4.60)	-	-
30250-52615	CONTRACTOR FEES	461,209.92	601,807.00	589,410.00
30250-52706	DUES, PUBLCTNS, SPNSRSHP	-	500.00	500.00
30250-52709	OUTREACH/ADVERTISE/NOTICE	6,346.90	7,500.00	7,500.00
30250-52710	SUPPLIES	3,894.86	5,000.00	5,000.00
30250-52711	EDUCATION/TRAINING/MEALS	200.00	300.00	300.00
30250-52713	UTILITIES	222,507.62	208,000.00	224,640.00
30250-52714	SOFTWARE PROGRAMS/LICENSE	-	8,131.00	600.00
30250-52804	BANK FEES	81,051.03	57,000.00	70,000.00
30250-56127	FUEL EXPENSES	-	100,000.00	105,000.00
30250-60110	INTEREST EXPENSE	13.90	-	-
Total		2,512,326.01	2,943,261.55	3,090,996.10

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 50112 Hydro Admin

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
50112-51101	SALARY	800,460.09	532,551.67	569,863.12
50112-51105	OVERTIME	1,798.83	2,493.49	2,389.93
50112-51106	DOUBLE TIME	-	623.37	597.48
50112-51201	TEMP LABOR-PERS EXEMPT	7,590.00	30,000.00	-
50112-51305	AIR AMBULANCE	-	229.41	268.97
50112-51306	SHORT TERM DISABILITY	1,557.74	1,018.81	1,122.79
50112-51310	MEDICARE	12,140.74	7,778.79	8,323.73
50112-51311	PENSION PREMIUMS	80,864.68	57,248.76	61,263.47
50112-51312	HEALTH INSURANCE	146,842.47	81,806.88	89,591.64
50112-51313	LIFE INSURANCE	6,142.70	4,976.26	3,208.95
50112-51314	DENTAL INSURANCE	6,231.36	3,758.88	3,758.88
50112-51315	VISION INSURANCE	1,203.51	750.24	750.24
50112-51316	LONG TERM DISABILITY	1,809.53	1,295.89	1,297.07
50112-51317	WORKERS COMP	8,205.54	3,813.04	4,130.61
50112-51318	UNEMPLOYMENT INSURANCE	-	18,776.40	20,091.77
50112-51319	FICA	470.58	33,261.05	35,591.13
50112-51325	PENSION EXP - UAAL	161,271.71	125,050.81	133,811.18
50112-52501	CHEMICALS	105,893.29	2,000.00	2,000.00
50112-52503	EQUIPMENT MAINTENANCE	14,848.63	8,000.00	8,000.00
50112-52504	MATERIALS	632.05	5,000.00	5,000.00
50112-52505	SAFETY SUPPLIES	2,303.20	9,900.00	8,650.00
50112-52506	SMALL TOOLS	74.21	2,500.00	2,500.00
50112-52515	NON-CAPITAL VEH & EQUIP	-	60,000.00	20,000.00
50112-52517	FURNITURE & FIXTURES	-	5,000.00	5,000.00
50112-52603	CONSULTANT FEES	557,186.24	1,246,500.00	2,105,000.00
50112-52604	LEGAL FEES	362,547.85	300,000.00	300,000.00
50112-52607	FRANCHISE FEES	38,629.50	81,024.00	81,024.00
50112-52608	FED/ST/CO FEES	983,460.32	1,163,650.00	1,232,150.00
50112-52611	DISCOUNT	(18.68)	-	-
50112-52612	WATER RIGHTS	-	150,000.00	150,000.00
50112-52615	CONTRACTOR FEES	30,555.97	123,504.00	123,504.00
50112-52706	DUES, PUBLCTNS, SPNSRSHP	27,306.62	59,100.00	59,100.00
50112-52710	SUPPLIES	6,417.71	14,000.00	4,000.00
50112-52711	EDUCATION/TRAINING/MEALS	12,769.10	25,000.00	25,000.00
50112-52713	UTILITIES	180,339.31	241,450.00	241,450.00
50112-52714	SOFTWARE PROGRAMS/LICENSE	15,348.50	123,300.00	103,500.00
50112-52804	BANK FEES	-	1,500.00	1,500.00
50112-52904	EQUIPMENT PURCHASES	44,350.64	-	-
50112-56127	FUEL EXPENSES	-	138,000.00	151,800.00
50112-60110	INTEREST EXPENSE	165.35	-	-
Total		3,619,399.29	4,664,861.75	5,565,238.96

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 50114 Hydro Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
50114-51313	LIFE INSURANCE	2,242.33	3,000.00	882.00
50114-51321	HEALTH BENEFIT-RETIREEES	150,461.32	146,698.47	122,162.05
50114-51324	OPEB NET ARC (EXPENSE)	234,959.25	369,348.00	369,690.93
50114-52608	FED/ST/CO FEES	26,767.06	259,800.00	319,000.00
50114-52611	DISCOUNT	(242.51)	-	-
50114-52704	INSURANCE	1,073,876.86	93,202.53	65,000.00
50114-52804	BANK FEES	37,495.30	67,320.00	62,500.00
50114-54000	TRANSFER OUT	10,693,402.50	12,028,215.00	9,979,056.60
Total		12,218,962.11	12,967,584.00	10,918,291.58

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 50161 Hydro Operations

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
50161-51101	SALARY	1,179,037.87	1,292,809.12	1,350,602.79
50161-51105	OVERTIME	54,102.72	56,987.21	68,000.00
50161-51106	DOUBLE TIME	16,035.28	18,910.67	17,645.12
50161-51305	AIR AMBULANCE	-	630.88	739.66
50161-51306	SHORT TERM DISABILITY	1,134.92	1,485.13	2,770.49
50161-51310	MEDICARE	16,093.67	19,825.48	20,675.60
50161-51311	PENSION PREMIUMS	116,005.44	138,764.35	145,594.96
50161-51312	HEALTH INSURANCE	242,276.17	268,144.80	309,889.32
50161-51313	LIFE INSURANCE	9,417.16	11,955.33	7,593.78
50161-51314	DENTAL INSURANCE	12,656.68	14,285.64	14,285.64
50161-51315	VISION INSURANCE	1,891.23	2,063.16	2,063.16
50161-51316	LONG TERM DISABILITY	2,675.27	3,522.93	3,311.52
50161-51317	WORKERS COMP	16,514.61	18,868.38	22,118.62
50161-51318	UNEMPLOYMENT INSURANCE	-	47,854.60	49,906.62
50161-51319	FICA	-	84,771.00	88,406.02
50161-51325	PENSION EXP - UAAL	226,047.90	318,711.61	332,378.12
50161-52501	CHEMICALS	838.05	1,000.00	1,000.00
50161-52503	EQUIPMENT MAINTENANCE	90,464.32	70,000.00	70,000.00
50161-52504	MATERIALS	35,921.33	13,000.00	13,000.00
50161-52505	SAFETY SUPPLIES	21,869.45	26,850.00	27,400.00
50161-52506	SMALL TOOLS	4,531.98	12,000.00	12,000.00
50161-52516	UNIFORM EXPENSES	-	1,000.00	1,000.00
50161-52517	FURNITURE & FIXTURES	-	2,000.00	2,000.00
50161-52603	CONSULTANT FEES	26,783.33	30,000.00	30,000.00
50161-52615	CONTRACTOR FEES	106,555.75	115,000.00	115,000.00
50161-52710	SUPPLIES	-	10,000.00	10,000.00
50161-52711	EDUCATION/TRAINING/MEALS	42,525.25	40,000.00	50,000.00
50161-52713	UTILITIES	6,150.00	6,000.00	6,000.00
50161-52904	EQUIPMENT PURCHASES	1,526.49	-	-
50161-56127	FUEL EXPENSES	-	500.00	550.00
Total		2,231,054.87	2,626,940.29	2,773,931.42

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 50167 Hydro Maintenance

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
50167-51101	SALARY	1,454,990.89	1,952,278.27	2,039,815.04
50167-51105	OVERTIME	121,503.08	98,053.40	125,000.00
50167-51106	DOUBLE TIME	7,555.26	12,256.68	11,793.28
50167-51200	TEMP LABOR - PERS	7,067.50	-	-
50167-51201	TEMP LABOR-PERS EXEMPT	907.50	70,000.00	70,000.00
50167-51305	AIR AMBULANCE	-	860.29	1,008.62
50167-51306	SHORT TERM DISABILITY	3,500.39	4,426.58	4,912.29
50167-51310	MEDICARE	25,371.43	29,994.53	31,203.34
50167-51311	PENSION PREMIUMS	151,976.84	210,323.38	219,742.34
50167-51312	HEALTH INSURANCE	294,190.21	385,748.16	429,731.64
50167-51313	LIFE INSURANCE	12,170.88	18,273.32	11,504.56
50167-51314	DENTAL INSURANCE	15,147.88	19,760.40	19,760.40
50167-51315	VISION INSURANCE	2,328.87	2,813.40	2,813.40
50167-51316	LONG TERM DISABILITY	3,556.79	5,407.28	4,983.94
50167-51317	WORKERS COMP	22,817.06	29,640.78	33,381.12
50167-51318	UNEMPLOYMENT INSURANCE	3,797.19	72,400.59	75,318.41
50167-51319	FICA	-	128,252.48	133,421.18
50167-51325	PENSION EXP - UAAL	299,815.45	482,187.94	501,620.60
50167-52501	CHEMICALS	170.56	7,500.00	7,500.00
50167-52503	EQUIPMENT MAINTENANCE	234,251.89	200,000.00	200,000.00
50167-52504	MATERIALS	431,207.16	900,098.00	410,000.00
50167-52505	SAFETY SUPPLIES	16,823.15	43,600.00	44,000.00
50167-52506	SMALL TOOLS	54,090.77	75,000.00	45,000.00
50167-52515	NON-CAPITAL VEH & EQUIP	-	50,000.00	30,000.00
50167-52516	UNIFORM EXPENSES	-	2,500.00	2,500.00
50167-52517	FURNITURE & FIXTURES	-	2,000.00	2,000.00
50167-52603	CONSULTANT FEES	55,835.09	195,500.00	195,500.00
50167-52611	DISCOUNT	(6.56)	-	-
50167-52615	CONTRACTOR FEES	424,647.00	588,500.00	763,500.00
50167-52710	SUPPLIES	-	5,000.00	5,000.00
50167-52711	EDUCATION/TRAINING/MEALS	23,216.59	50,000.00	50,000.00
50167-52714	SOFTWARE PROGRAMS/LICENSE	5,057.73	-	-
50167-56127	FUEL EXPENSES	-	500.00	550.00
50167-60110	INTEREST EXPENSE	73.36	-	-
Total		3,671,990.60	5,642,875.48	5,471,560.16

