

Staff Report

TO: Board of Directors

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

DATE: October 14, 2026

SUBJECT: 2027 Operational Budget Workshop

FINANCE

RECOMMENDATION:

Discuss and provide feedback on the proposed 2027 Operational budget.

BACKGROUND:

The purpose of this staff report is to present the draft 2027 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 28, 2026, for formal adoption.

The proposed 2027 annual budget includes three components: revenue, operational expenditures, and capital expenditures.

- Revenue total inflows equal \$135.1 million which include revenues of \$87.2 million and transfers-in of \$47.9 million.
 - Conservative revenue projections
 - Revenues are projected to be \$1.4 million higher than the 2026 estimate. This difference is mostly associated with an increase in power generation revenue and interest income from investments.
 - Transfers-in increase of \$11.2 million from 2026 is due to higher Fund 50 Hydro transfers to Fund 55 to fund CIPs and new Power Purchase Reserve Policy.

- Operational Expenditures total outflows equal \$143.7 million which include operating expenditures of \$79.6 million, interfund transfers of \$47.9 million, and capital projects of \$16.2 million.
 - Operating Expenditures increased by \$877 thousand over the prior year. This increase is primarily due to COLA, Materials for Meter Replacement Program, and security cameras for powerhouses.
 - It is proposed to remove two positions for the 2027 Annual Budget.
- Capital Expenditures include 54 requested projects totaling \$16.2 million; decreasing from 2026 by \$1.7 million.
 - The proposed capital programs for each department were limited to essential projects and vehicle/equipment purchases.

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water	24,749,852	50,716,724	1,496,546	52,213,270	(39,000,935)	(17,942,714)	(56,943,649)	20,019,473	-19%
12 Capacity Fees	10,340,457	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	11,120,377	8%
15 Water Capital	24,618,960	-	-	-	(6,108,000)	-	(6,108,000)	18,510,960	-25%
21 Cement Hill Assmt. Dist.	(231,303)	310,000	-	310,000	(308,105)	-	(308,105)	(229,408)	-1%
22 Rodeo Flat Assmt. Dist.	117,046	38,000	-	38,000	(44,311)	-	(44,311)	110,735	-5%
30 Recreation	295,796	2,075,000	2,668,469	4,743,469	(3,146,034)	(1,087,437)	(4,233,471)	805,795	172%
35 Recreation Capital	382,303	-	350,657	350,657	-	-	-	732,959	92%
50 Hydroelectric	35,525,796	29,506,116	-	29,506,116	(16,601,742)	(28,604,955)	(45,206,697)	19,825,215	-44%
55 Hydroelectric Capital	55,139,919	-	16,152,084	16,152,084	(8,245,000)	-	(8,245,000)	63,047,002	14%
70 Internal Services	189,442	150,000	27,185,931	27,335,931	(22,390,008)	-	(22,390,008)	5,135,365	2611%
85 Pension Trust	6,388,880	3,453,000	-	3,453,000	(10,000)	-	(10,000)	9,831,880	54%
TOTAL	157,517,148	87,248,840	47,853,686	135,102,527	(95,855,634)	(47,853,686)	(143,709,321)	148,910,354	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Fund Overview

The District has eleven funds that are summarized below:

- Fund 10 Water: This fund includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. The fund consists of the following divisions: Water Operations, Treated Water, Distribution, Electrical Systems, Water Resources, Treated Water Maintenance, Vegetation, Raw Water Maintenance, Maintenance Administration, Customer Service, and Water Administration.
- 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 the following divisions: General Recreation, Greenhorn Recreation, Orchard Spring Recreation, Scotts Flat Recreation, Upper Division Recreation, Long Ravine Recreation, Peninsula Recreation, and Recreation Administration.
- 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 six divisions: Hydro Admin, Hydro Operations, Hydro Maintenance, Dam Safety, Hydro Compliance, and Hydro Administration.
- 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 divisions: Board of Directors, Engineering, Engineering Operations, Right of Way, Surveyor, Shop Operations, Management, Watershed, Safety, Communications, Human Resources, Information Technology, Accounting, Purchasing, and Internal Services Administration.
- Fund 85 Pension Trust: Consist of bank fees associated with administration of the trust as a member of the CalPERS pension system.

BUDGETART IMPACT:

The 2027 proposed budgeted inflows total \$135,102,527, including revenues of \$87,248,840 and interfund transfers of \$47,853,686. Total proposed budgeted outflow for all funds is \$143,709,321, including operational expenditures of \$79,642,643, interfund transfers of \$47,853,686, and capital expenditures of \$16,213,000.

Beginning Fund Balance is projected at \$157.5 million and with budgeted expenses exceeding revenues by \$8.6 million, Ending Fund Balance is projected to be \$148.9 million. The District has updated Reserve Policy 3040 which includes updated reserve categories, target balances, and funding procedures based on current operational, capital, and financial requirements. Fund 10 will not be transferring funds for 2027 CIP and Fund 15 will be below reserves as a result.

The proposed budget includes decreasing the total Full-Time Equivalents (FTE) by two to 197 over the prior year of 199. Below are the proposed positions to be removed for the 2027 Annual Budget:

- Recreation: Remove one Senior Park Ranger
- Purchasing: Remove one Senior Storekeeper

Attachments: (2)

- FY 2027 PowerPoint presentation
- FY 2027 Operational & Capital Budget - Draft



2027 Operational & Capital Budget



Workshop
October 14, 2026

Budget Principles

- Revenues – Conservative Overall Increase
 - Property tax increase by 3% from FY2026
 - Power Generation revenue increase by 2%
- Operational Expenditures – Necessary Additions
 - Negotiated salary increases
 - Net decrease of two FTE position to 197
- Capital Expenditures – Essential Projects & Purchases
 - 54 total projects, decreased by 9 from FY2026
 - Decreased total capital costs by \$1.7M from current FY2026 budget

Budget Overview

Revenues



● Revenues (64.6%)	87,248,840
● Interfund Transfers (35.4%)	47,853,686
Total 2027 Inflows	135,102,527

- Revenues increase \$1.4M from FY2026
 - Largest increase related to power generation revenue
- Transfers-In increase \$11.2M from FY2026
 - Primarily due to increased Fund 50 Hydro transfer to Fund 55 to fund CIPs and new Power Purchase Reserve Policy

Budget Overview

Expenses



● Operating Expenditures (55%)	79,642,634
● Interfund Transfers (33%)	47,853,686
● Capital Expenditures (11%)	16,213,000
Total 2027 Outflows	143,709,321

- Operating Expenditures increase \$877k from FY2026
 - Increase primarily attributed to COLA, Materials for Meter Replacement Program, and security cameras for powerhouses
- Capital Expenditures decrease \$1.7M from FY2026
 - 54 total projects – Down from 63 currently approved for 2026

2027 Fund Balance Summary

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water	24,749,852	50,716,724	1,496,546	52,213,270	(39,000,935)	(17,942,714)	(56,943,649)	20,019,473	-19%
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15 Water Capital	24,618,960	-	-	-	(6,108,000)	-	(6,108,000)	18,510,960	-25%
21 Cement Hill Assmt. Dist.	(231,303)	310,000	-	310,000	(308,105)	-	(308,105)	(229,408)	-1%
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55 Hydroelectric Capital	55,139,919	-	16,152,084	16,152,084	(8,245,000)	-	(8,245,000)	63,047,002	14%
70 Internal Services	189,442	150,000	27,185,931	27,335,931	(22,390,008)	-	(22,390,008)	5,135,365	2611%
85 Pension Trust	6,388,880	3,453,000	-	3,453,000	(10,000)	-	(10,000)	9,831,880	54%
TOTAL	157,517,148	87,248,840	47,853,686	135,102,527	(95,855,634)	(47,853,686)	(143,709,321)	148,910,354	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

2027 Interfund Transfer Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
109100-54000	Water	\$16,715,114	700000-47777	Internal Services	\$16,715,114	Allocated Expenses - Internal Services
109100-54000	Water	\$ 1,227,600	700000-47778	Internal Services	\$ 1,227,600	Transfer- ISF 70 CIPS
129100-54000	Water Capacity	\$ 218,580	100000-47777	Water	\$ 218,580	Transfer Debt Service
309100-54000	Recreation	\$ 1,013,037	700000-47777	Internal Services	\$ 1,013,037	Allocated Expenses - Internal Services
309100-54000	Recreation	\$ 74,400	700000-47778	Internal Services	\$ 74,400	Transfer- ISF 70 CIPS
509100-54000	Hydroelectric	\$ 1,277,966	100000-47777	Water	\$ 1,277,966	Transfer Rate Reduction/Revenue Loss
509100-54000	Hydroelectric	\$ 2,668,469	300000-47777	Recreation	\$ 2,668,469	Allocated Expenses - Recreation
509100-54000	Hydroelectric	\$ 350,657	350000-47778	Recreation Capital	\$ 350,657	Allocated Expenses - Capital Recreation
509100-54000	Hydroelectric	\$16,152,084	550000-47778	Hydroelectric Capital	\$16,152,084	Hydro CIP Transfer
509100-54000	Hydroelectric	\$ 7,597,779	700000-47777	Internal Services	\$ 7,597,779	Allocated Expenses - Internal Services
509100-54000	Hydroelectric	\$ 558,000	700000-47778	Internal Services	\$ 558,000	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$47,853,686	TOTAL - Transfers In		\$47,853,686	

➤ Two types of Fund 70 Transfers In

- Allocated Internal Services Expenses = \$25,325,931
- Internal Services CIP = \$1,860,000

2027 Fiscal Reserves

Policy		3040.3.2 Debt Service	3040.4.1 Operating Reserve	3040.4.2 Capital Reserve	3040.4.2 FERC	3040.4.2 Power Purch. Agreement	3040.4.3 Insurance & Catastrophic	3040.4.4 Accrued Leave	Total Minimum Reserves	Projected Ending Fund Balance	Over/Under Minimum Reserve
Fund 10	Water	-	19,500,467	-	-	-	-	204,031	19,704,499	20,019,473	314,975
Fund 12	Capacity Fees	-	-	-	-	-	-	-	-	11,120,377	11,120,377
Fund 15	Water Capital	-	-	22,599,421	-	-	-	-	22,599,421	18,510,960	(4,088,462)
Fund 21	Cement Hill	-	-	-	-	-	-	-	-	(229,408)	(229,408)
Fund 22	Rodeo Flat	39,584	-	-	-	-	-	-	39,584	110,735	71,151
Fund 30	Recreation	-	786,508	-	-	-	-	19,286	805,795	805,795	-
Fund 35	Recreation Capital	-	-	732,959	-	-	-	-	732,959	732,959	-
Fund 50	Hydro	-	8,300,871	-	-	-	10,000,000	76,045	18,376,916	19,825,215	1,448,299
Fund 55	Hydro Capital	-	-	13,047,002	35,000,000	15,000,000	-	-	63,047,002	63,047,002	-
Fund 70	Internal Services	-	5,132,502	2,863	-	-	-	-	5,135,365	5,135,365	-
Fund 85	Pension Trust	-	-	-	-	-	-	-	-	9,831,880	9,831,880
Policy Total		39,584	33,720,349	36,382,246	35,000,000	15,000,000	10,000,000	299,362	130,441,540	148,910,354	18,468,814

- Not transferring funds from Fund 10 to Fund 15 for CIP. Using reserves to cover 2027 Budgeted Capital expenditures.

- Added new reserve to help offset any potential costs associated with the Power Purchase Agreement expiration

Fund 10 Water

Total Revenues = \$52,213,270

➤ Revenues

- Increasing by \$2.2M from FY2026
- \$1.28M Rate Reduction/Revenue Loss transfer
- Property tax revenue increase \$548k

Total Expenses = \$56,943,649

➤ Expenses

- Decreasing by \$2.3M from FY2026 budget
- Transfers-Out decrease due to not transferring funds to cover Fund 15 Water Capital Expenditures
- Salaries & Benefits increasing due to COLA

Fund 12 Capacity Fees

Total Revenues = \$1,000,000

CAPACITY FEES	700,000
INTEREST EARNED	300,000

Total Expenses = \$220,080

ADMINISTRATIVE EXP	1,500
TRANSFERS OUT	218,580

- Expenses for Debt Service and associated Bank Fees

Fund 15 Water Capital

Total Revenues = \$0

- No transfers-in from Water Fund 10 being made in 2027
 - Utilizing capital reserves

**Total Expenses =
\$6,108,000**

- 15 Capital Improvement Projects
 - \$5,426,000 total cost for 2027
 - 18 CIPs totaling \$5.6M in 2026
- 9 Vehicle/Equipment Purchases
 - \$682,000 total cost for 2027
 - 11 Veh/Equip totaling \$697k in 2026

Fund 15 Capital Projects

Division	Project #	Project Title	FY2027 Budget
151300 - Treated Water	N/A	Vehicle 10688 Replacement	50,400
151300 - Treated Water	N/A	Vehicle 10695 Replacement	50,400
151300 - Treated Water	N/A	Vehicle 10802 Replacement	50,400
151400 - Distribution	N/A	Vehicle 10967 Replacement	50,400
151400 - Distribution	N/A	Vehicle 11057 Replacement	50,400
151500 - Electrical Systems	N/A	Joe Day Pump Replacement	60,000
152000 - Engineering	C0001	Scotts Flat Spillway Improvements	350,000
152100 - Engineering Operations	TBD	Brewer #1 PRV	425,000
152100 - Engineering Operations	TBD	China Union Drop Pipe	200,000
152100 - Engineering Operations	C0033	DSCanal Culvert	500,000
152100 - Engineering Operations	C0013	E George to Lake Wildwood Pipeline Extension	271,000
152100 - Engineering Operations	TBD	Echo Ridge to Marjon Pipeline Replacement	400,000
152100 - Engineering Operations	C0053	Gold Hill Diversion	805,000
152100 - Engineering Operations	C0054	Loma Rica Dam	500,000
152100 - Engineering Operations	TBD	Nancy Way PRV	425,000
152100 - Engineering Operations	C0057	Rough & Ready Roundabout	140,000
152100 - Engineering Operations	TBD	Slate Creek PRV	425,000
152100 - Engineering Operations	TBD	Summit Ridge Fire Pump	250,000
152100 - Engineering Operations	TBD	Sunset PRV	425,000
154000 - Treated Water Maint	N/A	Compact Tracked Aerial/Personnel Lift	115,000
154000 - Treated Water Maint	C0028	NID Business Center Roof Replacement Project	250,000
154000 - Treated Water Maint	TBD	North Auburn WTP Asphalt Restoration Project	60,000
154000 - Treated Water Maint	N/A	Portable/Tow-Behind Air Compressor	65,000
154000 - Treated Water Maint	N/A	Rubber Tire Backhoe	190,000
Total Fund 15 Water Capital			6,108,000

Assessment Districts

Fund 21 Cement Hill

➤ **Total Revenues = \$310,000**

TAXES AND ASSESSMENTS	310,000
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➤ **Total Expenses = \$308,105**

ADMINISTRATIVE EXP	25
OUTSIDE SERVICES/FEES	12,000
INTEREST ON L/T DEBT	296,080

Fund 21 Cement Hill 2007-1

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

Fund 22 Rodeo Flat

➤ **Total Revenues = \$38,000**

TAXES AND ASSESSMENTS	38,000
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➤ **Total Expenses = \$44,311**

ADMINISTRATIVE EXP	20
OUTSIDE SERVICES/FEES	8,000
INTEREST ON L/T DEBT	36,291

Fund 22 Rodeo Flat 2008-1

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

Fund 30 Recreation

Total Revenues = \$4,743,469

- Revenues increasing by \$620k from FY2026
 - \$425k decrease due to less camping and day use
 - Transfers-In increase by \$1.045M from Hydro to offset shortfall and meet reserves.

Total Expenses = \$4,233,471

- Recreation expenses increasing by \$110k from FY2026 mostly associated with an increase in Transfers Out for allocated Internal Services expenses.

Fund 35 Capital Recreation

Total Revenues = \$350,657

- Revenues from Hydroelectric subsidization transfer to meet Capital reserves

Total Expenses = \$0

- No planned capital expenses for Recreation in 2027

Fund 50 Hydroelectric

Total Revenues = \$29,506,116

- Revenues increasing by \$1.28M from FY2026 budget
 - Power generation increase of 2%.

