



Nevada Irrigation District

2026 Adopted Budget

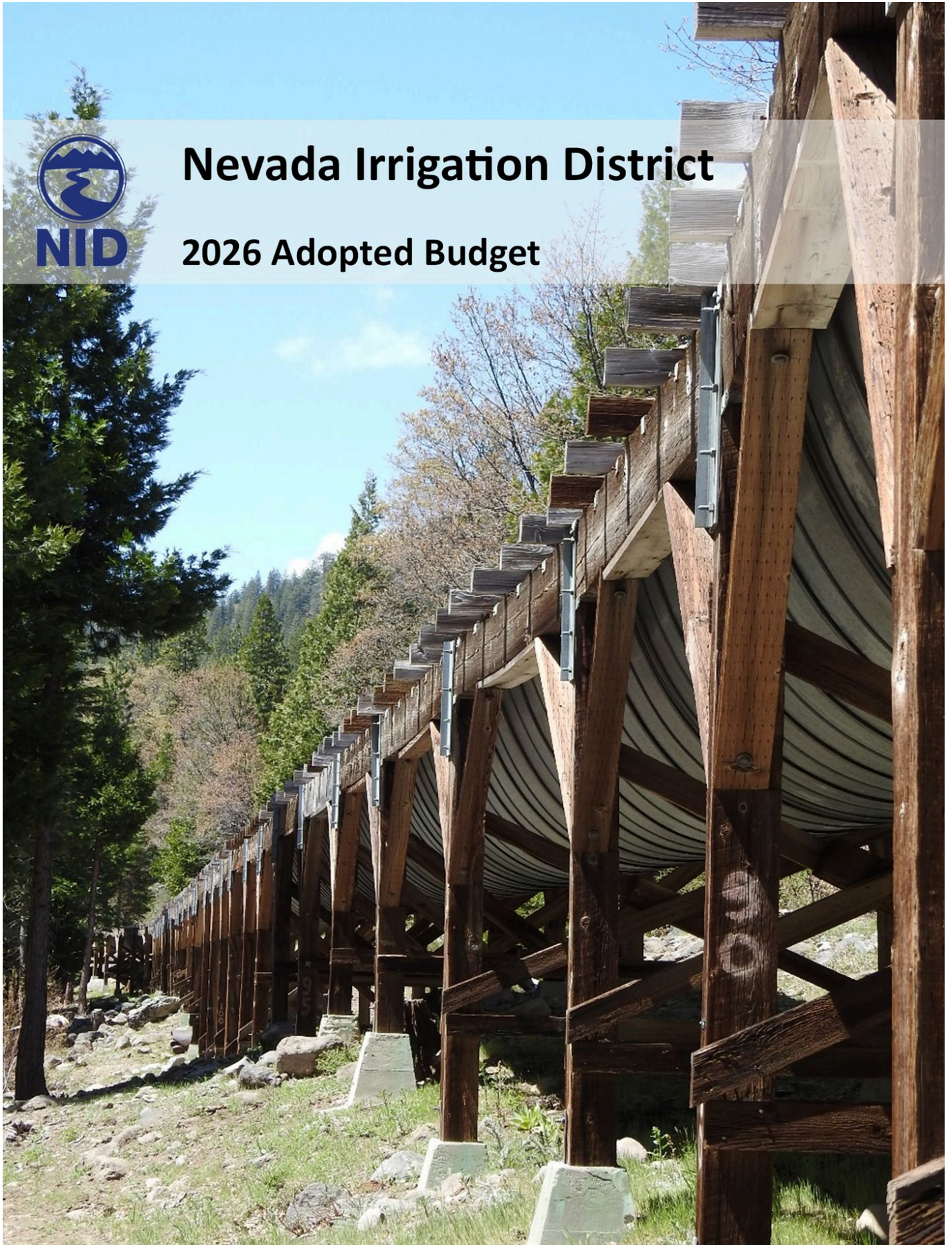




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Nevada Irrigation District

January 1, 2026

To the Honorable Board of Directors of Nevada Irrigation District:

We are pleased to present the budget for Fiscal Year 2026 which covers the period from January 1, 2026, to December 31, 2026. As we look ahead for new revenue and grant opportunities, we are being ever mindful of not creating ongoing obligations that can't be met within the constraints of our budget.

The Annual Budget is based on the Board's Strategic Plan that was adopted in April 2023. The primary principles that were used as a basis for budget development are summarized below:

- **Conservative Revenue Projections:** Revenues are projected to be \$2.5 M higher than the 2025 budget, mostly due to anticipated increase in power generation sales.
- **Conservative Staffing:** This year's staffing plan was increased from 198 FTEs to 199, resulting in a net increase of one position in the 2026 Annual Budget. The new position is related to dam safety.
- **Employee Contract Increases:** Negotiated increases for employee contracts are included in the salary expenditure projections for each department. Please note that the current employee contract expires on December 31, 2026, and therefore negotiations will begin this year.
- **Capital Projects:** The proposed capital programs for each department were limited until such time as the new water rates become effective; which is estimated to occur the third quarter of 2026.
- **Expenditures:** Overall expenditures have increased for the following reasons but will continue to be evaluated so that we are able to use our resources to the greatest possible benefit.
 - Inflation continues to increase the cost of both material and supply purchases as well as the cost for consultant and contractor services.
 - Salary costs continue to increase each year due to cost of living adjustments included in the current employee contract.
 - Interfund transfers have also increased due to capital funding transfers from operating to capital funds.

In closing, the Fiscal Year 2026 Budget is hereby submitted as a fiscally responsible plan, with a sound foundational basis of support for the District's annual operations. I want to thank our Departments who actively engaged and implemented the District's new budget process, resulting in an improved budget that we are all proud of. The continued support of the District's Board of Directors in the planning and implementation of our financial systems is a critical component of the District's sustainability and resilience.

Sincerely,

Jennifer Hanson
General Manager

History of Nevada Irrigation District

In 1917, Munson B. "Bert" Church and his wife, Kate, drove their cattle from parched dry pasture in western Nevada County eastward and up to the green mountain meadows of the Sierra Nevada.

On this cattle drive, Bert and Kate first envisioned a water system where the tumbling and abundant waters of the high mountains could be carried to the fertile but dry farms and ranches of the Sierra Foothills.

Soon, the Churches joined with other Nevada County residents to pursue this dream. The Nevada County Farm Bureau and visionary leaders such as Aubrey L. Wisker, Herman Graser and Guy N. Robinson Jr. set out to convince Nevada County residents and voters they should form their own irrigation district.

Building a Better Community

These men knew that a reliable, year-around water supply was a key to building a better community.... They envisioned a true partnership of people, land and water.

Through the early 1900s, many of the old reservoir and canal systems built during the California Gold Rush had become under-utilized and were falling into disrepair. Community leaders were determined to acquire these invaluable assets, make improvements, and recreate them as the backbone of a new public water system.

From 1917-1921, engineering studies were completed, new water rights were negotiated and a local campaign was mounted to build support for this dream of a new irrigation district.



NID's first Board Meeting on August 15, 1921



Board Secretary B.W. Baldwin, 1936

NID is Formed by Voters

On March 15, 1921 local organizers presented petitions carrying 800 signatures of irrigation district supporters to the Nevada County Board of Supervisors. On August 5, 1921 a public election was held with voters favoring the new district by a margin of 536-163.

Nevada County Supervisors authorized the new district and 10 days following the election, on August 15, 1921, NID was officially formed. The district's first board meeting was held that day in Grass Valley's Bret Harte Hotel.

Placer County Joins in 1926

At its formation, NID included 202,000 acres in Nevada County. Five years later, in 1926, residents of Placer County chose to join the district and another 66,500 acres were added. Today, NID includes more than 287,000 acres.

Following its formation, the district achieved rapid progress in laying the groundwork for the new public irrigation system. During the 1920s, many important water rights were obtained, key water rights the district retains to this day. The acquisition of land to store and deliver water was a very important step in the district's development.

Irrigation Water: 10 Cents a Day

NID began to deliver irrigation water to local farms in 1927. At that time, irrigation water was priced at about 10 cents per day.