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70113 Directors

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70113-51101	SALARY	75,000.00	75,000.00	75,000.00
70113-51305	AIR AMBULANCE	-	286.76	336.21
70113-51310	MEDICARE	1,774.92	1,087.50	1,087.50
70113-51312	HEALTH INSURANCE	64,667.20	65,924.16	58,507.20
70113-51313	LIFE INSURANCE	264.48	702.00	423.00
70113-51314	DENTAL INSURANCE	3,582.78	3,942.24	3,942.24
70113-51315	VISION INSURANCE	906.54	937.80	937.80
70113-51316	Long-term Disability	-	210.00	187.50
70113-51317	WORKERS COMP	246.28	217.50	247.80
70113-51318	UNEMPLOYMENT INSURANCE	-	2,625.00	2,625.00
70113-51319	FICA	7,589.52	4,650.00	4,650.00
70113-52503	EQUIPMENT MAINTENANCE	-	2,500.00	2,500.00
70113-52604	LEGAL FEES	847.00	25,000.00	25,000.00
70113-52608	FED/ST/CO FEES	-	40,000.00	-
70113-52710	SUPPLIES	374.21	3,450.00	3,450.00
70113-52711	EDUCATION/TRAINING/MEALS	4,123.14	19,200.00	19,200.00
70113-52713	UTILITIES	2,148.61	1,800.00	1,800.00
Total		161,524.68	247,532.96	199,894.25

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70114 ISF Administration

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70114-51313	LIFE INSURANCE	2,768.67	3,100.00	735.00
70114-51321	HEALTH BENEFIT-RETIREEES	180,319.21	164,883.00	177,166.56
70114-51324	OPEB NET ARC (EXPENSE)	216,135.99	313,948.00	315,557.70
70114-52704	INSURANCE	121,088.40	2,826,673.00	3,206,575.44
70114-52804	BANK FEES	-	895.00	3,000.00
Total		520,312.27	3,309,499.00	3,703,034.70

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70115 Management

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70115-51101	SALARY	781,829.48	789,845.13	837,947.85
70115-51305	AIR AMBULANCE	-	286.76	336.21
70115-51306	SHORT TERM DISABILITY	915.87	1,004.67	1,164.95
70115-51310	MEDICARE	11,502.66	11,452.75	12,150.24
70115-51311	PENSION PREMIUMS	61,279.13	84,890.50	90,066.35
70115-51312	HEALTH INSURANCE	118,479.22	115,331.04	130,893.36
70115-51313	LIFE INSURANCE	4,312.62	7,384.53	4,720.95
70115-51314	DENTAL INSURANCE	6,393.30	6,728.28	6,728.28
70115-51315	VISION INSURANCE	906.54	937.80	937.80
70115-51316	LONG TERM DISABILITY	1,360.63	1,632.17	1,508.18
70115-51317	WORKERS COMP	1,697.34	1,658.67	1,970.85
70115-51318	UNEMPLOYMENT INSURANCE	-	27,644.58	29,328.17
70115-51319	FICA	-	48,970.40	51,952.77
70115-51325	PENSION EXP - UAAL	55,828.78	184,112.90	195,325.64
70115-52502	FACILITY MAINTENANCE	5,207.01	20,000.00	20,000.00
70115-52503	EQUIPMENT MAINTENANCE	12,358.80	14,752.00	14,752.00
70115-52504	MATERIALS	313.95	6,000.00	4,000.00
70115-52515	NON-CAPITAL VEH & EQUIP	-	24,678.64	7,678.64
70115-52516	UNIFORM EXPENSES	-	10,000.00	10,000.00
70115-52517	FURNITURE & FIXTURES	-	2,000.00	2,000.00
70115-52603	CONSULTANT FEES	52,850.96	169,500.00	188,500.00
70115-52604	LEGAL FEES	432,598.72	225,000.00	300,000.00
70115-52608	FED/ST/CO FEES	131,063.24	100,000.00	110,000.00
70115-52615	CONTRACTOR FEES	64,691.46	20,000.00	20,000.00
70115-52706	DUES, PUBLCTNS, SPNSRSHP	95,135.65	128,000.00	126,250.00
70115-52709	OUTREACH/ADVERTISE/NOTICE	-	-	25,000.00
70115-52710	SUPPLIES	27,509.27	27,400.00	31,400.00
70115-52711	EDUCATION/TRAINING/MEALS	21,803.04	35,000.00	35,000.00
70115-52713	UTILITIES	42,359.77	82,600.00	68,000.00
70115-52714	SOFTWARE PROGRAMS/LICENSE	1,111.50	-	-
70115-56127	FUEL EXPENSES	-	-	1,500.00
70115-60110	INTEREST EXPENSE	10.79	-	-
Total		1,931,519.73	2,146,810.82	2,329,112.24

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70116 Watershed

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70116-51101	SALARY	200,464.24	216,994.79	230,445.91
70116-51305	AIR AMBULANCE	-	114.71	134.48
70116-51306	SHORT TERM DISABILITY	749.25	763.86	793.47
70116-51310	MEDICARE	2,893.94	3,146.42	3,353.07
70116-51311	PENSION PREMIUMS	20,829.34	23,068.88	24,602.30
70116-51312	HEALTH INSURANCE	54,442.47	59,082.72	67,878.72
70116-51313	LIFE INSURANCE	1,798.54	2,006.74	1,289.56
70116-51314	DENTAL INSURANCE	2,949.60	2,949.60	2,949.60
70116-51315	VISION INSURANCE	375.12	375.12	375.12
70116-51316	LONG TERM DISABILITY	498.79	600.31	571.61
70116-51317	WORKERS COMP	595.82	455.69	543.89
70116-51318	UNEMPLOYMENT INSURANCE	-	7,594.82	8,093.61
70116-51319	FICA	-	13,453.68	14,337.25
70116-51325	PENSION EXP - UAAL	46,461.47	50,581.48	53,903.42
70116-52504	MATERIALS	7,273.59	4,000.00	4,000.00
70116-52505	SAFETY SUPPLIES	-	420.61	1,800.00
70116-52506	SMALL TOOLS	810.88	2,000.00	2,000.00
70116-52515	NON-CAPITAL VEH & EQUIP	-	4,000.00	4,000.00
70116-52517	FURNITURE & FIXTURES	-	5,000.00	5,000.00
70116-52603	CONSULTANT FEES	109,475.76	120,000.00	120,000.00
70116-52608	FED/ST/CO FEES	2,449.68	5,300.00	5,300.00
70116-52615	CONTRACTOR FEES	1,523,611.58	-	-
70116-52709	OUTREACH/ADVERTISE/NOTICE	-	1,000.00	1,000.00
70116-52710	SUPPLIES	1,175.61	1,579.39	2,000.00
70116-52711	EDUCATION/TRAINING/MEALS	1,550.32	5,000.00	5,000.00
70116-52713	UTILITIES	1,967.43	1,000.00	1,000.00
70116-56127	FUEL EXPENSES	-	-	2,000.00
70116-60110	INTEREST EXPENSE	48.62	-	-
Total		1,980,422.05	530,488.82	562,372.01

