Nevada Irrigation District

Staff Report

TO: Board of Directors

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

DATE: October 8, 2025

SUBJECT: 2026 Operational Budget Workshop

FINANCE

RECOMMENDATION:

Discuss and provide feedback on the proposed 2026 Operational budget.

BACKGROUND:

The purpose of this staff report is to present the draft 2026 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 November 12, 2025, for formal adoption.

The proposed 2026 annual budget includes three components: revenue, operational expenditures, and capital expenditures.

- Revenue total inflows equal $121.5 million which include revenues of $82.9 million and transfers-in of $38.6 million.
    - Conservative Revenue Projections
    - Revenues are projected to be $2.5 million higher than the 2025 estimate. This difference is mostly associated with anticipated power generation sales.
    - Transfers-in increase from 2025 is due to higher capital transfers for project costs.

- Operational Expenditures total outflows equal $129.6 million which include operating expenditures of $75.9 million, interfund transfers of $38.6 million, and capital projects of $15.1 million.
    - Operating Expenditures increased by $2.3 million over the prior year. This increase is primarily due to consulting fees associated with Water Management Plans, adding budget for emergency water pumping, and cost of living adjustments.
    - It is proposed to add one new position to the Annual Budget as requested by the Departments.

- Capital Expenditures include 59 requested projects totaling $15.1 million; increasing from 2025 by $1.7 million.
    - The proposed capital programs for each department were limited to essential projects and vehicle/equipment purchases.

Fund	Beginning Fund Balance 1/1/2025	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water	33,568,428	49,789,609	218,580	50,008,189	(37,592,737)	(22,181,776)	(59,774,513)	23,802,104	-29%
12 Capacity Fees	8,977,301	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,757,221	9%
15 Water Capital	20,952,065	-	6,780,985	6,780,985	(5,733,050)	-	(5,733,050)	22,000,000	5%
21 Cement Hill Assmt. Dist.	88,642	318,000	-	318,000	(402,620)	-	(402,620)	4,022	-95%
22 Rodeo Flat Assmt. Dist.	110,627	47,500	-	47,500	(44,215)	-	(44,215)	113,912	3%
30 Recreation	269,162	2,500,000	1,623,093	4,123,093	(3,204,106)	(918,987)	(4,123,093)	269,162	0%
35 Recreation Capital	403,583	-	-	-	-	-	-	403,583	0%
50 Hydroelectric	31,964,163	28,494,477	-	28,494,477	(15,423,265)	(14,931,448)	(30,354,713)	30,103,927	-6%
55 Hydroelectric Capital	50,227,950	-	6,457,050	6,457,050	(6,685,000)	-	(6,685,000)	50,000,000	0%
70 Internal Services	-	750,000	21,539,683	22,289,683	(21,921,083)	(368,600)	(22,289,683)	-	0%
85 Pension Trust	3,976,945	-	2,000,000	2,000,000	(8,000)	-	(8,000)	5,968,945	50%
TOTAL	**150,538,865**	**82,899,586**	**38,619,391**	**121,518,977**	**(91,015,576)**	**(38,619,391)**	**(129,634,967)**	**142,422,875**	**-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. Water Operations includes the following divisions: Water Operations, Treated Water, Distribution, Electrical Systems, Water Resources, Treated Water Maintenance, Vegetation, Raw Water Maintenenace, 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.

BUDGETART IMPACT:

The 2026 proposed budgeted inflows total $121,518,977, including revenues of $82,899,586 and interfund transfers of $38,619,391. Total proposed budgeted outflow for all funds is $129,634,391, including operational expenditures of $75,943,028, interfund transfers of $38,619,391, and capital expenditures of $15,072,548.

Beginning Fund Balance is projected at $150.5 million and with budgeted expenses exceeding revenues by $8.1 million, Ending Fund Balance is projected to be $142.4 million. The District is not currently adhering to it's Fund Balance Reserve Policy as several of the Funds fall short from the required balance, per the policy. Staff anticipate re-writing the policy and, in some cases, reducing duplicative reserve obligations, but there are other funds such as Water and Recreation that will require fee/rate increases to build reserves, and fund ongoing operating and capital expenditures.

The proposed budget includes increasing the total Full-Time Equivalents (FTE) by one to 199 over the prior year of 198. Below is a summary of the proposed additional position for the 2026 Annual Budget:

- Dam Safety: Add Associate Engineer – Current workload is supported by Senior Engineer and several consultant staff. Newly updated processes within the FERC P12D regulatory process necessitate additional NID staff time to carefully support the P12D process.

Attachments: (2)

- FY 2026 PowerPoint presentation
- FY 2026 Operational & Capital Budget - Draft

2026 Operational & Capital Budget

Workshop

October 8, 2025

Budget Principles

- Revenues – Conservative Overall Increase
  - Property tax increase by 1.5% from FY2025
  - Power Generation revenue increase by 3%
- Operational Expenditures – Necessary Additions
  - ResBCT costs
  - Negotiated salary increases
  - Net increase of one FTE position to 199
- Capital Expenditures – Essential Projects & Purchases
  - 59 total projects, increased by 2 from FY2025
  - 21 projects continuing from prior year(s)
  - Increased total capital costs by $1.7M from FY2025

Budget Overview

Revenues

Revenues (68.2%)	82,899,586
Interfund Transfers (31.8%)	38,619,391
Total 2026 Inflows	**121,518,977**

- Revenues increase $2.5M from FY2025
  - Largest increase related to power generation revenue
- Transfers-In increase $5.7M from FY2025
  - Primarily due to CIP related transfers, Pension Trust, and Rec subsidy from Hydro

Budget Overview

Expenses

Operating Expenditures (59%)	75,943,028
Interfund Transfers (30%)	38,619,391
Capital Expenditures (12%)	15,072,548
Total 2026 Outflows	**129,634,967**

- Operating Expenditures increase $2.3M from FY2025
  - Increase mostly attributed to ResBCT costs, consultants for Water Management Plans, and COLA
- Capital Expenditures increase $1.7M from FY2025
  - 59 total projects

2026 Fund Balance Summary

Fund	Beginning Fund Balance 1/1/2025	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water	33,568,428	49,789,609	218,580	50,008,189	(37,592,737)	(22,181,776)	(59,774,513)	23,802,104	-29%
12 Capacity Fees	8,977,301	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,757,221	9%
15 Water Capital	20,952,065	-	6,780,985	6,780,985	(5,733,050)	-	(5,733,050)	22,000,000	5%
21 Cement Hill Assmt. Dist.	88,642	318,000	-	318,000	(402,620)	-	(402,620)	4,022	-95%
22 Rodeo Flat Assmt. Dist.	110,627	47,500	-	47,500	(44,215)	-	(44,215)	113,912	3%
30 Recreation	269,162	2,500,000	1,623,093	4,123,093	(3,204,106)	(918,987)	(4,123,093)	269,162	0%
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50 Hydroelectric	31,964,163	28,494,477	-	28,494,477	(15,423,265)	(14,931,448)	(30,354,713)	30,103,927	-6%
55 Hydroelectric Capital	50,227,950	-	6,457,050	6,457,050	(6,685,000)	-	(6,685,000)	50,000,000	0%
70 Internal Services	-	750,000	21,539,683	22,289,683	(21,921,083)	(368,600)	(22,289,683)	-	0%
85 Pension Trust	3,976,945	-	2,000,000	2,000,000	(8,000)	-	(8,000)	5,968,945	50%
TOTAL	**150,538,865**	**82,899,586**	**38,619,391**	**121,518,977**	**(91,015,576)**	**(38,619,391)**	**(129,634,967)**	**142,422,875**	**-5%**
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

2026 Interfund Transfer Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
109100-54000	Water	$ 6,780,985	150000-47778	Water Capital	$ 6,780,985	Water CIP Transfer
109100-54000	Water	$ 12,464,222	700000-47777	Internal Services	$ 12,464,222	Allocated Expenses - Internal Services
109100-54000	Water	$ 1,751,969	700000-47778	Internal Services	$ 1,751,969	Transfer- ISF 70 CIPS
109100-54000	Water	$ 1,184,600	850000-47777	Pension Trust	$ 1,184,600	Pension Trust Transfer
129100-54000	Water Capacity	$ 218,580	100000-47777	Water	$ 218,580	Transfer Debt Service
309100-54000	Recreation	$ 755,407	700000-47777	Internal Services	$ 755,407	Allocated Expenses - Internal Services
309100-54000	Recreation	$ 106,180	700000-47778	Internal Services	$ 106,180	Transfer- ISF 70 CIPS
309100-54000	Recreation	$ 57,400	850000-47777	Pension Trust	$ 57,400	Pension Trust Transfer
509100-54000	Hydroelectric	$ 1,623,093	300000-47777	Recreation	$ 1,623,093	Allocated Expenses - Recreation
509100-54000	Hydroelectric	$ 6,457,050	550000-47778	Hydroelectric Capital	$ 6,457,050	Hydro CIP Transfer
509100-54000	Hydroelectric	$ 5,665,555	700000-47777	Internal Services	$ 5,665,555	Allocated Expenses - Internal Services
509100-54000	Hydroelectric	$ 796,349	700000-47778	Internal Services	$ 796,349	Transfer- ISF 70 CIPS
509100-54000	Hydroelectric	$ 389,400	850000-47777	Pension Trust	$ 389,400	Pension Trust Transfer
709100-54000	Internal Services	$ 368,600	850000-47777	Pension Trust	$ 368,600	Pension Trust Transfer
TOTAL - Transfers Out		**$ 38,619,391**	**TOTAL - Transfers In**		**$ 38,619,391**	

- Two types of Fund 70 Transfers In
  - Allocated Internal Services Expenses = $18,885,185
  - Internal Services CIP = $2,654,498

2026 Fiscal Reserves

Policy Number	Policy Title	Fund 10 Water	Fund 12 Capacity Fees	Fund 15 Water Capital	Fund 21 Cement Hill	Fund 22 Rodeo Flat	Fund 30 Recreation	Fund 35 Recreation Capital	Fund 50 Hydro	Fund 55 Hydro Capital	Fund 70 Internal Services	Fund 85 Pension Trust	Policy Total
3040.3.1	Capacity Fee Reserve	-	2,000,000	-	-	-	-	-	-	-	-	-	**2,000,000**
3040.3.2	Debt Service Reserve	-	-	-	-	39,584	-	-	-	-	-	-	**39,584**
3040.4.1	Operating Reserve	21,394,794	-	-	-	-	1,899,044	-	10,731,755	-	-	-	**34,025,593**
3040.4.3	Community Investment Stabilization Reserve	-	-	-	-	-	-	-	-	-	-	-	**-**
3040.4.4	Capital Improvement / Replacement Reserve	-	-	22,000,000	-	-	-	500,000	-	15,000,000	-	-	**37,500,000**
3040.4.4	Hydroelectric FERC Reserve	-	-	-	-	-	-	-	-	35,000,000	-	-	**35,000,000**
3040.4.5	Insurance & Catastrophic Occurrence Reserve	-	-	-	-	-	-	-	-	-	-	-	**-**
3040.4.6	Watershed Stewardship Reserve	-	-	-	-	-	-	-	-	-	-	-	**-**
3040.4.7	Accrued Leave Reserve	250,000	-	-	-	-	-	-	250,000	-	-	-	**500,000**
Total Minimum Reserves		**21,644,794**	**2,000,000**	**22,000,000**	**-**	**39,584**	**1,899,044**	**500,000**	**10,981,755**	**50,000,000**	**-**	**-**	**109,065,177**
Projected Ending Fund Balance		**23,802,104**	**9,757,221**	**22,000,000**	**4,022**	**113,912**	**269,162**	**403,583**	**30,103,927**	**50,000,000**	**-**	**5,968,945**	**142,422,875**
Over/Under Minimum Reserve		**2,157,310**	**7,757,221**	**-**	**4,022**	**74,328**	**(1,629,883)**	**(96,417)**	**19,122,172**	**-**	**-**	**5,968,945**	**33,357,698**

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

Fund 10 Water

Total Revenues = $50,008,189

WATER SALES	30,435,011
NEW CONNECTS & INSTL	177,281
OTHER OPERATING REV	519,580
OTHER NON-OPER REV	398,189
REV FR OTHER ACTIVITY	117,500
TAXES AND ASSESSMENTS	17,330,000
INTEREST EARNED	1,030,628

- Revenues
  - Decreasing by $360k from FY2025
  - Zero rental income due to selling properties
  - No pipeline reimbursements fees anticipated

Fund 10 Water

Total Expenses = $59,774,513

Water Operations	1,248,803
PAYROLL COSTS	688,753
ADMINISTRATIVE EXP	359,900
MATERIALS & SUPPLIES	145,850
OUTSIDE SERVICES/FEES	54,300

Distribution	5,286,205
PAYROLL COSTS	4,090,133
ADMINISTRATIVE EXP	846,050
MATERIALS & SUPPLIES	285,142
OUTSIDE SERVICES/FEES	64,880

Water Resources	3,188,645
PAYROLL COSTS	685,920
ADMINISTRATIVE EXP	29,650
MATERIALS & SUPPLIES	1,788,675
OUTSIDE SERVICES/FEES	684,400

Treated Water	4,350,781
PAYROLL COSTS	2,172,153
ADMINISTRATIVE EXP	906,618
MATERIALS & SUPPLIES	639,110
OUTSIDE SERVICES/FEES	632,900

Electrical Systems	1,514,222
PAYROLL COSTS	922,172
ADMINISTRATIVE EXP	72,750
MATERIALS & SUPPLIES	515,050
OUTSIDE SERVICES/FEES	4,250

Vegetation	1,411,827
PAYROLL COSTS	979,667
ADMINISTRATIVE EXP	41,875
MATERIALS & SUPPLIES	333,575
OUTSIDE SERVICES/FEES	56,710

Fund 10 Water
Expenses Continued

Treated Water Maint	5,892,378
PAYROLL COSTS	3,563,509
MATERIALS & SUPPLIES	1,287,993
OUTSIDE SERVICES/FEES	1,040,876

Raw Water Maint	5,205,438
PAYROLL COSTS	4,328,949
MATERIALS & SUPPLIES	853,829
OUTSIDE SERVICES/FEES	22,660

Maintenance Admin	1,411,658
PAYROLL COSTS	660,212
ADMINISTRATIVE EXP	651,984
MATERIALS & SUPPLIES	68,305
OUTSIDE SERVICES/FEES	31,157

Customer Service	2,163,497
PAYROLL COSTS	1,306,597
ADMINISTRATIVE EXP	538,000
MATERIALS & SUPPLIES	113,400
OUTSIDE SERVICES/FEES	205,500

Water Administration	28,101,059
PAYROLL COSTS	1,439,840
ADMINISTRATIVE EXP	80,000
OUTSIDE SERVICES/FEES	411,500
INTEREST ON L/T DEBT	3,987,943
NON-ROUTINE MAINT	22,181,776

- Expenses
  - Increasing by $4.3M from FY2025 budget
  - Transfers-Out increase primarily from higher allocated expenses to Internal Services
  - Salaries & Benefits increasing due to COLA

Fund 10 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
109100-54000	Water Fund	$ 6,780,985	Water CIP Transfer
109100-54000	Water Fund	$ 12,464,222	Allocated Expenses - Internal Services
109100-54000	Water Fund	$ 1,751,969	Transfer- ISF 70 CIPS
109100-54000	Water Fund	$ 1,184,600	Pension Trust Transfer
TOTAL - Transfers Out		**$ 22,181,776**	

Transfer In - To			
Account	Fund	Amount	Description
100000-47777	Water Fund	$ 218,580	Transfer Debt Service
TOTAL - Transfers In		**$ 218,580**	

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
NON-ROUTINE MAINT	218,580

- Expenses from Transfer Out to Fund 10 for Debt Service

Fund 12 Transfer Summary

Transfer Out - From			
Account	**Fund**	**Amount**	**Description**
129100-54000	Water Capacity Fund	$ 218,580	Transfer Debt Service
	TOTAL - Transfers Out	**$ 218,580**	

Fund 15 Water Capital

Total Revenues = $6,780,985

OTHER OPERATING REV	6,780,985

- Revenues all from transfers-in from Water Fund 10
  - $5,733,050 for FY2026 Water CIPs
  - $1,047,935 subsidy from Fund 10 to meet Capital Improvement Reserve

Fund 15 Water Capital

Total Expenses = $5,733,050

Capital Distribution	201,600
VEHICLE PURCHASES	201,600

Capital Water Resources	120,000
CONSTRUCTION	120,000

Capital Treated Water Maint	185,000
VEHICLE PURCHASES	185,000

Capital Treated Water	190,400
CONSTRUCTION	140,000
VEHICLE PURCHASES	50,400

Capital Electrical Systems	289,250
EQUIPMENT PURCHASES	200,000
VEHICLE PURCHASES	89,250

Capital Raw Water Maint	85,000
EQUIPMENT PURCHASES	85,000

Capital Engineering	4,526,800
CONSTRUCTION	2,726,800
DESIGN	1,550,000
MAINTENANCE & REPAIR	250,000

Capital Vegetation	135,000
CONSTRUCTION	45,000
EQUIPMENT PURCHASES	40,000
VEHICLE PURCHASES	50,000

- 16 Capital Improvement Projects
  - $5,031,800 total cost for 2026
- 11 Vehicle/Equipment Purchases
  - $701,250 total cost for 2026

Fund 15 Transfer Summary

Transfer In - To			
Account	**Fund**	**Amount**	**Description**
150000-47778	Water Capital Fund	$ 6,780,985	Water CIP Transfer
TOTAL - Transfers In		**$ 6,780,985**	

- Two amounts make up Fund 15 CIP Transfer In
  - $5,733,050 from Fund 10 for FY2026 Water CIPs
  - $1,047,935 subsidy from Fund 10 to meet Capital Improvement Reserve