By the late 1950s and early 1960s it had become apparent that the future would bring more demand for water in NID service areas. Demand for NID water was beginning to transition from canal water to piped and treated drinking water. At the same time, California was embracing development of hydroelectric power to meet the state's growing energy needs



Groundbreaking at Rollins Reservoir, 1963



Building Scotts Flat Dam, 1964

NID Builds Yuba-Bear Project

District leaders once again took their campaign to the electorate and in a 1962 election, 97 percent of NID voters supported a \$65 million bond issue to construct the Yuba-Bear River Power Project.

The major project, completed from 1963-66, remains a very important milestone in NID history. It brought not only power generation capability, but new reservoirs and canal systems and, most importantly, created an additional 145,000 acre-feet of water storage for district residents.

No longer would foothill reservoirs run dry in the long hot summers. Bert and Kate Church would be proud.

Today, as NID has grown and matured into a multi-faceted water and power agency, the district continues to take great pride in its Gold Rush roots and important place in California water history.



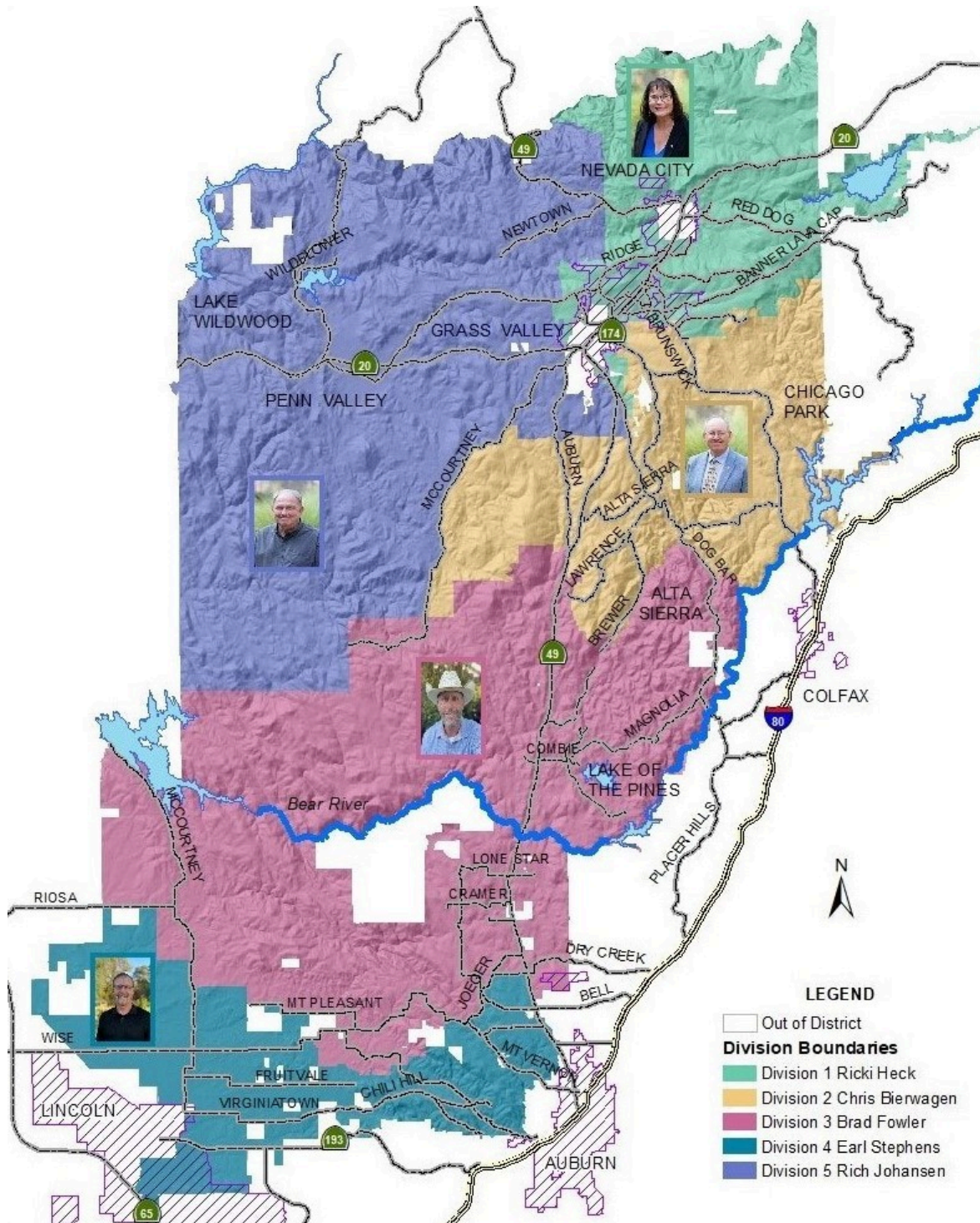
Early Board Members, BS Canal



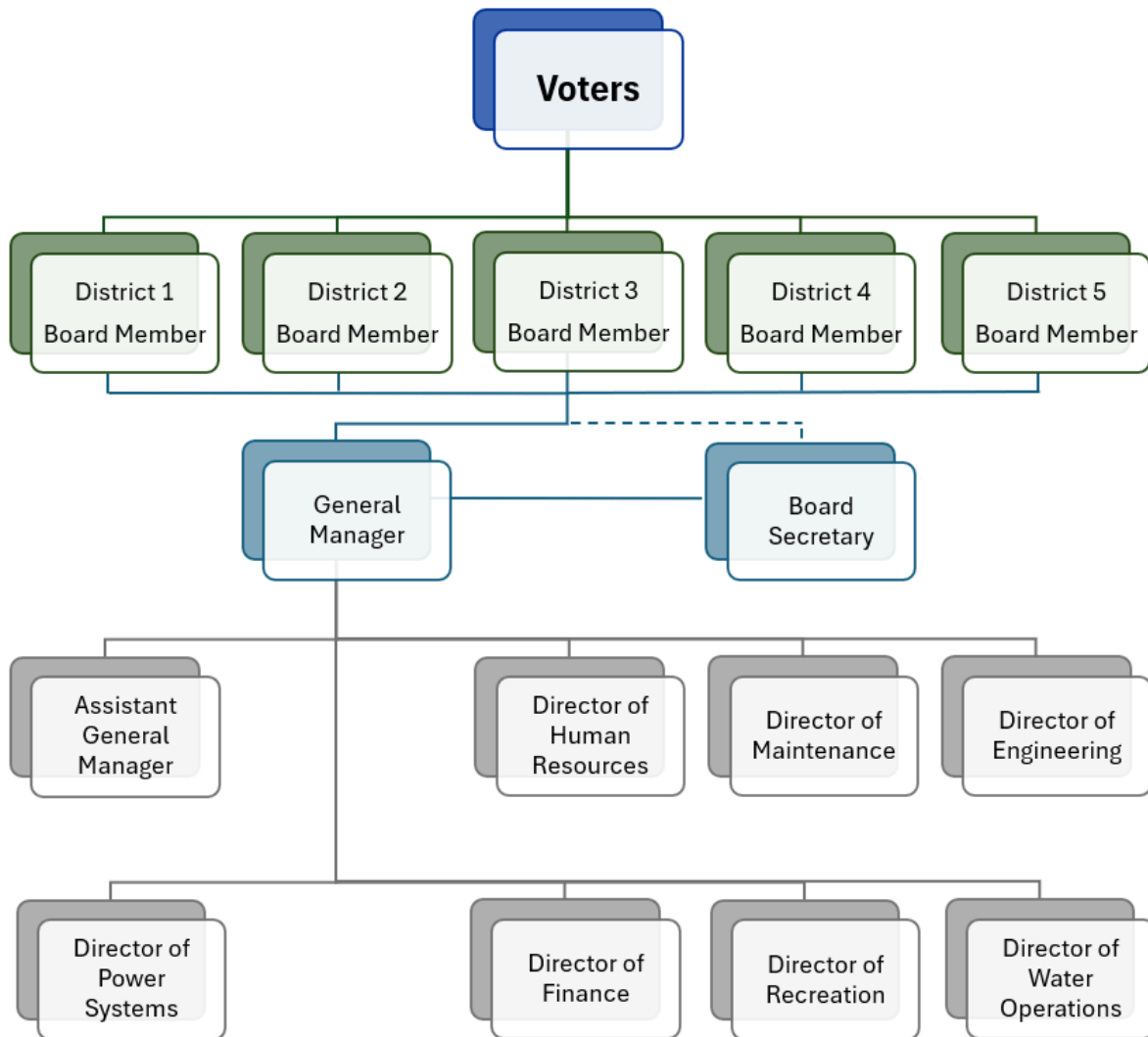
Drescher Flume CP, 1926

District Boundaries

The District is located in Northern California and serves parts of Nevada, Placer, and Yuba Counties. The service area is broken up into five geographical divisions within the District.