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70117 Human Resources

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70117-51101	SALARY	227,570.77	245,112.88	280,994.07
70117-51305	AIR AMBULANCE	-	114.71	134.48
70117-51306	SHORT TERM DISABILITY	260.27	291.74	333.14
70117-51310	MEDICARE	3,398.80	3,554.14	4,074.41
70117-51311	PENSION PREMIUMS	23,374.24	26,277.31	30,138.12
70117-51312	HEALTH INSURANCE	39,228.74	45,448.32	31,507.32
70117-51313	LIFE INSURANCE	1,829.32	2,285.83	1,579.73
70117-51314	DENTAL INSURANCE	2,142.45	1,658.16	1,658.16
70117-51315	VISION INSURANCE	375.12	375.12	375.12
70117-51316	LONG TERM DISABILITY	518.61	683.80	679.77
70117-51317	WORKERS COMP	646.91	514.74	660.90
70117-51318	UNEMPLOYMENT INSURANCE	-	8,578.95	9,834.79
70117-51319	FICA	-	15,197.00	17,421.63
70117-51325	PENSION EXP - UAAL	52,016.69	57,135.81	65,499.72
70117-52503	EQUIPMENT MAINTENANCE	753.51	2,000.00	-
70117-52504	MATERIALS	-	2,000.00	-
70117-52517	FURNITURE & FIXTURES	-	1,500.00	-
70117-52603	CONSULTANT FEES	43,932.59	9,900.00	35,000.00
70117-52604	LEGAL FEES	85,300.33	55,000.00	40,000.00
70117-52706	DUES, PUBLCTNS, SPNSRSHP	319.00	1,000.00	2,000.00
70117-52709	OUTREACH/ADVERTISE/NOTICE	11,147.55	35,100.00	10,000.00
70117-52710	SUPPLIES	8,186.06	12,000.00	10,000.00
70117-52711	EDUCATION/TRAINING/MEALS	3,952.56	25,500.00	25,000.00
70117-52713	UTILITIES	1,068.58	960.00	960.00
70117-52714	SOFTWARE PROGRAMS/LICENSE	1,863.00	10,000.00	10,000.00
Total		507,885.10	562,188.51	577,851.36

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70118 Information Services

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70118-51101	SALARY	449,292.94	617,373.59	550,131.76
70118-51105	OVERTIME	10,547.91	19,495.41	17,548.88
70118-51201	TEMP LABOR-PERS EXEMPT	2,200.00	-	-
70118-51305	AIR AMBULANCE	-	286.76	268.97
70118-51306	SHORT TERM DISABILITY	938.96	1,364.64	1,424.00
70118-51310	MEDICARE	6,689.68	9,234.60	8,231.37
70118-51311	PENSION PREMIUMS	46,959.53	65,945.20	58,806.82
70118-51312	HEALTH INSURANCE	78,263.06	97,713.84	78,321.84
70118-51313	LIFE INSURANCE	3,658.64	5,736.50	3,082.44
70118-51314	DENTAL INSURANCE	3,330.33	5,012.40	3,537.60
70118-51315	VISION INSURANCE	703.35	937.80	750.24
70118-51316	LONG TERM DISABILITY	1,060.67	1,716.05	1,339.43
70118-51317	WORKERS COMP	1,081.81	1,337.42	1,335.18
70118-51318	UNEMPLOYMENT INSURANCE	-	22,290.42	19,868.82
70118-51319	FICA	-	39,485.88	35,196.20
70118-51325	PENSION EXP - UAAL	103,927.73	148,454.17	132,326.36
70118-52501	CHEMICALS	295.93	-	-
70118-52503	EQUIPMENT MAINTENANCE	504,698.03	8,400.00	10,000.00
70118-52504	MATERIALS	27.05	2,000.00	2,000.00
70118-52506	SMALL TOOLS	-	500.00	500.00
70118-52515	Non-Capital Vehicles & Equipment	-	190,000.00	182,500.00
70118-52517	FURNITURE & FIXTURES	-	5,000.00	5,000.00
70118-52603	CONSULTANT FEES	183,030.96	525,000.00	265,500.00
70118-52609	TEMPORARY LABOR	-	135,000.00	-
70118-52706	DUES, PUBLCTNS, SPNSRSHP	260.00	260.00	260.00
70118-52710	SUPPLIES	225,022.87	15,000.00	15,000.00
70118-52711	EDUCATION/TRAINING/MEALS	16,567.40	20,000.00	20,000.00
70118-52713	UTILITIES	94,606.68	120,750.00	109,710.00
70118-52714	SOFTWARE PROGRAMS/LICENSE	194,368.26	838,116.00	896,550.00
70118-56127	FUEL EXPENSES	-	-	1,000.00
Total		1,927,531.79	2,896,410.68	2,420,189.91

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70119 Safety

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70119-51101	SALARY	171,564.94	199,927.68	211,080.84
70119-51305	AIR AMBULANCE	-	114.71	134.48
70119-51306	SHORT TERM DISABILITY	945.49	1,073.58	1,229.18
70119-51310	MEDICARE	2,565.93	2,910.55	3,072.27
70119-51311	PENSION PREMIUMS	17,795.62	21,501.46	22,701.54
70119-51312	HEALTH INSURANCE	49,872.16	45,448.32	52,214.64
70119-51313	LIFE INSURANCE	1,512.40	1,862.90	1,185.42
70119-51314	DENTAL INSURANCE	1,589.07	1,658.16	1,658.16
70119-51315	VISION INSURANCE	359.49	375.12	375.12
70119-51316	LONG TERM DISABILITY	413.74	557.28	525.45
70119-51317	WORKERS COMP	6,677.06	4,099.01	4,892.69
70119-51318	UNEMPLOYMENT INSURANCE	-	7,025.47	7,415.83
70119-51319	FICA	-	12,445.12	13,136.61
70119-51325	PENSION EXP - UAAL	39,776.98	46,789.62	49,389.42
70119-52505	SAFETY SUPPLIES	17,895.53	29,000.00	14,700.00
70119-52515	Non-Capital Vehicles & Equipment	-	-	1,000.00
70119-52603	CONSULTANT FEES	8,600.00	47,000.00	64,000.00
70119-52706	DUES, PUBLCTNS, SPNSRSHP	20,669.21	3,000.00	3,000.00
70119-52710	SUPPLIES	1,302.56	6,000.00	6,000.00
70119-52711	EDUCATION/TRAINING/MEALS	5,150.17	2,500.00	2,500.00
70119-52713	UTILITIES	1,289.01	1,000.00	1,000.00
70119-56127	Fuel Expense	-	-	1,500.00
Total		348,275.70	434,288.98	462,711.65

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70120 Communications

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70120-51101	SALARY	87,767.19	97,498.32	101,380.64
70120-51305	AIR AMBULANCE	-	57.35	67.24
70120-51306	SHORT TERM DISABILITY	623.82	688.82	716.50
70120-51310	MEDICARE	1,285.10	1,413.73	1,470.02
70120-51311	PENSION PREMIUMS	9,150.04	10,393.98	10,811.72
70120-51312	HEALTH INSURANCE	16,377.27	11,362.08	13,053.60
70120-51313	LIFE INSURANCE	801.04	904.16	566.71
70120-51314	DENTAL INSURANCE	404.64	404.64	404.64
70120-51315	VISION INSURANCE	187.56	187.56	187.56
70120-51316	LONG TERM DISABILITY	218.76	270.48	251.20
70120-51317	WORKERS COMP	205.29	204.75	238.45
70120-51318	UNEMPLOYMENT INSURANCE	-	3,412.44	3,548.32
70120-51319	FICA	-	6,044.90	6,285.60
70120-51325	PENSION EXP - UAAL	20,411.16	22,726.86	23,631.83
70120-52504	MATERIALS	-	1,350.00	4,000.00
70120-52603	CONSULTANT FEES	65,037.73	75,000.00	95,000.00
70120-52706	DUES, PUBLCTNS, SPNSRSHP	1,050.00	-	-
70120-52709	OUTREACH/ADVERTISE/NOTICE	3,124.55	35,000.00	26,000.00
70120-52710	SUPPLIES	-	150.00	500.00
70120-52711	EDUCATION/TRAINING/MEALS	2,956.19	2,500.00	2,000.00
Total		209,600.34	269,570.07	290,114.03

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70135 Accounting

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70135-51101	SALARY	614,711.64	909,863.93	992,909.91
70135-51105	OVERTIME	8,790.29	19,500.84	17,972.76
70135-51305	AIR AMBULANCE	-	516.18	605.17
70135-51306	SHORT TERM DISABILITY	2,010.99	2,929.15	3,159.68
70135-51310	MEDICARE	9,285.83	13,475.79	14,657.80
70135-51311	PENSION PREMIUMS	64,454.75	97,223.48	106,256.07
70135-51312	HEALTH INSURANCE	136,069.87	215,317.20	207,436.68
70135-51313	LIFE INSURANCE	4,536.06	8,457.36	5,569.56
70135-51314	DENTAL INSURANCE	6,242.74	10,265.88	9,620.16
70135-51315	VISION INSURANCE	1,156.62	1,688.04	1,688.04
70135-51316	LONG TERM DISABILITY	1,325.74	2,440.86	2,316.24
70135-51317	WORKERS COMP	1,677.42	1,951.67	2,377.60
70135-51318	UNEMPLOYMENT INSURANCE	-	32,527.77	35,380.89
70135-51319	FICA	-	57,620.62	62,674.73
70135-51325	PENSION EXP - UAAL	142,735.12	216,634.93	235,636.75
70135-52503	EQUIPMENT MAINTENANCE	1,163.37	3,000.00	3,000.00
70135-52517	FURNITURE & FIXTURES	-	600.00	-
70135-52603	CONSULTANT FEES	305,348.00	450,000.00	490,600.00
70135-52615	CONTRACTOR FEES	-	15,000.00	15,000.00
70135-52706	DUES, PUBLCTNS, SPNSRSHP	780.00	2,000.00	2,980.00
70135-52710	SUPPLIES	6,385.32	5,400.00	6,500.00
70135-52711	EDUCATION/TRAINING/MEALS	3,349.54	16,500.00	18,500.00
70135-52713	UTILITIES	2,659.75	3,000.00	3,000.00
70135-52714	SOFTWARE PROGRAMS/LICENSE	47,175.00	56,000.00	46,000.00
Total		1,359,858.05	2,141,913.70	2,283,842.04