Fund 15 Capital Projects

Division	Project #	Project Title	FY 2026 Budget
151300 - Capital Treated Water	TBD	Lake of the Pines WTP Chemical Tanks	140,000
151300 - Capital Treated Water	N/A	Vehicle 10688 Replacement	50,400
151400 - Capital Distribution	N/A	Vehicle 10820 Replacement	50,400
151400 - Capital Distribution	N/A	Vehicle 10827 Replacement	50,400
151400 - Capital Distribution	N/A	Vehicle 10920 Replacement	50,400
151400 - Capital Distribution	N/A	Vehicle 10970 Replacement	50,400
151500 - Capital Electrical Systems	TBD	Operations PLC Replacement - Banner Cascade	100,000
151500 - Capital Electrical Systems	TBD	Operations PLC Replacement - LWWTP	100,000
151500 - Capital Electrical Systems	N/A	Vehicle 10516 Replacement	89,250
151600 - Capital Water Resources	TBD	Gaging Station - Tarr @ Hog Chute	120,000
152000 - Capital Engineering	2094	Scotts Flat Spillway Repair and Upgrade	1,350,000
152000 - Capital Engineering	2568	Lake Wildwood Treatment Plant	250,000
152000 - Capital Engineering	2720	Smith Road PRV	400,000
152000 - Capital Engineering	2721	Summit Ridge Tank Replacement	325,000

Fund 15 Capital Projects Cont'd

Division	Project #	Project Title	FY 2026 Budget
152000 - Capital Engineering	TBD	Gold Hill Diversion	250,000
152000 - Capital Engineering	TBD	Loma Rica Dam	200,000
152000 - Capital Engineering	TBD	Newtown Canal Diversion Dam in Deer Creek	200,000
152000 - Capital Engineering	TBD	Red Dog Road Shotgun Culvert Replacement	300,000
152000 - Capital Engineering	TBD	Ridge Road Pipeline Replacement	980,000
152000 - Capital Engineering	TBD	Rough & Ready Roundabout	121,800
152000 - Capital Engineering	TBD	Smith Road Crossing	150,000
154000 - Capital Treated Water Maint	N/A	1-Ton Flatbed Truck (Replace Vehicle 9912)	95,000
154000 - Capital Treated Water Maint	N/A	3/4-Ton Utility Bed Truck (Replace Vehicle 10000)	90,000
154100 - Capital Vegetation	TBD	Spray Shed Enclosure	45,000
154100 - Capital Vegetation	N/A	Half-Ton Pickup Truck (Replace Vehicle 10721)	50,000
154100 - Capital Vegetation	N/A	Side-by-Side XUV (Replace Eqpt 10736)	40,000
154300 - Capital Raw Water Maint	N/A	Compact (Mini) Excavator (Replace Eqpt 10420)	85,000
Total Fund 15 Water Capital			**5,733,050**

Assessment Districts

Fund 21 Cement Hill

- Total Revenues = $318,000

TAXES AND ASSESSMENTS	318,000

Fund 22 Rodeo Flat

- Total Revenues = $47,500

TAXES AND ASSESSMENTS	47,500

Assessment Districts

Fund 21 Cement Hill

- **Total Expenses = $402,620**

Cement Hill Administration	402,620
OUTSIDE SERVICES/FEES	10,000
INTEREST ON L/T DEBT	392,620

Fund 21 Cement Hill 2007-1

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

Fund 22 Rodeo Flat

- **Total Expenses = $44,215**

Rodeo Flat Administration	44,215
OUTSIDE SERVICES/FEES	8,000
INTEREST ON L/T DEBT	36,215

Fund 22 Rodeo Flat 2008-1

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

Fund 30 Recreation

Total Revenues = $4,123,093

OTHER OPERATING REV	4,012,093
REV FR OTHER ACTIVITY	90,000
INTEREST EARNED	21,000

- Revenues decreasing by $140k from FY2025, mostly due to PG&E issue resulting in less camping and lake usage. Transfers-In of $1.6M from Hydro to offset shortfall.

Fund 30 Recreation

Total Expenses = $4,123,093

General Recreation	1,088,566
PAYROLL COSTS	1,049,566
ADMINISTRATIVE EXP	2,000
MATERIALS & SUPPLIES	27,000
OUTSIDE SERVICES/FEES	10,000

Orchard Spring Recreation	294,750
PAYROLL COSTS	37,000
ADMINISTRATIVE EXP	66,550
MATERIALS & SUPPLIES	45,620
OUTSIDE SERVICES/FEES	145,580

Scotts Flat Recreation	690,680
PAYROLL COSTS	86,500
ADMINISTRATIVE EXP	182,250
MATERIALS & SUPPLIES	119,050
OUTSIDE SERVICES/FEES	302,880

Greenhorn Recreation	10,500
OUTSIDE SERVICES/FEES	10,500

Upper Division Recreation	435,600
PAYROLL COSTS	18,000
ADMINISTRATIVE EXP	51,000
MATERIALS & SUPPLIES	15,000
OUTSIDE SERVICES/FEES	351,600

Long Ravine Recreation	363,030
PAYROLL COSTS	52,000
ADMINISTRATIVE EXP	96,550
MATERIALS & SUPPLIES	55,400
OUTSIDE SERVICES/FEES	159,080

Recreation Administration	988,297
PAYROLL COSTS	68,309
ADMINISTRATIVE EXP	1,000
NON-ROUTINE MAINT	918,987

Peninsula Recreation	251,670
PAYROLL COSTS	52,000
ADMINISTRATIVE EXP	50,550
MATERIALS & SUPPLIES	55,400
OUTSIDE SERVICES/FEES	93,720

- Recreation expenses decreasing by $149k from FY2025 mostly associated with decrease in Transfers for allocated expenses and CIPs for Internal Services.

Fund 30 Transfer Summary

Transfer Out - From			
Account	**Fund**	**Amount**	**Description**
309100-54000	Recreation Fund	$ 755,407	Allocated Expenses - Internal Services
309100-54000	Recreation Fund	$ 106,180	Transfer- ISF 70 CIPS
309100-54000	Recreation Fund	$ 57,400	Pension Trust Transfer
	TOTAL - Transfers Out	**$ 918,987**	

Transfer In - To			
Account	**Fund**	**Amount**	**Description**
300000-47777	Recreation	$ 1,623,093	Allocated Expenses - Recreation
	TOTAL - Transfers In	**$ 1,623,093**	

Fund 50 Hydroelectric

Total Revenues = $28,494,477

ELECTRIC POWER REVENUE	27,335,531
OTHER OPERATING REV	270,152
REIMBURSABLE COSTS	188,794
INTEREST EARNED	700,000

- Revenues increasing by $3M from FY2025 budget. Power generation increase of 3% on 2024 actuals.

Fund 50 Hydroelectric

Total Expenses = $30,354,713

Dam Safety	2,165,860
PAYROLL COSTS	539,034
ADMINISTRATIVE EXP	9,302
MATERIALS & SUPPLIES	9,400
OUTSIDE SERVICES/FEES	1,608,124

Hydro Admin	3,163,803
PAYROLL COSTS	557,099
ADMINISTRATIVE EXP	547,850
MATERIALS & SUPPLIES	20,650
OUTSIDE SERVICES/FEES	2,038,204

Hydro Compliance	1,491,110
PAYROLL COSTS	658,410
ADMINISTRATIVE EXP	11,800
MATERIALS & SUPPLIES	101,900
OUTSIDE SERVICES/FEES	719,000

Hydro Maintenance	5,512,203
PAYROLL COSTS	3,696,153
ADMINISTRATIVE EXP	55,550
MATERIALS & SUPPLIES	801,000
OUTSIDE SERVICES/FEES	959,500

Hydro Operations	2,495,983
PAYROLL COSTS	2,195,133
ADMINISTRATIVE EXP	66,550
MATERIALS & SUPPLIES	128,300
OUTSIDE SERVICES/FEES	106,000

Hydroelectric Administration	15,525,753
PAYROLL COSTS	401,130
ADMINISTRATIVE EXP	138,175
OUTSIDE SERVICES/FEES	55,000
NON-ROUTINE MAINT	14,931,448

- Expenses increasing by $3.6M from FY2025 mostly due to increase in Salaries & Benefits and Transfers-Out for higher CIP expenses and Recreation subsidy.

Fund 50 Transfer Summary

Transfer Out - From				
Account	Fund		Amount	Description
509100-54000	Hydroelectric Fund	$	1,623,093	Allocated Expenses - Recreation
509100-54000	Hydroelectric Fund	$	6,457,050	Hydro CIP Transfer
509100-54000	Hydroelectric Fund	$	5,665,555	Allocated Expenses - Internal Services
509100-54000	Hydroelectric Fund	$	796,349	Transfer- ISF 70 CIPS
509100-54000	Hydroelectric Fund	$	389,400	Pension Trust Transfer
TOTAL - Transfers Out		**$**	**14,931,448**	

Fund 55 Hydro Capital

Total Revenues = $6,457,050

OTHER OPERATING REV	6,457,050

- Revenues all from transfers-in from Hydro Fund 50. Only transferred enough to meet reserves.

Fund 55 Hydro Capital

Total Expenses = $6,685,000

Capital Hydro Admin	1,010,000
CONSTRUCTION	385,000
DESIGN	200,000
MAINTENANCE & REPAIR	425,000

Capital Engineering	5,280,000
CONSTRUCTION	4,710,000
DESIGN	570,000

Capital Hydro Maintenance	175,000
VEHICLE PURCHASES	175,000

Capital Hydro Operations	220,000
VEHICLE PURCHASES	220,000

- 17 Capital Improvement Projects
  - $6,290,000 total cost for 2026
- 5 Vehicles/Equipment Purchases
  - $395,000 total cost for 2026

Fund 55 Transfer Summary

Transfer In - To			
Account	**Fund**	**Amount**	**Description**
550000-47778	Hydroelectric Capital Fund	$ 6,457,050	Hydro CIP Transfer
	TOTAL - Transfers In	**$ 6,457,050**	

- Transfer In from Operating Fund 50 Hydro
  - Only transferred enough to meet reserves

Fund 55 Capital Projects

Division	Project #	Project Title	FY 2026 Budget
552000 - Capital Engineering	2339	Rucker Creek Spill Gate Replacement	30,000
552000 - Capital Engineering	2392	Rollins Powerhouse Governor Replacement Project	100,000
552000 - Capital Engineering	2395	Deer Creek Excitation Upgrade	150,000
552000 - Capital Engineering	2432	New Hydroelectric Field Office Development	2,000,000
552000 - Capital Engineering	2655	Chicago Park Powerhouse Refurbishment	2,000,000
552000 - Capital Engineering	2658	French Lake Low Level Outlet Gate Improvements	250,000
552000 - Capital Engineering	2723	Dutch Flat #2 RTU Replacement	50,000
552000 - Capital Engineering	2727	South Yuba Canal 8.5 Mile Slide Repair	500,000
552000 - Capital Engineering	TBD	Microwave Link	200,000
555000 - Capital Hydro Admin	2359	Bowman North Dam Upstream Lining Improvements	50,000
555000 - Capital Hydro Admin	2725	Dutch Flat Forebay Drain Line Repair	75,000
555000 - Capital Hydro Admin	TBD	Bowman South Arch Dam Repair	100,000

Fund 55 Capital Projects Cont'd

Division	Project #	Project Title	FY 2026 Budget
555000 - Capital Hydro Admin	TBD	Bowman Transmission Line Pole Replacements	200,000
555000 - Capital Hydro Admin	TBD	Chicago Park Flume Controls Upgrade	60,000
555000 - Capital Hydro Admin	TBD	Chicago Park Flume Intake Gate Slot Repair	100,000
555000 - Capital Hydro Admin	TBD	Deer Creek Power Pole Replacements	125,000
555000 - Capital Hydro Admin	TBD	South Yuba Canal Maintenance	300,000
555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5446	55,000
555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5447	55,000
555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5469	55,000
555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5470	55,000
555200 - Capital Hydro Maintenance	N/A	Replacement of Vehicle #H5440	175,000
Total Fund 55 Hydroelectric Capital			**6,685,000**

Fund 70 Internal Services

Total Revenues = $22,289,683

OTHER OPERATING REV	21,539,683
GRANTS & DONATIONS	700,000
INTEREST EARNED	50,000

- Revenues consist of, Watershed Grant, Transfers-In for allocated expenses, and Transfers-In for Internal Services CIP expenses

Fund 70 Internal Services

Total Expenses = $22,289,683

Engineering	1,840,972
PAYROLL COSTS	1,080,972
OUTSIDE SERVICES/FEES	760,000

Engineering Operations	1,515,040
PAYROLL COSTS	1,135,800
ADMINISTRATIVE EXP	62,215
MATERIALS & SUPPLIES	17,025
CAPITAL EXPENDITURES	300,000

Surveyor	683,032
PAYROLL COSTS	605,342
ADMINISTRATIVE EXP	18,690
MATERIALS & SUPPLIES	59,000

Right of Way	457,344
PAYROLL COSTS	395,474
ADMINISTRATIVE EXP	7,645
CAPITAL EXPENDITURES	27,905
MATERIALS & SUPPLIES	26,320

Shop Operations	1,385,844
PAYROLL COSTS	568,394
ADMINISTRATIVE EXP	118,910
MATERIALS & SUPPLIES	481,540
OUTSIDE SERVICES/FEES	7,000
CAPITAL EXPENDITURES	210,000

Directors	306,004
PAYROLL COSTS	211,304
ADMINISTRATIVE EXP	25,200
MATERIALS & SUPPLIES	2,500
OUTSIDE SERVICES/FEES	67,000

Management	2,427,110
PAYROLL COSTS	1,389,910
ADMINISTRATIVE EXP	310,000
MATERIALS & SUPPLIES	56,700
OUTSIDE SERVICES/FEES	670,500

Watershed	1,862,745
PAYROLL COSTS	432,045
ADMINISTRATIVE EXP	12,700
MATERIALS & SUPPLIES	16,200
OUTSIDE SERVICES/FEES	1,401,800

Safety	461,193
PAYROLL COSTS	362,893
ADMINISTRATIVE EXP	13,000
MATERIALS & SUPPLIES	26,300
OUTSIDE SERVICES/FEES	59,000

- Expenses include CIP
  - Engineering Ops: $300,000
  - Shop Operations: $210,000
  - Watershed: $1,396,500

Fund 70 Internal Services

Expenses Continued

Communications	306,922
PAYROLL COSTS	177,422
ADMINISTRATIVE EXP	30,500
MATERIALS & SUPPLIES	4,000
OUTSIDE SERVICES/FEES	95,000

Human Resources	633,157
PAYROLL COSTS	446,957
ADMINISTRATIVE EXP	55,000
MATERIALS & SUPPLIES	1,200
OUTSIDE SERVICES/FEES	130,000

Information Technology	3,269,705
PAYROLL COSTS	879,147
ADMINISTRATIVE EXP	1,217,560
MATERIALS & SUPPLIES	200,000
OUTSIDE SERVICES/FEES	225,000
CAPITAL EXPENDITURES	747,998

Accounting	2,151,360
PAYROLL COSTS	1,673,321
ADMINISTRATIVE EXP	73,539
MATERIALS & SUPPLIES	5,500
OUTSIDE SERVICES/FEES	399,000

Purchasing	907,286
PAYROLL COSTS	649,786
ADMINISTRATIVE EXP	13,200
MATERIALS & SUPPLIES	179,300
OUTSIDE SERVICES/FEES	65,000

Internal Services Admin	4,081,967
PAYROLL COSTS	591,142
ADMINISTRATIVE EXP	3,122,225
NON-ROUTINE MAINT	368,600

- Expenses include CIP
  - Info Technology: $747,998

Fund 70 Internal Services

- Revenues
  - Increasing by $512k from FY2025
  - Internal Services allocated expenses increase $1.6M
  - CIP Transfers In decrease $1.1M
- Expenses
  - Decreasing overall by $1.1M
  - CIP decrease from prior year
  - Increase in Salaries & Benefits and Insurance costs
- Full Cost Allocation

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

Fund 70 Transfer Summary

Transfer Out - From			
Account	Fund	Amount	Description
709100-54000	Internal Services Fund	$ 368,600	Pension Trust Transfer
	TOTAL - Transfers Out	**$ 368,600**	

Transfer In - To			
Account	Fund	Amount	Description
700000-47777	Internal Services Fund	$ 12,464,222	Allocated Expenses - Internal Services
700000-47778	Internal Services Fund	$ 1,751,969	Transfer- ISF 70 CIPS
700000-47777	Internal Services Fund	$ 755,407	Allocated Expenses - Internal Services
700000-47778	Internal Services Fund	$ 106,180	Transfer- ISF 70 CIPS
700000-47777	Internal Services Fund	$ 5,665,555	Allocated Expenses - Internal Services
700000-47778	Internal Services Fund	$ 796,349	Transfer- ISF 70 CIPS
	TOTAL - Transfers In	**$ 21,539,683**	

Fund 70 Capital Projects

Division	Project #	Project Title	FY 2026 Budget
702100 - Engineering Operations	2687	ADA Transition Plan	50,000
702100 - Engineering Operations	2689	Charging Stations at District Facilities	250,000
704200 - Shop Operations	TBD	Diesel Tanks and Pump	150,000
704200 - Shop Operations	N/A	FuelMaster System	60,000
707100 - Watershed	TBD	English Meadow Restoration Project Post- Construction	100,000
707100 - Watershed	2455	Hazard Tree / Fire Fuels Management	340,000
707100 - Watershed	2699	Selective Logging	181,500
707100 - Watershed	2697	Upper Middle Yuba Watershed Forest Restoration: NEPA Planning	250,000
707100 - Watershed	2684	Upper Yuba Forest Restoration Implementation Project	525,000
707500 - Information Technology	2295	Tyler ERP	747,998
Total Fund 70 Internal Services			**2,654,498**

Fund 85 Transfer Summary

Transfer In - To				
Account	**Fund**		**Amount**	**Description**
850000-47777	Pension Trust Fund	$	1,184,600	Pension Trust Transfer
850000-47777	Pension Trust Fund	$	57,400	Pension Trust Transfer
850000-47777	Pension Trust Fund	$	389,400	Pension Trust Transfer
850000-47777	Pension Trust Fund	$	368,600	Pension Trust Transfer
	TOTAL - Transfers In	**$**	**2,000,000**	

Staffing Changes

- Increased total FTE by 1 from 2025
  - 199 FTE for 2026 vs 198 FTE for 2025
    - Dam Safety: Add Associate Engineer – Current workload is supported by Senior Engineer and several consultant staff. Newly updated processes within the FERC P12D regulatory process necessitate additional NID staff time to carefully support the P12D process.