Total Expenses = \$45,206,697

- Expenses increasing by \$13.5M from FY2026
 - Higher CIP expenses
 - Helping Fund 55 meet higher reserves
 - Internal Services allocation
 - Recreation subsidy.

Fund 55 Hydro Capital

**Total Revenues =
\$16,152,084**

- Revenues all from transfers-in from Hydro Fund 50
- Transferred additional \$7.9M to meet reserves
 - Capital Improvement/Replacement
 - Power Purchase Agreement
 - FERC

**Total Expenses =
\$8,245,000**

- 22 Capital Improvement Projects (same total as 2026)
- Increase of \$785k from 2026 Budget

Fund 55 Capital Projects

Division	Project #	Project Title	FY2027 Budget
552000 - Engineering	C0011	New Hydroelectric Field Office	3,000,000
552000 - Engineering	C0009	Rollins Powerhouse Governor Replacement	85,000
552100 - Engineering Operations	C0019	Chicago Park GSU Transformer Replacement	2,000,000
552100 - Engineering Operations	TBD	Rollins Powerhouse RTU Replacement	195,000
552100 - Engineering Operations	C0004	Rucker Creek Spill Gate Replacement	15,000
552100 - Engineering Operations	TBD	Scotts Flat Low Level Outlet Repair	275,000
552100 - Engineering Operations	C0045	South Yuba Canal 8.5 Mile Side Repairs	150,000
555000 - Hydro Admin	TBD	Bear Valley Yard Storage Facility for SYC Materials	350,000
555000 - Hydro Admin	TBD	Bowman House Repairs	55,000
555000 - Hydro Admin	TBD	Bowman Intertie 60kV Circuit Breaker Replacement	100,000
555000 - Hydro Admin	TBD	Chicago Park Powerhouse Backup Generator	175,000
555000 - Hydro Admin	TBD	Combie North CAISO NRI	200,000
555000 - Hydro Admin	TBD	Combie South Head-Gate Valve Actuator Replacement	40,000
555000 - Hydro Admin	TBD	Deer Creek Forebay Level Control Valve Actuator	40,000
555000 - Hydro Admin	TBD	Deer Creek PH Back-Up Generator & Transfer Switch	35,000
555000 - Hydro Admin	TBD	Dutch Flat Flume Intake Gate Modification	100,000
555000 - Hydro Admin	TBD	KLOVE Generator and Transfer Switch	35,000
555000 - Hydro Admin	TBD	Rollins Microwave Backup Generator & Transfer Switch	35,000
555000 - Hydro Admin	TBD	Scotts Flat PLC Replacement	240,000
555000 - Hydro Admin	TBD	South Yuba Canal - Yunk Spill Abandonment	100,000
555000 - Hydro Admin	C0066	South Yuba Canal Maintenance	400,000
555000 - Hydro Admin	C0060	Whitcomb Communication Link	620,000
Total Fund 55 Hydroelectric Capital			8,245,000

Fund 70 Internal Services

Total Revenues =

\$27,335,931

- Increasing by \$3.9M from FY2026
- Primary increase in Transfers In to cover Operating Expense Reserve added in 2027

Total Expenses =

\$22,390,008

- Overall decrease of \$1.56M
- CIP decreased \$2.4M from prior year – Primarily Watershed
- Full Cost Allocation – No change from FY2026

Fund	FY 2024	FY 2025	FY 2026	FY 2027
10 Water	65%	64%	66%	66%
30 Recreation	5%	5%	4%	4%
50 Hydroelectric	30%	31%	30%	30%

Fund 70 Capital Projects

Division	Project #	Project Title	FY2027 Budget
702100 - Engineering Operations	C0024	ADA Transition Plan	55,000
704200 - Shop Operations	C0026	Charging Stations at District Facilities	800,000
707100 - Watershed	T0015	English Meadow Restoration Post-Construction	100,000
707100 - Watershed	G0007	South Yuba Canal Wildfire Defense	400,000
707100 - Watershed	G0006	Upper Middle Yuba Watershed Forest Restoration: NEPA	140,000
707100 - Watershed	G0005	Upper Yuba Forest Restoration Implementation	125,000
707500 - Information Technology	TBD	SecureTech - Wave System (Active Shooter Alarm)	40,000
707500 - Information Technology	C0002	Tyler ERP	200,000
Total Fund 70 Internal Services			1,860,000

Fund 85 Pension Trust

Total Revenues =

\$3,453,000

- Increasing by \$1.4M from FY2026
 - OPEB Contribution not needed in 2027
 - Savings used to increase Pension payment

Total Expenses =

\$10,000

- Increased by \$2k to cover additional Bank Fees

Staffing Changes

- Decreased total FTE by 2 from FY2026
 - 197 FTE for 2027 vs 199 FTE for 2026
 - Recreation: Senior Park Ranger
 - Purchasing: Senior Storekeeper

Next Steps

- Budget Refinement
- Staffing Review
- Budget Hearing October 28, 2026

Thank you

Questions?

**Nevada Irrigation District
2027 Fiscal Year Budget
Operational & Capital Budget - Draft**

October 14, 2026

Nevada Irrigation District
2027 Fiscal Year Budget
Operational & Capital Budget - Draft

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Nevada Irrigation District
2027 Fiscal Year Budget
Operational & Capital Budget - Draft

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Nevada Irrigation District
FY2027 Fund Balance Summary Schedule

Fund	Beginning Fund Balance	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
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21 Cement Hill Assmt. Dist.	(231,303)	310,000	-	310,000	(308,105)	-	(308,105)	(229,408)	-1%
22 Rodeo Flat Assmt. Dist.	117,046	38,000	-	38,000	(44,311)	-	(44,311)	110,735	-5%
30 Recreation	295,796	2,075,000	2,668,469	4,743,469	(3,146,034)	(1,087,437)	(4,233,471)	805,795	172%
35 Recreation Capital	382,303	-	350,657	350,657	-	-	-	732,959	92%
50 Hydroelectric	35,525,796	29,506,116	-	29,506,116	(16,601,742)	(28,604,955)	(45,206,697)	19,825,215	-44%
55 Hydroelectric Capital	55,139,919	-	16,152,084	16,152,084	(8,245,000)	-	(8,245,000)	63,047,002	14%
70 Internal Services	189,442	150,000	27,185,931	27,335,931	(22,390,008)	-	(22,390,008)	5,135,365	2611%
85 Pension Trust	6,388,880	3,453,000	-	3,453,000	(10,000)	-	(10,000)	9,831,880	54%
TOTAL	157,517,148	87,248,840	47,853,686	135,102,527	(95,855,634)	(47,853,686)	(143,709,321)	148,910,354	-5%
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Nevada Irrigation District
FY2027 Interfund Transfers Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
109100-54000	Water Fund	\$ 16,715,114	700000-47777	Internal Services Fund	\$ 16,715,114	Allocated Expenses - Internal Services
109100-54000	Water Fund	\$ 1,227,600	700000-47778	Internal Services Fund	\$ 1,227,600	Transfer- ISF 70 CIPS
129100-54000	Water Capacity Fund	\$ 218,580	100000-47777	Water Fund	\$ 218,580	Transfer Debt Service
309100-54000	Recreation Fund	\$ 1,013,037	700000-47777	Internal Services Fund	\$ 1,013,037	Allocated Expenses - Internal Services
309100-54000	Recreation Fund	\$ 74,400	700000-47778	Internal Services Fund	\$ 74,400	Transfer- ISF 70 CIPS
509100-54000	Hydroelectric Fund	\$ 1,277,966	100000-47777	Water Fund	\$ 1,277,966	Transfer Rate Reduction/Revenue Loss
509100-54000	Hydroelectric Fund	\$ 2,668,469	300000-47777	Recreation Fund	\$ 2,668,469	Allocated Expenses - Recreation
509100-54000	Hydroelectric Fund	\$ 350,657	350000-47778	Recreation Capital Fund	\$ 350,657	Allocated Expenses - Capital Recreation
509100-54000	Hydroelectric Fund	\$ 16,152,084	550000-47778	Hydroelectric Capital Fund	\$ 16,152,084	Hydro CIP Transfer
509100-54000	Hydroelectric Fund	\$ 7,597,779	700000-47777	Internal Services Fund	\$ 7,597,779	Allocated Expenses - Internal Services
509100-54000	Hydroelectric Fund	\$ 558,000	700000-47778	Internal Services Fund	\$ 558,000	Transfer- ISF 70 CIPS
TOTAL - Transfers Out		\$ 47,853,686	TOTAL - Transfers In		\$ 47,853,686	

Nevada Irrigation District
FY2027 Revenue Summary

Fund	FY 2026 Revenue	FY 2027 Revenue	Variance	FY 2026 Transfers In	FY 2027 Transfers In	Variance	FY 2026 Total Inflows	FY 2027 Total Inflows	Variance
10 Water Fund	49,789,609	50,716,724	927,115	218,580	1,496,546	1,277,966	50,008,189	52,213,270	2,205,081
12 Capacity Fees Fund	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000	-
15 Water Capital Improvement Fund	-	-	-	6,780,985	-	(6,780,985)	6,780,985	-	(6,780,985)
21 Cement Hill Assessment District Fund	318,000	310,000	(8,000)	-	-	-	318,000	310,000	(8,000)
22 Rodeo Flat Assessment District Fund	47,500	38,000	(9,500)	-	-	-	47,500	38,000	(9,500)
30 Recreation Fund	2,500,000	2,075,000	(425,000)	1,623,093	2,668,469	1,045,376	4,123,093	4,743,469	620,376
35 Recreation Capital Improvement Fund	64,556	-	(64,556)	-	350,657	350,657	64,556	350,657	286,100
50 Hydroelectric Fund	28,224,325	29,506,116	1,281,792	-	-	-	28,224,325	29,506,116	1,281,792
55 Hydroelectric Capital Improvement Fund	-	-	-	6,457,050	16,152,084	9,695,034	6,457,050	16,152,084	9,695,034
70 Internal Services Fund	1,886,849	150,000	(1,736,849)	21,539,683	27,185,931	5,646,248	23,426,532	27,335,931	3,909,399
85 Pension Trust Fund	1,974,551	3,453,000	1,478,449	-	-	-	1,974,551	3,453,000	1,478,449
TOTAL	85,805,390	87,248,840	1,443,451	36,619,391	47,853,686	11,234,295	122,424,781	135,102,527	12,677,746

Nevada Irrigation District
FY2027 Revenue
Fund 10 Water

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
100000-40106	NON-COMMERCIAL-INSIDE	15,744,151	17,143,000	17,143,000
100000-40107	NON-COMMERCIAL-OUTSIDE	102,697	104,120	119,738
100000-40109	LOW INCOME RATE ASSIST	(11,460)	(11,000)	(13,035)
100000-40206	COMMERCIAL - INSIDE	2,859,551	3,078,245	3,078,245
100000-40207	COMMERCIAL - OUTSIDE	8,229	11,768	13,533
100000-40410	SUMMER - INSIDE	6,250,090	7,000,000	7,140,000
100000-40411	SUMMER - OUTSIDE	168,965	182,111	209,428
100000-40412	WINTER - INSIDE	624,530	691,107	967,550
100000-40413	WINTER - OUTSIDE	8,092	8,741	10,052
100000-40414	ANNUAL	411,019	451,383	-
100000-40415	DEMAND/FALL/INTERM RAW	84,035	88,281	88,281
100000-40501	NEVADA CITY RAW	-	-	-
100000-40502	MUNICIPAL TREATED INSIDE	41,548	37,275	41,003
100000-40503	MUNICIPAL RAW OUTSIDE	459,643	466,093	512,702
100000-40504	#N/A	-	-	-
100000-40505	MUNICIPAL TREATED OUTSIDE	157,009	104,015	114,417
100000-40701	NEVADA COUNTY-IN-TANK WT	130,105	150,000	150,000
100000-40705	MUNICIPAL RAW INSIDE	462,409	485,831	485,831
100000-40707	STATE/COUNTY MANDATED FE	451,922	-	-
100000-40711	FS/DC/PRV FEES	522,366	533,311	554,643
100000-40712	ENERGY PUMPING - TREATED	41	-	-
100000-40713	ENERGY PUMPING - RAW	110,139	84,000	67,200
100000-40715	TAX TRANSFER-WATER TOLLS	(171,491)	(183,270)	(155,780)
100000-40716	APPLICATION FEES	11,000	10,000	10,000
100000-40809	5% DISCOUNT-AG WATER	(2,785)	-	-
100000-40995	STANDBY CHARGES	134,121	-	134,000
100000-43101	TREATED WTR METER INSTAL	120,673	100,000	100,000
100000-43103	NEW DBL CK VALVE INSTALL	35,691	24,401	24,401
100000-43104	NEW RAW WATER SVC INSTAL	30,759	37,880	30,304
100000-43105	NEW PUBLIC F.H. INSTALL.	15,063	-	-
100000-43107	SERVICE LINE INSTALL FEE	15,222	15,000	15,000
100000-44101	INSURANCE/CLAIMS SETLMTS	2,713	-	-
100000-45130	QUITCLAIM;EASEMNT;ABNDMN	5,849	-	-
100000-45170	PIPELINE REIMB FEE	1,240,504	-	-
100000-46102	ADMIN FEES-VARIANCE	1,575	1,000	1,000
100000-46104	WATER AVAILABILITY	100	-	-
100000-46131	TURN ON/OFF, SERV CHGS	58,874	60,000	60,000
100000-46132	PENALTIES-WATER ACCOUNTS	100,083	90,000	90,000
100000-46165	REIMBURSABLE PROJ REVENUE	145,497	100,000	100,000
100000-46190	MISCELLANEOUS	177,249	5,000	5,000
100000-46300	MISC A/R CLEARING	3,300	-	-

Nevada Irrigation District
FY2027 Revenue
Fund 10 Water

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
100000-46302	EXPENSE REIMBURSEMENTS	-	30,000	30,000
100000-46310	RECYCLING INCOME	29,036	15,000	3,000
100000-47110	PROPERTY TAX REVENUE	17,280,331	17,250,000	17,798,741
100000-47115	ASMT-HOME OWNER EXEMPTIO	92,366	80,000	88,000
100000-47126	RODEO FLAT 2008 PRINCIPA	23,400	24,500	25,800
100000-47128	CFD LOAN PRINCIPAL	365,299	373,689	285,740
100000-47610	INTEREST INCOME:INVESTMN	1,102,682	500,000	750,000
100000-47611	UNREAL GAIN/LOSS-INVESTM	884,757	-	-
100000-47612	REAL GAIN/LOSS ON INVEST	(13,087)	-	-
100000-47615	INTEREST INCOME: OTHER	604,689	500,000	500,000
100000-47616	RODEO FLAT 2008 INTEREST	12,885	11,715	10,490
100000-47617	CFD LOAN INTEREST	27,303	18,913	10,340
100000-47777	TRANSFER IN - OPERATING	218,580	218,580	1,496,546
100000-48601	GAIN/LOSS-DISPOSAL F/A	189,212	-	-
100000-48990	CASH OVER/SHORT	0	-	-
100000-49101	RENTS AND LEASES	83,704	93,500	93,500
100000-49102	RENTAL INCOME	138,061	-	-
100000-49105	GRAVEL, MINERAL LEASES	117,183	24,000	24,000
100000-49115	GRAZING INCOME	850	-	600
Total		51,666,332	50,008,189	52,213,270

Nevada Irrigation District
FY2027 Revenue
Fund 12 Capacity Fees

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
120000-42101	TREATED WTR-CAPACITY FEE	1,393,026	700,000	700,000
120000-47610	INTEREST INCOME:INVESTMN	149,566	300,000	300,000
120000-47611	UNREAL GAIN/LOSS-INVESTMT	41,218	-	-
120000-47612	REAL GAIN/LOSS ON INVEST	(1,344)	-	-
Total		1,542,592	1,000,000	1,000,000

Nevada Irrigation District
FY2027 Revenue
Fund 15 Water Capital Improvement

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
150000-47778	TRANSFER IN - CAPITAL	6,233,041	6,780,985	-
Total		6,233,041	6,780,985	-