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70151 Engineering

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70151-51101	SALARY	-	-	2,016,797.26
70151-51105	OVERTIME	-	-	20,000.00
70151-51305	AIR AMBULANCE	-	-	1,075.86
70151-51306	SHORT TERM DISABILITY	-	-	2,082.73
70151-51310	MEDICARE	-	-	29,289.96
70151-51311	PENSION PREMIUMS	-	-	216,985.87
70151-51312	HEALTH INSURANCE	-	-	377,966.04
70151-51313	LIFE INSURANCE	-	-	11,364.58
70151-51314	DENTAL INSURANCE	-	-	17,157.72
70151-51315	VISION INSURANCE	-	-	3,000.96
70151-51316	LONG TERM DISABILITY	-	-	4,762.47
70151-51317	WORKERS COMP	-	-	34,298.95
70151-51318	UNEMPLOYMENT INSURANCE	-	-	70,699.90
70151-51319	FICA	-	-	125,239.83
70151-51325	PENSION EXP - UAAL	-	-	470,861.36
70151-52503	EQUIPMENT MAINTENANCE	-	-	7,000.00
70151-52504	MATERIALS	-	-	25,000.00
70151-52505	SAFETY SUPPLIES	-	-	5,300.00
70151-52506	SMALL TOOLS	-	-	5,000.00
70151-52515	NON-CAPITAL VEH & EQUIP	-	-	40,000.00
70151-52516	UNIFORM EXPENSES	-	-	1,500.00
70151-52517	FURNITURE & FIXTURES	-	-	2,000.00
70151-52603	CONSULTANT FEES	-	-	632,300.00
70151-52604	LEGAL FEES	-	-	75,000.00
70151-52608	FED/ST/CO FEES	-	-	1,000.00
70151-52706	DUES, PUBLCTNS, SPNSRSH	-	-	1,400.00
70151-52710	SUPPLIES	-	-	4,000.00
70151-52711	EDUCATION/TRAINING/MEALS	-	-	25,000.00
70151-52713	UTILITIES	-	-	5,000.00
70151-52714	SOFTWARE PROGRAMS/LICENSE	-	-	35,710.00
70151-52901	LAND/EASEMENT PURCHASES	-	-	15,000.00
70151-56127	FUEL EXPENSES	-	-	20,000.00
Total		-	-	4,301,793.49

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70193 Purchasing

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70193-51101	SALARY	335,516.36	356,912.43	382,551.10
70193-51105	OVERTIME	634.57	1,102.71	1,158.61
70193-51305	AIR AMBULANCE	-	229.41	268.97
70193-51306	SHORT TERM DISABILITY	646.94	695.20	932.85
70193-51310	MEDICARE	4,830.24	5,202.82	5,575.39
70193-51311	PENSION PREMIUMS	34,464.93	38,403.78	41,162.50
70193-51312	HEALTH INSURANCE	84,178.20	74,989.68	86,153.88
70193-51313	LIFE INSURANCE	3,013.78	3,340.70	2,157.59
70193-51314	DENTAL INSURANCE	3,758.88	3,758.88	3,758.88
70193-51315	VISION INSURANCE	750.24	750.24	750.24
70193-51316	LONG TERM DISABILITY	869.75	999.35	956.38
70193-51317	WORKERS COMP	775.81	753.51	904.37
70193-51318	UNEMPLOYMENT INSURANCE	-	12,558.53	13,457.84
70193-51319	FICA	-	22,246.54	23,839.60
70193-51325	PENSION EXP - UAAL	76,932.72	83,639.81	89,629.21
70193-52501	CHEMICALS	1,015.81	-	-
70193-52503	EQUIPMENT MAINTENANCE	1,651.65	2,250.00	2,500.00
70193-52504	MATERIALS	68,019.44	67,000.00	67,000.00
70193-52505	SAFETY SUPPLIES	33,186.46	85,000.00	73,800.00
70193-52506	SMALL TOOLS	14,561.37	29,000.00	29,000.00
70193-52515	NON-CAPITAL VEH & EQUIP	-	1,500.00	1,000.00
70193-52516	UNIFORM EXPENSES	-	1,500.00	1,500.00
70193-52517	FURNITURE & FIXTURES	-	2,000.00	2,000.00
70193-52609	TEMPORARY LABOR	-	50,000.00	25,000.00
70193-52615	CONTRACTOR FEES	29,669.15	40,000.00	40,000.00
70193-52706	DUES, PUBLCTNS, SPNSRSH	474.22	1,000.00	1,000.00
70193-52710	SUPPLIES	3,789.84	16,000.00	14,000.00
70193-52711	EDUCATION/TRAINING/MEALS	2,391.21	6,000.00	6,000.00
70193-52713	UTILITIES	219.50	500.00	500.00
70193-52714	SOFTWARE PROGRAMS/LICENSE	-	10,000.00	10,000.00
70193-56127	FUEL EXPENSES	-	-	1,000.00
Total		701,351.07	917,333.59	927,557.41

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 70195 Shop Operations

Account ID	Description	2023 Actual	2024 Adopted	2025 Budget
70195-51101	SALARY	272,987.55	285,463.97	329,425.35
70195-51105	OVERTIME	1,369.27	638.65	592.40
70195-51106	DOUBLE TIME	-	638.65	592.40
70195-51305	AIR AMBULANCE	-	229.41	268.97
70195-51306	SHORT TERM DISABILITY	653.83	674.99	785.62
70195-51310	MEDICARE	4,260.39	4,180.95	4,817.05
70195-51311	PENSION PREMIUMS	28,073.59	30,715.92	35,446.17
70195-51312	HEALTH INSURANCE	69,312.65	75,282.72	76,246.68
70195-51313	LIFE INSURANCE	2,283.04	2,671.94	1,857.96
70195-51314	DENTAL INSURANCE	5,107.99	5,899.20	5,253.48
70195-51315	VISION INSURANCE	656.46	750.24	750.24
70195-51316	LONG TERM DISABILITY	622.44	799.30	823.56
70195-51317	WORKERS COMP	9,707.32	6,842.01	11,272.12
70195-51318	UNEMPLOYMENT INSURANCE	-	10,191.94	11,627.35
70195-51319	FICA	-	17,877.16	20,597.03
70195-51325	PENSION EXP - UAAL	62,231.41	66,212.35	77,438.18
70195-52501	CHEMICALS	54,645.96	45,000.00	45,000.00
70195-52503	EQUIPMENT MAINTENANCE	287,038.50	356,000.00	363,000.00
70195-52504	MATERIALS	23,934.15	37,000.00	30,000.00
70195-52505	SAFETY SUPPLIES	5,940.65	8,000.00	9,600.00
70195-52506	SMALL TOOLS	11,595.41	6,000.00	6,000.00
70195-52515	NON-CAPITAL VEH & EQUIP	-	8,500.00	33,000.00
70195-52516	UNIFORM EXPENSES	-	2,100.00	2,000.00
70195-52517	FURNITURE & FIXTURES	-	500.00	500.00
70195-52615	CONTRACTOR FEES	1,826.14	12,000.00	5,000.00
70195-52706	DUES, PUBLCTNS, SPNSRSH	38,325.96	40,000.00	45,000.00
70195-52710	SUPPLIES	670.35	1,000.00	1,000.00
70195-52711	EDUCATION/TRAINING/MEALS	97.69	7,200.00	8,000.00
70195-52713	UTILITIES	265.66	1,700.00	500.00
70195-52714	SOFTWARE PROGRAMS/LICENSE	2,157.75	8,500.00	34,720.00
70195-56127	FUEL EXPENSES	-	35,500.00	40,000.00
Total		883,764.16	1,078,069.40	1,201,114.56