Next Steps

- Budget Refinement
- Staffing Review
- Budget Hearing November 12, 2025

Thank you

Questions?

Nevada Irrigation District
2026 Fiscal Year Budget
Operational & Capital Budget - Draft

October 8, 2024

Nevada Irrigation District
2026 Fiscal Year Budget
Operational & Capital Budget - Draft

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Nevada Irrigation District
Fiscal Year Budget: 2026
Fund Balance Summary Schedule

Fund	Beginning Fund Balance 1/1/2026	Revenue	Transfers In	Total Inflow	Expense	Transfer Out	Total Outflow	Projected Ending Fund Balance	Change
10 Water	33,568,428	49,789,609	218,580	50,008,189	(37,592,737)	(22,181,776)	(59,774,513)	23,802,104	-29%
12 Capacity Fees	8,977,301	1,000,000	-	1,000,000	(1,500)	(218,580)	(220,080)	9,757,221	9%
15 Water Capital Improvement	20,952,065	-	6,780,985	6,780,985	(5,733,050)	-	(5,733,050)	22,000,000	5%
21 Cement Hill Assessment District	88,642	318,000	-	318,000	(402,620)	-	(402,620)	4,022	-95%
22 Rodeo Flat Assessment District	110,627	47,500	-	47,500	(44,215)	-	(44,215)	113,912	3%
30 Recreation	269,162	2,500,000	1,623,093	4,123,093	(3,204,106)	(918,987)	(4,123,093)	269,162	0%
35 Recreation Capital Improvement	403,583	-	-	-	-	-	-	403,583	0%
50 Hydroelectric	31,964,163	28,494,477	-	28,494,477	(15,423,265)	(14,931,448)	(30,354,713)	30,103,927	-6%
55 Hydroelectric Capital Improvement	50,227,950	-	6,457,050	6,457,050	(6,685,000)	-	(6,685,000)	50,000,000	0%
70 Internal Services	-	750,000	21,539,683	22,289,683	(21,921,083)	(368,600)	(22,289,683)	-	0%
85 Pension Trust	3,976,945	-	2,000,000	2,000,000	(8,000)	-	(8,000)	5,968,945	50%
TOTAL	**150,538,865**	**82,899,586**	**38,619,391**	**121,518,977**	**(91,015,576)**	**(38,619,391)**	**(129,634,967)**	**142,422,875**	**-5%**
	A	B	C	D (B+C)	E	F	G (E+F)	A+D+G	

Nevada Irrigation District

Fiscal Year Budget: 2026

Interfund Transfers Schedule

Transfer Out - From			Transfer In - To			Description
Account	Fund	Amount	Account	Fund	Amount	
109100-54000	Water Fund	$ 6,780,985	150000-47778	Water Capital Fund	$ 6,780,985	Water CIP Transfer
109100-54000	Water Fund	$ 12,464,222	700000-47777	Internal Services Fund	$ 12,464,222	Allocated Expenses - Internal Services
109100-54000	Water Fund	$ 1,751,969	700000-47778	Internal Services Fund	$ 1,751,969	Transfer- ISF 70 CIPS
109100-54000	Water Fund	$ 1,184,600	850000-47777	Pension Trust Fund	$ 1,184,600	Pension Trust Transfer
129100-54000	Water Capacity Fund	$ 218,580	100000-47777	Water Fund	$ 218,580	Transfer Debt Service
309100-54000	Recreation Fund	$ 755,407	700000-47777	Internal Services Fund	$ 755,407	Allocated Expenses - Internal Services
309100-54000	Recreation Fund	$ 106,180	700000-47778	Internal Services Fund	$ 106,180	Transfer- ISF 70 CIPS
309100-54000	Recreation Fund	$ 57,400	850000-47777	Pension Trust Fund	$ 57,400	Pension Trust Transfer
509100-54000	Hydroelectric Fund	$ 1,623,093	300000-47777	Recreation Fund	$ 1,623,093	Allocated Expenses - Recreation
509100-54000	Hydroelectric Fund	$ 6,457,050	550000-47778	Hydroelectric Capital Fund	$ 6,457,050	Hydro CIP Transfer
509100-54000	Hydroelectric Fund	$ 5,665,555	700000-47777	Internal Services Fund	$ 5,665,555	Allocated Expenses - Internal Services
509100-54000	Hydroelectric Fund	$ 796,349	700000-47778	Internal Services Fund	$ 796,349	Transfer- ISF 70 CIPS
509100-54000	Hydroelectric Fund	$ 389,400	850000-47777	Pension Trust Fund	$ 389,400	Pension Trust Transfer
709100-54000	Internal Services Fund	$ 368,600	850000-47777	Pension Trust Fund	$ 368,600	Pension Trust Transfer
TOTAL - Transfers Out		**$ 38,619,391**	**TOTAL - Transfers In**		**$ 38,619,391**	

Nevada Irrigation District
Fiscal Year: 2026
Revenue Summary

Fund	FY 2025 Revenue	FY 2026 Revenue	Variance	FY 2025 Transfers In	FY 2026 Transfers In	Variance	FY 2025 Total Inflows	FY 2026 Total Inflows	Variance
10 Water Fund	50,150,003	49,789,609	(360,393)	218,580	218,580	-	50,368,583	50,008,189	(360,393)
12 Capacity Fees Fund	1,000,000	1,000,000	-	-	-	-	1,000,000	1,000,000	-
15 Water Capital Improvement Fund	-	-	-	6,233,041	6,780,985	547,944	6,233,041	6,780,985	547,944
21 Cement Hill Assessment District Fund	318,000	318,000	-	-	-	-	318,000	318,000	-
22 Rodeo Flat Assessment District Fund	47,500	47,500	-	-	-	-	47,500	47,500	-
30 Recreation Fund	2,640,688	2,500,000	(140,688)	-	1,623,093	1,623,093	2,640,688	4,123,093	1,482,405
35 Recreation Capital Improvement Fund	-	-	-	-	-	-	-	-	-
50 Hydroelectric Fund	25,427,420	28,494,477	3,067,057	-	-	-	25,427,420	28,494,477	3,067,057
55 Hydroelectric Capital Improvement Fund	-	-	-	3,470,875	6,457,050	2,986,175	3,470,875	6,457,050	2,986,175
70 Internal Services Fund	782,950	750,000	(32,950)	20,994,134	21,539,683	545,549	21,777,084	22,289,683	512,599
85 Pension Trust Fund	-	-	-	2,000,000	2,000,000	-	2,000,000	2,000,000	-
TOTAL	**80,366,560**	**82,899,586**	**2,533,026**	**32,916,630**	**38,619,391**	**5,702,761**	**113,283,190**	**121,518,977**	**8,235,787**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 10 Water

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
100000-40106	NON-COMMERCIAL-INSIDE	15,872,376	17,500,000	17,143,000
100000-40107	NON-COMMERCIAL-OUTSIDE	96,407	110,000	104,120
100000-40109	LOW INCOME RATE ASSIST	(9,872)	(12,000)	(11,000)
100000-40206	COMMERCIAL - INSIDE	2,850,227	2,900,000	3,078,245
100000-40207	COMMERCIAL - OUTSIDE	10,896	10,000	11,768
100000-40410	SUMMER - INSIDE	6,366,168	7,000,000	7,000,000
100000-40411	SUMMER - OUTSIDE	168,621	200,000	182,111
100000-40412	WINTER - INSIDE	639,913	700,000	691,107
100000-40413	WINTER - OUTSIDE	8,093	15,000	8,741
100000-40414	ANNUAL	417,947	450,000	451,383
100000-40415	DEMAND/FALL/INTERM RAW	81,742	80,000	88,281
100000-40501	NEVADA CITY RAW	428,358	80,000	-
100000-40502	MUNICIPAL TREATED INSIDE	34,514	32,500	37,275
100000-40503	MUNICIPAL RAW OUTSIDE	3,209	400,000	466,093
100000-40504	GV-TREATED @ TRMT PLANT	80,212	45,000	-
100000-40505	MUNICIPAL TREATED OUTSIDE	79,237	70,000	104,015
100000-40701	NEVADA COUNTY-IN-TANK WT	136,802	180,000	150,000
100000-40705	MUNICIPAL RAW INSIDE	449,843	580,000	485,831
100000-40707	STATE/COUNTY MANDATED FE	445,195	-	-
100000-40711	FS/DC/PRV FEES	507,915	550,000	533,311
100000-40712	ENERGY PUMPING - TREATED	25	-	-
100000-40713	ENERGY PUMPING - RAW	79,998	85,000	84,000
100000-40715	TAX TRANSFER-WATER TOLLS	(145,481)	(200,000)	(183,270)
100000-40716	APPLICATION FEES	8,300	10,000	10,000
100000-40809	5% DISCOUNT-AG WATER	(5,388)	(5,500)	-
100000-40995	STANDBY CHARGES	129,580	-	-
100000-42101	TREATED WTR-CAPACITY FEE	9,013	-	-
100000-43101	TREATED WTR METER INSTAL	97,199	100,000	100,000
100000-43103	NEW DBL CK VALVE INSTALL	23,239	30,000	24,401
100000-43104	NEW RAW WATER SVC INSTAL	36,074	30,000	37,880
100000-43105	NEW PUBLIC F.H. INSTALL.	14,933	-	-
100000-43107	SERVICE LINE INSTALL FEE	27,331	15,000	15,000
100000-44101	INSURANCE/CLAIMS SETLMTS	2,423	-	-
100000-45130	QUITCLAIM;EASEMNT;ABNDMN	7,161	-	-
100000-45170	PIPELINE REIMB FEE	733,286	150,000	-
100000-46102	ADMIN FEES-VARIANCE	525	2,000	1,000
100000-46104	WATER AVAILABILITY	700	-	-
100000-46131	TURN ON/OFF, SERV CHGS	62,313	50,000	60,000
100000-46132	PENALTIES-WATER ACCOUNTS	98,269	75,000	90,000
100000-46165	REIMBURSABLE PROJ REVENU	246,199	50,000	100,000
100000-46190	MISCELLANEOUS	3,540	20,000	5,000

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 10 Water

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
100000-46300	MISC A/R CLEARING	6,100	-	-
100000-46302	EXPENSE REIMBURSEMENTS	33,999	20,000	30,000
100000-46310	RECYCLING INCOME	10,870	15,000	15,000
100000-47110	PROPERTY TAX REVENUE	16,762,513	17,000,000	17,250,000
100000-47115	ASMT-HOME OWNER EXEMPTIO	102,112	70,000	80,000
100000-47126	RODEO FLAT 2008 PRINCIPA	26,600	27,900	24,500
100000-47128	CFD LOAN PRINCIPAL	357,098	365,299	373,689
100000-47610	INTEREST INCOME:INVESTMN	1,062,234	500,000	500,000
100000-47611	UNREAL GAIN/LOSS-INVESTM	984,363	-	-
100000-47612	REAL GAIN/LOSS ON INVEST	(152,918)	-	-
100000-47615	INTEREST INCOME: OTHER	563,567	459,670	500,000
100000-47616	RODEO FLAT 2008 INTEREST	16,720	15,390	11,715
100000-47617	CFD LOAN INTEREST	35,504	27,303	18,913
100000-47777	TRANSFER IN - OPERATING	1,629,393	218,580	218,580
100000-48601	GAIN/LOSS-DISPOSAL F/A	52,255	-	-
100000-48990	CASH OVER/SHORT	(0)	100	-
100000-49101	RENTS AND LEASES	92,079	93,500	93,500
100000-49102	RENTAL INCOME	224,474	228,840	-
100000-49105	GRAVEL, MINERAL LEASES	24,373	23,000	24,000
100000-49115	GRAZING INCOME	250	2,000	-
Total		**51,928,626**	**50,368,583**	**50,008,189**

Nevada Irrigation District
Fiscal Year: 2026
Revenue - Fund 12 Capacity Fees

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
120000-42101	TREATED WTR-CAPACITY FEE	560,238	700,000	700,000
120000-47610	INTEREST INCOME:INVESTMN	237,488	300,000	300,000
120000-47611	UNREAL GAIN/LOSS-INVESTMT	(4,960)	-	-
120000-47612	REAL GAIN/LOSS ON INVEST	(25,876)	-	-
Total		**797,727**	**1,000,000**	**1,000,000**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 15 Water Capital Improvement

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
150000-47778	TRANSFER IN - CAPITAL	9,737,865	6,233,041	6,780,985
Total		**9,737,865**	**6,233,041**	**6,780,985**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 21 Cement Hill Assessment District

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
210000-47110	PROPERTY TAX REVENUE	320,547	318,000	318,000
Total		**320,547**	**318,000**	**318,000**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 22 Rodeo Flat Assessment District

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
220000-47110	PROPERTY TAX REVENUE	44,709	47,500	47,500
220000-49804	OTHER FINANCING SOURCES	50,100	-	-
Total		**44,709**	**47,500**	**47,500**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 30 Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
300000-46132	PENALTIES-WATER ACCOUNTS	451	-	-
300000-46302	EXPENSE REIMBURSEMENTS	13,348	7,500	7,500
300000-47610	INTEREST INCOME:INVESTMN	47,323	20,000	20,000
300000-47611	UNREAL GAIN/LOSS-INVESTM	4,558	-	-
300000-47612	REAL GAIN/LOSS ON INVEST	(7,101)	-	-
300000-47615	INTEREST INCOME: OTHER	-	1,000	1,000
300000-47777	TRANSFER IN - OPERATING	1,700,000	-	1,623,093
300000-48301	DAY USE	238,515	350,814	297,745
300000-48306	CAMPING	1,423,113	1,742,558	1,667,371
300000-48309	BOATING	155,983	221,065	202,466
300000-48401	CASCADE SHORES	55,203	40,829	41,000
300000-48403	SEASON PASS	104,897	151,293	142,918
300000-48734	STORE TAXABLE	31,067	27,563	27,000
300000-48735	STORE NON-TAX GROCERY	13,251	12,608	13,000
300000-48843	FUEL	8,626	62,994	60,000
300000-48933	SHOWERS & W/D	17,225	19,000	20,000
300000-48990	CASH OVER/SHORT	(1,068)	-	-
300000-49101	RENTS AND LEASES	50,435	65,000	60,000
300000-49121	RECREATION ROYALTIES	28,669	38,464	30,000
300000-49123	CUSTOMER REFUNDS	(247,488)	(120,000)	(90,000)
300000-49124	REFUND PROCESSING FEES	432	-	-
Total		**3,637,439**	**2,640,688**	**4,123,093**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 50 Hydroelectric

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
500000-41160	POWER GENERATION	26,539,350	24,552,420	27,335,531
500000-45130	QUITCLAIM;EASEMNT;ABNDMN	3,200	-	-
500000-45182	BOWMAN COSTS - HAYPRESS	183,295	75,000	188,794
500000-46170	HYDROELECT SUPPORT SVCS	262,284	100,000	270,152
500000-46302	EXPENSE REIMBURSEMENTS	1,757	-	-
500000-47610	INTEREST INCOME:INVESTMN	1,439,502	700,000	700,000
500000-47611	UNREAL GAIN/LOSS-INVESTM	1,823,936	-	-
500000-47612	REAL GAIN/LOSS ON INVEST	(226,206)	-	-
500000-48101	GRANTS - OPERATING	18,594	-	-
500000-48601	GAIN/LOSS-DISPOSAL F/A	(5,827)	-	-
Total		**30,039,885**	**25,427,420**	**28,494,477**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 55 Hydroelectric Capital Improvement

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
550000-47778	TRANSFER IN - CAPITAL	4,565,000	3,470,875	6,457,050
Total		**4,565,000**	**3,470,875**	**6,457,050**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 70 Internal Services

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
700000-44101	INSURANCE/CLAIMS SETLMTS	365,226	-	-
700000-46190	MISCELLANEOUS	660	-	-
700000-47610	INTEREST INCOME:INVESTMN	75,400	40,000	50,000
700000-47612	REAL GAIN/LOSS ON INVEST	(18,650)	-	-
700000-47777	TRANSFER IN - OPERATING	11,683,622	17,257,167	18,885,185
700000-47778	TRANSFER IN - CAPITAL	770,714	3,736,967	2,654,498
700000-48101	GRANTS - OPERATING	785,244	742,950	700,000
Total		**13,662,217**	**21,777,084**	**22,289,683**

Nevada Irrigation District

Fiscal Year: 2026

Revenue - Fund 85 Pension Trust

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
850000-47611	UNREAL GAIN/LOSS-INVESTMT	(14,537)	-	-
850000-47777	TRANSFER IN - OPERATING	-	2,000,000	2,000,000
850000-49803	CEPPT PENSION TR CONTRIB	2,000,000	-	-
Total		**1,985,463**	**2,000,000**	**2,000,000**