Nevada Irrigation District
FY2027 Revenue
Fund 21 Cement Hill Assessment District

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
210000-47110	PROPERTY TAX REVENUE	312,925	318,000	310,000
Total		312,925	318,000	310,000

Nevada Irrigation District
FY2027 Revenue
Fund 22 Rodeo Flat Assessment District

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
220000-47110	PROPERTY TAX REVENUE	40,398	47,500	38,000
Total		40,398	47,500	38,000

Nevada Irrigation District
FY2027 Revenue
Fund 30 Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
300000-46302	EXPENSE REIMBURSEMENTS	-	7,500	-
300000-47610	INTEREST INCOME:INVESTMN	27,830	20,000	-
300000-47611	UNREAL GAIN/LOSS-INVESTM	7,694	-	-
300000-47612	REAL GAIN/LOSS ON INVEST	(554)	-	-
300000-47615	INTEREST INCOME: OTHER	-	1,000	-
300000-47777	TRANSFER IN - OPERATING	-	1,623,093	2,668,469
300000-48301	DAY USE	-	297,745	260,000
300000-48306	CAMPING	-	1,667,371	1,300,000
300000-48309	BOATING	-	202,466	205,000
300000-48401	CASCADE SHORES	-	41,000	40,000
300000-48403	SEASON PASS	-	142,918	150,000
300000-48601	GAIN/LOSS-DISPOSAL F/A	9,800	-	-
300000-48734	STORE TAXABLE	-	27,000	27,000
300000-48735	STORE NON-TAX GROCERY	-	13,000	13,000
300000-48843	FUEL	-	60,000	40,000
300000-48933	SHOWERS & W/D	-	20,000	20,000
300000-49101	RENTS AND LEASES	-	60,000	60,000
300000-49121	RECREATION ROYALTIES	-	30,000	30,000
300000-49123	CUSTOMER REFUNDS	-	(90,000)	(70,000)
303100-46302	EXPENSE REIMBURSEMENTS	8,326	-	-
303100-49121	RECREATION ROYALTIES	11,319	-	-
303110-48301	DAY USE	43,577	-	-
303110-48306	CAMPING	197,686	-	-
303110-48309	BOATING	13,145	-	-
303110-48403	SEASON PASS	16,794	-	-
303110-48734	STORE TAXABLE	3,103	-	-
303110-48735	STORE NON-TAX GROCERY	4,137	-	-
303110-48933	SHOWERS & W/D	2,163	-	-
303110-48990	CASH OVER/SHORT	(79)	-	-
303110-49123	CUSTOMER REFUNDS	(6,185)	-	-
303120-46302	EXPENSE REIMBURSEMENTS	4,744	-	-
303120-48301	DAY USE	148,479	-	-
303120-48306	CAMPING	905,415	-	-
303120-48309	BOATING	35,901	-	-
303120-48401	CASCADE SHORES	46,733	-	-
303120-48403	SEASON PASS	53,257	-	-
303120-48734	STORE TAXABLE	28,822	-	-
303120-48735	STORE NON-TAX GROCERY	3,972	-	-
303120-48843	FUEL	3,602	-	-
303120-48933	SHOWERS & W/D	9,768	-	-
303120-48990	CASH OVER/SHORT	0	-	-

Nevada Irrigation District
FY2027 Revenue
Fund 30 Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303120-49101	RENTS AND LEASES	2,046	-	-
303120-49123	CUSTOMER REFUNDS	(61,249)	-	-
303120-49124	REFUND PROCESSING FEES	259	-	-
303130-48306	CAMPING	69,734	-	-
303130-49123	CUSTOMER REFUNDS	(1,704)	-	-
303140-48301	DAY USE	37,144	-	-
303140-48306	CAMPING	69,957	-	-
303140-48309	BOATING	22,389	-	-
303140-48403	SEASON PASS	18,363	-	-
303140-48734	STORE TAXABLE	472	-	-
303140-48843	FUEL	902	-	-
303140-48933	SHOWERS & W/D	1,130	-	-
303140-48990	CASH OVER/SHORT	189	-	-
303140-49101	RENTS AND LEASES	1,054	-	-
303140-49123	CUSTOMER REFUNDS	(3,838)	-	-
303150-48301	DAY USE	5,774	-	-
303150-48306	CAMPING	135,159	-	-
303150-48309	BOATING	133	-	-
303150-48403	SEASON PASS	331	-	-
303150-48734	STORE TAXABLE	4,943	-	-
303150-48735	STORE NON-TAX GROCERY	1,806	-	-
303150-48933	SHOWERS & W/D	1,413	-	-
303150-48990	CASH OVER/SHORT	(90)	-	-
303150-49123	CUSTOMER REFUNDS	(8,471)	-	-
309500-46132	PENALTIESWATER ACCOUNTS	179	-	-
309500-49101	RENTS AND LEASES	49,504	-	-
Total		1,926,980	4,123,093	4,743,469

Nevada Irrigation District
FY2027 Revenue
Fund 35 Recreation Capital Improvement

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
350000-44101	INSURANCE/CLAIMS SETLMTS	-	-	-
350000-47610	INTEREST INCOME:INVESTMN	540	-	-
350000-47611	UNREAL GAIN/LOSS-INVESTMT	1,416	-	-
350000-47778	TRANSFER IN - CAPITAL	-	-	350,657
350000-48101	GRANTS - OPERATING	9,042	64,556	-
Total		10,997.89	64,556.22	350,656.56

Nevada Irrigation District
FY2027 Revenue
Fund 50 Hydroelectric

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
500000-41160	POWER GENERATION	26,906,835	27,335,531	27,906,116
500000-45182	BOWMAN COSTS - HAYPRESS	106,284	188,794	50,000
500000-46170	HYDROELECT SUPPORT SVCS	-	-	-
500000-47610	INTEREST INCOME:INVESTMN	2,118,606	700,000	1,500,000
500000-47611	UNREAL GAIN/LOSS-INVESTM	2,100,496	-	-
500000-47612	REAL GAIN/LOSS ON INVEST	(22,484)	-	-
500000-48101	GRANTS - OPERATING	8,855	-	-
500000-48601	GAIN/LOSS-DISPOSAL F/A	30,077	-	-
505310-45182	BOWMAN COSTS - HAYPRESS	56,636	-	50,000
Total		31,305,304	28,224,325	29,506,116

Nevada Irrigation District
FY2027 Revenue
Fund 55 Hydroelectric Capital Improvement

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
550000-47778	TRANSFER IN - CAPITAL	3,470,875	6,457,050	16,152,084
Total		3,470,875	6,457,050	16,152,084

Nevada Irrigation District
FY2027 Revenue
Fund 70 Internal Services

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
700000-44101	INSURANCE/CLAIMS SETLMTS	27,746	-	-
700000-46190	MISCELLANEOUS	15,610	-	-
700000-47610	INTEREST INCOME:INVESTMN	142,617	50,000	150,000
700000-47612	REAL GAIN/LOSS ON INVEST	(1,505)	-	-
700000-47777	TRANSFER IN - OPERATING	15,934,840	18,885,185	25,325,931
700000-47778	TRANSFER IN - CAPITAL	3,736,967	2,654,498	1,860,000
700000-48101	GRANTS - OPERATING	427,696	1,678,799	-
700000-49611	SALE OF TIMBER	-	158,050	-
Total		20,283,970	23,426,532	27,335,931

Nevada Irrigation District

FY2027 Revenue

Fund 85 Pension Trust

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
850000-47611	UNREAL GAIN/LOSS-INVESTMT	446,575	(25,449)	-
850000-47777	TRANSFER IN - OPERATING	2,000,000	-	-
850000-49803	CEPPT PENSION TR CONTRIB	-	2,000,000	3,453,000
Total		2,446,575	1,974,551	3,453,000

Nevada Irrigation District
2027 Operational Expenditure Summary

Division	FY 2026 Expenditures	FY 2027 Expenditures	Variance	%
101200 Water Operations	1,555,971	1,566,369	10,399	0.67%
101300 Treated Water	4,337,863	4,535,505	197,642	4.56%
101400 Distribution	5,130,705	5,365,778	235,073	4.58%
101500 Electrical Systems	1,498,072	1,609,439	111,367	7.43%
101600 Water Resources	2,566,045	2,324,416	(241,629)	-9.42%
102000 Engineering	-	5,000	5,000	0.00%
102200 Right of Way	-	50,000	50,000	0.00%
104000 Treated Water Maint	5,892,378	6,515,171	622,793	10.57%
104100 Vegetation	1,411,827	1,470,993	59,167	4.19%
104300 Raw Water Maint	5,205,438	5,204,727	(710)	-0.01%
104400 Maintenance Admin	1,411,658	1,425,550	13,892	0.98%
108200 Customer Service	2,163,497	2,124,040	(39,457)	-1.82%
109100 Non-Departmental	28,101,059	24,746,659	(3,354,400)	-11.94%
129100 Non-Departmental	220,080	220,080	-	0.00%
219100 Non-Departmental	403,545	308,105	(95,440)	-23.65%
229100 Non-Departmental	44,235	44,311	76	0.17%
303000 General Recreation	1,088,620	991,793	(96,827)	-8.89%
303100 Greenhorn Recreation	10,500	12,000	1,500	14.29%
303110 Orchard Spring Recreation	294,750	310,030	15,280	5.18%
303120 Scotts Flat Recreation	690,626	727,410	36,784	5.33%
303130 Upper Division Recreation	435,600	358,100	(77,500)	-17.79%
303140 Long Ravine Recreation	363,030	378,550	15,520	4.28%
303150 Peninsula Recreation	251,670	253,170	1,500	0.60%
309100 Non-Departmental	988,297	1,202,418	214,121	21.67%
505000 Hydro Admin	3,765,280	3,194,569	(570,710)	-15.16%
505100 Hydro Operations	2,533,983	2,697,145	163,162	6.44%
505200 Hydro Maintenance	5,512,203	5,747,694	235,491	4.27%
505300 Dam Safety	2,165,860	2,432,214	266,354	12.30%
505400 Hydro Compliance	2,201,110	1,529,050	(672,061)	-30.53%
509100 Non-Departmental	15,525,753	29,606,024	14,080,271	90.69%

Nevada Irrigation District
2027 Operational Expenditure Summary

Division	FY 2026 Expenditures	FY 2027 Expenditures	Variance	%
702000 Engineering	1,919,874	2,202,094	282,220	14.70%
702100 Engineering Operations	1,136,138	1,085,835	(50,304)	-4.43%
702200 Right of Way	457,344	400,110	(57,233)	-12.51%
702300 Surveyor	683,032	711,411	28,379	4.15%
704200 Shop Operations	1,175,844	1,205,532	29,687	2.52%
706000 Directors	306,004	253,723	(52,281)	-17.08%
707000 Management	2,427,110	2,461,995	34,885	1.44%
707100 Watershed	505,400	975,848	470,448	93.08%
707200 Safety	461,193	487,470	26,277	5.70%
707300 Communications	306,922	303,439	(3,484)	-1.14%
707400 Human Resources	633,157	607,561	(25,597)	-4.04%
707500 Information Technology	2,521,707	2,641,597	119,890	4.75%
708000 Accounting	2,149,360	2,174,312	24,952	1.16%
708100 Purchasing	907,286	765,764	(141,521)	-15.60%
709100 Non-Departmental	4,083,967	4,253,318	169,351	4.15%
850000 Non-Departmental	8,000	10,000	2,000	25.00%
TOTAL	115,451,995	127,496,321	12,044,325	10.43%

Nevada Irrigation District
FY2027 Expenses
101200 Water Operations

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101200-51101	SALARY	3,840,249	352,629	362,782
101200-51105	OVERTIME	62,826	80,000	2,500
101200-51106	DOUBLE TIME	61,337	80,000	-
101200-51110	HOLIDAY	292,505	-	-
101200-51111	VACATION	318,613	-	-
101200-51112	SICK LEAVE	116,359	-	-
101200-51113	ADMINISTRATIVE LEAVE	31,504	-	-
101200-51114	COMP TIME OFF	(5,627)	-	-
101200-51115	OTHER PD LEAVE(JURY,FUNL)	1,659	-	-
101200-51116	CTO PAYOFF	8,625	-	-
101200-51144	STANDBY	168,742	-	-
101200-51183	MAINT-PUMPS/MOTORS/CNTRL	185	-	-
101200-51201	TEMP LABOR-PERS EXEMPT	88,038	-	-
101200-51213	SICK LEAVE-TEMP-PERS EXMP	235	-	-
101200-51305	AIR AMBULANCE	-	137	137
101200-51306	SHORT TERM DISABILITY	13,496	297	439
101200-51310	MEDICARE	73,128	5,209	5,273
101200-51311	PENSION PREMIUMS	482,846	37,837	37,185
101200-51312	HEALTH INSURANCE	1,129,204	21,600	27,976
101200-51313	LIFE INSURANCE	26,351	1,989	2,108
101200-51314	DENTAL INSURANCE	53,491	2,950	2,370
101200-51315	VISION INSURANCE	8,034	375	375
101200-51316	LONG TERM DISABILITY	10,964	649	674
101200-51317	WORKERS COMP	116,666	8,024	6,875
101200-51318	UNEMPLOYMENT INSURANCE	-	3,144	3,073
101200-51319	FICA	5,473	-	-
101200-51325	PENSION EXP - UAAL	1,060,178	93,913	98,203
101200-52501	CHEMICALS	456,633	4,000	-
101200-52503	EQUIPMENT MAINTENANCE	110,945	10,000	5,000
101200-52504	MATERIALS	348,134	140,000	2,000
101200-52505	SAFETY SUPPLIES	24,148	1,850	10,900
101200-52506	SMALL TOOLS	10,744	-	-
101200-52507	WATER PURCHASE	314,911	-	-
101200-52515	Non-Capital Vehicles & Equipment	131,907	-	-
101200-52516	Uniform Expenses	8,013	16,150	17,500
101200-52517	Furniture & Fixtures	1,372	-	-
101200-52603	CONSULTANT FEES	111,357	-	300,000
101200-52604	LEGAL FEES	-	86,500	40,000
101200-52608	FED/ST/CO FEES	210,169	11,000	12,000
101200-52612	Water Rights	116,341	-	-
101200-52615	CONTRACTOR FEES	328,492	16,800	18,000

Nevada Irrigation District
FY2027 Expenses
101200 Water Operations

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101200-52706	DUES, PUBLCTNS, SPNSRSHP	11,186	6,400	11,000
101200-52710	SUPPLIES	1,627	2,000	4,500
101200-52711	EDUCATION/TRAINING/MEALS	13,364	500	500
101200-52713	UTILITIES	1,540,221	350,000	350,000
101200-52714	Software/Licenses	39,510	-	-
101200-56127	Fuel Expense	230,577	222,018	245,000
101200-90005	DEPRECIATION CONTRA EXP	6,829,942	-	-
Total		18,804,674	1,555,971	1,566,369

Nevada Irrigation District
FY2027 Expenses
101300 Treated Water

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101300-51101	SALARY	-	1,269,655	1,283,792
101300-51105	OVERTIME	-	-	35,000
101300-51106	DOUBLE TIME	-	-	35,000
101300-51144	STANDBY	-	64,029	61,952
101300-51305	AIR AMBULANCE	-	751	751
101300-51306	SHORT TERM DISABILITY	-	4,119	4,496
101300-51310	MEDICARE	-	19,941	29,838
101300-51311	PENSION PREMIUMS	-	136,483	131,589
101300-51312	HEALTH INSURANCE	-	236,624	300,709
101300-51313	LIFE INSURANCE	-	7,092	7,531
101300-51314	DENTAL INSURANCE	-	14,286	14,031
101300-51315	VISION INSURANCE	-	2,063	2,063
101300-51316	LONG TERM DISABILITY	-	3,095	3,160
101300-51317	WORKERS COMP	-	41,566	35,140
101300-51318	UNEMPLOYMENT INSURANCE	-	13,034	11,608
101300-51325	PENSION EXP - UAAL	-	359,416	370,995
101300-52501	CHEMICALS	216	502,500	530,000
101300-52503	EQUIPMENT MAINTENANCE	-	10,000	10,000
101300-52504	MATERIALS	67	73,000	120,000
101300-52505	SAFETY SUPPLIES	-	20,200	17,800
101300-52506	SMALL TOOLS	-	8,660	9,000
101300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	14,400	15,000
101300-52517	FURNITURE & FIXTURES	-	6,000	6,000
101300-52603	CONSULTANT FEES	-	130,000	80,000
101300-52608	FED/ST/CO FEES	-	182,200	188,500
101300-52615	CONTRACTOR FEES	-	370,700	374,700
101300-52706	DUES, PUBLCTNS, SPNSRSHP	-	1,400	-
101300-52710	SUPPLIES	-	500	-
101300-52711	EDUCATION/TRAINING/MEALS	-	9,600	9,600
101300-52713	UTILITIES	154,884	805,050	815,750
101300-52714	SOFTWARE/LICENSES	-	1,500	1,500
101300-56127	FUEL EXPENSE	-	30,000	30,000
Total		155,166.28	4,337,863	4,535,505