District Organizational Chart



Basis of Budgeting

The basic financial statements of the District are prepared in conformity with generally accepted accounting principles as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The District applies all applicable GASB pronouncements in its accounting and reporting.

The accounts of the District are organized and operated as proprietary funds consisting of three enterprise funds and one internal service fund and custodial funds. The operation of a fund is accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position, revenues and expenses.

The financial statements of proprietary funds and fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The District may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by unrestricted resources if necessary. Restricted amounts are considered to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available.

Operating revenues and expenses consist of those revenues and expenses that result from the ongoing principal operations of the District. Operating revenues consist primarily of charges for services, connection and installation fees, electric power sales and recreation fees. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from nonexchange transactions or ancillary activities.

The District reports three major funds, Water, Hydroelectric, and Recreation, which are all accounted for as enterprise funds. The Water fund is used to account for the District's general water operations for both raw and treated water systems, the Hydroelectric fund is used to account for the District's hydroelectric operations, and the Recreation fund is used to account for the District's general recreation operations.

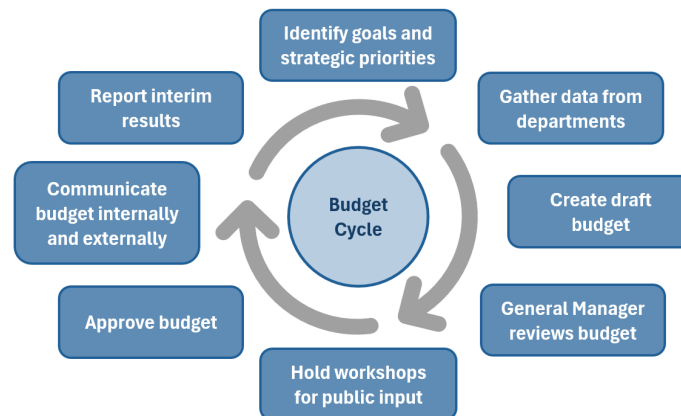
The basis of budgeting is the same as the basis of accounting used in the audited financial statements. The budget is subject to supplemental appropriations throughout its term in order to provide flexibility to meet changing needs and conditions. In accordance with Budget Amendment Policy 3100, the General Manager has authority up to \$600,000 to perform transfers, increases or decreases for a fiscal year (Level I). The Administrative Practices Committee has authority up to \$1,000,000 to perform transfers, increases or decreases for a fiscal year (Level II). The Board has authority to perform all amendments over these lower levels (Level III). All budget amendments authorizing additional full-time equivalents (FTE's) shall go before the full Board.

Budget Development Process

The Nevada Irrigation District prepares its budget in accordance with the Board of Directors' approved Budget Policy (3100). The internal control framework is outlined below.

Budget Development and Review

- The Board of Directors will adopt a budget calendar annually prior to March 31st.
- The Board of Directors will adopt a structurally balanced budget prior to January 1st of each year.
- The budget will include projected revenue for the coming fiscal year, projected operating expenditures for the coming fiscal year, and capital projects for the next five fiscal years.
- The budget will be developed based upon the strategic priorities identified by the Board of Directors.
- The budget will be developed by conservatively projecting revenues and expenditures for the coming fiscal year.
- The budget will be developed to maintain the level of reserves identified in the District's Reserve Policy #3040.
- The budget will be developed consistent with the provisions of the District's Capital Asset Policy #11090.
- All budgeted expenditures are made consistent with the provisions of the District's Procurement Policy #3080.
- Maintenance and replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions.
- Prior to adoption, the Board of Directors will conduct workshops to receive public input on the proposed budget.
- The General Manager will submit to the Board of Directors a quarterly budget status report.
- Unexpended budget appropriations will lapse at the end of each fiscal year.



Budget Transfers

- The General Manager may authorize the transfer of budget appropriations within a fund and may delegate authority up to \$25,000 to the Finance Director.
- The General Manager may not transfer budget appropriations between funds or capital improvement projects, from an approved capital improvement project to an operational fund or from an operational fund to a capital improvement project.
- All budget transfers must be initiated by completion of a budget transfer request form or by a resolution adopted by the Board of Directors.

Budget Amendments

- The Board of Directors must approve the transfer of any budget appropriations between funds or capital improvement projects, from an approved capital improvement project to an operational fund or from an operational fund to a capital improvement project.
- The Board of Directors must approve any budget amendments that increase or decrease the overall appropriation of revenue or expenditures.
- Any addition of full-time equivalent positions to the budget must be approved by the Board of Directors.
- All budget amendments must be initiated by a resolution adopted by the Board of Directors.

Budget Timeline

The District's budgeting cycle spans from May to November, culminating in the adoption of the Budget prior to January 1. Staff performs a rigorous revenue projection, expenditure analysis, and development of the proposed capital program to support the development of the budget. The overall budget consists of three elements: The Operating Budget, Capital Budget, and Revenue Budget. The document is a management tool for projecting, measuring, and controlling revenues and expenses.

- **May 19, 2025**
Budget kick-off meeting
- **June 27, 2025**
Department CIP & capital outlay requests due
- **July 11, 2025**
Departmental operating budgets due
- **July 22, 2025**
CIP & capital outlay request review meeting
- **August 4, 2025**
Departmental meeting with General Manager to review operating budget requests
- **August 25, 2025**
Draft operating and capital budget presented to General Manager
- **September 10, 2025**
Board Meeting Workshop: Review General Manager recommended CIP budget
- **October 8, 2025**
Board Meeting Workshop: Review General Manager recommended operating budget
- **November 12, 2025**
Board Meeting: Board approval of final FY2026 budget

Fund Structure

Fund 10 - Water Operations: The Water Operations fund includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. This fund consists of the following divisions: Water Operations, Treated Water, Distribution, Electrical Systems, Water Resources, Treated Water Maintenance, Vegetation, Raw Water Maintenance, Maintenance Administration, Customer Service, and Water Administration.

Fund 12 - Capacity Fees: The Capacity Fees fund 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: The Water Capital fund includes expenditures for capital improvements associated with water operations. Fund 15 is a sub-fund of Fund 10.

Fund 21 - Cement Hill: The Cement Hill fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is derived 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: The Rodeo Flat fund is an assessment district that was formed to fund infrastructure improvements. The revenue associated with this fund is derived 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: The Recreation Operations fund includes expenditures and revenue associated with general recreation operations at District-owned campgrounds.