Nevada Irrigation District
Fiscal Year: 2026
Operational Expenditure Summary

Division	FY 2025 Expenditures	FY 2026 Expenditures	Variance	%
101200 Water Operations	14,512,110	1,248,803	(13,263,307)	-91.39%
101300 Treated Water	-	4,350,781	4,350,781	0.00%
101400 Distribution	-	5,286,205	5,286,205	0.00%
101500 Electrical Systems	-	1,514,222	1,514,222	0.00%
101600 Water Resources	-	3,188,645	3,188,645	0.00%
104000 Treated Water Maint	12,624,714	5,892,378	(6,732,336)	-53.33%
104100 Vegetation	1,423,099	1,411,827	(11,272)	-0.79%
104300 Raw Water Maint	-	5,205,438	5,205,438	0.00%
104400 Maintenance Admin	-	1,411,658	1,411,658	0.00%
108200 Customer Service	1,911,757	2,163,497	251,741	13.17%
109100 Non-Departmental	26,390,423	28,101,059	1,710,636	6.48%
129100 Non-Departmental	220,080	220,080	-	0.00%
219100 Non-Departmental	402,602	402,620	18	0.00%
229100 Non-Departmental	51,290	44,215	(7,075)	-13.79%
303000 General Recreation	3,090,996	1,088,566	(2,002,430)	-64.78%
303100 Greenhorn Recreation	-	10,500	10,500	0.00%
303110 Orchard Spring Recreation	-	294,750	294,750	0.00%
303120 Scotts Flat Recreation	-	690,680	690,680	0.00%
303130 Upper Division Recreation	-	435,600	435,600	0.00%
303140 Long Ravine Recreation	-	363,030	363,030	0.00%
303150 Peninsula Recreation	-	251,670	251,670	0.00%
309100 Non-Departmental	1,181,162	988,297	(192,865)	-16.33%
505000 Hydro Admin	5,565,239	3,163,803	(2,401,436)	-43.15%
505100 Hydro Operations	2,773,931	2,495,983	(277,948)	-10.02%
505200 Hydro Maintenance	5,471,560	5,512,203	40,643	0.74%
505300 Dam Safety	-	2,165,860	2,165,860	0.00%
505400 Hydro Compliance	-	1,491,110	1,491,110	0.00%
509100 Non-Departmental	11,307,692	15,525,753	4,218,061	37.30%

Nevada Irrigation District
Fiscal Year: 2026
Operational Expenditure Summary

Division	FY 2025 Expenditures	FY 2026 Expenditures	Variance	%
702000 Engineering	4,301,793	1,840,972	(2,460,822)	-57.20%
702100 Engineering Operations	-	1,215,040	1,215,040	0.00%
702200 Right of Way	-	457,344	457,344	0.00%
702300 Surveyor	-	683,032	683,032	0.00%
704200 Shop Operations	1,201,115	1,175,844	(25,270)	-2.10%
706000 Directors	199,894	306,004	106,110	53.08%
707000 Management	2,329,112	2,427,110	97,998	4.21%
707100 Watershed	562,372	466,245	(96,127)	-17.09%
707200 Safety	462,712	461,193	(1,518)	-0.33%
707300 Communications	290,114	306,922	16,808	5.79%
707400 Human Resources	577,851	633,157	55,306	9.57%
707500 Information Technology	2,420,190	2,521,707	101,517	4.19%
708000 Accounting	2,283,842	2,151,360	(132,482)	-5.80%
708100 Purchasing	927,557	907,286	(20,272)	-2.19%
709100 Non-Departmental	4,071,635	4,081,967	10,333	0.25%
850000 Non-Departmental	-	8,000	8,000	0.00%
TOTAL	**106,554,842**	**114,562,419**	**8,007,577**	**7.51%**

Nevada Irrigation District
Fiscal Year: 2026
Expenses - 101200 Water Operations

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101200-51101	SALARY	3,539,844	4,642,864	352,629
101200-51105	OVERTIME	67,640	81,500	80,000
101200-51106	DOUBLE TIME	67,651	86,000	80,000
101200-51110	HOLIDAY	278,234	-	-
101200-51111	VACATION	251,668	-	-
101200-51112	SICK LEAVE	130,180	-	-
101200-51113	ADMINISTRATIVE LEAVE	66,283	-	-
101200-51114	COMP TIME OFF	3,644	-	-
101200-51115	OTHER PD LEAVE(JURY,FUNL)	3,951	-	-
101200-51116	CTO PAYOFF	20,785	-	-
101200-51128	TRAINING & SEMINARS	480	-	-
101200-51144	STANDBY	172,140	226,336	-
101200-51145	OPERATION-PLANT/FACILITY	1,455	-	-
101200-51148	WATER OUTAGES	1,019	-	-
101200-51149	WATER REG/PATROL	291	-	-
101200-51183	MAINT-PUMPS/MOTORS/CNTRLS	16,328	-	-
101200-51184	MAINT-FACILITIES	291	-	-
101200-51201	TEMP LABOR-PERS EXEMPT	51,387	100,000	-
101200-51213	SICK LEAVE-TEMP-PERS EXMP	406	-	-
101200-51305	AIR AMBULANCE	-	2,891	137
101200-51306	SHORT TERM DISABILITY	11,683	12,576	297
101200-51310	MEDICARE	68,951	73,158	5,209
101200-51311	PENSION PREMIUMS	454,415	500,516	37,837
101200-51312	HEALTH INSURANCE	964,368	1,133,223	21,600
101200-51313	LIFE INSURANCE	22,945	26,020	1,989
101200-51314	DENTAL INSURANCE	51,594	52,236	2,950
101200-51315	VISION INSURANCE	7,674	8,065	375
101200-51316	LONG TERM DISABILITY	10,087	11,247	649
101200-51317	WORKERS COMP	135,164	130,418	8,024
101200-51318	UNEMPLOYMENT INSURANCE	-	176,588	3,144
101200-51319	FICA	3,211	312,813	-
101200-51325	PENSION EXP - UAAL	977,325	1,176,076	93,913
101200-52501	CHEMICALS	431,230	505,000	4,000
101200-52503	EQUIPMENT MAINTENANCE	210,765	233,400	-
101200-52504	MATERIALS	370,125	633,505	140,000
101200-52505	SAFETY SUPPLIES	31,825	48,500	1,850
101200-52506	SMALL TOOLS	9,889	25,307	-
101200-52507	WATER PURCHASE	166,227	1,650,000	-
101200-52515	NON-CAPITAL VEHICLES & EQUIPMENT	87,979	178,700	-
101200-52516	UNIFORM EXPENSES	10,487	16,050	-
101200-52517	FURNITURE & FIXTURES	3,089	4,000	-

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 101200 Water Operations

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101200-52603	CONSULTANT FEES	34,564	232,250	-
101200-52604	LEGAL FEES	24,098	20,500	26,500
101200-52608	FED/ST/CO FEES	213,744	242,700	11,000
101200-52612	WATER RIGHTS	121,563	154,000	-
101200-52615	CONTRACTOR FEES	311,636	302,100	16,800
101200-52706	DUES, PUBLCTNS, SPNSRSHP	1,289	9,750	6,400
101200-52710	SUPPLIES	954	2,000	2,000
101200-52711	EDUCATION/TRAINING/MEALS	14,765	42,340	-
101200-52713	UTILITIES	2,025,002	1,171,380	350,000
101200-52714	SOFTWARE/LICENSES	64,544	53,900	-
101200-56127	FUEL EXPENSE	258,122	234,200	1,500
101200-60110	INTEREST EXPENSE	42	-	-
101200-90005	DEPRECIATION CONTRA EXP	5,872,182	-	-
Total		**17,645,213**	**14,512,110**	**1,248,803**

Nevada Irrigation District
Fiscal Year: 2026
Expenses - 101300 Treated Water

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101300-51101	SALARY	-	-	1,269,655
101300-51144	STANDBY	-	-	64,029
101300-51305	AIR AMBULANCE	-	-	751
101300-51306	SHORT TERM DISABILITY	-	-	4,119
101300-51310	MEDICARE	-	-	19,941
101300-51311	PENSION PREMIUMS	-	-	136,483
101300-51312	HEALTH INSURANCE	-	-	236,624
101300-51313	LIFE INSURANCE	-	-	7,092
101300-51314	DENTAL INSURANCE	-	-	14,286
101300-51315	VISION INSURANCE	-	-	2,063
101300-51316	LONG TERM DISABILITY	-	-	3,095
101300-51317	WORKERS COMP	-	-	41,566
101300-51318	UNEMPLOYMENT INSURANCE	-	-	13,034
101300-51325	PENSION EXP - UAAL	-	-	359,416
101300-52501	CHEMICALS	-	-	502,500
101300-52503	EQUIPMENT MAINTENANCE	-	-	10,000
101300-52504	MATERIALS	-	-	73,000
101300-52505	SAFETY SUPPLIES	-	-	20,200
101300-52506	SMALL TOOLS	-	-	8,660
101300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	14,400
101300-52516	UNIFORM EXPENSES	-	-	4,350
101300-52517	FURNITURE & FIXTURES	-	-	6,000
101300-52603	CONSULTANT FEES	-	-	80,000
101300-52608	FED/ST/CO FEES	-	-	182,200
101300-52615	CONTRACTOR FEES	-	-	370,700
101300-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	1,400
101300-52710	SUPPLIES	-	-	500
101300-52711	EDUCATION/TRAINING/MEALS	-	-	9,600
101300-52713	UTILITIES	-	-	805,050
101300-52714	SOFTWARE/LICENSES	-	-	1,500
101300-56127	FUEL EXPENSE	-	-	88,568
Total		**-**	**-**	**4,350,781**

Nevada Irrigation District
Fiscal Year: 2026
Expenses - 101400 Distribution

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101400-51101	SALARY	-	-	2,227,168
101400-51144	STANDBY	-	-	121,655
101400-51201	TEMP LABOR-PERS EXEMPT	-	-	100,000
101400-51305	AIR AMBULANCE	-	-	1,570
101400-51306	SHORT TERM DISABILITY	-	-	7,998
101400-51310	MEDICARE	-	-	35,315
101400-51311	PENSION PREMIUMS	-	-	239,488
101400-51312	HEALTH INSURANCE	-	-	573,796
101400-51313	LIFE INSURANCE	-	-	12,479
101400-51314	DENTAL INSURANCE	-	-	29,400
101400-51315	VISION INSURANCE	-	-	4,314
101400-51316	LONG TERM DISABILITY	-	-	5,522
101400-51317	WORKERS COMP	-	-	73,610
101400-51318	UNEMPLOYMENT INSURANCE	-	-	21,311
101400-51325	PENSION EXP - UAAL	-	-	636,507
101400-52501	CHEMICALS	-	-	2,500
101400-52503	EQUIPMENT MAINTENANCE	-	-	49,000
101400-52504	MATERIALS	-	-	193,592
101400-52505	SAFETY SUPPLIES	-	-	19,100
101400-52506	SMALL TOOLS	-	-	9,150
101400-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	1,800
101400-52516	UNIFORM EXPENSES	-	-	9,000
101400-52517	FURNITURE & FIXTURES	-	-	1,000
101400-52608	FED/ST/CO FEES	-	-	60,600
101400-52615	CONTRACTOR FEES	-	-	4,280
101400-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	1,600
101400-52710	SUPPLIES	-	-	2,000
101400-52711	EDUCATION/TRAINING/MEALS	-	-	22,300
101400-52713	UTILITIES	-	-	596,750
101400-52714	SOFTWARE/LICENSES	-	-	400
101400-56127	FUEL EXPENSE	-	-	223,000
Total		**-**	**-**	**5,286,205**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 101500 Electrical Systems

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101500-51101	SALARY	-	-	571,749
101500-51305	AIR AMBULANCE	-	-	273
101500-51306	SHORT TERM DISABILITY	-	-	1,341
101500-51310	MEDICARE	-	-	8,508
101500-51311	PENSION PREMIUMS	-	-	61,477
101500-51312	HEALTH INSURANCE	-	-	92,607
101500-51313	LIFE INSURANCE	-	-	3,225
101500-51314	DENTAL INSURANCE	-	-	4,608
101500-51315	VISION INSURANCE	-	-	750
101500-51316	LONG TERM DISABILITY	-	-	1,413
101500-51317	WORKERS COMP	-	-	17,735
101500-51318	UNEMPLOYMENT INSURANCE	-	-	5,134
101500-51325	PENSION EXP - UAAL	-	-	153,352
101500-52501	CHEMICALS	-	-	2,100
101500-52503	EQUIPMENT MAINTENANCE	-	-	147,400
101500-52504	MATERIALS	-	-	152,000
101500-52505	SAFETY SUPPLIES	-	-	6,450
101500-52506	SMALL TOOLS	-	-	6,500
101500-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	197,500
101500-52516	UNIFORM EXPENSES	-	-	1,600
101500-52517	FURNITURE & FIXTURES	-	-	1,500
101500-52603	CONSULTANT FEES	-	-	2,250
101500-52615	CONTRACTOR FEES	-	-	2,000
101500-52711	EDUCATION/TRAINING/MEALS	-	-	2,200
101500-52713	UTILITIES	-	-	6,000
101500-52714	SOFTWARE/LICENSES	-	-	50,000
101500-56127	FUEL EXPENSE	-	-	14,550
Total		**-**	**-**	**1,514,222**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 101600 Water Resources

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
101600-51101	SALARY	-	-	424,698
101600-51305	AIR AMBULANCE	-	-	205
101600-51306	SHORT TERM DISABILITY	-	-	783
101600-51310	MEDICARE	-	-	6,321
101600-51311	PENSION PREMIUMS	-	-	45,613
101600-51312	HEALTH INSURANCE	-	-	70,061
101600-51313	LIFE INSURANCE	-	-	2,395
101600-51314	DENTAL INSURANCE	-	-	3,354
101600-51315	VISION INSURANCE	-	-	563
101600-51316	LONG TERM DISABILITY	-	-	998
101600-51317	WORKERS COMP	-	-	13,177
101600-51318	UNEMPLOYMENT INSURANCE	-	-	3,815
101600-51325	PENSION EXP - UAAL	-	-	113,939
101600-52503	EQUIPMENT MAINTENANCE	-	-	13,700
101600-52504	MATERIALS	-	-	65,100
101600-52505	SAFETY SUPPLIES	-	-	2,550
101600-52506	SMALL TOOLS	-	-	1,575
101600-52507	WATER PURCHASE	-	-	1,683,000
101600-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	20,000
101600-52516	UNIFORM EXPENSES	-	-	1,200
101600-52517	FURNITURE & FIXTURES	-	-	1,550
101600-52603	CONSULTANT FEES	-	-	515,000
101600-52612	WATER RIGHTS	-	-	169,400
101600-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	1,400
101600-52711	EDUCATION/TRAINING/MEALS	-	-	4,950
101600-52713	UTILITIES	-	-	16,900
101600-56127	FUEL EXPENSE	-	-	6,400
Total		**-**	**-**	**3,188,645**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 104000 Treated Water Maint

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
104000-51101	SALARY	2,967,315	4,615,382	1,956,589
104000-51105	OVERTIME	54,307	58,594	24,124
104000-51106	DOUBLE TIME	9,301	17,567	4,386
104000-51110	HOLIDAY	220,180	-	-
104000-51111	VACATION	258,200	-	-
104000-51112	SICK LEAVE	186,725	-	-
104000-51113	ADMINISTRATIVE LEAVE	28,919	-	-
104000-51114	COMP TIME OFF	(7,342)	-	-
104000-51115	OTHER PD LEAVE(JURY,FUNL)	11,694	-	-
104000-51116	CTO PAYOFF	19,479	-	-
104000-51117	SICK LEAVE-WORKERS COMP.	6,301	-	-
104000-51121	VARIOUS MEETINGS	73	-	-
104000-51128	TRAINING & SEMINARS	32,582	-	-
104000-51144	STANDBY	-	-	50,957
104000-51148	WATER OUTAGES	960	-	-
104000-51149	WATER REG/PATROL	10,194	-	-
104000-51171	INSTALL-RAW WATER SERVICE	264	-	-
104000-51184	MAINT-FACILITIES	465,327	-	-
104000-51186	MAINT-WATER SERVICES	3,688	-	-
104000-51187	MAINT-EQUIPMENT	7,420	-	-
104000-51201	TEMP LABOR-PERS EXEMPT	264,049	302,000	105,000
104000-51203	OVERTIME-TEMP-PERS EXEMPT	2,018	-	6,000
104000-51205	DOUBLETIME-TEMP-PERS EXMP	-	-	1,000
104000-51213	SICK LEAVE-TEMP-PERS EXMP	2,271	-	3,000
104000-51305	AIR AMBULANCE	-	3,698	1,570
104000-51306	SHORT TERM DISABILITY	8,825	9,915	4,235
104000-51310	MEDICARE	66,590	68,329	29,656
104000-51311	PENSION PREMIUMS	447,937	497,265	210,242
104000-51312	HEALTH INSURANCE	1,154,558	1,359,361	481,190
104000-51313	LIFE INSURANCE	24,142	25,988	11,018
104000-51314	DENTAL INSURANCE	58,341	60,745	25,341
104000-51315	VISION INSURANCE	10,128	10,316	4,314
104000-51316	LONG TERM DISABILITY	10,304	11,311	4,884
104000-51317	WORKERS COMP	185,290	171,351	87,565
104000-51318	UNEMPLOYMENT INSURANCE	7,153	164,932	17,896
104000-51319	FICA	16,643	292,165	-
104000-51325	PENSION EXP - UAAL	969,413	1,098,447	534,541
104000-52501	CHEMICALS	132	1,000	560
104000-52502	FACILITY MAINTENANCE	7,213	60,000	50,000
104000-52503	EQUIPMENT MAINTENANCE	64,078	82,420	46,340
104000-52504	MATERIALS	1,269,559	1,830,055	1,150,793