Nevada Irrigation District
FY2027 Expenses
101400 Distribution

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101400-51101	SALARY	-	2,227,168	2,232,048
101400-51105	OVERTIME	-	-	30,000
101400-51106	DOUBLE TIME	-	-	32,500
101400-51144	STANDBY	-	121,655	117,708
101400-51201	TEMP LABOR-PERS EXEMPT	-	100,000	100,000
101400-51305	AIR AMBULANCE	-	1,570	1,570
101400-51306	SHORT TERM DISABILITY	-	7,998	8,765
101400-51310	MEDICARE	-	35,315	38,976
101400-51311	PENSION PREMIUMS	-	239,488	228,786
101400-51312	HEALTH INSURANCE	-	573,796	642,755
101400-51313	LIFE INSURANCE	-	12,479	13,117
101400-51314	DENTAL INSURANCE	-	29,400	30,245
101400-51315	VISION INSURANCE	-	4,314	4,314
101400-51316	LONG TERM DISABILITY	-	5,522	5,571
101400-51317	WORKERS COMP	-	73,610	62,838
101400-51318	UNEMPLOYMENT INSURANCE	-	21,311	20,758
101400-51325	PENSION EXP - UAAL	-	636,507	663,424
101400-52501	CHEMICALS	-	2,500	6,500
101400-52503	EQUIPMENT MAINTENANCE	-	44,000	44,000
101400-52504	MATERIALS	-	191,592	231,427
101400-52505	SAFETY SUPPLIES	-	19,100	14,650
101400-52506	SMALL TOOLS	-	9,150	9,150
101400-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	1,800	1,800
101400-52517	FURNITURE & FIXTURES	-	1,000	1,000
101400-52608	FED/ST/CO FEES	-	60,600	61,700
101400-52615	CONTRACTOR FEES	-	6,280	61,276
101400-52706	DUES, PUBLCTNS, SPNSRSHP	-	1,600	200
101400-52710	SUPPLIES	-	2,000	-
101400-52711	EDUCATION/TRAINING/MEALS	-	21,800	21,800
101400-52713	UTILITIES	157,941	596,750	596,500
101400-52714	SOFTWARE/LICENSES	-	400	400
101400-56127	FUEL EXPENSE	-	82,000	82,000
Total		157,941	5,130,705	5,365,778

Nevada Irrigation District
FY2027 Expenses
101500 Electrical Systems

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101500-51101	SALARY	-	571,749	585,979
101500-51105	OVERTIME	-	-	7,500
101500-51106	DOUBLE TIME	-	-	7,500
101500-51305	AIR AMBULANCE	-	273	273
101500-51306	SHORT TERM DISABILITY	-	1,341	1,566
101500-51310	MEDICARE	-	8,508	8,430
101500-51311	PENSION PREMIUMS	-	61,477	60,063
101500-51312	HEALTH INSURANCE	-	92,607	99,098
101500-51313	LIFE INSURANCE	-	3,225	3,440
101500-51314	DENTAL INSURANCE	-	4,608	4,740
101500-51315	VISION INSURANCE	-	750	750
101500-51316	LONG TERM DISABILITY	-	1,413	1,448
101500-51317	WORKERS COMP	-	17,735	15,512
101500-51318	UNEMPLOYMENT INSURANCE	-	5,134	5,124
101500-51325	PENSION EXP - UAAL	-	153,352	163,767
101500-52501	CHEMICALS	-	2,100	2,200
101500-52503	EQUIPMENT MAINTENANCE	-	147,400	158,000
101500-52504	MATERIALS	257	152,000	197,000
101500-52505	SAFETY SUPPLIES	-	6,450	6,100
101500-52506	SMALL TOOLS	-	6,500	8,000
101500-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	197,500	209,000
101500-52517	FURNITURE & FIXTURES	-	1,500	1,500
101500-52603	CONSULTANT FEES	-	2,250	2,250
101500-52615	CONTRACTOR FEES	-	2,000	2,000
101500-52711	EDUCATION/TRAINING/MEALS	-	2,200	2,200
101500-52713	UTILITIES	-	6,000	6,000
101500-52714	SOFTWARE/LICENSES	-	50,000	50,000
Total		257	1,498,072	1,609,439

Nevada Irrigation District
FY2027 Expenses
101600 Water Resources

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
101600-51101	SALARY	-	424,698	422,156
101600-51105	OVERTIME	-	-	5,000
101600-51106	DOUBLE TIME	-	-	5,000
101600-51305	AIR AMBULANCE	-	205	205
101600-51306	SHORT TERM DISABILITY	-	783	461
101600-51310	MEDICARE	-	6,321	6,027
101600-51311	PENSION PREMIUMS	-	45,613	43,271
101600-51312	HEALTH INSURANCE	-	70,061	84,535
101600-51313	LIFE INSURANCE	-	2,395	2,477
101600-51314	DENTAL INSURANCE	-	3,354	3,450
101600-51315	VISION INSURANCE	-	563	563
101600-51316	LONG TERM DISABILITY	-	998	991
101600-51317	WORKERS COMP	-	13,177	11,273
101600-51318	UNEMPLOYMENT INSURANCE	-	3,815	3,724
101600-51325	PENSION EXP - UAAL	-	113,939	119,013
101600-52503	EQUIPMENT MAINTENANCE	-	13,700	20,950
101600-52504	MATERIALS	-	65,100	41,200
101600-52505	SAFETY SUPPLIES	-	2,550	2,400
101600-52506	SMALL TOOLS	-	1,575	1,650
101600-52507	WATER PURCHASE	-	1,118,000	1,121,271
101600-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	20,000	20,000
101600-52517	FURNITURE & FIXTURES	-	1,550	1,000
101600-52603	CONSULTANT FEES	-	465,000	215,000
101600-52612	WATER RIGHTS	-	169,400	169,400
101600-52706	DUES, PUBLCTNS, SPNSRSHP	-	1,400	-
101600-52711	EDUCATION/TRAINING/MEALS	-	4,950	5,900
101600-52713	UTILITIES	-	16,900	17,500
Total		-	2,566,045	2,324,416

Nevada Irrigation District
FY2027 Expenses
102000 Engineering

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
102000-52504	MATERIALS	-	-	5,000
Total		-	-	5,000

Nevada Irrigation District
FY2027 Expenses
102200 Right of Way

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
102200-52504	MATERIALS	-	-	25,000
102200-52901	LAND/EASEMENT PURCHASES	-	-	25,000
Total		-	-	50,000

Nevada Irrigation District
FY2027 Expenses
104000 Treated Water Maint

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
104000-51101	SALARY	3,601,840	1,956,589	2,141,715
104000-51105	OVERTIME	41,260	24,124	23,382
104000-51106	DOUBLE TIME	16,409	4,386	4,251
104000-51110	HOLIDAY	229,964	-	-
104000-51111	VACATION	291,294	-	-
104000-51112	SICK LEAVE	170,091	-	-
104000-51113	ADMINISTRATIVE LEAVE	20,044	-	-
104000-51114	COMP TIME OFF	(8,280)	-	-
104000-51115	OTHER PD LEAVE(JURY,FUNL)	13,903	-	-
104000-51116	CTO PAYOFF	9,455	-	-
104000-51117	SICK LEAVE-WORKERS COMP.	622	-	-
104000-51128	TRAINING & SEMINARS	5,227	-	-
104000-51144	STANDBY	106,391	50,957	64,999
104000-51201	TEMP LABOR-PERS EXEMPT	246,118	105,000	115,000
104000-51203	OVERTIME-TEMP-PERS EXEMPT	725	6,000	-
104000-51205	DOUBLETIME-TEMP-PERS EXMP	-	1,000	-
104000-51213	SICK LEAVE-TEMP-PERS EXMP	1,678	3,000	-
104000-51305	AIR AMBULANCE	-	1,570	1,707
104000-51306	SHORT TERM DISABILITY	9,316	4,235	5,589
104000-51310	MEDICARE	69,059	29,656	38,124
104000-51311	PENSION PREMIUMS	452,021	210,242	219,527
104000-51312	HEALTH INSURANCE	1,302,657	481,190	591,710
104000-51313	LIFE INSURANCE	25,676	11,018	12,119
104000-51314	DENTAL INSURANCE	58,704	25,341	29,349
104000-51315	VISION INSURANCE	10,097	4,314	4,501
104000-51316	LONG TERM DISABILITY	10,724	4,884	5,158
104000-51317	WORKERS COMP	159,969	87,565	81,125
104000-51318	UNEMPLOYMENT INSURANCE	26,835	17,896	18,919
104000-51319	FICA	15,403	-	-
104000-51325	PENSION EXP - UAAL	994,522	534,541	561,904
104000-52501	CHEMICALS	598	560	560
104000-52502	FACILITY MAINTENANCE	5,495	50,000	50,000
104000-52503	EQUIPMENT MAINTENANCE	119,664	46,340	46,340
104000-52504	MATERIALS	1,407,487	1,150,793	1,438,793
104000-52505	SAFETY SUPPLIES	24,473	4,000	4,000
104000-52506	SMALL TOOLS	11,631	9,000	9,000
104000-52515	Non-Capital Vehicles & Equipment	111,049	27,300	23,000
104000-52516	Uniform Expenses	10,146	-	-
104000-52517	Furniture & Fixtures	170	-	-
104000-52603	CONSULTANT FEES	45,759	57,384	57,384
104000-52608	FED/ST/CO FEES	18,186	-	-

Nevada Irrigation District
FY2027 Expenses
104000 Treated Water Maint

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
104000-52615	CONTRACTOR FEES	778,043	983,492	967,015
104000-52706	DUES, PUBLCTNS, SPNSRSHP	16,341	-	-
104000-52710	SUPPLIES	2,245	-	-
104000-52711	EDUCATION/TRAINING/MEALS	29,109	-	-
104000-52713	UTILITIES	137,982	-	-
104000-56127	Fuel Expense	270,513	-	-
104000-90005	DEPRECIATION CONTRA EXP	2,103,228	-	-
Total		12,973,843	5,892,378	6,515,171

Nevada Irrigation District

FY2027 Expenses

104100 Vegetation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
104100-51101	SALARY	396,673	514,624	536,087
104100-51105	OVERTIME	1,816	315	308
104100-51106	DOUBLE TIME	-	315	308
104100-51110	HOLIDAY	25,162	-	-
104100-51111	VACATION	36,741	-	-
104100-51112	SICK LEAVE	18,034	-	-
104100-51115	OTHER PD LEAVE(JURY,FUNL)	1,293	-	-
104100-51201	TEMP LABOR-PERS EXEMPT	48,738	52,500	60,000
104100-51213	SICK LEAVE-TEMP-PERS EXMP	1,359	1,500	-
104100-51305	AIR AMBULANCE	-	410	410
104100-51306	SHORT TERM DISABILITY	1,058	1,260	1,384
104100-51310	MEDICARE	7,585	7,506	7,607
104100-51311	PENSION PREMIUMS	50,400	55,305	54,949
104100-51312	HEALTH INSURANCE	196,463	170,431	204,595
104100-51313	LIFE INSURANCE	2,855	2,902	3,151
104100-51314	DENTAL INSURANCE	8,203	8,203	8,439
104100-51315	VISION INSURANCE	1,125	1,125	1,125
104100-51316	LONG TERM DISABILITY	1,217	1,287	1,340
104100-51317	WORKERS COMP	18,386	22,163	18,962
104100-51318	UNEMPLOYMENT INSURANCE	296	4,529	4,422
104100-51319	FICA	3,122	-	-
104100-51325	PENSION EXP - UAAL	110,577	135,292	141,333
104100-52501	CHEMICALS	267,274	300,000	305,000
104100-52503	EQUIPMENT MAINTENANCE	320	1,000	1,000
104100-52504	MATERIALS	7,486	4,000	4,000
104100-52505	SAFETY SUPPLIES	2,098	3,000	3,200
104100-52506	SMALL TOOLS	1,802	3,000	3,000
104100-52515	NON-CAPITAL VEH & EQUIP	1,060	20,000	2,000
104100-52516	UNIFORM EXPENSES	1,810	2,575	2,700
104100-52603	CONSULTANT FEES	10,491	7,210	12,500
104100-52604	LEGAL FEES	-	1,000	1,000
104100-52608	FED/ST/CO FEES	3,850	5,000	5,000
104100-52615	CONTRACTOR FEES	38,750	43,500	44,800
104100-52706	DUES, PUBLCTNS, SPNSRSHP	-	800	800
104100-52710	SUPPLIES	457	500	500
104100-52711	EDUCATION/TRAINING/MEALS	2,614	5,000	5,000
104100-52713	UTILITIES	1,695	2,575	2,575
104100-52714	SOFTWARE/LICENSES	300	-	500
104100-56127	FUEL EXPENSES	22,683	33,000	33,000
104100-90005	DEPRECIATION CONTRA EXP	17,532	-	-
Total		1,311,325	1,411,827	1,470,993

Nevada Irrigation District
FY2027 Expenses
104300 Raw Water Maint

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
104300-51101	SALARY	-	2,364,534	2,286,645
104300-51105	OVERTIME	-	30,418	29,513
104300-51106	DOUBLE TIME	-	5,531	5,360
104300-51144	STANDBY	-	64,367	64,999
104300-51201	TEMP LABOR-PERS EXEMPT	-	105,000	115,000
104300-51203	OVERTIME-TEMP-PERS EXEMPT	-	6,000	-
104300-51205	DOUBLETIME-TEMP-PERS EXMP	-	1,000	-
104300-51213	SICK LEAVE-TEMP-PERS EXMP	-	3,000	-
104300-51305	AIR AMBULANCE	-	1,980	1,844
104300-51306	SHORT TERM DISABILITY	-	5,383	5,178
104300-51310	MEDICARE	-	35,908	38,985
104300-51311	PENSION PREMIUMS	-	254,058	234,382
104300-51312	HEALTH INSURANCE	-	620,553	579,840
104300-51313	LIFE INSURANCE	-	13,318	13,434
104300-51314	DENTAL INSURANCE	-	31,625	29,492
104300-51315	VISION INSURANCE	-	5,439	5,064
104300-51316	LONG TERM DISABILITY	-	5,904	5,717
104300-51317	WORKERS COMP	-	106,026	84,798
104300-51318	UNEMPLOYMENT INSURANCE	-	21,669	19,776
104300-51325	PENSION EXP - UAAL	-	647,235	668,565
104300-52501	CHEMICALS	-	440	460
104300-52503	EQUIPMENT MAINTENANCE	-	36,410	37,500
104300-52504	MATERIALS	232	742,094	864,377
104300-52505	SAFETY SUPPLIES	-	1,885	1,940
104300-52506	SMALL TOOLS	-	9,000	9,000
104300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	64,000	76,500
104300-52615	CONTRACTOR FEES	-	22,660	26,360
Total		232	5,205,438	5,204,727