Nevada Irrigation District
Fiscal Year: 2025
Capital Budget by Fund

Funding Source	Project Number	Project Title	Score	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fund 15 Water Capital Improvement	N/A	1/2-ton Pickup Truck (Replace Vehicle 10610)	65	65,000	-	-	-	-	65,000
Fund 15 Water Capital Improvement	N/A	1/2-ton Pickup Truck (Replace Vehicle 10611)	70	65,000	-	-	-	-	65,000
Fund 15 Water Capital Improvement	2688	Automated Gaging Head Gates	69	35,000	-	-	-	-	35,000
Fund 15 Water Capital Improvement	TBD	Cascade at Banner Gaging Station	69	120,000	-	-	-	-	120,000
Fund 15 Water Capital Improvement	2706	China Pipe Crossing at Riffle Box Ravine	65	150,000	-	-	-	-	150,000
Fund 15 Water Capital Improvement	2684	Christian Life Way	62	350,000	-	-	-	-	350,000
Fund 15 Water Capital Improvement	N/A	Compact Pickup Truck (Replace Vehicle 10906)	42	48,000	-	-	-	-	48,000
Fund 15 Water Capital Improvement	TBD	DS Canal Shotgun Culverts (Red Dog)	73	300,000	-	-	-	-	300,000
Fund 15 Water Capital Improvement	2318	East Ridge PRV	53	150,000	-	-	-	-	150,000
Fund 15 Water Capital Improvement	N/A	Fixed Generator - Placer Yard	52	75,000	-	-	-	-	75,000
Fund 15 Water Capital Improvement	N/A	Ironworker Machine - Welding Shop	47	75,000	-	-	-	-	75,000
Fund 15 Water Capital Improvement	TBD	Lake Wildwood Treatment Plant Chemical Tanks	73	140,000	-	-	-	-	140,000
Fund 15 Water Capital Improvement	2568	Lake Wildwood Treatment Plant Upgrades	72	200,000	5,000,000	4,500,000	-	-	9,700,000
Fund 15 Water Capital Improvement	2378	Loma Rica Water Treatment Plant	68	80,000	270,000	-	-	-	350,000
Fund 15 Water Capital Improvement	TBD	Lower Grass Valley Canal Gaging Station	68	120,000	-	-	-	-	120,000
Fund 15 Water Capital Improvement	2324	Meadowbrook Pipeline Replacement	49	60,000	-	-	-	-	60,000
Fund 15 Water Capital Improvement	N/A	Mini Excavator - Maintenance Fleet	55	75,000	-	-	-	-	75,000
Fund 15 Water Capital Improvement	N/A	Operations PLC Replacement	70	200,000	200,000	-	-	-	400,000
Fund 15 Water Capital Improvement	N/A	Replacement of Vehicle #10622	61	85,000	-	-	-	-	85,000
Fund 15 Water Capital Improvement	N/A	Replacement of Vehicle #10696	61	48,000	-	-	-	-	48,000
Fund 15 Water Capital Improvement	N/A	Replacement of Vehicle #10723	61	48,000	-	-	-	-	48,000
Fund 15 Water Capital Improvement	N/A	Replacement of Vehicle #10801	61	48,000	-	-	-	-	48,000
Fund 15 Water Capital Improvement	N/A	Replacement of Vehicle #10912	61	48,000	-	-	-	-	48,000
Fund 15 Water Capital Improvement	1010	Silver Way PRV	55	150,000	-	-	-	-	150,000
Fund 15 Water Capital Improvement	TBD	Smith Road PRV	62	150,000	-	-	-	-	150,000
Fund 15 Water Capital Improvement	TBD	Summit Ridge Tank Replacement	70	325,000	-	-	-	-	325,000
Fund 15 Water Capital Improvement	2336	Tarr Canal Diversion	62	200,000	-	-	-	-	200,000
Fund 15 Water Capital Improvement	N/A	Vacuum Excavator Truck - Maintenance Fleet	53	650,000	-	-	-	-	650,000
Total Fund 15 Water Capital Improvement				4,060,000	5,470,000	4,500,000	-	-	14,030,000

Fund 55 Hydroelectric Capital Improvement	N/A	2-Seater Side-by-Side (Replace H5478)	77	50,000	-	-	-	-	50,000
Fund 55 Hydroelectric Capital Improvement	N/A	Bandit Chipper	73	90,000	-	-	-	-	90,000
Fund 55 Hydroelectric Capital Improvement	N/A	Bobcat Walk Behind Track Loader	78	60,000	-	-	-	-	60,000
Fund 55 Hydroelectric Capital Improvement	2359	Bowman North Dam Upstream Lining Improvements	80	50,000	450,000	250,000	-	-	750,000
Fund 55 Hydroelectric Capital Improvement	2655	Chicago Park Powerhouse Refurbishment	85	500,000	-	1,800,000	15,000,000	-	17,300,000
Fund 55 Hydroelectric Capital Improvement	2599	Christmas Tree Spill Gate Replacement	68	50,000	250,000	-	-	-	300,000
Fund 55 Hydroelectric Capital Improvement	2395	Deer Creek Excitation Upgrade	83	150,000	150,000	-	-	-	300,000
Fund 55 Hydroelectric Capital Improvement	2665	Deer Creek Powerhouse Communications Upgrade	78	150,000	-	-	-	-	150,000
Fund 55 Hydroelectric Capital Improvement	TBD	Deer Creek Powerhouse Generator Breaker and Switchgear Replacement	82	300,000	550,000	350,000	-	-	1,200,000

Nevada Irrigation District
Fiscal Year: 2025
Capital Budget by Fund

Funding Source	Project Number	Project Title	Score	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
Fund 55 Hydroelectric Capital Improvement	TBD	Dutch Flat #2 RTU Replacement	82	100,000	400,000	-	-	-	500,000
Fund 55 Hydroelectric Capital Improvement	TBD	Dutch Flat Flume Repair	50	100,000	100,000	-	-	-	200,000
Fund 55 Hydroelectric Capital Improvement	TBD	Dutch Flat Forebay Drain Line Repair	75	75,000	50,000	-	-	-	125,000
Fund 55 Hydroelectric Capital Improvement	2658	French Lake LLO Gate Improvements	80	200,000	-	-	-	-	200,000
Fund 55 Hydroelectric Capital Improvement	2432	New Hydroelectric Field Office Development	72	2,000,000	1,000,000	-	-	-	3,000,000
Fund 55 Hydroelectric Capital Improvement	N/A	PLC Software/Firmware Upgrades	68	175,000	-	-	-	-	175,000
Fund 55 Hydroelectric Capital Improvement	2392	Rollins Powerhouse Governor Replacement	77	100,000	100,000	-	-	-	200,000
Fund 55 Hydroelectric Capital Improvement	2667	SCADA Upgrades	70	100,000	-	-	-	-	100,000
Fund 55 Hydroelectric Capital Improvement	TBD	Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade	77	50,000	-	-	-	-	50,000
Fund 55 Hydroelectric Capital Improvement	2094	Scotts Flat Spillway Repair and Upgrade	50	600,000	13,200,000	12,600,000	-	-	26,400,000
Fund 55 Hydroelectric Capital Improvement	TBD	South Yuba 8.5 Mile Slide Repair	81	700,000	-	-	-	-	700,000
Total Fund 55 Hydroelectric Capital Improvement				5,600,000	16,250,000	15,000,000	15,000,000	-	51,850,000
Fund 70 Internal Services	2295	Tyler ERP	67	740,200	-	-	-	-	740,200
Fund 70 Internal Services	2455	Hazard Tree / Fire Fuels Management	76	300,000	315,000	330,750	-	-	945,750
Fund 70 Internal Services	2592	English Meadow Restoration Project	66	50,000	-	-	-	-	50,000
Fund 70 Internal Services	2647	Grass Valley Headquarters Ramp & Stairs Replacement	62	750,000	-	-	-	-	750,000
Fund 70 Internal Services	2684	Upper Yuba Forest Restoration Project	74	80,567	80,567	80,567	-	-	241,701
Fund 70 Internal Services	2687	ADA Transition Plan	62	100,000	100,000	100,000	100,000	100,000	500,000
Fund 70 Internal Services	2689	Charging Stations at District Facilities	67	800,000	250,000	-	-	-	1,050,000
Fund 70 Internal Services	2699	Selective Logging	75	173,250	181,500	189,750	-	-	544,500
Total Fund 70 Internal Services				2,994,017	927,067	701,067	100,000	100,000	4,822,151
Grant Funding	2697	Upper Middle Yuba Watershed Forest Restoration: NEPA Planning	72	290,000	96,100	-	-	-	386,100
Grant Funding	2684	Upper Yuba Forest Restoration Project	74	452,950	386,950	173,400	-	-	1,013,300
Total Grant Funding				742,950	483,050	173,400	-	-	1,399,400
Total Funding Sources				13,396,967	23,130,117	20,374,467	15,100,000	100,000	72,101,551

Nevada Irrigation District

Fiscal Year: 2025

Capital Budget by Department

Department	Project Number	Project Title	Score	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
15151 Engineering	2688	Automated Gaging Head Gates	69	35,000	-	-	-	-	35,000
15151 Engineering	TBD	Cascade at Banner Gaging Station	69	120,000	-	-	-	-	120,000
15151 Engineering	2706	China Pipe Crossing at Riffle Box Ravine	65	150,000	-	-	-	-	150,000
15151 Engineering	2684	Christian Life Way	62	350,000	-	-	-	-	350,000
15151 Engineering	TBD	DS Canal Shotgun Culverts (Red Dog)	73	300,000	-	-	-	-	300,000
15151 Engineering	2318	East Ridge PRV	53	150,000	-	-	-	-	150,000
15151 Engineering	TBD	Lake Wildwood Treatment Plant Chemical Tanks	73	140,000	-	-	-	-	140,000
15151 Engineering	2568	Lake Wildwood Treatment Plant Upgrades	72	200,000	5,000,000	4,500,000	-	-	9,700,000
15151 Engineering	2378	Loma Rica Water Treatment Plant	68	80,000	270,000	-	-	-	350,000
15151 Engineering	TBD	Lower Grass Valley Canal Gaging Station	68	120,000	-	-	-	-	120,000
15151 Engineering	2324	Meadowbrook Pipeline Replacement	49	60,000	-	-	-	-	60,000
15151 Engineering	N/A	Operations PLC Replacement	70	200,000	200,000	-	-	-	400,000
15151 Engineering	1010	Silver Way PRV	55	150,000	-	-	-	-	150,000
15151 Engineering	TBD	Smith Road PRV	62	150,000	-	-	-	-	150,000
15151 Engineering	TBD	Summit Ridge Tank Replacement	70	325,000	-	-	-	-	325,000
15151 Engineering	2336	Tarr Canal Diversion	62	200,000	-	-	-	-	200,000
Total 15151 Engineering				2,730,000	5,470,000	4,500,000	-	-	12,700,000
15171 Water Operations	N/A	Replacement of Vehicle #10622	61	85,000	-	-	-	-	85,000
15171 Water Operations	N/A	Replacement of Vehicle #10696	61	48,000	-	-	-	-	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10723	61	48,000	-	-	-	-	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10801	61	48,000	-	-	-	-	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10912	61	48,000	-	-	-	-	48,000
Total 15171 Water Operations				277,000	-	-	-	-	277,000
15191 Maintenance	N/A	1/2-ton Pickup Truck (Replace Vehicle 10610)	65	65,000	-	-	-	-	65,000
15191 Maintenance	N/A	1/2-ton Pickup Truck (Replace Vehicle 10611)	70	65,000	-	-	-	-	65,000
15191 Maintenance	N/A	Compact Pickup Truck (Replace Vehicle 10906)	42	48,000	-	-	-	-	48,000
15191 Maintenance	N/A	Fixed Generator - Placer Yard	52	75,000	-	-	-	-	75,000
15191 Maintenance	N/A	Ironworker Machine - Welding Shop	47	75,000	-	-	-	-	75,000
15191 Maintenance	N/A	Mini Excavator - Maintenance Fleet	55	75,000	-	-	-	-	75,000
15191 Maintenance	N/A	Vacuum Excavator Truck - Maintenance Fleet	53	650,000	-	-	-	-	650,000
Total 15191 Maintenance				1,053,000	-	-	-	-	1,053,000
55112 Hydro Admin	2359	Bowman North Dam Upstream Lining Improvements	80	50,000	450,000	250,000	-	-	750,000
55112 Hydro Admin	2655	Chicago Park Powerhouse Refurbishment	85	500,000	-	1,800,000	15,000,000	-	17,300,000
55112 Hydro Admin	2599	Christmas Tree Spill Gate Replacement	68	50,000	250,000	-	-	-	300,000
55112 Hydro Admin	2395	Deer Creek Excitation Upgrade	83	150,000	150,000	-	-	-	300,000
55112 Hydro Admin	2665	Deer Creek Powerhouse Communications Upgrade	78	150,000	-	-	-	-	150,000