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 104000 Treated Water Maint

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
104000-52505	SAFETY SUPPLIES	35,379	37,440	4,000
104000-52506	SMALL TOOLS	11,888	12,000	9,000
104000-52515	NON-CAPITAL VEHICLES & EQUIPMENT	76,022	102,980	27,300
104000-52516	UNIFORM EXPENSES	11,937	30,000	-
104000-52517	FURNITURE & FIXTURES	-	1,560	-
104000-52603	CONSULTANT FEES	28,561	66,424	57,384
104000-52604	LEGAL FEES	-	2,000	-
104000-52608	FED/ST/CO FEES	23,233	25,480	-
104000-52615	CONTRACTOR FEES	508,265	983,028	983,492
104000-52706	DUES, PUBLCTNS, SPNSRSHP	15,297	17,926	-
104000-52710	SUPPLIES	1,236	3,120	-
104000-52711	EDUCATION/TRAINING/MEALS	20,102	35,113	-
104000-52713	UTILITIES	161,794	150,800	-
104000-56127	FUEL EXPENSE	238,788	416,000	-
104000-60110	INTEREST EXPENSE	297	-	-
104000-90005	DEPRECIATION CONTRA EXP	2,035,362	-	-
Total		**12,012,388**	**12,624,714**	**5,892,378**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 104100 Vegetation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
104100-51101	SALARY	382,071	498,725	514,624
104100-51105	OVERTIME	283	-	315
104100-51106	DOUBLE TIME	250	-	315
104100-51110	HOLIDAY	23,974	-	-
104100-51111	VACATION	25,450	-	-
104100-51112	SICK LEAVE	18,265	-	-
104100-51114	COMP TIME OFF	(54)	-	-
104100-51115	OTHER PD LEAVE(JURY,FUNL)	241	-	-
104100-51116	CTO PAYOFF	54	-	-
104100-51128	TRAINING & SEMINARS	12,141	-	-
104100-51182	MAINT-HERBICIDES	2,061	-	-
104100-51201	TEMP LABOR-PERS EXEMPT	42,981	50,300	52,500
104100-51213	SICK LEAVE-TEMP-PERS EXMP	508	-	1,500
104100-51305	AIR AMBULANCE	-	403	410
104100-51306	SHORT TERM DISABILITY	1,152	1,218	1,260
104100-51310	MEDICARE	7,330	7,266	7,506
104100-51311	PENSION PREMIUMS	49,922	53,749	55,305
104100-51312	HEALTH INSURANCE	164,429	187,972	170,431
104100-51313	LIFE INSURANCE	2,737	2,813	2,902
104100-51314	DENTAL INSURANCE	7,557	7,557	8,203
104100-51315	VISION INSURANCE	1,125	1,125	1,125
104100-51316	LONG TERM DISABILITY	1,157	1,247	1,287
104100-51317	WORKERS COMP	21,729	18,802	22,163
104100-51318	UNEMPLOYMENT INSURANCE	1,957	17,539	4,529
104100-51319	FICA	2,696	31,070	-
104100-51325	PENSION EXP - UAAL	107,670	116,812	135,292
104100-52501	CHEMICALS	284,075	295,000	300,000
104100-52503	EQUIPMENT MAINTENANCE	-	1,000	1,000
104100-52504	MATERIALS	5,512	3,000	4,000
104100-52505	SAFETY SUPPLIES	10,398	3,900	3,000
104100-52506	SMALL TOOLS	22,262	2,000	3,000
104100-52515	NON-CAPITAL VEH & EQUIP	26,317	10,000	20,000
104100-52516	UNIFORM EXPENSES	2,067	2,500	2,575
104100-52603	CONSULTANT FEES	5,868	7,000	7,210
104100-52604	LEGAL FEES	-	1,000	1,000
104100-52608	FED/ST/CO FEES	3,765	5,000	5,000
104100-52615	CONTRACTOR FEES	31,900	42,000	43,500
104100-52706	DUES, PUBLCTNS, SPNSRSHP	-	800	800
104100-52710	SUPPLIES	1,075	800	500
104100-52711	EDUCATION/TRAINING/MEALS	1,555	6,000	5,000
104100-52713	UTILITIES	1,742	2,500	2,575
104100-56127	FUEL EXPENSES	27,748	44,000	33,000
104100-90005	DEPRECIATION CONTRA EXP	9,465	-	-
Total		**1,311,436**	**1,423,099**	**1,411,827**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 104300 Raw Water Maint

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
104300-51101	SALARY	-	-	2,364,534
104300-51105	OVERTIME	-	-	30,418
104300-51106	DOUBLE TIME	-	-	5,531
104300-51144	STANDBY	-	-	64,367
104300-51201	TEMP LABOR-PERS EXEMPT	-	-	105,000
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
104300-51306	SHORT TERM DISABILITY	-	-	5,383
104300-51310	MEDICARE	-	-	35,908
104300-51311	PENSION PREMIUMS	-	-	254,058
104300-51312	HEALTH INSURANCE	-	-	620,553
104300-51313	LIFE INSURANCE	-	-	13,318
104300-51314	DENTAL INSURANCE	-	-	31,625
104300-51315	VISION INSURANCE	-	-	5,439
104300-51316	LONG TERM DISABILITY	-	-	5,904
104300-51317	WORKERS COMP	-	-	106,026
104300-51318	UNEMPLOYMENT INSURANCE	-	-	21,669
104300-51325	PENSION EXP - UAAL	-	-	647,235
104300-52501	CHEMICALS	-	-	440
104300-52503	EQUIPMENT MAINTENANCE	-	-	36,410
104300-52504	MATERIALS	-	-	742,094
104300-52505	SAFETY SUPPLIES	-	-	1,885
104300-52506	SMALL TOOLS	-	-	9,000
104300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	64,000
104300-52615	CONTRACTOR FEES	-	-	22,660
Total		**-**	**-**	**5,205,438**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 104400 Maintenance Admin

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
104400-51101	SALARY	-	-	411,775
104400-51105	OVERTIME	-	-	3,147
104400-51106	DOUBLE TIME	-	-	572
104400-51305	AIR AMBULANCE	-	-	205
104400-51306	SHORT TERM DISABILITY	-	-	743
104400-51310	MEDICARE	-	-	6,025
104400-51311	PENSION PREMIUMS	-	-	44,183
104400-51312	HEALTH INSURANCE	-	-	63,628
104400-51313	LIFE INSURANCE	-	-	2,322
104400-51314	DENTAL INSURANCE	-	-	2,709
104400-51315	VISION INSURANCE	-	-	563
104400-51316	LONG TERM DISABILITY	-	-	797
104400-51317	WORKERS COMP	-	-	11,317
104400-51318	UNEMPLOYMENT INSURANCE	-	-	3,636
104400-51325	PENSION EXP - UAAL	-	-	108,592
104400-52503	EQUIPMENT MAINTENANCE	-	-	2,143
104400-52505	SAFETY SUPPLIES	-	-	33,655
104400-52516	UNIFORM EXPENSES	-	-	30,900
104400-52517	FURNITURE & FIXTURES	-	-	1,607
104400-52604	LEGAL FEES	-	-	2,000
104400-52608	FED/ST/CO FEES	-	-	26,244
104400-52615	CONTRACTOR FEES	-	-	2,913
104400-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	18,464
104400-52710	SUPPLIES	-	-	5,000
104400-52711	EDUCATION/TRAINING/MEALS	-	-	44,716
104400-52713	UTILITIES	-	-	155,324
104400-56127	FUEL EXPENSE	-	-	428,480
Total		**-**	**-**	**1,411,658**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 108200 Customer Service

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
108200-51101	SALARY	604,363	694,854	769,925
108200-51105	OVERTIME	-	2,500	5,000
108200-51110	HOLIDAY	38,292	-	-
108200-51111	VACATION	31,329	-	-
108200-51112	SICK LEAVE	29,305	-	-
108200-51113	ADMINISTRATIVE LEAVE	10,680	-	-
108200-51114	COMP TIME OFF	1,680	-	-
108200-51115	OTHER PD LEAVE(JURY,FUNL)	1,032	-	-
108200-51201	TEMP LABOR-PERS EXEMPT	-	25,000	30,000
108200-51305	AIR AMBULANCE	-	605	615
108200-51306	SHORT TERM DISABILITY	2,294	2,269	2,351
108200-51310	MEDICARE	10,395	10,087	11,176
108200-51311	PENSION PREMIUMS	76,231	74,766	82,613
108200-51312	HEALTH INSURANCE	211,443	231,822	185,392
108200-51313	LIFE INSURANCE	3,892	3,919	4,342
108200-51314	DENTAL INSURANCE	10,525	9,841	9,841
108200-51315	VISION INSURANCE	1,782	1,688	1,688
108200-51316	LONG TERM DISABILITY	1,685	1,737	1,925
108200-51317	WORKERS COMP	2,140	1,862	2,261
108200-51318	UNEMPLOYMENT INSURANCE	-	24,348	6,744
108200-51319	FICA	-	43,131	-
108200-51325	PENSION EXP - UAAL	164,416	162,157	192,725
108200-52503	EQUIPMENT MAINTENANCE	2,677	5,500	5,000
108200-52504	MATERIALS	47,751	116,000	101,600
108200-52505	SAFETY SUPPLIES	935	1,350	1,700
108200-52506	SMALL TOOLS	123	1,060	1,100
108200-52516	UNIFORM EXPENSES	299	3,000	3,000
108200-52517	FURNITURE & FIXTURES	-	1,000	1,000
108200-52603	CONSULTANT FEES	14,955	29,500	26,500
108200-52615	CONTRACTOR FEES	137,843	179,000	179,000
108200-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	5,000
108200-52710	SUPPLIES	193,297	245,000	245,000
108200-52711	EDUCATION/TRAINING/MEALS	2,170	7,000	7,000
108200-52713	UTILITIES	1,175	2,000	2,000
108200-52714	SOFTWARE/LICENSES	2,367	12,500	14,000
108200-52804	BANK FEES	-	5,300	250,000
108200-56127	FUEL EXPENSE	12,965	12,960	15,000
108200-90005	DEPRECIATION CONTRA EXP	10,984	-	-
Total		**1,629,022**	**1,911,757**	**2,163,497**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 109100 Water Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
109100-51313	LIFE INSURANCE	3,503	3,455	2,596
109100-51321	HEALTH BENEFIT-RETIREES	616,571	629,787	732,821
109100-51324	OPEB NET ARC (EXPENSE)	572,926	612,513	704,424
109100-51326	CEPPT PENSION TR CONTRIB	1,184,600	-	-
109100-52502	FACILITY MAINTENANCE	250	30,000	-
109100-52603	CONSULTANT FEES	136,021	150,000	360,000
109100-52608	FED/ST/CO FEES	42,951	78,500	51,500
109100-52611	DISCOUNT	(5,492)	-	-
109100-52704	INSURANCE	10,570	-	-
109100-52720	BAD DEBTS	67,513	-	25,000
109100-52804	BANK FEES	38,098	55,000	55,000
109100-54000	TRANSFER OUT	15,101,929	20,853,887	22,181,776
109100-60110	INTEREST EXPENSE	17,749	13,051	19,337
109100-60111	LOAN INTEREST-CEMENT HILL	70,322	57,900	45,193
109100-60112	LOAN PRINCIPAL-CEMENT HIL	540,859	553,280	565,987
109100-60116	BOND INTEREST-2016A	640,892	586,600	502,100
109100-60117	BOND PRINCIPAL-2016A	1,565,000	1,650,000	1,730,000
109100-60118	BOND INTEREST-2020A	439,533	416,450	380,325
109100-60119	BOND PRINCIPAL-2020A	670,000	700,000	745,000
109100-90001	GASB 68 PERS ADJ	1,231,919	-	-
109100-90002	GASB 75 OPEB ADJ	(870,948)	-	-
109100-90004	DEBT SERVICE CONTRA EXP	(2,342,060)	-	-
109100-90006	COMPENSATED ABSENCES EXPENSE	237,190	-	-
Total		**19,969,895**	**26,390,423**	**28,101,059**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 129100 Capacity Fee Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
129100-52804	BANK FEES	406	1,500	1,500
129100-54000	TRANSFER OUT	3,004,344	218,580	218,580
Total		**3,004,751**	**220,080**	**220,080**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 219100 Cement Hill Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
219100-52603	CONSULTANT FEES	7,176	10,000	10,000
219100-60120	CFD LOAN INTEREST	25,770	18,545	11,160
219100-60121	CFD LOAN PRINCIPAL	314,592	321,817	329,210
219100-60122	CONNECTION LOAN INTEREST	9,734	8,758	7,760
219100-60123	CONNECTION LOAN PRINCIPAL	42,506	43,482	44,490
219100-90004	DEBT SERVICE CONTRA EXP	(357,098)	-	-
Total		**42,680**	**402,602**	**402,620**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 229100 Rodeo Flat Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
229100-52603	CONSULTANT FEES	4,003	8,000	8,000
229100-60113	BOND INTEREST-RODEO FLAT	15,442	15,390	11,715
229100-60114	BOND PRINCIPAL-RODEO FLAT	26,600	27,900	24,500
229100-90004	DEBT SERVICE CONTRA EXP	(26,600)	-	-
Total		**19,445**	**51,290**	**44,215**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303000 General Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303000-51101	SALARY	457,314	626,418	637,490
303000-51105	OVERTIME	520	5,017	758
303000-51110	HOLIDAY	28,897	-	-
303000-51111	VACATION	42,110	-	-
303000-51112	SICK LEAVE	17,272	-	-
303000-51113	ADMINISTRATIVE LEAVE	24,576	-	-
303000-51114	COMP TIME OFF	(496)	-	-
303000-51116	CTO PAYOFF	643	-	-
303000-51201	TEMP LABOR-PERS EXEMPT	147,200	240,000	-
303000-51203	OVERTIME-TEMP-PERS EXEMPT	1,917	-	-
303000-51213	SICK LEAVE-TEMP-PERS EXMP	806	-	-
303000-51305	AIR AMBULANCE	-	403	410
303000-51306	SHORT TERM DISABILITY	193	211	335
303000-51310	MEDICARE	10,601	9,185	9,284
303000-51311	PENSION PREMIUMS	58,466	67,504	68,502
303000-51312	HEALTH INSURANCE	96,439	113,451	119,670
303000-51313	LIFE INSURANCE	3,135	3,502	3,568
303000-51314	DENTAL INSURANCE	4,126	4,126	4,771
303000-51315	VISION INSURANCE	1,125	1,125	1,125
303000-51316	LONG TERM DISABILITY	1,405	1,504	1,515
303000-51317	WORKERS COMP	22,423	25,327	29,210
303000-51318	UNEMPLOYMENT INSURANCE	43,545	22,170	5,602
303000-51319	FICA	9,295	39,273	-
303000-51325	PENSION EXP - UAAL	125,928	147,654	167,325
303000-52503	EQUIPMENT MAINTENANCE	28,543	101,750	15,000
303000-52504	MATERIALS	89,907	206,475	10,000
303000-52505	SAFETY SUPPLIES	2,713	3,500	2,000
303000-52506	SMALL TOOLS	2,288	7,000	-
303000-52516	UNIFORM EXPENSES	610	2,000	-
303000-52604	LEGAL FEES	231	10,000	10,000
303000-52608	FED/ST/CO FEES	52,467	30,450	-
303000-52609	TEMPORARY LABOR	190,129	420,000	-
303000-52615	CONTRACTOR FEES	573,854	589,410	-
303000-52706	DUES, PUBLCTNS, SPNSRSHP	240	500	-
303000-52709	OUTREACH/ADVERTISE/NOTICE	3,796	7,500	-
303000-52710	SUPPLIES	2,495	5,000	-
303000-52711	EDUCATION/TRAINING/MEALS	100	300	-
303000-52713	UTILITIES	246,038	224,640	-
303000-52714	SOFTWARE/LICENSES	8,381	600	-
303000-52804	BANK FEES	45,602	70,000	-
303000-56127	FUEL EXPENSE	35,689	105,000	2,000
303000-60110	INTEREST EXPENSE	15	-	-
303000-90005	DEPRECIATION CONTRA EXP	292,172	-	-
Total		**2,672,710**	**3,090,996**	**1,088,566**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303100 Greenhorn Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303100-52608	FED/ST/CO FEES	-	-	5,500
303100-52615	CONTRACTOR FEES	-	-	5,000
Total		**-**	**-**	**10,500**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303110 Orchard Spring Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303110-51105	OVERTIME	-	-	1,000
303110-51201	TEMP LABOR-PERS EXEMPT	-	-	36,000
303110-52503	EQUIPMENT MAINTENANCE	-	-	10,000
303110-52504	MATERIALS	-	-	35,000
303110-52505	SAFETY SUPPLIES	-	-	400
303110-52516	UNIFORM EXPENSES	-	-	220
303110-52608	FED/ST/CO FEES	-	-	6,500
303110-52609	TEMPORARY LABOR	-	-	97,000
303110-52615	CONTRACTOR FEES	-	-	42,080
303110-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	100
303110-52709	OUTREACH/ADVERTISE/NOTICE	-	-	2,000
303110-52710	SUPPLIES	-	-	1,250
303110-52713	UTILITIES	-	-	48,000
303110-52714	SOFTWARE/LICENSES	-	-	200
303110-52804	BANK FEES	-	-	10,000
303110-56127	FUEL EXPENSE	-	-	5,000
Total		**-**	**-**	**294,750**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303120 Scotts Flat Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303120-51105	OVERTIME	-	-	1,500
303120-51201	TEMP LABOR-PERS EXEMPT	-	-	85,000
303120-52503	EQUIPMENT MAINTENANCE	-	-	30,000
303120-52504	MATERIALS	-	-	81,000
303120-52505	SAFETY SUPPLIES	-	-	400
303120-52506	SMALL TOOLS	-	-	7,000
303120-52516	UNIFORM EXPENSES	-	-	650
303120-52608	FED/ST/CO FEES	-	-	27,000
303120-52609	TEMPORARY LABOR	-	-	200,000
303120-52615	CONTRACTOR FEES	-	-	75,880
303120-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	200
303120-52709	OUTREACH/ADVERTISE/NOTICE	-	-	2,500
303120-52710	SUPPLIES	-	-	1,250
303120-52713	UTILITIES	-	-	98,000
303120-52714	SOFTWARE/LICENSES	-	-	300
303120-52804	BANK FEES	-	-	35,000
303120-56127	FUEL EXPENSE	-	-	45,000
Total		**-**	**-**	**690,680**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303130 Upper Division Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303130-51201	TEMP LABOR-PERS EXEMPT	-	-	18,000
303130-52503	EQUIPMENT MAINTENANCE	-	-	5,000
303130-52504	MATERIALS	-	-	10,000
303130-52608	FED/ST/CO FEES	-	-	1,600
303130-52615	CONTRACTOR FEES	-	-	350,000
303130-52709	OUTREACH/ADVERTISE/NOTICE	-	-	500
303130-52713	UTILITIES	-	-	45,000
303130-52804	BANK FEES	-	-	3,000
303130-56127	FUEL EXPENSE	-	-	2,500
Total		**-**	**-**	**435,600**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303140 Long Ravine Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303140-51105	OVERTIME	-	-	1,000
303140-51201	TEMP LABOR-PERS EXEMPT	-	-	51,000
303140-52503	EQUIPMENT MAINTENANCE	-	-	20,000
303140-52504	MATERIALS	-	-	35,000
303140-52505	SAFETY SUPPLIES	-	-	400
303140-52608	FED/ST/CO FEES	-	-	9,000
303140-52609	TEMPORARY LABOR	-	-	98,000
303140-52615	CONTRACTOR FEES	-	-	52,080
303140-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	100
303140-52709	OUTREACH/ADVERTISE/NOTICE	-	-	2,000
303140-52710	SUPPLIES	-	-	1,250
303140-52713	UTILITIES	-	-	36,000
303140-52714	SOFTWARE/LICENSES	-	-	200
303140-52804	BANK FEES	-	-	7,000
303140-56127	FUEL EXPENSE	-	-	50,000
Total		**-**	**-**	**363,030**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 303150 Peninsula Recreation