Nevada Irrigation District
FY2027 Expenses
104400 Maintenance Admin

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
104400-51101	SALARY	-	411,775	417,808
104400-51105	OVERTIME	-	3,147	3,050
104400-51106	DOUBLE TIME	-	572	555
104400-51305	AIR AMBULANCE	-	205	205
104400-51306	SHORT TERM DISABILITY	-	743	751
104400-51310	MEDICARE	-	6,025	5,881
104400-51311	PENSION PREMIUMS	-	44,183	42,825
104400-51312	HEALTH INSURANCE	-	63,628	62,673
104400-51313	LIFE INSURANCE	-	2,322	2,430
104400-51314	DENTAL INSURANCE	-	2,709	2,348
104400-51315	VISION INSURANCE	-	563	563
104400-51316	LONG TERM DISABILITY	-	797	812
104400-51317	WORKERS COMP	-	11,317	9,681
104400-51318	UNEMPLOYMENT INSURANCE	-	3,636	3,549
104400-51325	PENSION EXP - UAAL	-	108,592	113,420
104400-52503	EQUIPMENT MAINTENANCE	-	2,143	2,250
104400-52505	SAFETY SUPPLIES	-	33,655	34,300
104400-52516	Uniform Expenses	-	30,900	32,445
104400-52517	Furniture & Fixtures	-	2,757	1,700
104400-52604	LEGAL FEES	-	2,000	2,000
104400-52608	FED/ST/CO FEES	-	26,244	27,800
104400-52615	CONTRACTOR FEES	-	3,113	3,500
104400-52706	DUES, PUBLCTNS, SPNSRSHP	-	20,464	19,900
104400-52710	SUPPLIES	-	3,650	5,000
104400-52711	EDUCATION/TRAINING/MEALS	-	44,716	46,225
104400-52713	UTILITIES	34,603	155,324	155,400
104400-56127	Fuel Expense	-	426,480	428,480
Total		34,603	1,411,658	1,425,550

Nevada Irrigation District
FY2027 Expenses
108200 Customer Service

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
108200-51101	SALARY	546,485	769,925	726,875
108200-51105	OVERTIME	-	5,000	5,000
108200-51110	HOLIDAY	35,676	-	-
108200-51111	VACATION	43,080	-	-
108200-51112	SICK LEAVE	46,296	-	-
108200-51113	ADMINISTRATIVE LEAVE	4,395	-	-
108200-51115	OTHER PD LEAVE(JURY,FUNL)	5,528	-	-
108200-51201	TEMP LABOR-PERS EXEMPT	22,981	30,000	20,000
108200-51305	AIR AMBULANCE	-	615	615
108200-51306	SHORT TERM DISABILITY	2,206	2,351	2,554
108200-51310	MEDICARE	10,208	11,176	26,170
108200-51311	PENSION PREMIUMS	71,812	82,613	74,505
108200-51312	HEALTH INSURANCE	212,418	185,392	154,473
108200-51313	LIFE INSURANCE	3,921	4,342	3,935
108200-51314	DENTAL INSURANCE	9,766	9,841	9,042
108200-51315	VISION INSURANCE	1,672	1,688	1,500
108200-51316	LONG TERM DISABILITY	1,669	1,925	1,673
108200-51317	WORKERS COMP	1,644	2,261	1,848
108200-51318	UNEMPLOYMENT INSURANCE	-	6,744	6,153
108200-51319	FICA	1,446	-	-
108200-51325	PENSION EXP - UAAL	158,582	192,725	202,198
108200-52503	EQUIPMENT MAINTENANCE	1,982	5,000	5,000
108200-52504	MATERIALS	14,427	101,600	81,600
108200-52505	SAFETY SUPPLIES	400	1,700	1,300
108200-52506	SMALL TOOLS	462	1,100	1,100
108200-52515	NON-CAPITAL VEH & EQUIP	-	-	1,200
108200-52516	Uniform Expenses	256	3,000	3,000
108200-52517	Furniture & Fixtures	2,063	1,000	1,000
108200-52603	CONSULTANT FEES	18,474	26,500	37,500
108200-52615	CONTRACTOR FEES	138,087	179,000	217,000
108200-52706	DUES, PUBLCTNS, SPNSRSHP	-	5,000	5,000
108200-52710	SUPPLIES	188,503	245,000	245,000
108200-52711	EDUCATION/TRAINING/MEALS	1,177	7,000	7,000
108200-52713	UTILITIES	940	2,000	2,800
108200-52714	Software/Licenses	3,659	14,000	14,000
108200-52804	BANK FEES	-	250,000	250,000
108200-56127	Fuel Expense	10,611	15,000	15,000
108200-90005	DEPRECIATION CONTRA EXP	11,030	-	-
Total		1,571,857	2,163,497	2,124,040

Nevada Irrigation District
FY2027 Expenses
109100 Water Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
109100-51313	LIFE INSURANCE	2,293	2,596	2,338
109100-51321	HEALTH BENEFIT-RETIREEES	715,213	732,821	816,652
109100-51324	OPEB NET ARC (EXPENSE)	612,513	704,424	-
109100-51326	CEPPT PENSION TR CONTRIB	10,117	1,184,600	1,713,033
109100-52502	FACILITY MAINTENANCE	250	-	-
109100-52603	CONSULTANT FEES	269,349	360,000	110,000
109100-52608	FED/ST/CO FEES	38,160	46,243	50,000
109100-52611	DISCOUNT	(3,489)	-	-
109100-52704	INSURANCE	314	5,257	-
109100-52720	BAD DEBTS	66,077	25,000	70,000
109100-52804	BANK FEES	39,674	55,000	55,000
109100-54000	TRANSFER OUT	20,007,597	20,997,176	17,942,714
109100-60110	INTEREST EXPENSE	14,893	19,337	20,191
109100-60111	LOAN INTEREST-CEMENT HILL	57,900	45,193	32,195
109100-60112	LOAN PRINCIPAL-CEMENT HIL	553,280	565,987	578,986
109100-60116	BOND INTEREST-2016A	559,100	502,100	413,350
109100-60117	BOND PRINCIPAL-2016A	1,650,000	1,730,000	1,820,000
109100-60118	BOND INTEREST-2020A	404,783	380,325	342,200
109100-60119	BOND PRINCIPAL-2020A	700,000	745,000	780,000
109100-90001	GASB 68 PERS ADJ	396,582	-	-
109100-90002	GASB 75 OPEB ADJ	(590,442)	-	-
109100-90004	DEBT SERVICE CONTRA EXP	(2,514,581)	-	-
109100-90006	COMPENSATED ABSENCES EXPENSE	124,734	-	-
Total		23,114,318	28,101,059	24,746,659

Nevada Irrigation District
FY2027 Expenses
129100 Capacity Fee Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
129100-52804	BANK FEES	731	1,500	1,500
129100-54000	TRANSFER OUT	218,580	218,580	218,580
Total		219,311	220,080	220,080

Nevada Irrigation District
FY2027 Expenses
219100 Cement Hill Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
219100-52603	CONSULTANT FEES	9,474	10,900	12,000
219100-52804	BANK FEES	-	25	25
219100-60120	CFD LOAN INTEREST	18,545	11,160	3,600
219100-60121	CFD LOAN PRINCIPAL	321,817	329,210	240,230
219100-60122	CONNECTION LOAN INTEREST	8,758	7,760	6,740
219100-60123	CONNECTION LOAN PRINCIPAL	43,482	44,490	45,510
219100-90004	DEBT SERVICE CONTRA EXP	(365,299)	-	-
Total		36,777	403,545	308,105

Nevada Irrigation District
FY2027 Expenses
229100 Rodeo Flat Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
229100-52603	CONSULTANT FEES	5,224	8,000	8,000
229100-52804	BANK FEES	-	20	20
229100-60113	BOND INTEREST-RODEO FLAT	12,495	11,715	10,490
229100-60114	BOND PRINCIPAL-RODEO FLAT	23,400	24,500	25,801
229100-90004	DEBT SERVICE CONTRA EXP	(23,400)	-	-
Total		17,719	44,235	44,311

Nevada Irrigation District

FY2027 Expenses

303000 General Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303000-51101	SALARY	470,475	637,490	573,837
303000-51105	OVERTIME	863	758	4,000
303000-51110	HOLIDAY	28,926	-	-
303000-51111	VACATION	39,854	-	-
303000-51112	SICK LEAVE	21,183	-	-
303000-51113	ADMINISTRATIVE LEAVE	12,530	-	-
303000-51114	COMP TIME OFF	(662)	-	-
303000-51116	CTO PAYOFF	662	-	-
303000-51201	TEMP LABOR-PERS EXEMPT	164,962	-	-
303000-51203	OVERTIME-TEMP-PERS EXEMPT	1,279	-	-
303000-51213	SICK LEAVE-TEMP-PERS EXMP	1,103	-	-
303000-51305	AIR AMBULANCE	-	410	341
303000-51306	SHORT TERM DISABILITY	209	335	314
303000-51310	MEDICARE	10,647	9,284	8,238
303000-51311	PENSION PREMIUMS	56,346	68,502	58,818
303000-51312	HEALTH INSURANCE	103,034	119,670	95,346
303000-51313	LIFE INSURANCE	3,186	3,568	3,364
303000-51314	DENTAL INSURANCE	3,366	4,771	3,387
303000-51315	VISION INSURANCE	953	1,125	938
303000-51316	LONG TERM DISABILITY	1,297	1,515	1,368
303000-51317	WORKERS COMP	25,792	29,210	22,210
303000-51318	UNEMPLOYMENT INSURANCE	42,855	5,602	4,860
303000-51319	FICA	11,305	-	-
303000-51325	PENSION EXP - UAAL	123,786	167,325	174,771
303000-52503	EQUIPMENT MAINTENANCE	22,857	15,000	15,000
303000-52504	MATERIALS	114,675	10,000	10,000
303000-52505	SAFETY SUPPLIES	1,636	2,000	2,000
303000-52506	SMALL TOOLS	5,145	-	-
303000-52516	Uniform Expenses	620	-	-
303000-52604	LEGAL FEES	9,628	10,000	10,000
303000-52608	FED/ST/CO FEES	42,491	-	-
303000-52609	TEMPORARY LABOR	248,142	-	-
303000-52615	CONTRACTOR FEES	440,659	-	-
303000-52709	OUTREACH/ADVERTISE/NOTICE	3,509	-	-
303000-52710	SUPPLIES	3,884	-	-
303000-52711	EDUCATION/TRAINING/MEALS	182	-	-
303000-52713	UTILITIES	250,690	54	-
303000-52714	Software/Licenses	900	-	-
303000-52804	BANK FEES	48,332	-	-
303000-56127	Fuel Expense	37,549	2,000	3,000
303000-90005	DEPRECIATION CONTRA EXP	283,394	-	-
Total		2,638,244	1,088,620	991,793

Nevada Irrigation District
FY2027 Expenses
303100 Greenhorn Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303100-52504	MATERIALS	-	-	1,500
303100-52608	FED/ST/CO FEES	-	5,500	5,500
303100-52615	CONTRACTOR FEES	400	5,000	5,000
Total		400	10,500	12,000

Nevada Irrigation District
FY2027 Expenses
303110 Orchard Spring Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303110-51105	OVERTIME	-	1,000	-
303110-51201	TEMP LABOR-PERS EXEMPT	-	36,000	36,000
303110-52503	EQUIPMENT MAINTENANCE	-	7,000	10,000
303110-52504	MATERIALS	6	37,416	50,000
303110-52505	SAFETY SUPPLIES	-	400	400
303110-52516	UNIFORM EXPENSES	3	220	-
303110-52608	FED/ST/CO FEES	-	6,500	6,500
303110-52609	TEMPORARY LABOR	-	97,000	97,000
303110-52615	CONTRACTOR FEES	525	42,080	42,080
303110-52706	DUES, PUBLCTNS, SPNSRSHP	-	100	100
303110-52709	OUTREACH/ADVERTISE/NOTICE	-	2,000	2,000
303110-52710	SUPPLIES	-	1,250	1,250
303110-52713	UTILITIES	1,199	48,000	50,400
303110-52714	SOFTWARE/LICENSES	-	784	800
303110-52804	BANK FEES	22	10,000	10,000
303110-56127	FUEL EXPENSE	320	5,000	3,500
Total		2,076	294,750	310,030

Nevada Irrigation District
FY2027 Expenses
303120 Scotts Flat Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303120-51105	OVERTIME	-	1,500	-
303120-51201	TEMP LABOR-PERS EXEMPT	-	85,000	85,000
303120-52503	EQUIPMENT MAINTENANCE	-	30,000	30,000
303120-52504	MATERIALS	23	79,833	91,000
303120-52505	SAFETY SUPPLIES	-	400	400
303120-52506	SMALL TOOLS	-	7,000	7,000
303120-52516	UNIFORM EXPENSES	10	650	1,200
303120-52608	FED/ST/CO FEES	-	27,000	27,000
303120-52609	TEMPORARY LABOR	-	200,000	200,000
303120-52615	CONTRACTOR FEES	525	75,880	95,860
303120-52706	DUES, PUBLCTNS, SPNSRSHP	-	200	200
303120-52709	OUTREACH/ADVERTISE/NOTICE	-	2,500	2,500
303120-52710	SUPPLIES	-	1,250	1,250
303120-52713	UTILITIES	7,362	97,946	98,000
303120-52714	SOFTWARE/LICENSES	-	1,467	1,500
303120-52804	BANK FEES	55	35,000	40,000
303120-56127	FUEL EXPENSE	(1,222)	45,000	46,500
Total		6,752	690,626	727,410

Nevada Irrigation District
FY2027 Expenses
303130 Upper Division Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303130-51201	TEMP LABOR-PERS EXEMPT	-	18,000	18,000
303130-52503	EQUIPMENT MAINTENANCE	-	5,000	5,000
303130-52504	MATERIALS	-	10,000	10,000
303130-52608	FED/ST/CO FEES	-	1,600	1,600
303130-52615	CONTRACTOR FEES	-	350,000	270,000
303130-52709	OUTREACH/ADVERTISE/NOTICE	-	500	500
303130-52713	UTILITIES	-	45,000	47,500
303130-52804	BANK FEES	-	3,000	3,000
303130-56127	FUEL EXPENSE	-	2,500	2,500
Total		-	435,600	358,100

Nevada Irrigation District
FY2027 Expenses
303140 Long Ravine Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303140-51105	OVERTIME	-	1,000	-
303140-51201	TEMP LABOR-PERS EXEMPT	-	51,000	51,000
303140-52503	EQUIPMENT MAINTENANCE	-	20,000	20,000
303140-52504	MATERIALS	-	34,416	45,000
303140-52505	SAFETY SUPPLIES	-	400	400
303140-52608	FED/ST/CO FEES	-	9,000	9,000
303140-52609	TEMPORARY LABOR	-	98,000	98,000
303140-52615	CONTRACTOR FEES	625	52,080	53,100
303140-52706	DUES, PUBLCTNS, SPNSRSHP	-	100	100
303140-52709	OUTREACH/ADVERTISE/NOTICE	-	2,000	2,000
303140-52710	SUPPLIES	-	1,250	1,250
303140-52713	UTILITIES	609	36,000	38,000
303140-52714	SOFTWARE/LICENSES	-	784	700
303140-52804	BANK FEES	0	7,000	10,000
303140-56127	FUEL EXPENSE	55	50,000	50,000
Total		1,289	363,030	378,550

Nevada Irrigation District
FY2027 Expenses
303150 Peninsula Recreation

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
303150-51105	OVERTIME	-	1,000	-
303150-51201	TEMP LABOR-PERS EXEMPT	-	51,000	51,000
303150-52503	EQUIPMENT MAINTENANCE	-	20,000	20,000
303150-52504	MATERIALS	-	34,416	35,000
303150-52505	SAFETY SUPPLIES	-	400	400
303150-52608	FED/ST/CO FEES	-	7,000	7,000
303150-52609	TEMPORARY LABOR	-	28,000	28,000
303150-52615	CONTRACTOR FEES	525	58,720	58,720
303150-52706	DUES, PUBLCTNS, SPNSRSHP	-	100	100
303150-52709	OUTREACH/ADVERTISE/NOTICE	-	500	500
303150-52710	SUPPLIES	-	1,250	1,250
303150-52713	UTILITIES	3,290	38,000	40,000
303150-52714	SOFTWARE/LICENSES	-	784	700
303150-52804	BANK FEES	233	9,000	9,000
303150-56127	FUEL EXPENSE	-	1,500	1,500
Total		4,048	251,670	253,170