Nevada Irrigation District
Fiscal Year: 2025
Capital Budget by Department

Department	Project Number	Project Title	Score	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Total
55112 Hydro Admin	TBD	Deer Creek Powerhouse Generator Breaker and Switchgear Replacement	82	300,000	550,000	350,000	-	-	1,200,000
55112 Hydro Admin	TBD	Dutch Flat #2 RTU Replacement	82	100,000	400,000	-	-	-	500,000
55112 Hydro Admin	TBD	Dutch Flat Flume Repair	50	100,000	100,000	-	-	-	200,000
55112 Hydro Admin	TBD	Dutch Flat Forebay Drain Line Repair	75	75,000	50,000	-	-	-	125,000
55112 Hydro Admin	2658	French Lake LLO Gate Improvements	80	200,000	-	-	-	-	200,000
55112 Hydro Admin	2432	New Hydroelectric Field Office Development	72	2,000,000	1,000,000	-	-	-	3,000,000
55112 Hydro Admin	N/A	PLC Software/Firmware Upgrades	68	175,000	-	-	-	-	175,000
55112 Hydro Admin	2392	Rollins Powerhouse Governor Replacement	77	100,000	100,000	-	-	-	200,000
55112 Hydro Admin	2667	SCADA Upgrades	70	100,000	-	-	-	-	100,000
55112 Hydro Admin	TBD	Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade	77	50,000	-	-	-	-	50,000
55112 Hydro Admin	2094	Scotts Flat Spillway Repair and Upgrade	50	600,000	13,200,000	12,600,000	-	-	26,400,000
55112 Hydro Admin	TBD	South Yuba 8.5 Mile Slide Repair	81	700,000	-	-	-	-	700,000
Total 55112 Hydro Admin				5,400,000	16,250,000	15,000,000	15,000,000	-	51,650,000
55161 Hydro Operations	N/A	2-Seater Side-by-Side (Replace H5478)	77	50,000	-	-	-	-	50,000
Total 55161 Hydro Operations				50,000	-	-	-	-	50,000
55167 Hydro Maintenance	N/A	Bandit Chipper	73	90,000	-	-	-	-	90,000
55167 Hydro Maintenance	N/A	Bobcat Walk Behind Track Loader	78	60,000	-	-	-	-	60,000
Total 55167 Hydro Maintenance				150,000	-	-	-	-	150,000
70116 Watershed	2455	Hazard Tree / Fire Fuels Management	76	300,000	315,000	330,750	-	-	945,750
70116 Watershed	2592	English Meadow Restoration Project	66	50,000	-	-	-	-	50,000
70116 Watershed	2699	Selective Logging	75	173,250	181,500	189,750	-	-	544,500
70116 Watershed	2697	Upper Middle Yuba Watershed Forest Restoration: NEPA Planning	72	290,000	96,100	-	-	-	386,100
70116 Watershed	2684	Upper Yuba Forest Restoration Project	74	533,517	467,517	253,967	-	-	1,255,001
Total 70116 Watershed				1,346,767	1,060,117	774,467	-	-	3,181,351
70118 Information Services	2295	Tyler ERP	67	740,200	-	-	-	-	740,200
Total 70118 Information Services				740,200	-	-	-	-	740,200
70151 Engineering	2647	Grass Valley Headquarters Ramp & Stairs Replacement	62	750,000	-	-	-	-	750,000
70151 Engineering	2687	ADA Transition Plan	62	100,000	100,000	100,000	100,000	100,000	500,000
70151 Engineering	2689	Charging Stations at District Facilities	67	800,000	250,000	-	-	-	1,050,000
Total 70151 Engineering				1,650,000	350,000	100,000	100,000	100,000	2,300,000
Total Departments				13,396,967	23,130,117	20,374,467	15,100,000	100,000	72,101,551



2025 Operational & Capital Budget



Workshop
September 25, 2024

Budget Principles

- Revenues – Conservative Overall Increase
 - Property tax increase by 4% from FY2023 actuals
 - Rate increases for Recreation of 10%.
 - Power Generation revenue increase by 2%

- Operational Expenditures – Necessary Additions
 - Increased water purchase, insurance, consultant fees
 - Negotiated salary increases
 - Net decrease of one FTE position to 198

- Capital Expenditures – Essential Projects & Purchases
 - 57 total projects, reduced by 2 from FY2024
 - Reduced total capital costs by \$2.8M from FY2024

Budget Overview

Revenues



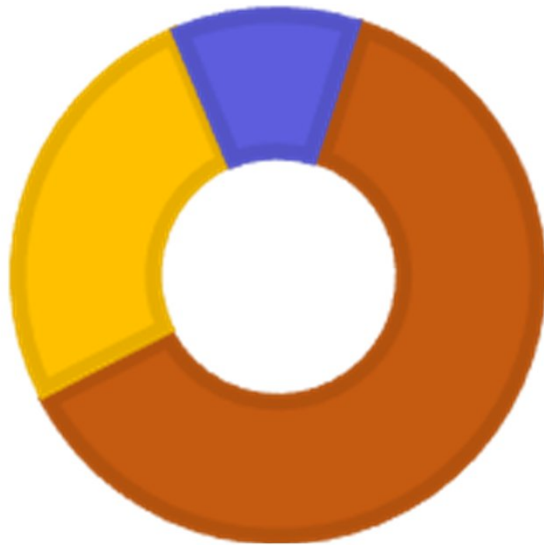
● Revenues (72.2%)	80,366,560
● Interfund Transfers (27.8%)	30,916,630
Total 2025 Inflows	111,283,190

Notes:

- Revenues increase \$4.2M from FY2024
 - Largest increase related to property tax revenue (\$2.5 M or 4% from FY2023 actuals)
- Transfers-In decrease \$1.9M from FY2024
 - Primarily due to reduction in CIP related transfers

Budget Overview

Expenses



● Operating Expenditures (62.4%)	73,638,212
● Interfund Transfers (26.2%)	30,916,630
● Capital Expenditures (11.4%)	13,396,967
<hr/>	
Total 2025 Outflows	117,951,809

Notes:

- Operating Expenditures increase \$5.4M from FY2024
 - Increase mostly attributed to Water Purchase, FERC consulting fees, and COLA
- Capital Expenditures decrease \$2.8M from FY2024
 - 57 total projects

2025 Fund Balance Summary

Fund	Beginning Fund Balance 1/1/2025	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water Fund	29,526,993	50,150,003	218,580	50,368,583	(36,008,215)	(19,669,287)	(55,677,502)	24,218,073	-18%
12 Capacity Fees Fund	8,230,302	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,010,222	9%
15 Water Capital Improvement Fund	19,826,959	-	6,233,041	6,233,041	(4,060,000)	-	(4,060,000)	22,000,000	11%
21 Cement Hill Assessment District Fund	(44,381)	318,000	-	318,000	(402,602)	-	(402,602)	(128,983)	-191%
22 Rodeo Flat Assessment District Fund	116,811	47,500	-	47,500	(51,290)	-	(51,290)	113,021	-3%
30 Recreation Fund	1,717,526	2,640,688	-	2,640,688	(3,165,051)	(1,049,707)	(4,214,758)	143,456	-92%
35 Recreation Capital Improvement Fund	403,582	-	-	-	-	-	-	403,582	0%
50 Hydroelectric Fund	21,033,760	25,427,420	-	25,427,420	(14,749,966)	(9,979,057)	(24,729,022)	21,732,158	3%
55 Hydroelectric Capital Improvement Fund	52,129,125	-	3,470,875	3,470,875	(5,600,000)	-	(5,600,000)	50,000,000	-4%
70 Internal Services Fund	1,219,470	782,950	20,994,134	21,777,084	(22,996,555)	-	(22,996,555)	-	-100%
TOTAL	134,160,148	80,366,560	30,916,630	111,283,190	(87,035,179)	(30,916,630)	(117,951,809)	127,491,529	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