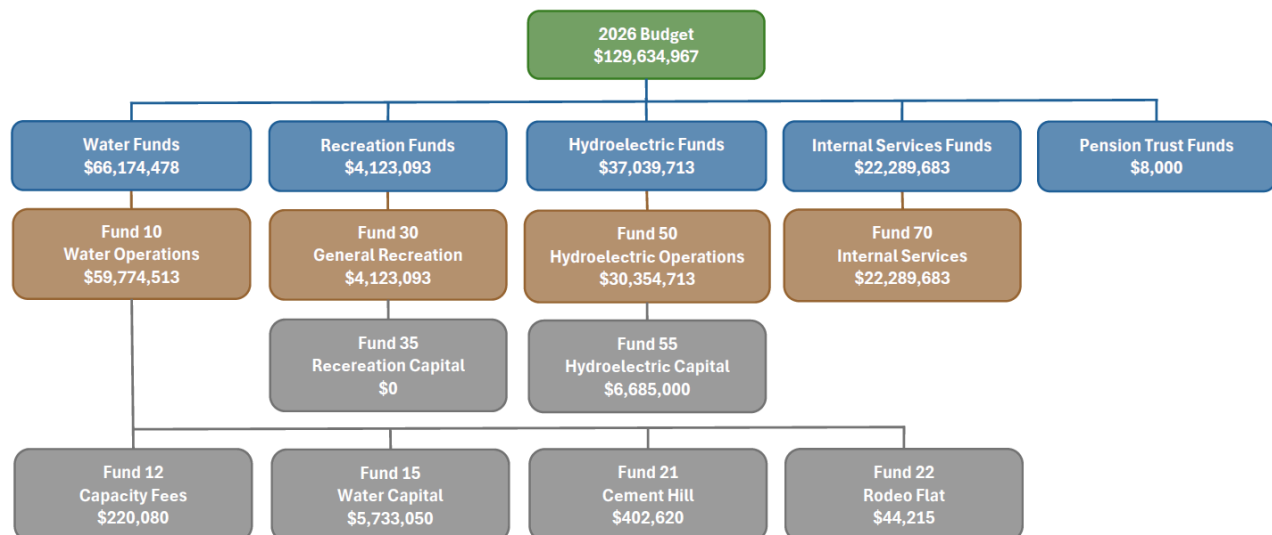
Fund 35 - Recreation Capital: The Recreation Capital fund includes expenditures for capital improvements associated with recreation operations. Fund 35 is a sub-fund of Fund 30.

Fund 50 - Hydroelectric Operations: The Hydroelectric Operations fund 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: The Hydroelectric Capital fund includes expenditures associated with capital improvements for hydroelectric operations. Fund 55 is a sub-fund of Fund 50.

Fund 70 - Internal Services: The Internal Services fund includes expenditures associated with overhead functions. Fund 70 includes the following divisions: Board of Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Purchasing, Engineering, Engineering Operations, Right of Way, Surveyor, Shop Operations, and ISF Administration.

Fund 85 - Pension Trust: The Pension Trust fund includes administrative expenditures related to the District's California Employers' Pension Prefund Trust (CEPPT) fund in association with the California Public Employees' Retirement System (CalPERS).



Financial Policies

The financial policies listed below have been implemented by the Board of Directors of the Nevada Irrigation District to serve as a resource for Directors, staff, and members of the public in determining the manner in which financial matters of the District are conducted. The ultimate goal of these policies is to maintain effective management of the District's financial resources. With this goal in mind, the policies are reviewed annually to determine if any changes are necessary. The full Board approved Nevada Irrigation District Policy Manual can be viewed on the [District's website](#).

Budget Policy

The purpose of this policy is to establish an internal control framework for guiding decision-making processes related to the annual operating and capital budgets, which serve as the foundation for the Nevada Irrigation District's financial planning and control.

Capital Asset Policy

This policy ensures the accurate reporting and control of the District's capital assets. The District has a fiduciary responsibility to establish systems and procedures that accurately account for its capital assets.

Debt Management Policy

The Debt Management policy shall comply with Government Code Section 8855 and provide operating guidelines for all major debt transactions of the District, including land-secured Community Facility Districts (CFDs) and Assessment Districts (Ads), along with conduit financing.

Financial Close

The purpose of this policy is to establish a framework for a monthly Financial Close process in which accounting records are reconciled and financial statements prepared.

Grant Management Policy

The purpose of this policy is to establish a framework for securing grants and managing those resources once they have been awarded.

Investments

It is the policy of the Nevada Irrigation District to invest public funds in a manner which will provide the highest investment return consistent with preserving the maximum security while meeting the daily cash flow demands of the District and conforming to state and local statutes governing investment of public funds.

Procurement

While procurement may not always be awarded to the lowest responsible bidder, unless required by law, the District desires to establish a set of guidelines and to standardize the procedures for purchasing goods and services for the District that provide a fair, open, and competitive process that avoids conflicts of interest, collusion and favoritism.

Reserves

The purpose of the Nevada Irrigation District's (District) Reserve Policy is to ensure that the District will, at all times, have sufficient funding available to meet its operating, capital and debt service cost obligations. Reserves will be managed in a manner that allows the District to fund ongoing operations and maintenance as well as costs consistent with the annually updated Capital Improvement Program and other long-term plans while avoiding significant rate fluctuations due to changes in cash flow requirements.

Whistleblower and Anti-Fraud

This policy outlines a procedure for an employee to report actions they reasonably believe violate a law or regulation, or that constitutes fraudulent accounting or other practices. This policy applies to any matter which is related to the District's business and does not relate to private acts of an individual not connected to the District.

Write-Offs

The purpose of the Accounts Receivable Write-Offs policy is to establish a framework to determine which delinquent accounts receivable should be considered uncollectible and written-off and to ensure the District is accurately reflecting the value of accounts receivable.

Executive Summary

Background

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 appropriations for the upcoming year's expenditures and establishes the year's operating plan.

The Annual Budget has three primary components: the operations budget, the revenue budget, and the capital improvement budget. The operations budget includes projected revenues and expenditures that are required to complete day-to-day operational functions for the District. The capital improvement budget funds needed capital improvements for the year. Capital projects can be constructed improvements, new facility construction, facility rehabilitation or restoration, or the purchase of vehicles and equipment. The District follows the guidelines established in the Board-adopted capitalization policy, which identifies the requirements for capitalization of assets.

Budget Development

The District's budgeting cycle spans from May to December, culminating in the adoption of the Budget prior to January 1st. Staff perform a rigorous revenue analysis, expenditure projection, and development of the proposed capital program to support the budget development process.

Two workshops were held to obtain input from the Board and the Public. The first workshop was held on September 10, 2025, and reviewed the proposed capital program for 2024. The second workshop was held on October 8, 2025, and focused on the proposed operating budget. Board approval of the final 2025 budget took place on November 12, 2025.

Budget Principles

The Annual Budget is based on the Board's stated strategic priorities, adopted in April 2023. The primary principles that were used as a basis for budget development are summarized below:

- The District budget is developed based on the full accrual method basis of budgeting.
- Conservative Revenue Projections: Revenue projections include a 1.5% property tax increase from the FY2025 budget and Power Generation revenue increase of 3%.
- Conservative Staffing: This year's staffing plan was increased from 198 FTEs to 199, resulting in a net increase of one position in the 2026 Annual Budget.
- Employee Contract Increases: Negotiated increases for employee contracts are included in the salary expenditure projections for each department.
- Capital Projects: The proposed capital programs for each department were limited to essential projects and purchases.
- Expenditures: Overall expenditures and transfers have increased for the following reasons:
 - Inflation continues to increase the cost of both material and supply purchases as well as the cost for consultant services and water purchase.
 - Salary costs continue to increase each year due to negotiated salary increases.
 - Interfund transfers have increased due to capital funding transfers from operating to capital funds.

Budget Summary

The proposed budget for 2026 includes operational (Fund 10 Water Operations, Fund 30 Recreation, and Fund 50 Hydroelectric Operations) revenue of \$82.9 M and interfund transfers of \$38.6 M combined for total inflows of \$121.5 M. Total projected outflow (including expenditures and transfers) for all funds is \$129.6 M, including debt service payments, interfund transfers, and one-time grant expenditures.

With annual expenditures exceeding revenues, there are several factors contributing to the operating deficit, with the primary factor being the construction of capital projects which are budgeted to use accumulated fund balance for construction and acquisition. Inflation and rising costs are an additional factor along with additional consultant costs for Water Management Plans.

Fund 10 Water Operations

Fund 10 Water Operations is projected to receive total revenue of \$50 M, reflecting an overall increase of about 2% over 2024 actuals. Notable observations regarding revenues are provided below:

- Water Sales are projected at an 8% increase over 2024 actual revenues. The early audit results from 2024 have provided the opportunity to make projections based on actual receipts.
- Property tax revenues are projected to increase by 3% percent over 2024 actuals. The early audit results from 2024 have provided the opportunity to make projections based on actual receipts.
- Revenues associated with investments remain very conservative, reflecting current market conditions.
- No rental income has been budgeted for 2026 due to the sale of district owned rental properties.