Nevada Irrigation District
FY2027 Expenses
309100 Recreation Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
309100-51321	HEALTH BENEFIT-RETIREEES	14,458	14,470	17,442
309100-51324	OPEB NET ARC (EXPENSE)	57,239	53,840	-
309100-51326	CEPPT PENSION TR CONTRIB	821	57,400	96,339
309100-52804	BANK FEES	113	1,000	1,200
309100-54000	TRANSFER OUT	1,040,990	861,587	1,087,437
309100-90001	GASB 68 PERS ADJ	26,144	-	-
309100-90002	GASB 75 OPEB ADJ	(359,121)	-	-
309100-90006	COMPENSATED ABSENCES EXPENSE	28,567	-	-
Total		809,210	988,297	1,202,418

Nevada Irrigation District

FY2027 Expenses 505000 Hydro Admin

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
505000-51101	SALARY	508,828	351,803	352,839
505000-51105	OVERTIME	1,134	266	256
505000-51110	HOLIDAY	32,725	-	-
505000-51111	VACATION	27,161	-	-
505000-51112	SICK LEAVE	20,792	-	-
505000-51113	ADMINISTRATIVE LEAVE	16,687	-	-
505000-51115	OTHER PD LEAVE(JURY,FUNL)	3,475	-	-
505000-51128	TRAINING & SEMINARS	567	-	-
505000-51305	AIR AMBULANCE	-	137	137
505000-51306	SHORT TERM DISABILITY	1,069	433	400
505000-51310	MEDICARE	9,029	5,105	5,065
505000-51311	PENSION PREMIUMS	58,616	37,748	36,166
505000-51312	HEALTH INSURANCE	88,644	58,084	70,931
505000-51313	LIFE INSURANCE	3,482	1,984	2,050
505000-51314	DENTAL INSURANCE	3,759	2,950	3,035
505000-51315	VISION INSURANCE	750	375	375
505000-51316	LONG TERM DISABILITY	1,210	670	649
505000-51317	WORKERS COMP	4,210	4,588	3,932
505000-51318	UNEMPLOYMENT INSURANCE	-	3,081	2,941
505000-51319	FICA	649	-	-
505000-51325	PENSION EXP - UAAL	135,752	89,876	93,990
505000-52501	CHEMICALS	134	1,000	1,000
505000-52503	EQUIPMENT MAINTENANCE	7,885	3,000	3,000
505000-52504	MATERIALS	5,143	10,000	10,000
505000-52505	SAFETY SUPPLIES	3,244	3,400	3,400
505000-52506	SMALL TOOLS	62	1,250	1,250
505000-52515	Non-Capital Vehicles & Equipment	7,499	1,000	1,000
505000-52517	Furniture & Fixtures	-	1,000	1,000
505000-52594	R&M PGE COST SHARE	-	639,476	-
505000-52603	CONSULTANT FEES	1,715,201	122,800	175,000
505000-52604	LEGAL FEES	165,810	350,000	350,000
505000-52607	FRANCHISE FEES	42,170	81,024	81,024
505000-52608	FED/ST/CO FEES	878,673	1,226,150	1,226,150
505000-52612	Water Rights	164,533	150,000	150,000
505000-52615	CONTRACTOR FEES	30,688	56,030	56,030
505000-52706	DUES, PUBLCTNS, SPNSRSHP	58,811	58,100	58,100
505000-52710	SUPPLIES	7,926	4,000	4,000
505000-52711	EDUCATION/TRAINING/MEALS	12,722	20,000	20,000
505000-52713	UTILITIES	235,722	252,450	250,450
505000-52714	SOFTWARE PROGRAMS/LICENSE	43,414	72,200	77,100
505000-52804	BANK FEES	-	1,500	1,500
505000-56127	Fuel Expense	125,171	153,800	151,800
505000-90005	DEPRECIATION CONTRA EXP	1,099,356	-	-
Total		5,522,707	3,765,280	3,194,569

Nevada Irrigation District

FY2027 Expenses

505100 Hydro Operations

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
505100-51101	SALARY	1,086,309	1,282,478	1,295,446
505100-51105	OVERTIME	48,176	49,813	55,000
505100-51106	DOUBLE TIME	6,898	-	-
505100-51110	HOLIDAY	83,535	-	-
505100-51111	VACATION	106,604	-	-
505100-51112	SICK LEAVE	40,286	-	-
505100-51113	ADMINISTRATIVE LEAVE	5,148	-	-
505100-51114	COMP TIME OFF	(21,587)	-	-
505100-51115	OTHER PD LEAVE(JURY,FUNL)	1,424	-	-
505100-51116	CTO PAYOFF	23,466	-	-
505100-51121	VARIOUS MEETINGS	231	-	-
505100-51128	TRAINING & SEMINARS	578	-	-
505100-51144	STANDBY	35,164	37,321	48,781
505100-51305	AIR AMBULANCE	-	683	683
505100-51306	SHORT TERM DISABILITY	2,653	2,589	2,709
505100-51310	MEDICARE	18,548	19,917	42,228
505100-51311	PENSION PREMIUMS	139,268	137,892	132,783
505100-51312	HEALTH INSURANCE	308,923	250,890	278,467
505100-51313	LIFE INSURANCE	7,694	7,178	7,598
505100-51314	DENTAL INSURANCE	14,286	13,457	13,179
505100-51315	VISION INSURANCE	2,063	1,876	1,876
505100-51316	LONG TERM DISABILITY	3,258	3,132	3,177
505100-51317	WORKERS COMP	20,790	23,843	20,654
505100-51318	UNEMPLOYMENT INSURANCE	-	12,019	11,651
505100-51325	PENSION EXP - UAAL	306,459	352,047	372,363
505100-52501	CHEMICALS	2,417	2,000	2,200
505100-52503	EQUIPMENT MAINTENANCE	96,223	35,000	35,000
505100-52504	MATERIALS	39,760	30,000	162,000
505100-52505	SAFETY SUPPLIES	22,806	27,800	27,800
505100-52506	SMALL TOOLS	8,554	16,500	10,000
505100-52515	NON-CAPITAL VEH & EQUIP	-	53,000	-
505100-52516	Uniform Expenses	67	-	-
505100-52517	Furniture & Fixtures	-	2,000	2,000
505100-52603	CONSULTANT FEES	-	51,000	25,000
505100-52615	CONTRACTOR FEES	71,889	55,000	105,000
505100-52710	SUPPLIES	1,876	10,000	10,000
505100-52711	EDUCATION/TRAINING/MEALS	30,503	50,000	25,000
505100-52713	UTILITIES	2,032	6,000	6,000
505100-56127	Fuel Expense	-	550	550
505100-90005	DEPRECIATION CONTRA EXP	588,816	-	-
Total		3,105,118	2,533,983	2,697,145

Nevada Irrigation District

FY2027 Expenses

505200 Dydro Admin

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
505200-51101	SALARY	1,537,600	2,124,699	2,114,758
505200-51105	OVERTIME	79,436	136,500	131,548
505200-51106	DOUBLE TIME	6,149	6,300	6,071
505200-51110	HOLIDAY	100,442	-	-
505200-51111	VACATION	141,519	-	-
505200-51112	SICK LEAVE	73,480	-	-
505200-51113	ADMINISTRATIVE LEAVE	5,675	-	-
505200-51114	COMP TIME OFF	(12,676)	-	-
505200-51115	OTHER PD LEAVE(JURY,FUNL)	1,470	-	-
505200-51116	CTO PAYOFF	13,028	-	-
505200-51200	TEMP LABOR - PERS	173	-	-
505200-51201	TEMP LABOR-PERS EXEMPT	46,098	70,000	-
505200-51203	OVERTIME-TEMP-PERS EXEMPT	1,176	-	-
505200-51213	SICK LEAVE-TEMP-PERS EXMP	1,080	-	-
505200-51305	AIR AMBULANCE	-	1,024	1,024
505200-51306	SHORT TERM DISABILITY	4,114	4,476	4,605
505200-51310	MEDICARE	30,686	32,966	57,914
505200-51311	PENSION PREMIUMS	197,646	228,238	216,763
505200-51312	HEALTH INSURANCE	422,377	396,783	444,108
505200-51313	LIFE INSURANCE	10,932	11,983	11,768
505200-51314	DENTAL INSURANCE	17,640	19,115	18,146
505200-51315	VISION INSURANCE	2,626	2,813	2,626
505200-51316	LONG TERM DISABILITY	4,557	5,137	4,831
505200-51317	WORKERS COMP	30,164	42,032	35,521
505200-51318	UNEMPLOYMENT INSURANCE	2,179	19,893	19,173
505200-51319	FICA	2,998	-	-
505200-51325	PENSION EXP - UAAL	433,793	594,193	612,787
505200-52501	CHEMICALS	702	7,500	7,500
505200-52503	EQUIPMENT MAINTENANCE	195,541	200,000	200,000
505200-52504	MATERIALS	504,516	470,000	470,000
505200-52505	SAFETY SUPPLIES	34,267	44,000	44,000
505200-52506	SMALL TOOLS	33,932	45,000	45,000
505200-52515	Non-Capital Vehicles & Equipment	13,215	30,000	30,000
505200-52516	Uniform Expenses	914	2,500	2,500
505200-52517	Furniture & Fixtures	1,558	2,000	2,000
505200-52603	CONSULTANT FEES	32,215	190,000	440,000
505200-52608	FED/ST/CO FEES	-	500	500
505200-52615	CONTRACTOR FEES	696,361	769,000	769,000
505200-52710	SUPPLIES	1,378	5,000	5,000
505200-52711	EDUCATION/TRAINING/MEALS	23,171	50,000	50,000
505200-56127	Fuel Expense	55	550	550
505200-60110	INTEREST EXPENSE	10	-	-
505200-90005	DEPRECIATION CONTRA EXP	350,129	-	-
Total		5,042,325	5,512,203	5,747,694

Nevada Irrigation District
FY2027 Expenses
505300 Dam Safety

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
505300-51101	SALARY	-	339,927	278,932
505300-51105	OVERTIME	-	-	1,000
505300-51305	AIR AMBULANCE	-	137	137
505300-51306	SHORT TERM DISABILITY	-	873	792
505300-51310	MEDICARE	-	4,941	4,033
505300-51311	PENSION PREMIUMS	-	36,367	28,590
505300-51312	HEALTH INSURANCE	-	50,371	45,705
505300-51313	LIFE INSURANCE	-	1,907	1,637
505300-51314	DENTAL INSURANCE	-	2,950	1,933
505300-51315	VISION INSURANCE	-	375	375
505300-51316	LONG TERM DISABILITY	-	781	633
505300-51317	WORKERS COMP	-	8,374	6,321
505300-51318	UNEMPLOYMENT INSURANCE	-	2,981	2,435
505300-51325	PENSION EXP - UAAL	-	89,051	77,809
505300-52501	CHEMICALS	-	500	200
505300-52503	EQUIPMENT MAINTENANCE	-	3,000	1,000
505300-52504	MATERIALS	-	1,000	1,000
505300-52505	SAFETY SUPPLIES	-	1,400	1,200
505300-52506	SMALL TOOLS	-	500	300
505300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	2,000	500
505300-52516	UNIFORM EXPENSES	-	500	-
505300-52517	FURNITURE & FIXTURES	-	500	250
505300-52603	CONSULTANT FEES	-	1,528,124	1,895,000
505300-52608	FED/ST/CO FEES	-	5,000	2,500
505300-52615	CONTRACTOR FEES	-	75,000	75,000
505300-52706	DUES, PUBLCTNS, SPNSRSHP	-	952	1,184
505300-52710	SUPPLIES	-	2,500	500
505300-52711	EDUCATION/TRAINING/MEALS	-	5,850	3,250
Total		-	2,165,860	2,432,214

Nevada Irrigation District
FY2027 Expenses
505400 Hydro Compliance

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
505400-51101	SALARY	-	431,823	431,881
505400-51105	OVERTIME	-	5,222	5,222
505400-51305	AIR AMBULANCE	-	205	205
505400-51306	SHORT TERM DISABILITY	-	1,002	1,002
505400-51310	MEDICARE	-	6,355	31,018
505400-51311	PENSION PREMIUMS	-	46,281	44,268
505400-51312	HEALTH INSURANCE	-	40,038	50,592
505400-51313	LIFE INSURANCE	-	2,430	2,536
505400-51314	DENTAL INSURANCE	-	1,638	1,683
505400-51315	VISION INSURANCE	-	563	563
505400-51316	LONG TERM DISABILITY	-	1,043	1,043
505400-51317	WORKERS COMP	-	3,464	2,964
505400-51318	UNEMPLOYMENT INSURANCE	-	3,834	3,743
505400-51325	PENSION EXP - UAAL	-	114,514	119,631
505400-52501	CHEMICALS	-	200	600
505400-52503	EQUIPMENT MAINTENANCE	-	66,000	66,000
505400-52504	MATERIALS	-	8,000	9,500
505400-52505	SAFETY SUPPLIES	-	3,200	3,200
505400-52506	SMALL TOOLS	-	3,500	7,500
505400-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	20,000	20,000
505400-52516	UNIFORM EXPENSES	-	500	500
505400-52517	FURNITURE & FIXTURES	-	500	500
505400-52603	CONSULTANT FEES	-	1,325,500	600,000
505400-52615	CONTRACTOR FEES	-	103,500	109,500
505400-52706	DUES, PUBLCTNS, SPNSRSHP	-	1,800	1,800
505400-52710	SUPPLIES	-	3,000	5,000
505400-52711	EDUCATION/TRAINING/MEALS	-	7,000	8,600
Total		-	2,201,110	1,529,050

Nevada Irrigation District
FY2027 Expenses
509100 Hydroelectric Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
509100-51313	LIFE INSURANCE	671	731	684
509100-51321	HEALTH BENEFIT-RETIREEES	137,094	137,469	155,066
509100-51324	OPEB NET ARC (EXPENSE)	369,691	262,929	-
509100-51326	CEPPT PENSION TR CONTRIB	(13,503)	389,400	713,735
509100-52608	FED/ST/CO FEES	34,062	55,000	50,000
509100-52704	INSURANCE	-	65,000	-
509100-52804	BANK FEES	61,929	73,175	81,584
509100-54000	TRANSFER OUT	9,958,535	14,542,048	28,604,955
509100-90001	GASB 68 PERS ADJ	127,545	-	-
509100-90002	GASB 75 OPEB ADJ	(1,264,225)	-	-
509100-90006	COMPENSATED ABSENCES EXPENSE	155,133	-	-
Total		9,566,931	15,525,753	29,606,024

Nevada Irrigation District
FY2027 Expenses
702000 Engineering

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
702000-51101	SALARY	1,570,895	673,088	683,585
702000-51105	OVERTIME	18,620	5,600	5,370
702000-51110	HOLIDAY	105,839	-	-
702000-51111	VACATION	179,442	-	-
702000-51112	SICK LEAVE	112,475	-	-
702000-51113	ADMINISTRATIVE LEAVE	39,440	-	-
702000-51114	COMP TIME OFF	(9,138)	-	-
702000-51115	OTHER PD LEAVE(JURY,FUNL)	354	-	-
702000-51116	CTO PAYOFF	9,344	-	-
702000-51200	TEMP LABOR - PERS	2,938	-	-
702000-51202	OVERTIME-TEMP-PERS	336	-	-
702000-51305	AIR AMBULANCE	-	341	341
702000-51306	SHORT TERM DISABILITY	2,128	400	430
702000-51310	MEDICARE	28,212	9,859	29,569
702000-51311	PENSION PREMIUMS	200,610	72,308	70,067
702000-51312	HEALTH INSURANCE	355,841	115,893	139,069
702000-51313	LIFE INSURANCE	11,156	3,796	3,991
702000-51314	DENTAL INSURANCE	14,949	5,658	5,820
702000-51315	VISION INSURANCE	2,829	938	938
702000-51316	LONG TERM DISABILITY	4,558	1,450	1,476
702000-51317	WORKERS COMP	36,903	7,992	6,835
702000-51318	UNEMPLOYMENT INSURANCE	-	5,949	5,803
702000-51325	PENSION EXP - UAAL	441,905	177,700	185,450
702000-52503	EQUIPMENT MAINTENANCE	4,874	6,000	6,100
702000-52504	MATERIALS	32,999	4,863	-
702000-52505	SAFETY SUPPLIES	3,342	2,500	2,900
702000-52506	SMALL TOOLS	1,175	500	500
702000-52515	NON-CAPITAL VEH & EQUIP	12,285	750	750
702000-52516	UNIFORM EXPENSES	512	299	600
702000-52517	FURNITURE & FIXTURES	16,464	2,000	2,000
702000-52603	CONSULTANT FEES	54,213	749,955	990,000
702000-52604	LEGAL FEES	54,071	10,000	10,000
702000-52608	FED/ST/CO FEES	65	-	-
702000-52706	DUES, PUBLCTNS, SPNSRSHP	431	500	500
702000-52710	SUPPLIES	6,903	4,000	4,000
702000-52711	EDUCATION/TRAINING/MEALS	12,905	15,000	20,000
702000-52713	UTILITIES	3,715	2,820	4,000
702000-52714	SOFTWARE PROGRAMS/LICENSE	35,409	19,715	22,000
702000-52901	LAND/EASEMENT PURCHASES	5,343	-	-
702000-56127	FUEL EXPENSES	235	20,000	-
Total		3,374,577	1,919,874	2,202,094