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
303150-51105	OVERTIME	-	-	1,000
303150-51201	TEMP LABOR-PERS EXEMPT	-	-	51,000
303150-52503	EQUIPMENT MAINTENANCE	-	-	20,000
303150-52504	MATERIALS	-	-	35,000
303150-52505	SAFETY SUPPLIES	-	-	400
303150-52608	FED/ST/CO FEES	-	-	7,000
303150-52609	TEMPORARY LABOR	-	-	28,000
303150-52615	CONTRACTOR FEES	-	-	58,720
303150-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	100
303150-52709	OUTREACH/ADVERTISE/NOTICE	-	-	500
303150-52710	SUPPLIES	-	-	1,250
303150-52713	UTILITIES	-	-	38,000
303150-52714	SOFTWARE/LICENSES	-	-	200
303150-52804	BANK FEES	-	-	9,000
303150-56127	FUEL EXPENSE	-	-	1,500
Total		**-**	**-**	**251,670**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 309100 Recreation Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
309100-51321	HEALTH BENEFIT-RETIREES	11,810	11,817	14,470
309100-51324	OPEB NET ARC (EXPENSE)	57,778	57,239	53,840
309100-51326	CEPPT PENSION TR CONTRIB	57,400	-	-
309100-52704	INSURANCE	(3,066)	-	-
309100-52804	BANK FEES	93	5,000	1,000
309100-54000	TRANSFER OUT	769,752	1,107,107	918,987
309100-90001	GASB 68 PERS ADJ	77,205	-	-
309100-90002	GASB 75 OPEB ADJ	30,455	-	-
309100-90006	COMPENSATED ABSENCES EXPENSE	6,919	-	-
Total		**1,008,346**	**1,181,162**	**988,297**

Nevada Irrigation District
Fiscal Year: 2025
Expenses - 505000 Hydro Admin

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
505000-51101	SALARY	383,213	569,863	351,803
505000-51105	OVERTIME	71	2,390	266
505000-51106	DOUBLE TIME	-	597	-
505000-51110	HOLIDAY	27,670	-	-
505000-51111	VACATION	62,222	-	-
505000-51112	SICK LEAVE	69,398	-	-
505000-51113	ADMINISTRATIVE LEAVE	23,985	-	-
505000-51115	OTHER PD LEAVE(JURY,FUNL)	2,778	-	-
505000-51117	SICK LEAVE-WORKERS COMP.	169	-	-
505000-51128	TRAINING & SEMINARS	8,691	-	-
505000-51305	AIR AMBULANCE	-	269	137
505000-51306	SHORT TERM DISABILITY	1,011	1,123	433
505000-51310	MEDICARE	8,408	8,324	5,105
505000-51311	PENSION PREMIUMS	49,167	61,263	37,748
505000-51312	HEALTH INSURANCE	69,973	89,592	58,084
505000-51313	LIFE INSURANCE	2,175	3,209	1,984
505000-51314	DENTAL INSURANCE	3,255	3,759	2,950
505000-51315	VISION INSURANCE	641	750	375
505000-51316	LONG TERM DISABILITY	1,023	1,297	670
505000-51317	WORKERS COMP	6,426	4,131	4,588
505000-51318	UNEMPLOYMENT INSURANCE	-	20,092	3,081
505000-51319	FICA	-	35,591	-
505000-51325	PENSION EXP - UAAL	108,259	133,811	89,876
505000-52501	CHEMICALS	55	2,000	1,000
505000-52503	EQUIPMENT MAINTENANCE	4,502	8,000	3,000
505000-52504	MATERIALS	955	5,000	10,000
505000-52505	SAFETY SUPPLIES	4,420	8,650	3,400
505000-52506	SMALL TOOLS	1,443	2,500	1,250
505000-52515	NON-CAPITAL VEHICLES & EQUIPMENT	22,659	20,000	1,000
505000-52517	FURNITURE & FIXTURES	2,277	5,000	1,000
505000-52603	CONSULTANT FEES	764,894	2,105,000	175,000
505000-52604	LEGAL FEES	440,883	300,000	350,000
505000-52607	FRANCHISE FEES	43,694	81,024	81,024
505000-52608	FED/ST/CO FEES	870,848	1,232,150	1,226,150
505000-52612	WATER RIGHTS	91,060	150,000	150,000
505000-52615	CONTRACTOR FEES	30,874	123,504	56,030
505000-52706	DUES, PUBLCTNS, SPNSRSHP	2,889	59,100	58,100
505000-52710	SUPPLIES	11,174	4,000	4,000
505000-52711	EDUCATION/TRAINING/MEALS	5,028	25,000	20,000
505000-52713	UTILITIES	233,181	241,450	250,450
505000-52714	SOFTWARE PROGRAMS/LICENSE	88,282	103,500	62,000
505000-52804	BANK FEES	48	1,500	1,500
505000-56127	FUEL EXPENSE	114,961	151,800	151,800
505000-90005	DEPRECIATION CONTRA EXP	1,142,838	-	-
Total		**4,705,499**	**5,565,239**	**3,163,803**

Nevada Irrigation District
Fiscal Year: 2026
Expenses - 505100 Hydro Operations

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
505100-51101	SALARY	961,501	1,350,603	1,282,478
505100-51105	OVERTIME	50,874	68,000	49,813
505100-51106	DOUBLE TIME	9,465	17,645	-
505100-51110	HOLIDAY	73,483	-	-
505100-51111	VACATION	85,702	-	-
505100-51112	SICK LEAVE	112,343	-	-
505100-51113	ADMINISTRATIVE LEAVE	8,076	-	-
505100-51114	COMP TIME OFF	(6,880)	-	-
505100-51115	OTHER PD LEAVE(JURY,FUNL)	811	-	-
505100-51116	CTO PAYOFF	21,236	-	-
505100-51121	VARIOUS MEETINGS	4,208	-	-
505100-51128	TRAINING & SEMINARS	30,998	-	-
505100-51144	STANDBY	34,931	-	37,321
505100-51305	AIR AMBULANCE	-	740	683
505100-51306	SHORT TERM DISABILITY	2,163	2,770	2,589
505100-51310	MEDICARE	18,192	20,676	19,917
505100-51311	PENSION PREMIUMS	131,123	145,595	137,892
505100-51312	HEALTH INSURANCE	274,179	309,889	250,890
505100-51313	LIFE INSURANCE	6,695	7,594	7,178
505100-51314	DENTAL INSURANCE	13,862	14,286	13,457
505100-51315	VISION INSURANCE	2,016	2,063	1,876
505100-51316	LONG TERM DISABILITY	3,012	3,312	3,132
505100-51317	WORKERS COMP	25,172	22,119	23,843
505100-51318	UNEMPLOYMENT INSURANCE	-	49,907	12,019
505100-51319	FICA	-	88,406	-
505100-51325	PENSION EXP - UAAL	282,840	332,378	352,047
505100-52501	CHEMICALS	1,148	1,000	2,000
505100-52503	EQUIPMENT MAINTENANCE	20,106	70,000	35,000
505100-52504	MATERIALS	17,308	13,000	30,000
505100-52505	SAFETY SUPPLIES	30,919	27,400	27,800
505100-52506	SMALL TOOLS	9,708	12,000	16,500
505100-52515	NON-CAPITAL VEH & EQUIP	-	-	15,000
505100-52516	UNIFORM EXPENSES	135	1,000	-
505100-52517	FURNITURE & FIXTURES	-	2,000	2,000
505100-52603	CONSULTANT FEES	5,220	30,000	51,000
505100-52615	CONTRACTOR FEES	91,819	115,000	55,000
505100-52710	SUPPLIES	5,782	10,000	10,000
505100-52711	EDUCATION/TRAINING/MEALS	36,041	50,000	50,000
505100-52713	UTILITIES	2,660	6,000	6,000
505100-56127	FUEL EXPENSE	-	550	550
505100-90005	DEPRECIATION CONTRA EXP	642,507	-	-
Total		**3,009,356**	**2,773,931**	**2,495,983**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 505200 Dydro Admin

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
505200-51101	SALARY	1,334,282	2,039,815	2,124,699
505200-51105	OVERTIME	92,577	125,000	136,500
505200-51106	DOUBLE TIME	4,400	11,793	6,300
505200-51110	HOLIDAY	88,610	-	-
505200-51111	VACATION	95,173	-	-
505200-51112	SICK LEAVE	68,058	-	-
505200-51113	ADMINISTRATIVE LEAVE	7,116	-	-
505200-51114	COMP TIME OFF	6,265	-	-
505200-51115	OTHER PD LEAVE(JURY,FUNL)	1,919	-	-
505200-51116	CTO PAYOFF	21,127	-	-
505200-51128	TRAINING & SEMINARS	30,714	-	-
505200-51200	TEMP LABOR - PERS	11,435	-	-
505200-51201	TEMP LABOR-PERS EXEMPT	46,477	70,000	70,000
505200-51203	OVERTIME-TEMP-PERS EXEMPT	3,426	-	-
505200-51213	SICK LEAVE-TEMP-PERS EXMP	254	-	-
505200-51305	AIR AMBULANCE	-	1,009	1,024
505200-51306	SHORT TERM DISABILITY	4,041	4,912	4,476
505200-51310	MEDICARE	28,430	31,203	32,966
505200-51311	PENSION PREMIUMS	178,598	219,742	228,238
505200-51312	HEALTH INSURANCE	325,877	429,732	396,783
505200-51313	LIFE INSURANCE	8,418	11,505	11,983
505200-51314	DENTAL INSURANCE	16,558	19,760	19,115
505200-51315	VISION INSURANCE	2,454	2,813	2,813
505200-51316	LONG TERM DISABILITY	4,097	4,984	5,137
505200-51317	WORKERS COMP	35,332	33,381	42,032
505200-51318	UNEMPLOYMENT INSURANCE	-	75,318	19,893
505200-51319	FICA	3,110	133,421	-
505200-51325	PENSION EXP - UAAL	382,599	501,621	594,193
505200-52501	CHEMICALS	1,435	7,500	7,500
505200-52503	EQUIPMENT MAINTENANCE	107,774	200,000	200,000
505200-52504	MATERIALS	622,728	410,000	470,000
505200-52505	SAFETY SUPPLIES	29,378	44,000	44,000
505200-52506	SMALL TOOLS	72,390	45,000	45,000
505200-52515	NON-CAPITAL VEHICLES & EQUIPMENT	27,022	30,000	30,000
505200-52516	UNIFORM EXPENSES	720	2,500	2,500
505200-52517	FURNITURE & FIXTURES	-	2,000	2,000
505200-52603	CONSULTANT FEES	69,944	195,500	190,000
505200-52608	FED/ST/CO FEES	-	-	500
505200-52615	CONTRACTOR FEES	635,813	763,500	769,000
505200-52710	SUPPLIES	680	5,000	5,000
505200-52711	EDUCATION/TRAINING/MEALS	22,897	50,000	50,000
505200-56127	FUEL EXPENSE	-	550	550
505200-60110	INTEREST EXPENSE	46	-	-
505200-90005	DEPRECIATION CONTRA EXP	356,921	-	-
Total		**4,749,091**	**5,471,560**	**5,512,203**

Nevada Irrigation District
Fiscal Year: 2026
Expenses - 505300 Dam Safety

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
505300-51101	SALARY	-	-	339,927
505300-51305	AIR AMBULANCE	-	-	137
505300-51306	SHORT TERM DISABILITY	-	-	873
505300-51310	MEDICARE	-	-	4,941
505300-51311	PENSION PREMIUMS	-	-	36,367
505300-51312	HEALTH INSURANCE	-	-	50,371
505300-51313	LIFE INSURANCE	-	-	1,907
505300-51314	DENTAL INSURANCE	-	-	2,950
505300-51315	VISION INSURANCE	-	-	375
505300-51316	LONG TERM DISABILITY	-	-	781
505300-51317	WORKERS COMP	-	-	8,374
505300-51318	UNEMPLOYMENT INSURANCE	-	-	2,981
505300-51325	PENSION EXP - UAAL	-	-	89,051
505300-52501	CHEMICALS	-	-	500
505300-52503	EQUIPMENT MAINTENANCE	-	-	3,000
505300-52504	MATERIALS	-	-	1,000
505300-52505	SAFETY SUPPLIES	-	-	1,400
505300-52506	SMALL TOOLS	-	-	500
505300-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	2,000
505300-52516	UNIFORM EXPENSES	-	-	500
505300-52517	FURNITURE & FIXTURES	-	-	500
505300-52603	CONSULTANT FEES	-	-	1,528,124
505300-52608	FED/ST/CO FEES	-	-	5,000
505300-52615	CONTRACTOR FEES	-	-	75,000
505300-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	952
505300-52710	SUPPLIES	-	-	2,500
505300-52711	EDUCATION/TRAINING/MEALS	-	-	5,850
Total		**-**	**-**	**2,165,860**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 505400 Hydro Compliance

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
505400-51101	SALARY	-	-	431,823
505400-51105	OVERTIME	-	-	5,222
505400-51305	AIR AMBULANCE	-	-	205
505400-51306	SHORT TERM DISABILITY	-	-	1,002
505400-51310	MEDICARE	-	-	6,355
505400-51311	PENSION PREMIUMS	-	-	46,281
505400-51312	HEALTH INSURANCE	-	-	40,038
505400-51313	LIFE INSURANCE	-	-	2,430
505400-51314	DENTAL INSURANCE	-	-	1,638
505400-51315	VISION INSURANCE	-	-	563
505400-51316	LONG TERM DISABILITY	-	-	1,043
505400-51317	WORKERS COMP	-	-	3,464
505400-51318	UNEMPLOYMENT INSURANCE	-	-	3,834
505400-51325	PENSION EXP - UAAL	-	-	114,514
505400-52501	CHEMICALS	-	-	200
505400-52503	EQUIPMENT MAINTENANCE	-	-	66,000
505400-52504	MATERIALS	-	-	8,000
505400-52505	SAFETY SUPPLIES	-	-	3,200
505400-52506	SMALL TOOLS	-	-	3,500
505400-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	-	20,000
505400-52516	UNIFORM EXPENSES	-	-	500
505400-52517	FURNITURE & FIXTURES	-	-	500
505400-52603	CONSULTANT FEES	-	-	615,500
505400-52615	CONTRACTOR FEES	-	-	103,500
505400-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	1,800
505400-52710	SUPPLIES	-	-	3,000
505400-52711	EDUCATION/TRAINING/MEALS	-	-	7,000
Total		**-**	**-**	**1,491,110**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 509100 Hydroelectric Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
509100-51313	LIFE INSURANCE	907	882	731
509100-51321	HEALTH BENEFIT-RETIREES	116,822	122,162	137,469
509100-51324	OPEB NET ARC (EXPENSE)	369,348	369,691	262,929
509100-51326	CEPPT PENSION TR CONTRIB	389,400	-	-
509100-52608	FED/ST/CO FEES	31,817	319,000	55,000
509100-52704	INSURANCE	50,620	65,000	65,000
509100-52804	BANK FEES	52,303	62,500	73,175
509100-54000	TRANSFER OUT	11,210,570	10,368,457	14,931,448
509100-90001	GASB 68 PERS ADJ	547,610	-	-
509100-90002	GASB 75 OPEB ADJ	(445,395)	-	-
509100-90006	COMPENSATED ABSENCES EXPENSE	(16,062)	-	-
Total		**12,307,938**	**11,307,692**	**15,525,753**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 702000 Engineering