Total outflows for 2026 are projected at \$59.8 M, including expenses of \$37.6 M and transfers-out to other funds totaling \$22.2 M. Notable items are summarized below:

- Other Post Employee Benefit Contribution: \$704,424
- Higher utility expenditures associated with electricity, sewer, propane, and diesel.
- Labor increases due to cost-of-living adjustment included in employment contracts.
- Increased transfers-out: \$6.8 M contributed to the Water Capital Fund to pay for the current year's capital projects.
- Internal Services Fund cost allocation of \$12.5 M.
- Debt Service: The water fund has an annual debt service obligation of \$3.96 M, which includes repayment of Bond Series 2016A, Bond Series 2020A, and the State Water Resources Control Board Loan. The debt obligation is shown as a cash expense in the budget and converted to a liability reduction at year-end for audit preparation.

Per Board Policy 3040, the following reserves are required for the Water Fund:

- Operational Reserve equal to six months of operating expenditures. The purpose of the operational reserve is to ensure the District has sufficient cash flows throughout the year, and for unexpected expenditures. This year, the reserve is calculated as \$21.4M.
- Water Stabilization: The water stabilization reserve may be used to provide rate stability for the District's customers. Per policy, there is no set amount for the reserve. It is not proposed to fund this reserve in 2026, and it is recommended that this reserve be considered for removal when the reserve policy is revised.
- Community Investment Stabilization Reserve: Per policy, the maximum amount for this reserve is \$1,500,000. This reserve is proposed not to be funded for 2026. However, this reserve should be reviewed when the reserve policy is reviewed.
- Insurance and Catastrophic Reserve: The purpose of this reserve is to pay for any claims in excess of insurance coverage, and to provide funds in the event there is a catastrophic event. Per policy, this reserve should have a minimum of \$5 million and a maximum of \$10 million set aside. The total reserve shall also be split evenly between water operations and hydroelectric operations. For 2026, the reserve is proposed not to be funded due to the high level of capital reserves for both Fund 15 and Fund 55.
- Watershed Stewardship Reserve: This reserve is to be funded at a minimum balance of \$500,000 and is to be used for expenditures that maintain or improve the District's watersheds. For 2026, this reserve is proposed not to be funded.
- Accrued Leave Reserve: Per policy, the reserve should be funded at an amount equal to 50% of the fund's accrued leave liability. For 2026, it is proposed that the reserve be funded in an amount equal to the adopted amount for 2025 (\$250,000).

Based on the projected fund balance at the end of Fiscal Year 2026, below are the estimated reserve levels:

| Fund 10 Water Operations Reserve | |
|--|---------------------|
| Projected Ending Fund Balance | \$23,802,104 |
| Reserve Target | |
| Operating Reserve | 21,394,794 |
| Accrued Leave Reserve | 250,000 |
| Total Reserve Target | \$21,644,794 |
| Fund Balance Above/Below Reserve Target | \$2,157,310 |

The proposed budget for 2026 includes four transfers-out to other funds as follows:

- Fund 15 Water Capital: \$6.8 M will be transferred to fund this year's Water Capital Improvements.
- Fund 70 Internal Services: \$1.7 M transferred for the Water Fund's share of costs for Internal Services Capital Improvements.
- Fund 70 Internal Services: \$12.5 M, which is Water Fund 10's calculated share of the Internal Services expenses.
- Fund 85 Pension Trust: \$1.2 M will be transferred for Water Fund 10's share of the Pension Trust Fund.

Transfers-in represent monies transferred from another fund to Fund 10. Transfers-in are not considered new revenue, as the money already belongs to the District held within a different fund. Below is a summary of the transfers-in to Fund 10:

- Debt Service Allocation: \$219K from the Water Capacity Fund for their calculated share of the State Water Resources Control Board Loan.

It is projected that the spendable fund balance at fiscal year-end in 2026 will be \$23.8 M.

Fund 12 Capacity Fees

Fund 12 Capacity Fees accounts for restricted revenue collected from capacity fees for new connections to the water system. The beginning fund balance for Fund 12 is projected at \$9 M.

Revenue is projected at \$1 M for the year. Fund 12 is budgeted to transfer-out \$219K for the fund's share of the State Water Resources Control Board Loan. Per Board Policy 3040, the Capacity Fee Reserve target balance is set at \$2 M. The purpose of this reserve is to provide funds for qualifying new projects and expansion of existing District facilities in compliance with Government Code Section 66013.

At fiscal year-end, Fund 12 is projected to have a fund balance of \$7.8 M.

Fund 15 Water Capital

Fund 15 Water Capital is projected to have a beginning spendable fund balance of \$21 M available for capital acquisitions and will receive transfers-in totaling \$6.8 M. The FY2026 water capital program includes 27 capital projects and acquisitions totaling \$5.7 M. This year's capital program includes only the most critical improvements and acquisitions in anticipation of the water master plan.

Fund 15 does not have a dedicated revenue source and is funded this year by a transfer-in from Water Fund 10. Per Board Policy 3040, the reserve for water capital is set at \$22 M. This reserve is proposed to be fully funded for 2026.

This year's budget does not propose any transfers to other funds but does include a transfer-in from Water Operations Fund 10 in the amount of \$6.8 M to fund this year's capital improvements and meet reserve requirements.

At fiscal year-end, Fund 15 is projected to have a spendable fund balance of \$22 M. It is likely that there will be unspent capital funds as well as additional continuation of projects from 2025, which will be calculated at mid-year in 2026.

Fund 21 Cement Hill and Fund 22 Rodeo Flat

The District has two assessment districts which were formed for the purpose of financing and building infrastructure for the benefit of property owners within the district boundaries: Cement Hill Assessment District Fund and Rodeo Flat Assessment District. Both funds have annual debt service obligations, and that debt is paid through annual assessments charged to property owners located within the assessment district boundaries.

The total debt service and administration expenditures for Cement Hill Fund 21 is \$403K with total projected revenue of \$318K. Total Rodeo Flat Fund 22 debt service for the year is \$44K with projected revenue of \$48K. There are no reserve requirements for Fund 21. However, Fund 22 does have a covenant requirement of \$40K that is proposed to be fully funded in 2026.

At fiscal year-end, Cement Hill Fund 21 is projected to have a Fund Balance of \$4K and Rodeo Flat Fund 22 is projected to have an ending fund balance of \$114K.

Fund 30 Recreation Operations

Recreation Fund 30 accounts for the District's recreation program activities, which are primarily a regulatory obligation required to maintain the District's hydroelectric licensure.

Fund 30 experiences a recurring operational deficit each year, as annual expenses exceed annual revenues. For FY 2026, total outflows of \$4.1 M exceed projected revenues of \$2.5 M. Included in the expenditure budget is the Fund's share of costs for Internal Services expenses and Internal Services Capital Improvements, which totals \$862k for 2026. There is also a transfer for Recreation Fund 30's share of the Pension Trust Fund amounting to \$57k. In addition to the project operating revenues of \$2.5 M, there will be a subsidy of \$1.6 M transferred in from Hydroelectric Fund 50, bringing the total projected revenue to \$4.1 M.

Per Board Policy, Fund 30 is required to maintain an operating reserve equal to six months' annual expenditures, or \$1.9 M for 2026. Current projections show the projected ending fund balance for 2026 as \$269K, which is \$1.6 M below the calculated minimum. Additionally, the Board policy stipulates the fund maintain an accrued leave reserve, which is not recommended for funding this year, due to a lack of available funds.

Fund 30 includes two transfers-out to other funds as follows:

- Fund 70 Internal Services: \$755K transferred to Fund 70 to pay Fund 30's fair share of the cost allocation of the internal services fund.
- Fund 70 Internal Services: \$106K will be transferred to fund Recreation's allocated share of cost for Internal Service Fund shared capital projects.
- Fund 85 Pension Trust: \$57k will be transferred for Recreation Fund 30's share of the Pension Trust Fund.

Fund 35 Recreation Capital

Recreation Capital Improvement projects and acquisitions are completed and accounted for in Fund 35. There are no proposed capital expenditures in Fund 35 in 2026. Per Board Policy, Fund 35 has a capital reserve of \$500,000, which is proposed to not be fully funded for 2026. At fiscal year-end, Fund 35 is projected to have a fund balance of \$404K which does not meet the required reserve.