Nevada Irrigation District
FY2027 Expenses
702100 Engineering Operations

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
702100-51101	SALARY	-	711,461	664,375
702100-51305	AIR AMBULANCE	-	341	341
702100-51306	SHORT TERM DISABILITY	-	909	791
702100-51310	MEDICARE	-	10,409	22,540
702100-51311	PENSION PREMIUMS	-	76,340	68,098
702100-51312	HEALTH INSURANCE	-	115,125	117,016
702100-51313	LIFE INSURANCE	-	4,013	3,900
702100-51314	DENTAL INSURANCE	-	5,012	4,053
702100-51315	VISION INSURANCE	-	938	938
702100-51316	LONG TERM DISABILITY	-	1,694	1,576
702100-51317	WORKERS COMP	-	15,652	12,273
702100-51318	UNEMPLOYMENT INSURANCE	-	6,282	5,762
702100-51325	PENSION EXP - UAAL	-	187,624	184,171
702100-52504	MATERIALS	-	137	-
702100-52516	UNIFORM EXPENSES	-	21	-
702100-52710	SUPPLIES	85	-	-
702100-52713	UTILITIES	-	180	-
Total		85	1,136,138	1,085,835

Nevada Irrigation District

FY2027 Expenses

702200 Right of Way

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
702200-51101	SALARY	-	248,277	248,425
702200-51105	OVERTIME	-	2,250	2,148
702200-51305	AIR AMBULANCE	-	137	137
702200-51306	SHORT TERM DISABILITY	-	235	235
702200-51310	MEDICARE	-	3,638	3,615
702200-51311	PENSION PREMIUMS	-	26,640	25,464
702200-51312	HEALTH INSURANCE	-	40,341	36,117
702200-51313	LIFE INSURANCE	-	1,400	1,458
702200-51314	DENTAL INSURANCE	-	2,950	2,370
702200-51315	VISION INSURANCE	-	375	375
702200-51316	LONG TERM DISABILITY	-	621	621
702200-51317	WORKERS COMP	-	833	712
702200-51318	UNEMPLOYMENT INSURANCE	-	2,196	2,143
702200-51325	PENSION EXP - UAAL	-	65,581	68,491
702200-52504	MATERIALS	-	25,000	-
702200-52505	SAFETY SUPPLIES	-	800	800
702200-52516	UNIFORM EXPENSES	-	520	-
702200-52710	SUPPLIES	8	-	-
702200-52713	UTILITIES	-	600	-
702200-52714	SOFTWARE PROGRAMS/LICENSE	-	7,045	7,000
702200-52901	LAND/EASEMENT PURCHASES	-	27,905	-
Total		8	457,344	400,110

Nevada Irrigation District
FY2027 Expenses
702300 Surveyor

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
702300-51101	SALARY	-	367,932	373,009
702300-51105	OVERTIME	-	3,350	3,222
702300-51201	TEMP LABOR-PERS EXEMPT	-	20,000	-
702300-51305	AIR AMBULANCE	-	205	205
702300-51306	SHORT TERM DISABILITY	-	486	601
702300-51310	MEDICARE	-	5,401	5,355
702300-51311	PENSION PREMIUMS	-	39,565	38,234
702300-51312	HEALTH INSURANCE	-	56,810	54,475
702300-51313	LIFE INSURANCE	-	2,075	2,190
702300-51314	DENTAL INSURANCE	-	2,063	1,683
702300-51315	VISION INSURANCE	-	563	563
702300-51316	LONG TERM DISABILITY	-	920	933
702300-51317	WORKERS COMP	-	5,356	4,581
702300-51318	UNEMPLOYMENT INSURANCE	-	3,259	3,181
702300-51325	PENSION EXP - UAAL	-	97,357	101,680
702300-52503	EQUIPMENT MAINTENANCE	-	2,000	2,000
702300-52504	MATERIALS	-	200	-
702300-52505	SAFETY SUPPLIES	-	1,500	1,500
702300-52506	SMALL TOOLS	1,152	5,000	2,500
702300-52515	NON-CAPITAL VEH & EQUIP	6,764	50,000	-
702300-52516	UNIFORM EXPENSES	-	500	-
702300-52603	CONSULTANT FEES	-	-	100,000
702300-52706	DUES, PUBLCTNS, SPNSRSHP	-	540	500
702300-52710	SUPPLIES	277	500	-
702300-52711	EDUCATION/TRAINING/MEALS	-	12,300	10,000
702300-52713	UTILITIES	-	900	-
702300-52714	SOFTWARE PROGRAMS/LICENSE	-	4,250	5,000
Total		8,193	683,032	711,411

Nevada Irrigation District
FY2027 Expenses
704200 Shop Operations

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
704200-51101	SALARY	287,295	338,701	353,232
704200-51105	OVERTIME	1,058	1,365	1,333
704200-51106	DOUBLE TIME	-	1,365	1,333
704200-51110	HOLIDAY	17,639	-	-
704200-51111	VACATION	13,383	-	-
704200-51112	SICK LEAVE	6,902	-	-
704200-51305	AIR AMBULANCE	-	273	273
704200-51306	SHORT TERM DISABILITY	767	805	960
704200-51310	MEDICARE	6,247	4,974	13,619
704200-51311	PENSION PREMIUMS	34,225	36,343	36,206
704200-51312	HEALTH INSURANCE	77,564	68,466	64,083
704200-51313	LIFE INSURANCE	1,873	1,910	2,073
704200-51314	DENTAL INSURANCE	5,253	5,253	5,405
704200-51315	VISION INSURANCE	750	750	750
704200-51316	LONG TERM DISABILITY	798	847	883
704200-51317	WORKERS COMP	10,218	14,686	12,566
704200-51318	UNEMPLOYMENT INSURANCE	-	3,002	2,930
704200-51325	PENSION EXP - UAAL	75,189	89,653	93,656
704200-52501	CHEMICALS	43,626	46,350	9,000
704200-52503	EQUIPMENT MAINTENANCE	359,710	373,890	408,500
704200-52504	MATERIALS	25,304	30,900	32,900
704200-52505	SAFETY SUPPLIES	8,051	9,840	9,950
704200-52506	SMALL TOOLS	4,441	6,000	6,000
704200-52515	Non-Capital Vehicles & Equipment	33,828	12,000	12,000
704200-52516	Uniform Expenses	1,077	2,060	2,170
704200-52517	Furniture & Fixtures	-	500	500
704200-52608	FED/ST/CO FEES	-	2,000	2,000
704200-52615	CONTRACTOR FEES	5,990	5,000	5,000
704200-52706	DUES, PUBLCTNS, SPNSRSHP	42,274	49,350	52,000
704200-52710	SUPPLIES	65	-	-
704200-52711	EDUCATION/TRAINING/MEALS	-	16,240	16,310
704200-52713	UTILITIES	263	500	500
704200-52714	Software/Licenses	9,846	11,620	17,200
704200-56127	Fuel Expense	18,196	41,200	42,200
Total		1,091,833	1,175,844	1,205,532

Nevada Irrigation District

FY2027 Expenses

706000 Directors

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
706000-51101	SALARY	75,000	75,000	75,000
706000-51305	AIR AMBULANCE	-	341	341
706000-51310	MEDICARE	1,052	1,088	997
706000-51312	HEALTH INSURANCE	105,118	122,726	111,802
706000-51313	LIFE INSURANCE	205	423	59
706000-51314	DENTAL INSURANCE	4,729	5,012	4,718
706000-51315	VISION INSURANCE	938	938	938
706000-51316	LONG TERM DISABILITY	-	188	-
706000-51317	WORKERS COMP	211	283	248
706000-51318	UNEMPLOYMENT INSURANCE	-	656	656
706000-51319	FICA	4,497	4,650	4,264
706000-52503	EQUIPMENT MAINTENANCE	793	2,500	2,500
706000-52604	LEGAL FEES	-	27,000	27,000
706000-52608	FED/ST/CO FEES	-	40,000	-
706000-52710	SUPPLIES	1,614	3,500	3,500
706000-52711	EDUCATION/TRAINING/MEALS	4,971	19,200	19,200
706000-52713	UTILITIES	3,219	2,500	2,500
Total		202,346	306,004	253,723

Nevada Irrigation District
FY2027 Expenses
707000 Management

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707000-51101	SALARY	732,748	897,819	907,574
707000-51105	OVERTIME	22	-	-
707000-51110	HOLIDAY	46,073	-	-
707000-51111	VACATION	45,023	-	-
707000-51112	SICK LEAVE	25,432	-	-
707000-51113	ADMINISTRATIVE LEAVE	33,369	-	-
707000-51115	OTHER PD LEAVE(JURY,FUNL)	2,723	-	-
707000-51305	AIR AMBULANCE	-	343	341
707000-51306	SHORT TERM DISABILITY	1,158	1,174	1,309
707000-51310	MEDICARE	13,021	13,018	12,953
707000-51311	PENSION PREMIUMS	69,288	96,239	92,975
707000-51312	HEALTH INSURANCE	137,895	122,148	126,366
707000-51313	LIFE INSURANCE	4,561	5,059	4,694
707000-51314	DENTAL INSURANCE	6,674	6,728	6,257
707000-51315	VISION INSURANCE	938	938	938
707000-51316	LONG TERM DISABILITY	1,496	1,527	1,552
707000-51317	WORKERS COMP	1,773	2,410	2,061
707000-51318	UNEMPLOYMENT INSURANCE	-	7,856	7,669
707000-51325	PENSION EXP - UAAL	199,686	234,651	245,106
707000-52502	FACILITY MAINTENANCE	-	20,000	20,000
707000-52503	EQUIPMENT MAINTENANCE	7,902	11,500	11,500
707000-52504	MATERIALS	6,124	4,000	4,000
707000-52515	Non-Capital Vehicles & Equipment	6,270	8,600	8,600
707000-52516	Uniform Expenses	-	10,500	10,500
707000-52517	Furniture & Fixtures	4,054	2,100	2,100
707000-52603	CONSULTANT FEES	2,459	194,500	200,000
707000-52604	LEGAL FEES	287,403	350,000	350,000
707000-52608	FED/ST/CO FEES	79,540	105,000	105,000
707000-52615	CONTRACTOR FEES	121,609	21,000	40,000
707000-52706	DUES, PUBLCTNS, SPNSRSHP	145,008	137,794	156,000
707000-52709	OUTREACH/ADVERTISE/NOTICE	-	33,206	5,000
707000-52710	SUPPLIES	28,193	32,500	33,000
707000-52711	EDUCATION/TRAINING/MEALS	19,401	35,000	35,000
707000-52713	UTILITIES	41,825	70,000	70,000
707000-56127	Fuel Expense	-	1,500	1,500
Total		2,071,669	2,427,110	2,461,995

Nevada Irrigation District
FY2027 Expenses
707100 Watershed

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707100-51101	SALARY	190,710	245,002	245,431
707100-51110	HOLIDAY	11,891	-	-
707100-51111	VACATION	12,827	-	-
707100-51112	SICK LEAVE	11,161	-	-
707100-51113	ADMINISTRATIVE LEAVE	5,581	-	-
707100-51201	TEMP LABOR-PERS EXEMPT	-	25,000	-
707100-51305	AIR AMBULANCE	-	137	137
707100-51306	SHORT TERM DISABILITY	801	808	946
707100-51310	MEDICARE	3,347	3,564	3,501
707100-51311	PENSION PREMIUMS	24,515	26,096	25,157
707100-51312	HEALTH INSURANCE	68,062	59,083	70,931
707100-51313	LIFE INSURANCE	1,360	1,372	1,438
707100-51314	DENTAL INSURANCE	2,950	2,950	3,035
707100-51315	VISION INSURANCE	375	375	375
707100-51316	LONG TERM DISABILITY	579	608	614
707100-51317	WORKERS COMP	3,306	660	565
707100-51318	UNEMPLOYMENT INSURANCE	-	2,151	2,100
707100-51325	PENSION EXP - UAAL	53,884	64,242	67,120
707100-52504	MATERIALS	3,100	4,200	5,200
707100-52505	SAFETY SUPPLIES	665	2,000	1,800
707100-52506	SMALL TOOLS	794	2,000	2,000
707100-52515	Non-Capital Vehicles & Equipment	3,266	3,000	3,000
707100-52517	Furniture & Fixtures	3,659	5,000	1,000
707100-52603	CONSULTANT FEES	108,248	39,155	56,500
707100-52608	FED/ST/CO FEES	1,572	5,300	5,300
707100-52615	CONTRACTOR FEES	-	-	465,000
707100-52709	OUTREACH/ADVERTISE/NOTICE	2,000	1,000	1,000
707100-52710	SUPPLIES	199	2,200	3,200
707100-52711	EDUCATION/TRAINING/MEALS	957	5,200	6,200
707100-52713	UTILITIES	1,973	2,300	2,300
707100-56127	Fuel Expense	-	2,000	2,000
707100-90005	DEPRECIATION CONTRA EXP	1,145	-	-
Total		518,927	505,400	975,848

Nevada Irrigation District
FY2027 Expenses
707200 Safety

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707200-51101	SALARY	173,571	223,691	227,730
707200-51110	HOLIDAY	10,870	-	-
707200-51111	VACATION	14,550	-	-
707200-51112	SICK LEAVE	6,557	-	-
707200-51305	AIR AMBULANCE	-	137	137
707200-51306	SHORT TERM DISABILITY	1,193	1,285	1,544
707200-51310	MEDICARE	2,978	3,255	3,258
707200-51311	PENSION PREMIUMS	21,717	23,991	33,498
707200-51312	HEALTH INSURANCE	52,431	45,448	54,535
707200-51313	LIFE INSURANCE	1,202	1,257	1,338
707200-51314	DENTAL INSURANCE	1,658	1,658	1,705
707200-51315	VISION INSURANCE	375	375	375
707200-51316	LONG TERM DISABILITY	512	557	569
707200-51317	WORKERS COMP	7,504	603	498
707200-51318	UNEMPLOYMENT INSURANCE	-	1,964	1,853
707200-51325	PENSION EXP - UAAL	47,715	58,672	59,230
707200-52503	EQUIPMENT MAINTENANCE	-	300	300
707200-52504	MATERIALS	-	1,000	1,000
707200-52505	SAFETY SUPPLIES	34,139	22,800	23,800
707200-52515	Non-Capital Vehicles & Equipment	4,464	1,500	1,500
707200-52517	Furniture & Fixtures	-	1,000	800
707200-52603	CONSULTANT FEES	43,046	57,129	60,000
707200-52706	DUES, PUBLCTNS, SPNSRSHP	-	3,000	3,100
707200-52710	SUPPLIES	3,634	5,000	5,200
707200-52711	EDUCATION/TRAINING/MEALS	4,815	4,071	3,000
707200-52713	UTILITIES	605	1,000	1,000
707200-56127	FUEL EXPENSES	-	1,500	1,500
Total		433,537	461,193	487,470