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
702000-51101	SALARY	-	2,016,797	673,088
702000-51105	OVERTIME	-	20,000	5,600
702000-51305	AIR AMBULANCE	-	1,076	341
702000-51306	SHORT TERM DISABILITY	-	2,083	400
702000-51310	MEDICARE	-	29,290	9,859
702000-51311	PENSION PREMIUMS	-	216,986	72,308
702000-51312	HEALTH INSURANCE	-	377,966	115,893
702000-51313	LIFE INSURANCE	-	11,365	3,796
702000-51314	DENTAL INSURANCE	-	17,158	5,658
702000-51315	VISION INSURANCE	-	3,001	938
702000-51316	LONG TERM DISABILITY	-	4,762	1,450
702000-51317	WORKERS COMP	-	34,299	7,992
702000-51318	UNEMPLOYMENT INSURANCE	-	70,700	5,949
702000-51319	FICA	-	125,240	-
702000-51325	PENSION EXP - UAAL	-	470,861	177,700
702000-52503	EQUIPMENT MAINTENANCE	-	7,000	-
702000-52504	MATERIALS	-	25,000	-
702000-52505	SAFETY SUPPLIES	-	5,300	-
702000-52506	SMALL TOOLS	-	5,000	-
702000-52515	NON-CAPITAL VEH & EQUIP	-	40,000	-
702000-52516	UNIFORM EXPENSES	-	1,500	-
702000-52517	FURNITURE & FIXTURES	-	2,000	-
702000-52603	CONSULTANT FEES	-	632,300	750,000
702000-52604	LEGAL FEES	-	75,000	10,000
702000-52608	FED/ST/CO FEES	-	1,000	-
702000-52706	DUES, PUBLCTNS, SPNSRSHP	-	1,400	-
702000-52710	SUPPLIES	-	4,000	-
702000-52711	EDUCATION/TRAINING/MEALS	-	25,000	-
702000-52713	UTILITIES	-	5,000	-
702000-52714	SOFTWARE PROGRAMS/LICENSE	-	35,710	-
702000-52901	LAND/EASEMENT PURCHASES	-	15,000	-
702000-56127	FUEL EXPENSES	-	20,000	-
Total		**-**	**4,301,793**	**1,840,972**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 702100 Engineering Operations

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
702100-51101	SALARY	-	-	711,461
702100-51305	AIR AMBULANCE	-	-	341
702100-51306	SHORT TERM DISABILITY	-	-	909
702100-51310	MEDICARE	-	-	10,409
702100-51311	PENSION PREMIUMS	-	-	76,340
702100-51312	HEALTH INSURANCE	-	-	115,125
702100-51313	LIFE INSURANCE	-	-	4,013
702100-51314	DENTAL INSURANCE	-	-	5,012
702100-51315	VISION INSURANCE	-	-	938
702100-51316	LONG TERM DISABILITY	-	-	1,694
702100-51317	WORKERS COMP	-	-	15,652
702100-51318	UNEMPLOYMENT INSURANCE	-	-	6,282
702100-51325	PENSION EXP - UAAL	-	-	187,624
702100-52503	EQUIPMENT MAINTENANCE	-	-	6,000
702100-52504	MATERIALS	-	-	5,000
702100-52505	SAFETY SUPPLIES	-	-	2,500
702100-52506	SMALL TOOLS	-	-	500
702100-52515	NON-CAPITAL VEH & EQUIP	-	-	750
702100-52516	UNIFORM EXPENSES	-	-	275
702100-52517	FURNITURE & FIXTURES	-	-	2,000
702100-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	500
702100-52710	SUPPLIES	-	-	4,000
702100-52711	EDUCATION/TRAINING/MEALS	-	-	15,000
702100-52713	UTILITIES	-	-	3,000
702100-52714	SOFTWARE PROGRAMS/LICENSE	-	-	19,715
702100-56127	FUEL EXPENSES	-	-	20,000
Total		**-**	**-**	**1,215,040**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 702200 Right of Way

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
702200-51101	SALARY	-	-	248,277
702200-51105	OVERTIME	-	-	2,250
702200-51305	AIR AMBULANCE	-	-	137
702200-51306	SHORT TERM DISABILITY	-	-	235
702200-51310	MEDICARE	-	-	3,638
702200-51311	PENSION PREMIUMS	-	-	26,640
702200-51312	HEALTH INSURANCE	-	-	40,341
702200-51313	LIFE INSURANCE	-	-	1,400
702200-51314	DENTAL INSURANCE	-	-	2,950
702200-51315	VISION INSURANCE	-	-	375
702200-51316	LONG TERM DISABILITY	-	-	621
702200-51317	WORKERS COMP	-	-	833
702200-51318	UNEMPLOYMENT INSURANCE	-	-	2,196
702200-51325	PENSION EXP - UAAL	-	-	65,581
702200-52504	MATERIALS	-	-	25,000
702200-52505	SAFETY SUPPLIES	-	-	800
702200-52516	UNIFORM EXPENSES	-	-	520
702200-52713	UTILITIES	-	-	600
702200-52714	SOFTWARE PROGRAMS/LICENSE	-	-	7,045
702200-52901	LAND/EASEMENT PURCHASES	-	-	27,905
Total		**-**	**-**	**457,344**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 702300 Surveyor

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
702300-51101	SALARY	-	-	367,932
702300-51105	OVERTIME	-	-	3,350
702300-51201	TEMP LABOR-PERS EXEMPT	-	-	20,000
702300-51305	AIR AMBULANCE	-	-	205
702300-51306	SHORT TERM DISABILITY	-	-	486
702300-51310	MEDICARE	-	-	5,401
702300-51311	PENSION PREMIUMS	-	-	39,565
702300-51312	HEALTH INSURANCE	-	-	56,810
702300-51313	LIFE INSURANCE	-	-	2,075
702300-51314	DENTAL INSURANCE	-	-	2,063
702300-51315	VISION INSURANCE	-	-	563
702300-51316	LONG TERM DISABILITY	-	-	920
702300-51317	WORKERS COMP	-	-	5,356
702300-51318	UNEMPLOYMENT INSURANCE	-	-	3,259
702300-51325	PENSION EXP - UAAL	-	-	97,357
702300-52503	EQUIPMENT MAINTENANCE	-	-	2,000
702300-52505	SAFETY SUPPLIES	-	-	1,500
702300-52506	SMALL TOOLS	-	-	5,000
702300-52515	NON-CAPITAL VEH & EQUIP	-	-	50,000
702300-52516	UNIFORM EXPENSES	-	-	500
702300-52706	DUES, PUBLCTNS, SPNSRSHP	-	-	540
702300-52710	SUPPLIES	-	-	500
702300-52711	EDUCATION/TRAINING/MEALS	-	-	12,500
702300-52713	UTILITIES	-	-	900
702300-52714	SOFTWARE PROGRAMS/LICENSE	-	-	4,250
Total		**-**	**-**	**683,032**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 704200 Shop Operations

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
704200-51101	SALARY	209,661	329,425	338,701
704200-51105	OVERTIME	1,263	592	1,365
704200-51106	DOUBLE TIME	1,223	592	1,365
704200-51110	HOLIDAY	15,496	-	-
704200-51111	VACATION	15,597	-	-
704200-51112	SICK LEAVE	11,011	-	-
704200-51114	COMP TIME OFF	(64)	-	-
704200-51115	OTHER PD LEAVE(JURY,FUNL)	285	-	-
704200-51116	CTO PAYOFF	67	-	-
704200-51128	TRAINING & SEMINARS	5,071	-	-
704200-51187	MAINT-EQUIPMENT	46,694	-	-
704200-51305	AIR AMBULANCE	-	269	273
704200-51306	SHORT TERM DISABILITY	671	786	805
704200-51310	MEDICARE	4,652	4,817	4,974
704200-51311	PENSION PREMIUMS	32,239	35,446	36,343
704200-51312	HEALTH INSURANCE	68,756	76,247	68,466
704200-51313	LIFE INSURANCE	2,116	1,858	1,910
704200-51314	DENTAL INSURANCE	5,253	5,253	5,253
704200-51315	VISION INSURANCE	750	750	750
704200-51316	LONG TERM DISABILITY	746	824	847
704200-51317	WORKERS COMP	11,135	11,272	14,686
704200-51318	UNEMPLOYMENT INSURANCE	-	11,627	3,002
704200-51319	FICA	-	20,597	-
704200-51325	PENSION EXP - UAAL	69,486	77,438	89,653
704200-52501	CHEMICALS	35,153	45,000	46,350
704200-52503	EQUIPMENT MAINTENANCE	306,619	363,000	373,890
704200-52504	MATERIALS	23,443	30,000	30,900
704200-52505	SAFETY SUPPLIES	8,274	9,600	9,840
704200-52506	SMALL TOOLS	5,354	6,000	6,000
704200-52515	NON-CAPITAL VEHICLES & EQUIPMENT	5,766	33,000	12,000
704200-52516	UNIFORM EXPENSES	1,194	2,000	2,060
704200-52517	FURNITURE & FIXTURES	338	500	500
704200-52608	FED/ST/CO FEES	-	-	2,000
704200-52615	CONTRACTOR FEES	7,430	5,000	5,000
704200-52706	DUES, PUBLCTNS, SPNSRSHP	38,956	45,000	49,350
704200-52710	SUPPLIES	194	1,000	-
704200-52711	EDUCATION/TRAINING/MEALS	5,435	8,000	16,240
704200-52713	UTILITIES	267	500	500
704200-52714	SOFTWARE/LICENSES	2,600	34,720	11,620
704200-56127	FUEL EXPENSE	27,028	40,000	41,200
Total		**970,157**	**1,201,115**	**1,175,844**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 706000 Directors

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
706000-51101	SALARY	73,750	75,000	75,000
706000-51305	AIR AMBULANCE	-	336	341
706000-51310	MEDICARE	1,393	1,088	1,088
706000-51312	HEALTH INSURANCE	51,168	58,507	122,726
706000-51313	LIFE INSURANCE	176	423	423
706000-51314	DENTAL INSURANCE	3,596	3,942	5,012
706000-51315	VISION INSURANCE	897	938	938
706000-51316	LONG TERM DISABILITY	-	188	188
706000-51317	WORKERS COMP	265	248	283
706000-51318	UNEMPLOYMENT INSURANCE	-	2,625	656
706000-51319	FICA	5,955	4,650	4,650
706000-52503	EQUIPMENT MAINTENANCE	818	2,500	2,500
706000-52604	LEGAL FEES	3,767	25,000	27,000
706000-52608	FED/ST/CO FEES	22,350	-	40,000
706000-52710	SUPPLIES	3,499	3,450	3,500
706000-52711	EDUCATION/TRAINING/MEALS	3,364	19,200	19,200
706000-52713	UTILITIES	2,262	1,800	2,500
Total		**173,259**	**199,894**	**306,004**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707000 Management

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707000-51101	SALARY	715,437	837,948	897,819
707000-51105	OVERTIME	11	-	-
707000-51110	HOLIDAY	42,675	-	-
707000-51111	VACATION	46,614	-	-
707000-51112	SICK LEAVE	17,377	-	-
707000-51113	ADMINISTRATIVE LEAVE	41,763	-	-
707000-51114	COMP TIME OFF	(4)	-	-
707000-51115	OTHER PD LEAVE(JURY,FUNL)	1,153	-	-
707000-51116	CTO PAYOFF	4	-	-
707000-51305	AIR AMBULANCE	-	336	343
707000-51306	SHORT TERM DISABILITY	1,028	1,165	1,174
707000-51310	MEDICARE	12,526	12,150	13,018
707000-51311	PENSION PREMIUMS	66,417	90,066	96,239
707000-51312	HEALTH INSURANCE	117,230	130,893	122,148
707000-51313	LIFE INSURANCE	2,983	4,721	5,059
707000-51314	DENTAL INSURANCE	6,797	6,728	6,728
707000-51315	VISION INSURANCE	953	938	938
707000-51316	LONG TERM DISABILITY	1,475	1,508	1,527
707000-51317	WORKERS COMP	2,065	1,971	2,410
707000-51318	UNEMPLOYMENT INSURANCE	-	29,328	7,856
707000-51319	FICA	-	51,953	-
707000-51325	PENSION EXP - UAAL	133,662	195,326	234,651
707000-52502	FACILITY MAINTENANCE	-	20,000	20,000
707000-52503	EQUIPMENT MAINTENANCE	4,274	14,752	11,500
707000-52504	MATERIALS	5,184	4,000	4,000
707000-52505	SAFETY SUPPLIES	16	-	-
707000-52515	NON-CAPITAL VEHICLES & EQUIPMENT	24,208	7,679	8,600
707000-52516	UNIFORM EXPENSES	-	10,000	10,500
707000-52517	FURNITURE & FIXTURES	1,173	2,000	2,100
707000-52603	CONSULTANT FEES	179,870	188,500	194,500
707000-52604	LEGAL FEES	551,508	300,000	350,000
707000-52608	FED/ST/CO FEES	74,171	110,000	105,000
707000-52615	CONTRACTOR FEES	20,402	20,000	21,000
707000-52706	DUES, PUBLCTNS, SPNSRSHP	117,707	126,250	141,000
707000-52709	OUTREACH/ADVERTISE/NOTICE	-	25,000	30,000
707000-52710	SUPPLIES	26,262	31,400	32,500
707000-52711	EDUCATION/TRAINING/MEALS	25,626	35,000	35,000
707000-52713	UTILITIES	43,846	68,000	70,000
707000-56127	FUEL EXPENSE	-	1,500	1,500
Total		**2,284,414**	**2,329,112**	**2,427,110**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707100 Watershed

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707100-51101	SALARY	185,693	230,446	245,002
707100-51110	HOLIDAY	12,997	-	-
707100-51111	VACATION	11,575	-	-
707100-51112	SICK LEAVE	6,189	-	-
707100-51113	ADMINISTRATIVE LEAVE	6,214	-	-
707100-51201	TEMP LABOR-PERS EXEMPT	-	-	25,000
707100-51305	AIR AMBULANCE	-	134	137
707100-51306	SHORT TERM DISABILITY	773	793	808
707100-51310	MEDICARE	3,229	3,353	3,564
707100-51311	PENSION PREMIUMS	23,901	24,602	26,096
707100-51312	HEALTH INSURANCE	59,043	67,879	59,083
707100-51313	LIFE INSURANCE	1,252	1,290	1,372
707100-51314	DENTAL INSURANCE	3,019	2,950	2,950
707100-51315	VISION INSURANCE	391	375	375
707100-51316	LONG TERM DISABILITY	572	572	608
707100-51317	WORKERS COMP	2,280	544	660
707100-51318	UNEMPLOYMENT INSURANCE	-	8,094	2,151
707100-51319	FICA	-	14,337	-
707100-51325	PENSION EXP - UAAL	51,384	53,903	64,242
707100-52504	MATERIALS	1,202	4,000	4,200
707100-52505	SAFETY SUPPLIES	800	1,800	2,000
707100-52506	SMALL TOOLS	1,140	2,000	2,000
707100-52515	NON-CAPITAL VEHICLES & EQUIPMENT	500	4,000	3,000
707100-52517	FURNITURE & FIXTURES	-	5,000	5,000
707100-52603	CONSULTANT FEES	118,707	120,000	-
707100-52608	FED/ST/CO FEES	1,668	5,300	5,300
707100-52709	OUTREACH/ADVERTISE/NOTICE	-	1,000	1,000
707100-52710	SUPPLIES	157	2,000	2,200
707100-52711	EDUCATION/TRAINING/MEALS	5,124	5,000	5,200
707100-52713	UTILITIES	1,555	1,000	2,300
707100-56127	FUEL EXPENSE	-	2,000	2,000
707100-60110	INTEREST EXPENSE	156	-	-
707100-90005	DEPRECIATION CONTRA EXP	4,580	-	-
Total		**504,100**	**562,372**	**466,245**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707200 Safety

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707200-51101	SALARY	154,467	211,081	223,691
707200-51110	HOLIDAY	10,133	-	-
707200-51111	VACATION	13,115	-	-
707200-51112	SICK LEAVE	11,970	-	-
707200-51115	OTHER PD LEAVE(JURY,FUNL)	960	-	-
707200-51116	CTO PAYOFF	1,951	-	-
707200-51305	AIR AMBULANCE	-	134	137
707200-51306	SHORT TERM DISABILITY	1,055	1,229	1,285
707200-51310	MEDICARE	2,816	3,072	3,255
707200-51311	PENSION PREMIUMS	20,466	22,702	23,991
707200-51312	HEALTH INSURANCE	45,709	52,215	45,448
707200-51313	LIFE INSURANCE	1,140	1,185	1,257
707200-51314	DENTAL INSURANCE	1,658	1,658	1,658
707200-51315	VISION INSURANCE	375	375	375
707200-51316	LONG TERM DISABILITY	483	525	557
707200-51317	WORKERS COMP	7,690	4,893	603
707200-51318	UNEMPLOYMENT INSURANCE	-	7,416	1,964
707200-51319	FICA	-	13,137	-
707200-51325	PENSION EXP - UAAL	44,072	49,389	58,672
707200-52504	MATERIALS	-	-	1,000
707200-52505	SAFETY SUPPLIES	22,617	14,700	22,800
707200-52515	NON-CAPITAL VEH & EQUIP	25,240	1,000	1,500
707200-52517	FURNITURE & FIXTURES	-	-	1,000
707200-52603	CONSULTANT FEES	7,910	64,000	59,000
707200-52706	DUES, PUBLCTNS, SPNSRSHP	-	3,000	3,000
707200-52710	SUPPLIES	773	6,000	5,000
707200-52711	EDUCATION/TRAINING/MEALS	626	2,500	2,500
707200-52713	UTILITIES	648	1,000	1,000
707200-56127	FUEL EXPENSES	-	1,500	1,500
Total		**375,874**	**462,712**	**461,193**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707300 Communications