Fund 50 Hydroelectric Operations

Fund 50 Hydroelectric Operations accounts for District's hydroelectric system revenues and expenditures. Total inflows are projected at \$28.5 M, all of which is revenues with \$0 transfers-in. Projected outflows for the fund total \$30.4 M, including expenditures of \$15.4 M and transfers-out of \$15 M. Included in those costs is the Fund's share of cost for the annual Other Post Employee Benefit Contribution, which totals \$263K for 2026.

Per Board Policy, Fund 50 is required to have several reserves as summarized below:

- Operational Reserve equal to six months of operating expenditures. The purpose of the operational reserve is to ensure the District has sufficient cash flows throughout the year, and for unexpected expenditures. The six-month reserve has been calculated at \$10.7 M for 2026.
- Insurance and Catastrophic Reserve: The purpose of this reserve is to pay for any claims in excess of insurance coverage, and to provide funds in the event there is a catastrophic event. Per policy, this reserve should have a minimum of \$5 M and a maximum of \$10 M set aside. The total reserve is also required to be split evenly between water operations and hydroelectric operations. For 2026, this reserve is recommended not to be funded due to lack of available funds.
- Accrued Leave Reserve: Per policy the reserve should be funded at an amount equal to 50% of the fund's accrued leave liability. For 2026, it is proposed that the reserve be funded in the amount of \$250,000.

Based on the projected fund balance at the end of Fiscal Year 2026, below are the estimated reserve levels:

| Fund 50 Hydroelectric Operations Reserve | |
|--|---------------------|
| Projected Ending Fund Balance | \$30,103,927 |
| Reserve Target | |
| Operating Reserve | 10,731,755 |
| Accrued Leave Reserve | 250,000 |
| Total Reserve Target | \$10,981,755 |
| Fund Balance Above/Below Reserve Target | \$19,122,172 |

Transfers-out from Fund 50 are summarized below:

- Fund 30 Recreation: \$1.6 M transferred to Fund 30 to provide a subsidy for recreation operations.
- Fund 55 Hydroelectric Capital Program: \$6.5 M transferred to Fund 55 to fund hydroelectric capital expenditures for 2026.
- Fund 70 Internal Services: \$5.7 M will be transferred to Fund 70 to pay Fund 50's fair share of the cost allocation of Internal Service Fund expenses.
- Fund 70: \$796k will fund Hydro's share of cost for Internal Services Capital projects.
- Fund 85 Pension Trust: \$389k will be transferred for Hydroelectric Fund 50's share of the Pension Trust Fund.

There are no transfers-in proposed for Hydroelectric Operations.

The projected fund balance at fiscal year-end is \$19.1 M including reserves. While the fund shows an excess fund balance above the minimum reserve, it should be noted that the Insurance and Catastrophic Reserves have not been recommended for funding this year. Continued financing and budgeting strategy will be necessary to fund future projects as well as to rebuild the minimum reserve.

Fund 55 Hydroelectric Capital

Fund 55 was developed to account for the District's Hydroelectric Capital activity, for which the beginning fund balance is projected to be \$50.2 M. This year's capital program for the fund includes 22 capital projects and purchases of equipment for a total of \$6.7 M; this includes rollover projects from 2025.

Fund 55 does not have a dedicated revenue source and is instead funded by transfers-in from the Hydroelectric Operating Fund 50. For FY 2026, Fund 50 Hydroelectric Operations will transfer-in \$6.5 M to fund the current year's

budgeted capital expenditures with the remaining \$228k being covered by available funds above the minimum reserve target. There are no transfers-out budgeted.

Per Board Policy 3040, the reserves for hydroelectric capital have two components: A general capital reserve of \$15 M and a FERC capital reserve set at \$35 M. It is proposed that both reserves be fully funded.

| Fund 55 Hydroelectric Operations Reserve | |
|--|---------------------|
| Projected Ending Fund Balance | \$50,000,000 |
| Reserve Target | |
| Capital Improvement/Replacement Reserve | 15,000,000 |
| FERC Capital Reserve | 35,000,000 |
| Total Reserve Target | \$50,000,000 |
| Fund Balance Above/Below Reserve Target | \$0 |

At fiscal year-end, Fund 55 is projected to have a fund balance of \$50 M, inclusive of minimum reserves.

Fund 70 Internal Services

Fund 70 Internal Services was established in 2022 to account for the District’s overhead-related expenditures. These costs are inclusive of the following divisions: Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Engineering, Engineering Operations, Right of Way, Surveyor, Purchasing, and Shop Operations. These divisions provide support services to the entire District, and therefore the costs associated with these activities are allocated proportionately by formula to the District’s operating Funds: 10 Water Operations, 30 Recreation, and Fund 50 Hydroelectric. The percentage allocated to each fund for FY 2026 is: (1) Fund 10, 66%, (2) Fund 30, 4%, and (3) Fund 50, 30%. The actual amount allocated to each fund at the end of the fiscal year will be reconciled based on actual expenditures.

Total expenditures for Fund 70 are budgeted at \$22 M, including \$19.3 M in operating costs and \$2.7 M in proposed capital expenditures, of which \$700K will be reimbursed by grant revenues. Included in these projections is the Fund’s share of cost for the annual Other Post Employee Benefit Contribution, which totals \$375K for 2026.

There are six transfers-in proposed for this fund

- To Fund Operating Expenses
 - Fund 10 Water Operations, \$12.5 M
 - Fund 30 Recreation, \$755K
 - Fund 50 Hydroelectric Operations, \$5.7 M
- To Fund Capital Expenses
 - Fund 10 Water Operations, \$1.8 M
 - Fund 30 Recreation, \$106K
 - Fund 50 Hydroelectric Operations, \$796k

There are no reserve requirements for this fund. Operational reserves are accounted for in each of the contributing funds. At fiscal year-end, Fund 70 is projected to have a \$0 fund balance.

Fund 85 Pension Trust

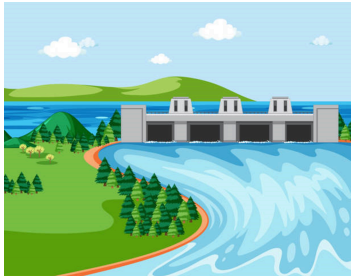
Fund 85 Pension Trust includes \$8k administrative expenditures related to the District’s California Employers’ Pension Prefund Trust (CEPPT) fund in association with the California Public Employees’ Retirement System (CalPERS). Fund 85 does not have a dedicated revenue source and is funded by transfers-in from Water Fund 10, Recreation Fund 30, Hydroelectric Fund 50, and Internal Services Fund 70 totaling \$2 M. These transfers-in are listed below:

- Fund 10 Water Operations: \$1,184,600
- Fund 30 Recreation: \$57,400
- Fund 50 Hydroelectric: \$389,400
- Fund 70 Internal Services: \$369,600

Strategic Plan

1. Long-Term Infrastructure and Water Supply Reliability

NID will plan and invest in infrastructure and water supply reliability to maintain and improve service levels and revenue.



3. Watershed Stewardship and Resiliency

NID will protect and improve the quality and health of our watersheds and enhance our water supply.



2. Employee Engagement

NID will prioritize and invest in our employees to attract and retain top talent and increase employee engagement.



4. Financial Sustainability

NID will develop a sustainable financial model that manages and obtains funds necessary to ensure the long-term delivery of water.



5. Technology & Innovation Investments

NID will integrate technology and data collection to increase efficiency, knowledge, and system security to decrease costs and increase productivity.

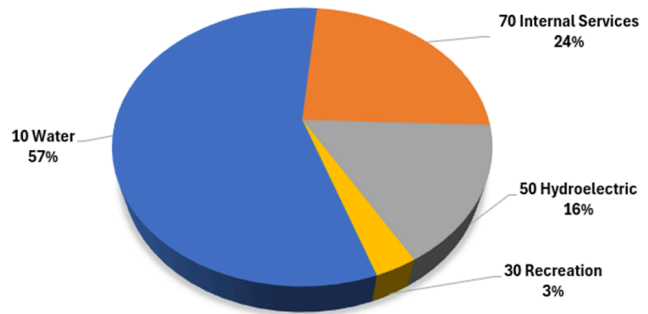


The full board approved 2023 Strategic Plan can be viewed on the NID website by clicking [here](#).