Nevada Irrigation District
FY2027 Expenses
707300 Communications

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707300-51101	SALARY	90,387	117,395	108,306
707300-51110	HOLIDAY	5,358	-	-
707300-51111	VACATION	4,085	-	-
707300-51305	AIR AMBULANCE	-	68	68
707300-51306	SHORT TERM DISABILITY	710	831	965
707300-51310	MEDICARE	1,457	1,702	1,559
707300-51311	PENSION PREMIUMS	10,534	12,500	11,101
707300-51312	HEALTH INSURANCE	13,138	11,362	13,604
707300-51313	LIFE INSURANCE	586	657	635
707300-51314	DENTAL INSURANCE	405	405	415
707300-51315	VISION INSURANCE	188	188	188
707300-51316	LONG TERM DISABILITY	249	291	271
707300-51317	WORKERS COMP	174	315	270
707300-51318	UNEMPLOYMENT INSURANCE	-	1,027	1,003
707300-51325	PENSION EXP - UAAL	23,169	30,682	32,054
707300-52504	MATERIALS	-	4,000	-
707300-52603	CONSULTANT FEES	43,589	95,000	85,000
707300-52709	OUTREACH/ADVERTISE/NOTICE	39,507	28,500	46,000
707300-52710	SUPPLIES	-	500	500
707300-52711	EDUCATION/TRAINING/MEALS	2,378	1,500	1,500
Total		235,912	306,922	303,439

Nevada Irrigation District
FY2027 Expenses
707400 Human Resources

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707400-51101	SALARY	224,571	292,640	304,740
707400-51110	HOLIDAY	13,964	-	-
707400-51111	VACATION	8,795	-	-
707400-51112	SICK LEAVE	7,122	-	-
707400-51113	ADMINISTRATIVE LEAVE	7,678	-	-
707400-51305	AIR AMBULANCE	-	137	137
707400-51306	SHORT TERM DISABILITY	235	348	474
707400-51310	MEDICARE	3,710	4,243	4,272
707400-51311	PENSION PREMIUMS	26,984	31,304	31,236
707400-51312	HEALTH INSURANCE	39,347	34,086	40,871
707400-51313	LIFE INSURANCE	1,576	1,645	1,789
707400-51314	DENTAL INSURANCE	1,658	1,658	1,705
707400-51315	VISION INSURANCE	375	375	375
707400-51316	LONG TERM DISABILITY	659	692	695
707400-51317	WORKERS COMP	181	785	672
707400-51318	UNEMPLOYMENT INSURANCE	-	2,561	2,500
707400-51325	PENSION EXP - UAAL	59,100	76,483	79,895
707400-52503	EQUIPMENT MAINTENANCE	709	1,200	1,200
707400-52603	CONSULTANT FEES	25,915	40,000	30,000
707400-52604	LEGAL FEES	20,514	90,000	60,000
707400-52706	DUES, PUBLCTNS, SPNSRSHP	-	2,000	2,000
707400-52709	OUTREACH/ADVERTISE/NOTICE	27,711	20,000	20,000
707400-52710	SUPPLIES	6,894	7,000	7,000
707400-52711	EDUCATION/TRAINING/MEALS	25,266	25,000	17,000
707400-52713	UTILITIES	905	1,000	1,000
707400-52714	Software/Licenses	4,973	-	-
Total		508,841	633,157	607,561

Nevada Irrigation District
FY2027 Expenses
707500 Information Technology

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
707500-51101	SALARY	473,747	573,912	590,905
707500-51105	OVERTIME	8,007	10,000	5,000
707500-51110	HOLIDAY	29,020	-	-
707500-51111	VACATION	19,149	-	-
707500-51112	SICK LEAVE	19,170	-	-
707500-51113	ADMINISTRATIVE LEAVE	10,146	-	-
707500-51114	COMP TIME OFF	(591)	-	-
707500-51116	CTO PAYOFF	616	-	-
707500-51305	AIR AMBULANCE	-	273	273
707500-51306	SHORT TERM DISABILITY	1,393	1,419	1,593
707500-51310	MEDICARE	8,100	8,574	8,465
707500-51311	PENSION PREMIUMS	56,658	61,195	60,568
707500-51312	HEALTH INSURANCE	65,665	56,810	81,551
707500-51313	LIFE INSURANCE	3,168	-	3,464
707500-51314	DENTAL INSURANCE	3,538	3,538	3,637
707500-51315	VISION INSURANCE	750	750	750
707500-51316	LONG TERM DISABILITY	1,326	1,382	1,433
707500-51317	WORKERS COMP	1,126	1,587	1,358
707500-51318	UNEMPLOYMENT INSURANCE	-	5,174	5,051
707500-51325	PENSION EXP - UAAL	125,621	154,534	161,439
707500-52503	EQUIPMENT MAINTENANCE	6,382	10,000	10,000
707500-52504	MATERIALS	3,022	2,000	2,000
707500-52506	SMALL TOOLS	-	500	500
707500-52515	Non-Capital Vehicles & Equipment	139,615	182,500	210,000
707500-52517	Furniture & Fixtures	11,945	5,000	5,000
707500-52603	CONSULTANT FEES	341,553	225,000	225,000
707500-52706	DUES, PUBLCTNS, SPNSRSHP	2,195	5,000	5,000
707500-52710	SUPPLIES	5,248	20,000	20,000
707500-52711	EDUCATION/TRAINING/MEALS	13,032	22,250	22,250
707500-52713	UTILITIES	90,038	115,210	118,960
707500-52714	Software/Licenses	637,445	1,054,100	1,096,400
707500-52904	EQUIPMENT PURCHASES	296,439	-	-
707500-56127	Fuel Expense	-	1,000	1,000
Total		2,373,524	2,521,707	2,641,597

Nevada Irrigation District
FY2027 Expenses
708000 Accounting

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
708000-51101	SALARY	786,606	1,042,232	1,043,940
708000-51105	OVERTIME	4,495	25,000	1,533
708000-51110	HOLIDAY	48,686	-	-
708000-51111	VACATION	33,487	-	-
708000-51112	SICK LEAVE	32,661	-	-
708000-51113	ADMINISTRATIVE LEAVE	14,599	-	-
708000-51114	COMP TIME OFF	(1,801)	-	-
708000-51115	OTHER PD LEAVE(JURY,FUNL)	733	-	-
708000-51116	CTO PAYOFF	1,944	-	-
708000-51305	AIR AMBULANCE	-	615	615
708000-51306	SHORT TERM DISABILITY	3,128	3,401	3,436
708000-51310	MEDICARE	13,577	15,135	29,411
708000-51311	PENSION PREMIUMS	93,236	111,252	107,003
708000-51312	HEALTH INSURANCE	192,183	171,373	194,444
708000-51313	LIFE INSURANCE	5,436	5,848	6,125
708000-51314	DENTAL INSURANCE	8,875	9,620	9,229
708000-51315	VISION INSURANCE	1,641	1,688	1,688
708000-51316	LONG TERM DISABILITY	2,167	2,417	2,407
708000-51317	WORKERS COMP	1,842	2,801	2,569
708000-51318	UNEMPLOYMENT INSURANCE	-	9,133	9,557
708000-51325	PENSION EXP - UAAL	213,239	270,805	284,224
708000-52503	EQUIPMENT MAINTENANCE	480	1,500	1,500
708000-52504	MATERIALS	-	1,000	1,000
708000-52517	Furniture & Fixtures	-	3,000	3,000
708000-52603	CONSULTANT FEES	126,832	399,000	399,000
708000-52706	DUES, PUBLCTNS, SPNSRSH	960	1,339	1,429
708000-52710	SUPPLIES	2,650	6,500	6,500
708000-52711	EDUCATION/TRAINING/MEALS	981	15,000	15,000
708000-52713	UTILITIES	843	3,000	3,000
708000-52714	SOFTWARE PROGRAMS/LICENSE	44,372	47,700	47,700
Total		1,633,854	2,149,360	2,174,312

Nevada Irrigation District
FY2027 Expenses
708100 Purchasing

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
708100-51101	SALARY	317,797	401,911	296,371
708100-51105	OVERTIME	475	5,000	1,000
708100-51110	HOLIDAY	20,974	-	-
708100-51111	VACATION	31,902	-	-
708100-51112	SICK LEAVE	16,312	-	-
708100-51115	OTHER PD LEAVE(JURY,FUNL)	1,947	-	-
708100-51305	AIR AMBULANCE	-	273	205
708100-51306	SHORT TERM DISABILITY	1,316	1,395	1,114
708100-51310	MEDICARE	5,574	5,853	4,186
708100-51311	PENSION PREMIUMS	40,780	43,125	30,378
708100-51312	HEALTH INSURANCE	86,513	74,980	84,535
708100-51313	LIFE INSURANCE	2,233	2,267	1,742
708100-51314	DENTAL INSURANCE	3,436	3,113	3,450
708100-51315	VISION INSURANCE	750	750	563
708100-51316	LONG TERM DISABILITY	950	1,005	741
708100-51317	WORKERS COMP	6,286	1,083	672
708100-51318	UNEMPLOYMENT INSURANCE	-	3,532	2,499
708100-51325	PENSION EXP - UAAL	89,036	105,498	104,310
708100-52503	EQUIPMENT MAINTENANCE	184	2,500	2,500
708100-52504	MATERIALS	49,562	65,500	60,000
708100-52505	SAFETY SUPPLIES	51,320	73,800	60,800
708100-52506	SMALL TOOLS	6,798	29,000	29,000
708100-52515	Non-Capital Vehicles & Equipment	171	1,000	1,000
708100-52516	Uniform Expenses	565	2,000	1,500
708100-52517	Furniture & Fixtures	-	5,500	2,500
708100-52609	TEMPORARY LABOR	-	25,000	25,000
708100-52615	CONTRACTOR FEES	31,632	40,000	40,000
708100-52706	DUES, PUBLCTNS, SPNSRSHP	745	1,200	1,200
708100-52710	SUPPLIES	3,510	5,000	3,500
708100-52711	EDUCATION/TRAINING/MEALS	984	6,000	6,000
708100-52713	UTILITIES	49	500	500
708100-56127	Fuel Expense	-	500	500
Total		771,803	907,286	765,764

Nevada Irrigation District
FY2027 Expenses
709100 Internal Services Administration

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
709100-51313	LIFE INSURANCE	537	585	547
709100-51321	HEALTH BENEFIT-RETIREEES	220,913	215,750	269,953
709100-51324	OPEB NET ARC (EXPENSE)	315,558	374,807	-
709100-51326	CEPPT PENSION TR CONTRIB	2,565	368,600	929,893
709100-52704	INSURANCE	2,787,314	3,116,225	3,042,925
709100-52804	BANK FEES	455	8,000	10,000
709100-54000	TRANSFER OUT	368,600	-	-
709100-90001	GASB 68 PERS ADJ	(292,075)	-	-
709100-90002	GASB 75 OPEB ADJ	847,344	-	-
Total		4,251,211	4,083,967	4,253,318

Nevada Irrigation District

FY2027 Expenses

850000 Pension Trust

Account ID	Description	2025 Actual	2026 Adopted	2027 Budget
850000-52804	BANK FEES	9,190	8,000	10,000
Total		9,190	8,000	10,000

Nevada Irrigation District
FY2027 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2027 Budget
Fund 15 Water Capital	151300 - Treated Water	N/A	Vehicle 10688 Replacement	50,400
Fund 15 Water Capital	151300 - Treated Water	N/A	Vehicle 10695 Replacement	50,400
Fund 15 Water Capital	151300 - Treated Water	N/A	Vehicle 10802 Replacement	50,400
Fund 15 Water Capital	151400 - Distribution	N/A	Vehicle 10967 Replacement	50,400
Fund 15 Water Capital	151400 - Distribution	N/A	Vehicle 11057 Replacement	50,400
Fund 15 Water Capital	151500 - Electrical Systems	N/A	Joe Day Pump Replacement	60,000
Fund 15 Water Capital	152000 - Engineering	C0001	Scotts Flat Spillway Improvements	350,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Brewer #1 PRV	425,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	China Union Drop Pipe	200,000
Fund 15 Water Capital	152100 - Engineering Operations	C0033	DS Canal Culvert	500,000
Fund 15 Water Capital	152100 - Engineering Operations	C0013	E. George to Lake Wildwood Pipeline Extension	271,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Echo Ridge to Marjon Pipeline Replacement	400,000
Fund 15 Water Capital	152100 - Engineering Operations	C0053	Gold Hill Diversion	805,000
Fund 15 Water Capital	152100 - Engineering Operations	C0054	Loma Rica Dam	500,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Nancy Way PRV	425,000
Fund 15 Water Capital	152100 - Engineering Operations	C0057	Rough & Ready Roundabout	140,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Slate Creek PRV	425,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Summit Ridge Fire Pump	250,000
Fund 15 Water Capital	152100 - Engineering Operations	TBD	Sunset PRV	425,000
Fund 15 Water Capital	154000 - Treated Water Maint	N/A	Compact Tracked Aerial/Personnel Lift	115,000
Fund 15 Water Capital	154000 - Treated Water Maint	C0028	NID Business Center Roof Replacement Project	250,000
Fund 15 Water Capital	154000 - Treated Water Maint	TBD	North Auburn WTP Asphalt Restoration Project	60,000
Fund 15 Water Capital	154000 - Treated Water Maint	N/A	Portable/Tow-Behind Air Compressor	65,000
Fund 15 Water Capital	154000 - Treated Water Maint	N/A	Rubber Tire Backhoe	190,000
Total Fund 15 Water Capital				6,108,000

Nevada Irrigation District
FY2027 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2027 Budget
Fund 55 Hydroelectric Capital	552000 - Engineering	C0011	New Hydroelectric Field Office	3,000,000
Fund 55 Hydroelectric Capital	552000 - Engineering	C0009	Rollins Powerhouse Governor Replacement	85,000
Fund 55 Hydroelectric Capital	552100 - Engineering Operations	C0019	Chicago Park GSU Transformer Replacement	2,000,000
Fund 55 Hydroelectric Capital	552100 - Engineering Operations	TBD	Rollins Powerhouse RTU Replacement	195,000
Fund 55 Hydroelectric Capital	552100 - Engineering Operations	C0004	Rucker Creek Spill Gate Replacement	15,000
Fund 55 Hydroelectric Capital	552100 - Engineering Operations	TBD	Scotts Flat Low Level Outlet Repair	275,000
Fund 55 Hydroelectric Capital	552100 - Engineering Operations	C0045	South Yuba Canal 8.5 Mile Slide Repairs	150,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Bear Valley Yard Storage Facility for SYC Materials	350,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Bowman House Repairs	55,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Bowman Intertie 60kV Circuit Breaker Replacement	100,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Chicago Park Powerhouse Backup Generator	175,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Combie North CAISO NRI	200,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Combie South Head-Gate Valve Actuator Replacement	40,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Deer Creek Forebay Level Control Valve Actuator	40,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Deer Creek PH Back-Up Generator & Transfer Switch	35,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Dutch Flat Flume Intake Gate Modification	100,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	KLOVE Generator and Transfer Switch	35,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Rollins Microwave Backup Generator & Transfer Switch	35,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	Scotts Flat PLC Replacement	240,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	TBD	South Yuba Canal - Yunk Spill Abandonment	100,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	C0066	South Yuba Canal Maintenance	400,000
Fund 55 Hydroelectric Capital	555000 - Hydro Admin	C0060	Whitcomb Communication Link	620,000
Total Fund 55 Hydroelectric Capital				8,245,000

Nevada Irrigation District
FY2027 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2027 Budget
Fund 70 Internal Services	702100 - Engineering Operations	C0024	ADA Transition Plan	55,000
Fund 70 Internal Services	704200 - Shop Operations	C0026	Charging Stations at District Facilities	800,000
Fund 70 Internal Services	707100 - Watershed	T0015	English Meadow Restoration Post-Construction	100,000
Fund 70 Internal Services	707100 - Watershed	G0007	South Yuba Canal Wildfire Defense	400,000
Fund 70 Internal Services	707100 - Watershed	G0006	Upper Middle Yuba Watershed Forest Restoration: NEPA	140,000
Fund 70 Internal Services	707100 - Watershed	G0005	Upper Yuba Forest Restoration Implementation	125,000
Fund 70 Internal Services	707500 - Information Technology	TBD	SecureTech - Wave System (Active Shooter Alarm)	40,000
Fund 70 Internal Services	707500 - Information Technology	C0002	Tyler ERP	200,000
Total Fund 70 Internal Services				1,860,000
Total Funding Sources				16,213,000