2025 Interfund Transfer Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
10114-54000	Water Fund	\$ 11,044,587	70000-47777	Internal Services Fund	\$ 11,044,587	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,233,041	15000-47778	Water Capital Fund	\$ 6,233,041	CIP Transfer
10114-54000	Water Fund	\$ 2,391,659	70000-47778	Internal Services Fund	\$ 2,391,659	Transfer- ISF 70 CIPS
12114-54000	Water Capacity Fund	\$ 218,580	10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
30114-54000	Recreation Fund	\$ 862,858	70000-47777	Internal Services Fund	\$ 862,858	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 186,848	70000-47778	Internal Services Fund	\$ 186,848	Transfer- ISF 70 CIPS
50114-54000	Hydroelectric Fund	\$ 5,349,722	70000-47777	Internal Services Fund	\$ 5,349,722	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 3,470,875	55000-47778	Hydroelectric Capital Fund	\$ 3,470,875	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 1,158,460	70000-47778	Internal Services Fund	\$ 1,158,460	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 30,916,630	TOTAL - Transfers In		\$ 30,916,630	

Notes:

- Two types of Fund 70 Transfers In
 - Allocated Internal Services Expenses = \$17,257,167
 - Internal Services CIP = \$3,736,967

2025 Fiscal Reserves

Policy Number	Policy Title	Fund 10 Water	Fund 12 Capacity Fees	Fund 15 Water Capital	Fund 21 Cement Hill	Fund 22 Rodeo Flat	Fund 30 Recreation	Fund 35 Recreation Capital	Fund 50 Hydroelectric	Fund 55 Hydroelectric Capital	Fund 70 Internal Services	Policy Total
3040.3.1	Capacity Fee Reserve	-	2,000,000	-	-	-	-	-	-	-	-	2,000,000
3040.3.2	Debt Service Reserve	-	-	-	-	39,584	-	-	-	-	-	39,584
3040.4.1	Operating Reserve	20,591,426	-	-	-	-	1,781,226	-	9,547,370	-	-	31,920,022
3040.4.3	Community Investment Stabilization Reserve	-	-	-	-	-	-	-	-	-	-	-
3040.4.4	Capital Improvement / Replacement Reserve	-	-	22,000,000	-	-	-	500,000	-	15,000,000	-	37,500,000
3040.4.4	Hydroelectric FERC Reserve	-	-	-	-	-	-	-	-	35,000,000	-	35,000,000
3040.4.5	Insurance & Catastrophic Occurrence Reserve	-	-	-	-	-	-	-	-	-	-	-
3040.4.6	Watershed Stewardship Reserve	-	-	-	-	-	-	-	-	-	-	-
3040.4.7	Accrued Leave Reserve	250,000	-	-	-	-	-	-	250,000	-	-	500,000
Total Minimum Reserves		20,841,426	2,000,000	22,000,000	-	39,584	1,781,226	500,000	9,797,370	50,000,000	-	106,959,606
Projected Ending Fund Balance		24,218,073	9,010,222	22,000,000	(128,983)	113,021	143,456	403,582	21,732,158	50,000,000	-	127,491,529
Over/Under Minimum Reserve		3,376,648	7,010,222	-	(128,983)	73,437	(1,637,770)	(96,418)	11,934,788	-	-	20,531,924

Notes:

- Not funding reserve policies 3040.4.3 (Max \$1.5M), 3040.4.5 (\$5M total), and 3040.4.6 (\$500K)
- Partially funding reserve policy 3040.4.7. Should be 50% of liability associated with employees in each fund
- Not meeting reserves for Funds 30, and 35

Fund 10 Water

● Total Water Fund Revenues 50,368,583



● Water Administration (45.3%)	25,205,823
● Customer Service (3.4%)	1,911,757
● Water Operations (26.1%)	14,512,110
● Maintenance (22.7%)	12,624,714
● Vegetation (2.6%)	1,423,099
<hr/>	
Total Water Fund Expenses	55,677,502

➤ Revenues

- Increasing by \$1.7M from FY2024
- Property tax revenue increases
- Reduced transfers in due to not receiving Engineering allocated expenses anymore

➤ Expenses

- Increasing by \$2.5M from FY2024
- Engineering moving to Fund 70 resulted in net \$500k decrease (\$3.5M transfer increase and \$4M operating decrease)
- Increase in Salaries & Benefits
- Added budget for Water Purchase

Fund 10 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
10114-54000	Water Fund	\$ 11,044,587	Allocated Expenses - Internal Services
10114-54000	Water Fund	\$ 6,233,041	CIP Transfer to Fund 15
10114-54000	Water Fund	\$ 2,391,659	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 19,669,287	

Transfer In - To			
Account	Fund	Amount	Description
10000-47777	Water Fund	\$ 218,580	Transfer Debt Service
TOTAL - Transfers In		\$ 218,580	

Fund 12 Capacity Fees

● Total Water Capacity Fund Revenues 1,000,000



● Water Capacity Administration (100%) 220,080

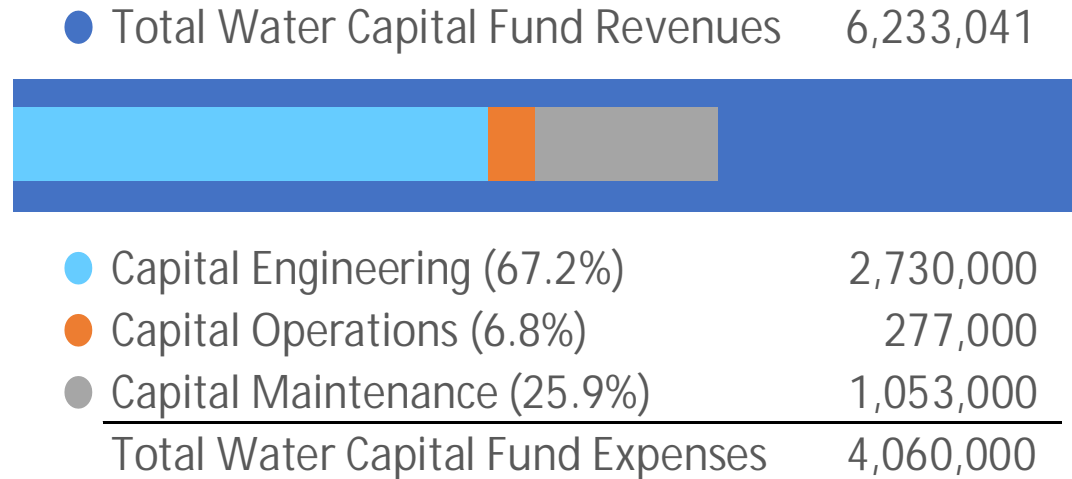
Total Water Capacity Fund Expenses 220,080

- Revenues from Capacity Fees and Interest Income from Investments
- Expenses from Transfer Out to Fund 10 for Debt Service

Fund 12 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
12114-54000	Water Capacity Fund	\$ 218,580	Transfer Debt Service
TOTAL - Transfers Out		\$ 218,580	

Fund 15 Water Capital



➤ 15 Capital Improvement Projects

- \$2,530,000 total cost for 2025

➤ Transfer In from Fund 10 Water

- \$4,060,000 transferred for 2025 CIP

➤ 13 Vehicle/Equipment Purchases

- \$1,530,000 total cost for 2025

➤ Subsidy from Fund 10 Water

- \$2,173,041 transferred to meet CIP reserve

Fund 15 Transfer Summary

Transfer In - To			
Account	Fund	Amount	Description
15000-47778	Water Capital Fund	\$ 6,233,041	CIP Transfer
TOTAL - Transfers In		\$ 6,233,041	

Notes:

- Two amounts make up Fund 15 CIP Transfer In
 - \$4,060,000 for FY2025 Water CIPs
 - \$2,173,041 to meet Capital Improvement Reserve

Fund 15 Capital Projects

Department	Project #	Project Title	2025 Budget
15151 Engineering	2688	Automated Gaging Head Gates	35,000
15151 Engineering	TBD	Cascade at Banner Gaging Station	120,000
15151 Engineering	2706	China Pipe Crossing at Riffle Box Ravine	150,000
15151 Engineering	2684	Christian Life Way	350,000
15151 Engineering	TBD	DS Canal Shotgun Culverts (Red Dog)	300,000
15151 Engineering	2318	East Ridge PRV	150,000
15151 Engineering	TBD	Lake Wildwood Treatment Plant Chemical Tanks	140,000
15151 Engineering	2568	Lake Wildwood Treatment Plant Upgrades	200,000
15151 Engineering	2378	Loma Rica Water Treatment Plant	80,000
15151 Engineering	TBD	Lower Grass Valley Canal Gaging Station	120,000
15151 Engineering	2324	Meadowbrook Pipeline Replacement	60,000
15151 Engineering	N/A	Operations PLC Replacement	200,000
15151 Engineering	1010	Silver Way PRV	150,000
15151 Engineering	TBD	Smith Road PRV	150,000
15151 Engineering	TBD	Summit Ridge Tank Replacement	325,000
15151 Engineering	2336	Tarr Canal Diversion	200,000