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707300-51101	SALARY	89,815	101,381	117,395
707300-51110	HOLIDAY	5,202	-	-
707300-51111	VACATION	2,230	-	-
707300-51305	AIR AMBULANCE	-	67	68
707300-51306	SHORT TERM DISABILITY	689	717	831
707300-51310	MEDICARE	1,427	1,470	1,702
707300-51311	PENSION PREMIUMS	10,425	10,812	12,500
707300-51312	HEALTH INSURANCE	11,480	13,054	11,362
707300-51313	LIFE INSURANCE	570	567	657
707300-51314	DENTAL INSURANCE	405	405	405
707300-51315	VISION INSURANCE	188	188	188
707300-51316	LONG TERM DISABILITY	242	251	291
707300-51317	WORKERS COMP	243	238	315
707300-51318	UNEMPLOYMENT INSURANCE	-	3,548	1,027
707300-51319	FICA	-	6,286	-
707300-51325	PENSION EXP - UAAL	22,441	23,632	30,682
707300-52504	MATERIALS	334	4,000	4,000
707300-52603	CONSULTANT FEES	43,586	95,000	95,000
707300-52709	OUTREACH/ADVERTISE/NOTICE	31,586	26,000	28,500
707300-52710	SUPPLIES	89	500	500
707300-52711	EDUCATION/TRAINING/MEALS	1,933	2,000	1,500
Total		**222,885**	**290,114**	**306,922**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707400 Human Resources

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707400-51101	SALARY	213,152	280,994	292,640
707400-51110	HOLIDAY	13,004	-	-
707400-51111	VACATION	6,071	-	-
707400-51112	SICK LEAVE	1,965	-	-
707400-51113	ADMINISTRATIVE LEAVE	9,459	-	-
707400-51305	AIR AMBULANCE	-	134	137
707400-51306	SHORT TERM DISABILITY	268	333	348
707400-51310	MEDICARE	3,666	4,074	4,243
707400-51311	PENSION PREMIUMS	25,997	30,138	31,304
707400-51312	HEALTH INSURANCE	28,265	31,507	34,086
707400-51313	LIFE INSURANCE	1,266	1,580	1,645
707400-51314	DENTAL INSURANCE	1,589	1,658	1,658
707400-51315	VISION INSURANCE	359	375	375
707400-51316	LONG TERM DISABILITY	591	680	692
707400-51317	WORKERS COMP	607	661	785
707400-51318	UNEMPLOYMENT INSURANCE	-	9,835	2,561
707400-51319	FICA	-	17,422	-
707400-51325	PENSION EXP - UAAL	55,943	65,500	76,483
707400-52503	EQUIPMENT MAINTENANCE	1,138	-	1,200
707400-52603	CONSULTANT FEES	28,029	35,000	40,000
707400-52604	LEGAL FEES	43,506	40,000	90,000
707400-52706	DUES, PUBLCTNS, SPNSRSHP	834	2,000	2,000
707400-52709	OUTREACH/ADVERTISE/NOTICE	32,645	10,000	20,000
707400-52710	SUPPLIES	3,989	10,000	7,000
707400-52711	EDUCATION/TRAINING/MEALS	23,399	25,000	25,000
707400-52713	UTILITIES	380	960	1,000
707400-52714	SOFTWARE PROGRAMS/LICENSE	10,000	10,000	-
Total		**506,123**	**577,851**	**633,157**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 707500 Information Technology

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
707500-51101	SALARY	447,622	550,132	573,912
707500-51105	OVERTIME	12,237	17,549	10,000
707500-51110	HOLIDAY	27,190	-	-
707500-51111	VACATION	14,763	-	-
707500-51112	SICK LEAVE	8,044	-	-
707500-51113	ADMINISTRATIVE LEAVE	13,335	-	-
707500-51114	COMP TIME OFF	(2,609)	-	-
707500-51116	CTO PAYOFF	8,119	-	-
707500-51128	TRAINING & SEMINARS	3,985	-	-
707500-51305	AIR AMBULANCE	-	269	273
707500-51306	SHORT TERM DISABILITY	1,283	1,424	1,419
707500-51310	MEDICARE	7,713	8,231	8,574
707500-51311	PENSION PREMIUMS	54,806	58,807	61,195
707500-51312	HEALTH INSURANCE	68,658	78,322	56,810
707500-51313	LIFE INSURANCE	2,706	3,082	-
707500-51314	DENTAL INSURANCE	3,538	3,538	3,538
707500-51315	VISION INSURANCE	750	750	750
707500-51316	LONG TERM DISABILITY	1,250	1,339	1,382
707500-51317	WORKERS COMP	1,276	1,335	1,587
707500-51318	UNEMPLOYMENT INSURANCE	-	19,869	5,174
707500-51319	FICA	-	35,196	-
707500-51325	PENSION EXP - UAAL	116,717	132,326	154,534
707500-52503	EQUIPMENT MAINTENANCE	1,959	10,000	10,000
707500-52504	MATERIALS	-	2,000	2,000
707500-52506	SMALL TOOLS	59	500	500
707500-52515	NON-CAPITAL VEH & EQUIP	123,163	182,500	182,500
707500-52517	FURNITURE & FIXTURES	560	5,000	5,000
707500-52603	CONSULTANT FEES	260,724	265,500	225,000
707500-52706	DUES, PUBLCTNS, SPNSRSHP	260	260	5,000
707500-52710	SUPPLIES	2,481	15,000	20,000
707500-52711	EDUCATION/TRAINING/MEALS	19,978	20,000	22,250
707500-52713	UTILITIES	86,182	109,710	115,210
707500-52714	SOFTWARE PROGRAMS/LICENSE	404,858	896,550	1,054,100
707500-52904	EQUIPMENT PURCHASES	21,533	-	-
707500-56127	FUEL EXPENSES	-	1,000	1,000
Total		**1,713,139**	**2,420,190**	**2,521,707**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 708000 Accounting

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
708000-51101	SALARY	737,081	992,910	1,042,232
708000-51105	OVERTIME	1,453	17,973	25,000
708000-51110	HOLIDAY	43,972	-	-
708000-51111	VACATION	32,029	-	-
708000-51112	SICK LEAVE	37,181	-	-
708000-51113	ADMINISTRATIVE LEAVE	20,455	-	-
708000-51114	COMP TIME OFF	1,580	-	-
708000-51115	OTHER PD LEAVE(JURY,FUNL)	4,794	-	-
708000-51116	CTO PAYOFF	222	-	-
708000-51305	AIR AMBULANCE	-	605	615
708000-51306	SHORT TERM DISABILITY	2,786	3,160	3,401
708000-51310	MEDICARE	12,997	14,658	15,135
708000-51311	PENSION PREMIUMS	91,032	106,256	111,252
708000-51312	HEALTH INSURANCE	173,973	207,437	171,373
708000-51313	LIFE INSURANCE	4,634	5,570	5,848
708000-51314	DENTAL INSURANCE	9,115	9,620	9,620
708000-51315	VISION INSURANCE	1,635	1,688	1,688
708000-51316	LONG TERM DISABILITY	2,062	2,316	2,417
708000-51317	WORKERS COMP	2,180	2,378	2,801
708000-51318	UNEMPLOYMENT INSURANCE	-	35,381	9,133
708000-51319	FICA	-	62,675	-
708000-51325	PENSION EXP - UAAL	197,084	235,637	272,805
708000-52503	EQUIPMENT MAINTENANCE	1,001	3,000	1,500
708000-52504	MATERIALS	3,100	-	1,000
708000-52517	FURNITURE & FIXTURES	9,547	-	3,000
708000-52603	CONSULTANT FEES	135,862	490,600	399,000
708000-52615	CONTRACTOR FEES	-	15,000	-
708000-52706	DUES, PUBLCTNS, SPNSRSHP	1,918	2,980	1,339
708000-52710	SUPPLIES	3,225	6,500	6,500
708000-52711	EDUCATION/TRAINING/MEALS	7,927	18,500	15,000
708000-52713	UTILITIES	994	3,000	3,000
708000-52714	SOFTWARE PROGRAMS/LICENSE	41,860	46,000	47,700
Total		**1,581,698**	**2,283,842**	**2,151,360**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 708100 Purchasing

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
708100-51101	SALARY	268,781	382,551	401,911
708100-51105	OVERTIME	782	1,159	5,000
708100-51110	HOLIDAY	17,888	-	-
708100-51111	VACATION	20,227	-	-
708100-51112	SICK LEAVE	47,025	-	-
708100-51114	COMP TIME OFF	(615)	-	-
708100-51115	OTHER PD LEAVE(JURY,FUNL)	1,145	-	-
708100-51116	CTO PAYOFF	645	-	-
708100-51305	AIR AMBULANCE	-	269	273
708100-51306	SHORT TERM DISABILITY	611	933	1,395
708100-51310	MEDICARE	5,077	5,575	5,853
708100-51311	PENSION PREMIUMS	37,724	41,163	43,125
708100-51312	HEALTH INSURANCE	75,485	86,154	74,980
708100-51313	LIFE INSURANCE	2,146	2,158	2,267
708100-51314	DENTAL INSURANCE	3,759	3,759	3,113
708100-51315	VISION INSURANCE	750	750	750
708100-51316	LONG TERM DISABILITY	910	956	1,005
708100-51317	WORKERS COMP	4,196	904	1,083
708100-51318	UNEMPLOYMENT INSURANCE	-	13,458	3,532
708100-51319	FICA	-	23,840	-
708100-51325	PENSION EXP - UAAL	81,656	89,629	105,498
708100-52503	EQUIPMENT MAINTENANCE	234	2,500	2,500
708100-52504	MATERIALS	53,483	67,000	65,500
708100-52505	SAFETY SUPPLIES	35,452	73,800	73,800
708100-52506	SMALL TOOLS	11,246	29,000	29,000
708100-52515	NON-CAPITAL VEHICLES & EQUIPMENT	-	1,000	1,000
708100-52516	UNIFORM EXPENSES	597	1,500	2,000
708100-52517	FURNITURE & FIXTURES	390	2,000	5,500
708100-52609	TEMPORARY LABOR	-	25,000	25,000
708100-52615	CONTRACTOR FEES	27,864	40,000	40,000
708100-52706	DUES, PUBLCTNS, SPNSRSHP	481	1,000	1,200
708100-52710	SUPPLIES	2,906	14,000	5,000
708100-52711	EDUCATION/TRAINING/MEALS	2,076	6,000	6,000
708100-52713	UTILITIES	-	500	500
708100-52714	SOFTWARE/LICENSES	62	10,000	-
708100-56127	FUEL EXPENSE	-	1,000	500
Total		**702,983**	**927,557**	**907,286**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 709100 Internal Services Administration

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
709100-51313	LIFE INSURANCE	772	735	585
709100-51321	HEALTH BENEFIT-RETIREES	175,578	177,167	215,750
709100-51324	OPEB NET ARC (EXPENSE)	313,948	315,558	374,807
709100-51326	CEPPT PENSION TR CONTRIB	368,600	-	-
709100-52608	FED/ST/CO FEES	(100)	-	-
709100-52704	INSURANCE	2,856,802	3,206,575	3,119,225
709100-52804	BANK FEES	241	3,000	3,000
709100-54000	TRANSFER OUT	-	368,600	368,600
709100-90001	GASB 68 PERS ADJ	395,811	-	-
709100-90002	GASB 75 OPEB ADJ	(230,811)	-	-
709100-90003	FIXED ASSET CONTRA EXP	(288,316)	-	-
Total		**3,592,524**	**4,071,635**	**4,081,967**

Nevada Irrigation District

Fiscal Year: 2026

Expenses - 850000 Pension Trust

Account ID	Description	2024 Actual	2025 Adopted	2026 Budget
850000-52804	BANK FEES	518	-	8,000
Total		**518**	**-**	**8,000**

Nevada Irrigation District
FY 2026 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2026 Budget
Fund 15 Water Capital	151300 - Capital Treated Water	TBD	Lake of the Pines WTP Chemical Tanks	140,000
Fund 15 Water Capital	151300 - Capital Treated Water	N/A	Vehicle 10688 Replacement	50,400
Fund 15 Water Capital	151400 - Capital Distribution	N/A	Vehicle 10820 Replacement	50,400
Fund 15 Water Capital	151400 - Capital Distribution	N/A	Vehicle 10827 Replacement	50,400
Fund 15 Water Capital	151400 - Capital Distribution	N/A	Vehicle 10920 Replacement	50,400
Fund 15 Water Capital	151400 - Capital Distribution	N/A	Vehicle 10970 Replacement	50,400
Fund 15 Water Capital	151500 - Capital Electrical Systems	TBD	Operations PLC Replacement - Banner Cascade	100,000
Fund 15 Water Capital	151500 - Capital Electrical Systems	TBD	Operations PLC Replacement - LWWTP	100,000
Fund 15 Water Capital	151500 - Capital Electrical Systems	N/A	Vehicle 10516 Replacement	89,250
Fund 15 Water Capital	151600 - Capital Water Resources	TBD	Gaging Station - Tarr @ Hog Chute	120,000
Fund 15 Water Capital	152000 - Capital Engineering	2094	Scotts Flat Spillway Repair and Upgrade	1,350,000
Fund 15 Water Capital	152000 - Capital Engineering	2568	Lake Wildwood Treatment Plant	250,000
Fund 15 Water Capital	152000 - Capital Engineering	2720	Smith Road PRV	400,000
Fund 15 Water Capital	152000 - Capital Engineering	2721	Summit Ridge Tank Replacement	325,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Gold Hill Diversion	250,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Loma Rica Dam	200,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Newtown Canal Diversion Dam in Deer Creek	200,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Red Dog Road Shotgun Culvert Replacement	300,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Ridge Road Pipeline Replacement	980,000
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Rough & Ready Roundabout	121,800
Fund 15 Water Capital	152000 - Capital Engineering	TBD	Smith Road Crossing	150,000
Fund 15 Water Capital	154000 - Capital Treated Water Maint	N/A	1-Ton Flatbed Truck (Replace Vehicle 9912)	95,000
Fund 15 Water Capital	154000 - Capital Treated Water Maint	N/A	3/4-Ton Utility Bed Truck (Replace Vehicle 10000)	90,000
Fund 15 Water Capital	154100 - Capital Vegetation	TBD	Spray Shed Enclosure	45,000
Fund 15 Water Capital	154100 - Capital Vegetation	N/A	Half-Ton Pickup Truck (Replace Vehicle 10721)	50,000
Fund 15 Water Capital	154100 - Capital Vegetation	N/A	Side-by-Side XUV (Replace Eqpt 10736)	40,000
Fund 15 Water Capital	154300 - Capital Raw Water Maint	N/A	Compact (Mini) Excavator (Replace Eqpt 10420)	85,000
Total Fund 15 Water Capital				**5,733,050**

Nevada Irrigation District
FY 2026 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2026 Budget
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2339	Rucker Creek Spill Gate Replacement	30,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2392	Rollins Powerhouse Governor Replacement Project	100,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2395	Deer Creek Excitation Upgrade	150,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2432	New Hydroelectric Field Office Development	2,000,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2655	Chicago Park Powerhouse Refurbishment	2,000,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2658	French Lake Low Level Outlet Gate Improvements	250,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2723	Dutch Flat #2 RTU Replacement	50,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	2727	South Yuba Canal 8.5 Mile Slide Repair	500,000
Fund 55 Hydroelectric Capital	552000 - Capital Engineering	TBD	Microwave Link	200,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	2359	Bowman North Dam Upstream Lining Improvements	50,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	2725	Dutch Flat Forebay Drain Line Repair	75,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	Bowman South Arch Dam Repair	100,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	Bowman Transmission Line Pole Replacements	200,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	Chicago Park Flume Controls Upgrade	60,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	Chicago Park Flume Intake Gate Slot Repair	100,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	Deer Creek Power Pole Replacements	125,000
Fund 55 Hydroelectric Capital	555000 - Capital Hydro Admin	TBD	South Yuba Canal Maintenance	300,000
Fund 55 Hydroelectric Capital	555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5446	55,000
Fund 55 Hydroelectric Capital	555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5447	55,000
Fund 55 Hydroelectric Capital	555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5469	55,000
Fund 55 Hydroelectric Capital	555100 - Capital Hydro Operations	N/A	Replacement of Vehicle #H5470	55,000
Fund 55 Hydroelectric Capital	555200 - Capital Hydro Maintenance	N/A	Replacement of Vehicle #H5440	175,000
Total Fund 55 Hydroelectric Capital				**6,685,000**

Nevada Irrigation District
FY 2026 Capital Budget

Funding Source	Division	Project Number	Project Title	FY 2026 Budget
Fund 70 Internal Services	702100 - Engineering Operations	2687	ADA Transition Plan	50,000
Fund 70 Internal Services	702100 - Engineering Operations	2689	Charging Stations at District Facilities	250,000
Fund 70 Internal Services	704200 - Shop Operations	TBD	Diesel Tanks and Pump	150,000
Fund 70 Internal Services	704200 - Shop Operations	N/A	FuelMaster System	60,000
Fund 70 Internal Services	707100 - Watershed	2455	Hazard Tree / Fire Fuels Management	340,000
Fund 70 Internal Services	707100 - Watershed	2684	Upper Yuba Forest Restoration Implementation Project	80,567
Fund 70 Internal Services	707100 - Watershed	2699	Selective Logging	181,500
Fund 70 Internal Services	707100 - Watershed	TBD	English Meadow Restoration Project Post- Construction	100,000
Fund 70 Internal Services	707500 - Information Technology	2295	Tyler ERP	747,998
Total Fund 70 Internal Services				**1,960,065**

Grant Funding	707100 - Watershed	2697	Upper Middle Yuba Watershed Forest Restoration: NEPA Planning	250,000
Grant Funding	707100 - Watershed	2684	Upper Yuba Forest Restoration Implementation Project	444,433
Total Grant Funding				**694,433**

Total Funding Sources	**15,072,548**