Personnel

2026 FTE Counts

| FTE by Fund | | |
|--------------|-------------------|------------|
| 10 | Water | 113 |
| 30 | Recreation | 6 |
| 50 | Hydroelectric | 32 |
| 70 | Internal Services | 48 |
| Total | | 199 |



| FTE by Division | | |
|-----------------|------------------------|------------|
| 101200 | Water Operations | 2 |
| 101300 | Treated Water | 11 |
| 101400 | Distribution | 23 |
| 101500 | Electrical Systems | 4 |
| 101600 | Water Resources | 3 |
| 102000 | Engineering | 0 |
| 104000 | Treated Water Maint | 23 |
| 104100 | Vegetation | 6 |
| 104300 | Raw Water Maint | 29 |
| 104400 | Maintenance Admin | 3 |
| 108200 | Customer Service | 9 |
| 303000 | General Recreation | 6 |
| 505000 | Hydro Admin | 2 |
| 505100 | Hydro Operations | 10 |
| 505200 | Hydro Maintenance | 15 |
| 505300 | Dam Safety | 2 |
| 505400 | Hydro Compliance | 3 |
| 702000 | Engineering | 5 |
| 702100 | Engineering Operations | 5 |
| 702200 | Right of Way | 2 |
| 702300 | Surveyor | 3 |
| 704200 | Shop Operations | 4 |
| 707000 | Management | 5 |
| 707100 | Watershed | 2 |
| 707200 | Safety | 2 |
| 707300 | Communications | 1 |
| 707400 | Human Resources | 2 |
| 707500 | Information Technology | 4 |
| 708000 | Accounting | 9 |
| 708100 | Purchasing | 4 |
| Total | | 199 |

Yearly Personnel Comparison

There has been a net increase in staffing of one from FY2025 to FY2026. This was done as a result of analyzing current workloads and identifying the need for a second position within the Dam Safety division. Work is currently being completed by one full-time employee and contracting with several consultants. Adding the new position will support the FERC P12D regulatory process and reduce the need to hire consultants.

FTE by Fund

| Fund | FY2024 | FY2025 | FY2026 |
|----------------------|------------|------------|------------|
| 10 Water | 129 | 113 | 113 |
| 30 Recreation | 6 | 6 | 6 |
| 50 Hydroelectric | 30 | 30 | 32 |
| 70 Internal Services | 34 | 49 | 48 |
| Total | 199 | 198 | 199 |

FTE by Department

| Division | FY2024 | FY2025 | FY2026 |
|-------------------------------|------------|------------|------------|
| 101200 Water Operations | 2 | 2 | 2 |
| 101300 Treated Water | 11 | 11 | 11 |
| 101400 Distribution | 22 | 23 | 23 |
| 101500 Electrical Systems | 4 | 4 | 4 |
| 101600 Water Resources | 3 | 3 | 3 |
| 102000 Engineering | 16 | 0 | 0 |
| 104000 Treated Water Maint | 50 | 50 | 23 |
| 104100 Vegetation | 6 | 6 | 6 |
| 104300 Raw Water Maint | 2 | 2 | 29 |
| 104400 Maintenance Admin | 3 | 3 | 3 |
| 108200 Customer Service | 10 | 9 | 9 |
| 303000 General Recreation | 6 | 6 | 6 |
| 505000 Hydro Admin | 2 | 2 | 2 |
| 505100 Hydro Operations | 10 | 10 | 10 |
| 505200 Hydro Maintenance | 15 | 15 | 15 |
| 505300 Dam Safety | 0 | 0 | 2 |
| 505400 Hydro Compliance | 3 | 3 | 3 |
| 702000 Engineering | 0 | 6 | 5 |
| 702100 Engineering Operations | 0 | 6 | 5 |
| 702200 Right of Way | 0 | 1 | 2 |
| 702300 Surveyor | 0 | 3 | 3 |
| 704200 Shop Operations | 4 | 4 | 4 |
| 707000 Management | 5 | 5 | 5 |
| 707100 Watershed | 2 | 2 | 2 |
| 707200 Safety | 2 | 2 | 2 |
| 707300 Communications | 1 | 1 | 1 |
| 707400 Human Resources | 2 | 2 | 2 |
| 707500 Information Technology | 5 | 4 | 4 |
| 708000 Accounting | 9 | 9 | 9 |
| 708100 Purchasing | 4 | 4 | 4 |
| Total | 199 | 198 | 199 |

FTE by Classification

| Classification | FY2024 | FY2025 | FY2026 |
|--|--------|--------|--------|
| Accountant I/II | 3 | 3 | 3 |
| Administrative Analyst I/II | 4 | 4 | 3 |
| Assistant General Manager | 1 | 1 | 1 |
| Assistant Maintenance Superintendent | 1 | 1 | 1 |
| Assistant Water Superintendent | 1 | 1 | 1 |
| Associate Engineer | 0 | 0 | 1 |
| Associate Engineer / Assistant Engineer | 2 | 0 | 0 |
| Board Secretary | 1 | 1 | 1 |
| Budget Analyst | 1 | 1 | 1 |
| Business Service Technician I/II | 1 | 1 | 1 |
| Buyer | 1 | 1 | 1 |
| Cashier | 2 | 2 | 0 |
| Chief Water Treatment Operator | 2 | 3 | 3 |
| Communications Specialist I/II | 1 | 1 | 1 |
| Construction Inspector I/II | 2 | 2 | 0 |
| Controller | 1 | 1 | 1 |
| Cross Connection Control Technician I/II | 2 | 2 | 2 |
| Customer Service Administrator | 1 | 1 | 1 |
| Customer Service Representative I/II | 1 | 2 | 5 |
| Customer Service Technician I/II | 2 | 2 | 2 |
| Director of Engineering | 1 | 1 | 1 |
| Director of Finance | 1 | 1 | 1 |
| Director of Human Resources | 1 | 1 | 1 |
| Director of Maintenance | 1 | 1 | 1 |
| Director of Power Systems | 1 | 1 | 1 |
| Director of Recreation | 1 | 1 | 1 |
| Director of Water Operations | 1 | 1 | 1 |
| Dispatcher I/II | 2 | 1 | 0 |
| Electrical Systems Superintendent | 1 | 1 | 1 |
| Electrical Systems Technician I/II | 3 | 3 | 3 |
| Engineer Technician I/II | 2 | 2 | 2 |
| Environmental Resources Administrator | 1 | 1 | 1 |
| Environmental Resources Technician I/II | 1 | 1 | 1 |
| Equipment Mechanic I/II | 2 | 2 | 2 |
| Equipment Mechanic Supervisor | 1 | 1 | 1 |
| Equipment Operator | 12 | 12 | 11 |

FTE by Classification (cont.)

| Classification | FY2024 | FY2025 | FY2026 |
|--|--------|--------|--------|
| Equipment Service Worker | 1 | 1 | 1 |
| Facility Ranger | 1 | 1 | 1 |
| Finance Assistant I/II | 1 | 1 | 1 |
| General Manager | 1 | 1 | 1 |
| GIS Technician I/II | 1 | 1 | 1 |
| Human Resources Representative I/II | 1 | 1 | 1 |
| Hydraulic Technician I/II | 1 | 1 | 1 |
| Hydroelectric Communication Technician I/II | 2 | 2 | 2 |
| Hydroelectric Compliance & Protection Systems Specialist | 1 | 1 | 1 |
| Hydroelectric Compliance Administrator | 0 | 0 | 1 |
| Hydroelectric Compliance Analyst | 1 | 1 | 0 |
| Hydroelectric Compliance Technician I/II | 1 | 1 | 1 |
| Hydroelectric Electrical Machinist I/II | 2 | 2 | 2 |
| Hydroelectric Generation Superintendent | 1 | 1 | 1 |
| Hydroelectric Maintenance Superintendent | 1 | 1 | 1 |
| Hydroelectric Maintenance Technician I/II | 3 | 4 | 4 |
| Hydroelectric Plant Operator I/II | 4 | 4 | 4 |
| Hydroelectric Systems Technician II | 1 | 1 | 1 |
| Hydroelectric Water Systems Operator I/II | 3 | 3 | 3 |
| Hydrographer I/II | 2 | 2 | 2 |
| Information Technology Administrator | 1 | 1 | 1 |
| Information Technology Analyst I/II | 2 | 2 | 1 |
| Information Technology Network Analyst | 1 | 0 | 0 |
| Information Technology Technician I/II | 1 | 1 | 1 |
| Land Surveyor | 1 | 1 | 1 |
| Maintenance Superintendent | 2 | 2 | 2 |
| Maintenance Supervisor | 4 | 4 | 5 |
| Office Assistant I/II | 2 | 2 | 2 |
| Payroll Technician | 1 | 1 | 1 |
| Project Manager | 0 | 1 | 0 |
| Purchasing Supervisor | 1 | 1 | 1 |
| Records Management Assistant | 1 | 1 | 1 |
| Recreation Facility Superintendent | 1 | 1 | 1 |
| Safety Analyst I/II | 1 | 1 | 2 |
| Safety Technician I/II | 1 | 1 | 0 |
| Senior Administrative Analyst | 0 | 0 | 1 |