Fund 15 Capital Projects Cont'd

Department	Project #	Project Title	2025 Budget
15171 Water Operations	N/A	Replacement of Vehicle #10622	85,000
15171 Water Operations	N/A	Replacement of Vehicle #10696	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10723	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10801	48,000
15171 Water Operations	N/A	Replacement of Vehicle #10912	48,000
15191 Maintenance	N/A	1/2-ton Pickup Truck (Replace Vehicle 10610)	65,000
15191 Maintenance	N/A	1/2-ton Pickup Truck (Replace Vehicle 10611)	65,000
15191 Maintenance	N/A	Compact Pickup Truck (Replace Vehicle 10906)	48,000
15191 Maintenance	N/A	Fixed Generator - Placer Yard	75,000
15191 Maintenance	N/A	Ironworker Machine - Welding Shop	75,000
15191 Maintenance	N/A	Mini Excavator - Maintenance Fleet	75,000
15191 Maintenance	N/A	Vacuum Excavator Truck - Maintenance Fleet	650,000
Total 2025 CIP Budget - Fund 15			4,060,000

Assessment Districts

Fund	Beginning Fund Balance 1/1/2025	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
21 Cement Hill Assessment District Fund	(44,381)	318,000	-	318,000	(402,602)	-	(402,602)	(128,983)	-191%
22 Rodeo Flat Assessment District Fund	116,811	47,500	-	47,500	(51,290)	-	(51,290)	113,021	-3%
TOTAL	72,430	365,500	-	365,500	(453,892)	-	(453,892)	(15,962)	-122%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

➤ Fund 21 Cement Hill 2007-1

- Maturity Date: July 1, 2028
- Parcel Count: 202

➤ Fund 22 Rodeo Flat 2008-1

- Maturity Date: September 2, 2033
- Parcel Count: 21

Fund 30 Recreation

● Total Recreation Fund Revenues 2,640,688



● Recreation Administration (26.7%) 1,123,762

● General Recreation (73.3%) 3,090,996

Total Recreation Fund Expenses 4,214,758

➤ Revenues

- Decreasing by \$1.5M from FY2024, mostly due to not receiving subsidy from Hydro (\$1.7M in FY2024)
- Rate increase of 10%

➤ Expenses

- Increasing by \$240k from FY2024
- Increase in Salaries & Benefits
- Increase in transfers associated with allocated expenses and CIPs for Internal Services

Fund 30 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
30114-54000	Recreation Fund	\$ 862,858	Allocated Expenses - Internal Services
30114-54000	Recreation Fund	\$ 186,848	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 1,049,707	

Fund 50 Hydroelectric

● Total Hydro Fund Revenues 25,427,420



● Hydro Admin (22.5%) 5,565,239

● Hydro Administration (44.2%) 10,918,292

● Hydro Operations (11.2%) 2,773,931

● Hydro Maintenance (22.1%) 5,471,560

Total Hydro Fund Expenses 24,729,022

➤ Revenues

- Increasing by \$731k from FY2024
- Power generation increase of 2%
- Interest income increase

➤ Expenses

- Increasing by \$2.5M from FY2024
- No subsidy being provided to Recreation
- Increase in Salaries & Benefits
- FERC related consulting increase

Fund 50 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
50114-54000	Hydroelectric Fund	\$ 5,349,722	Allocated Expenses - Internal Services
50114-54000	Hydroelectric Fund	\$ 3,470,875	CIP Transfer
50114-54000	Hydroelectric Fund	\$ 1,158,460	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 9,979,057	

Fund 55 Hydro Capital

● Total Hydro Capital Fund Revenues 3,470,875



● Capital Hydro Administration (96.4%) 5,400,000

● Capital Hydro Operations (0.2%) 50,000

● Capital Hydro Maintenance (0.6%) 150,000

Total Hydro Capital Fund Expenses 5,600,000

- Transfer In from Operating Fund 50 Hydro
 - Only \$3,470,875 transferred to meet reserve
- 16 Capital Improvement Projects
 - \$5,225,000 total cost for 2025
- 4 Vehicles/Equipment Purchases
 - \$375,000 total cost for 2025

Fund 55 Transfer Summary

Transfer In - To			
Account	Fund	Amount	Description
55000-47778	Hydroelectric Capital Fund	\$ 3,470,875	CIP Transfer
TOTAL - Transfers In		\$ 3,470,875	

Fund 55 Capital Projects

Department	Project #	Project Title	2025 Budget
55112 Hydro Admin	2359	Bowman North Dam Upstream Lining Improvements	50,000
55112 Hydro Admin	2655	Chicago Park Powerhouse Refurbishment	500,000
55112 Hydro Admin	2599	Christmas Tree Spill Gate Replacement	50,000
55112 Hydro Admin	2395	Deer Creek Excitation Upgrade	150,000
55112 Hydro Admin	2665	Deer Creek Powerhouse Communications Upgrade	150,000
55112 Hydro Admin	TBD	Deer Creek Powerhouse Generator Breaker and Switchgear Replacement	300,000
55112 Hydro Admin	TBD	Dutch Flat #2 RTU Replacement	100,000
55112 Hydro Admin	TBD	Dutch Flat Flume Repair	100,000
55112 Hydro Admin	TBD	Dutch Flat Forebay Drain Line Repair	75,000
55112 Hydro Admin	2658	French Lake LLO Gate Improvements	200,000
55112 Hydro Admin	2432	New Hydroelectric Field Office Development	2,000,000

Fund 55 Capital Projects

Department	Project #	Project Title	2025 Budget
55112 Hydro Admin	N/A	PLC Software/Firmware Upgrades	175,000
55112 Hydro Admin	2392	Rollins Powerhouse Governor Replacement	100,000
55112 Hydro Admin	2667	SCADA Upgrades	100,000
55112 Hydro Admin	TBD	Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade	50,000
55112 Hydro Admin	2094	Scotts Flat Spillway Repair and Upgrade	600,000
55112 Hydro Admin	TBD	South Yuba 8.5 Mile Slide Repair	700,000
55161 Hydro Operations	N/A	2-Seater Side-by-Side (Replace H5478)	50,000
55167 Hydro Maintenance	N/A	Bandit Chipper	90,000
55167 Hydro Maintenance	N/A	Bobcat Walk Behind Track Loader	60,000
Total 2025 CIP Budget - Fund 55			5,600,000

Fund 70 Internal Services

● Total Internal Services Fund Revenues 21,777,084



● Directors (0.9%)	199,894
● ISF Administration (16.1%)	3,703,035
● Management (10.1%)	2,329,112
● Watershed (8.3%)	1,909,139
● Human Resources (2.5%)	577,851
● Information Services (13.7%)	3,160,390
● Safety (2%)	462,712
● Communications (1.3%)	290,114
● Accounting (9.9%)	2,283,842
● Engineering (25.9%)	5,951,793
● Purchasing (4%)	927,557
● Shop Operations (5.2%)	1,201,115
<u>Total Internal Services Fund Expenses</u>	<u>22,996,555</u>

➤ Expenses include CIP

- Watershed - \$1,346,767
- Information Services - \$740,200
- Engineering - \$1,650,000

Fund 70 Internal Services

➤ Revenues

- Increasing by \$5.8M from FY2024
- CIP Transfers In increase
- Internal Services allocated expenses increase

➤ Expenses

- Increasing by \$6.3M
- Engineering moved from Fund 10
- CIP Increase from prior year
- Increase in Salaries & Benefits and Insurance costs

➤ Full Cost Allocation Study Completed

- Fund 10 – 64%
- Fund 30 – 5%
- Fund 50 – 31%

(Only 1% difference from prior years' calculated allocation)

Fund 70 Transfer Summary

Transfer In - To			
Account	Fund	Amount	Description
70000-47777	Internal Services Fund	\$ 11,044,587	Allocated Expenses - Internal Services
70000-47778	Internal Services Fund	\$ 2,391,659	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 862,858	Allocated Expenses - Internal Services
70000-47778	Internal Services Fund	\$ 186,848	Transfer- ISF 70 CIPS
70000-47777	Internal Services Fund	\$ 5,349,722	Allocated Expenses - Internal Services
70000-47778	Internal Services Fund	\$ 1,158,460	Transfer- ISF 70 CIPS
TOTAL - Transfers In		\$ 20,994,134	

Fund 70 Capital Projects

Department	Project #	Project Title	2025 Budget
70116 Watershed	2592	English Meadow Restoration Project	50,000
70116 Watershed	2455	Hazard Tree / Fire Fuels Management	300,000
70116 Watershed	2699	Selective Logging	173,250
70116 Watershed	2697	Upper Middle Yuba Watershed Forest Restoration: NEPA Planning	290,000
70116 Watershed	2684	Upper Yuba Forest Restoration Project	533,517
70118 Information Services	2295	Tyler ERP	740,200
70151 Engineering	2687	ADA Transition Plan	100,000
70151 Engineering	2689	Charging Stations at District Facilities	800,000
70151 Engineering	2647	Grass Valley Headquarters Ramp & Stairs Replacement	750,000
Total 2025 CIP Budget - Fund 70			3,736,967

Staffing Changes

- Reduced total FTE by 1 from 2024
 - 198 FTE for 2025 vs 199 FTE for 2024
 - Customer Service: Remove Senior Customer Service Representative – Position will remain unfilled to support cost savings.
 - Water Operations: Add Water Distribution Operator I – Removal of position in 2024 proved to cause hardship.
 - Information Services: Remove IT Network Analyst – has been vacant for several years, reassess when IT/OT Master Plan is complete.

Next Steps

- Budget Refinement
- Staffing Review
- Budget Hearing October 9, 2024

Thank you

Questions?