FTE by Classification (cont.)

| Classification | FY2024 | FY2025 | FY2026 |
|---|---------------|---------------|---------------|
| Senior Construction Inspector | 0 | 0 | 2 |
| Senior Customer Service Representative | 1 | 0 | 0 |
| Senior Engineer | 2 | 3 | 3 |
| Senior Engineer Dam Safety | 0 | 0 | 1 |
| Senior Finance Assistant | 1 | 1 | 1 |
| Senior Hydroelectric Electric Machinist | 1 | 0 | 0 |
| Senior Hydroelectric Maintenance Technician | 1 | 1 | 1 |
| Senior Hydroelectric Plant Operator | 2 | 2 | 2 |
| Senior Hydroelectric Systems Technician | 1 | 1 | 0 |
| Senior Hydro Electrical Machinist | 0 | 0 | 1 |
| Senior Hydrographer | 1 | 1 | 1 |
| Senior Information Technology Analyst | 0 | 0 | 1 |
| Senior Park Ranger | 3 | 3 | 3 |
| Senior Right Of Way Agent | 1 | 1 | 1 |
| Senior Storekeeper | 0 | 2 | 2 |
| Senior Survey Technician | 1 | 0 | 1 |
| Senior Utility Worker | 5 | 5 | 5 |
| Senior Vegetation Control Worker | 1 | 1 | 1 |
| Senior Water Distribution Operator | 3 | 5 | 4 |
| Senior Welder | 0 | 1 | 1 |
| Storekeeper | 2 | 0 | 0 |
| Supervising Electrical Systems Technician | 1 | 1 | 1 |
| Supervising Mechanical/Civil Foreman | 1 | 1 | 1 |
| Survey Technician I/II | 1 | 2 | 1 |
| Treated Water Superintendent | 1 | 1 | 1 |
| Utility Worker I/II | 27 | 27 | 27 |
| Vegetation Control Worker I/II | 4 | 4 | 4 |
| Water Distribution Operator I/II | 11 | 10 | 11 |
| Water Distribution Supervisor | 3 | 3 | 3 |
| Water Efficiency Technician I/II | 1 | 1 | 1 |
| Water Resources Superintendent | 1 | 1 | 1 |
| Water Superintendent | 1 | 1 | 1 |
| Water Treatment Operator I/II/III | 7 | 6 | 6 |
| Water Treatment Supervisor | 1 | 1 | 1 |
| Welder I/II | 2 | 1 | 1 |
| | 199 | 198 | 199 |

Fund Summaries

District Wide Budget Summary

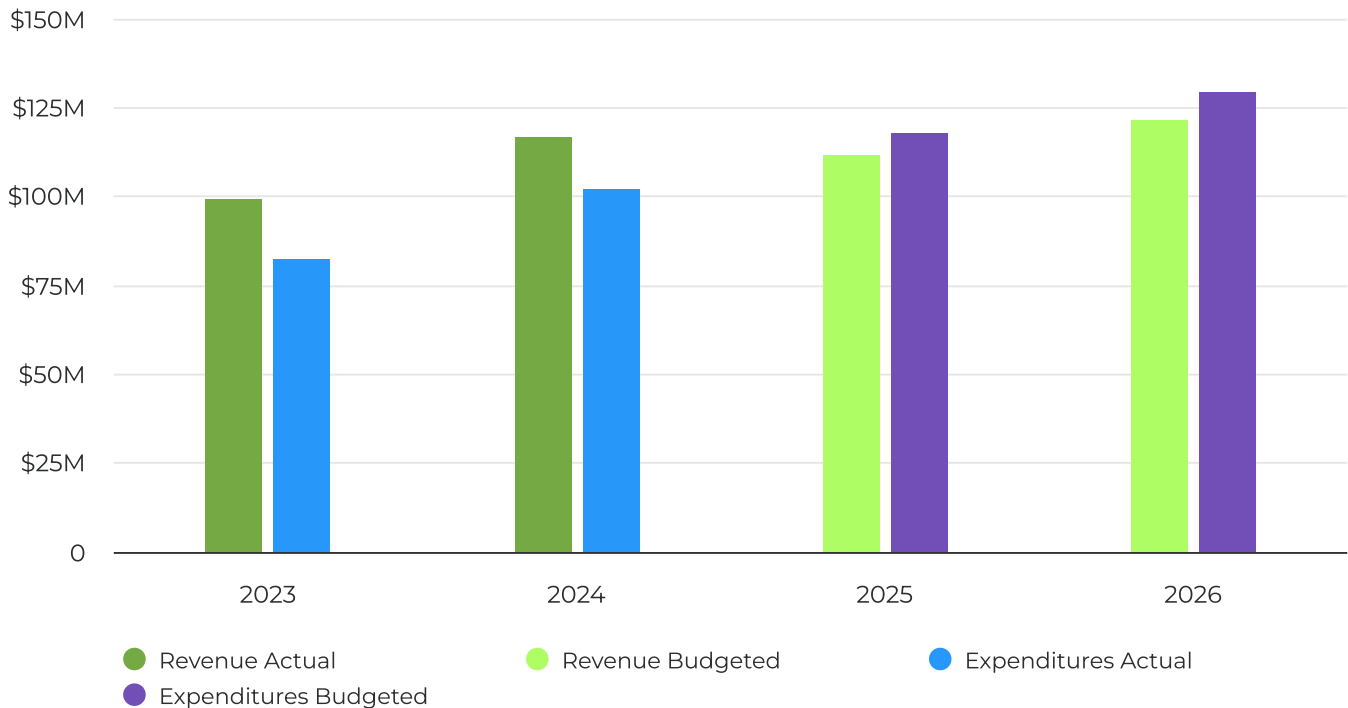
The Nevada Irrigation District Budget reflects the resources needed to meet the essential needs of the District and its customers. For FY2026, the budget includes revenues totaling \$121,518,977 and expenditure appropriations totaling \$129,634,967.

The Budget is developed in three sections: Revenue, Operating Expenditures, and Capital Expenditures. The Revenue budget incorporates two types of inflows: revenues totaling \$82,899,586 and internal transfers-in of \$38,619,391, for total inflows of \$121,518,977. This is a 9.21% increase compared to the 2025 budgeted revenues of \$111.3 million. Revenue includes money earned from outside the District from rates, fees, and interest. Whereas transfers-in originate internally from the district's funds. Each fund is organized as a separate financial unit and requires an accounting of monies moved from one fund to another, referred to as "transfers-in".

The Operating Expense budget is designed to account for the operations activity of the District and totals \$75,943,028 in appropriations for expenditures such as staffing, utilities, and debt service. Also included are transfers-out, which, like transfers-in, are funds paid from one fund to another. Total transfers-out are budgeted at \$38,619,391 and represent the other half of the interfund transfers-in detailed above. The total Operating Expense budget, including expenses and transfers-out, totals \$114,562,419.

The Capital budget for FY2026 totals \$15,072,548 in expenditures and accounts for the capital activity of the District such as asset acquisition, maintenance, and special projects. Combining the Operating and Capital budgets together, total outflows for the year are \$129,634,967, representing a 9.91% increase from the 2025 budgeted expenditures of \$118 million.

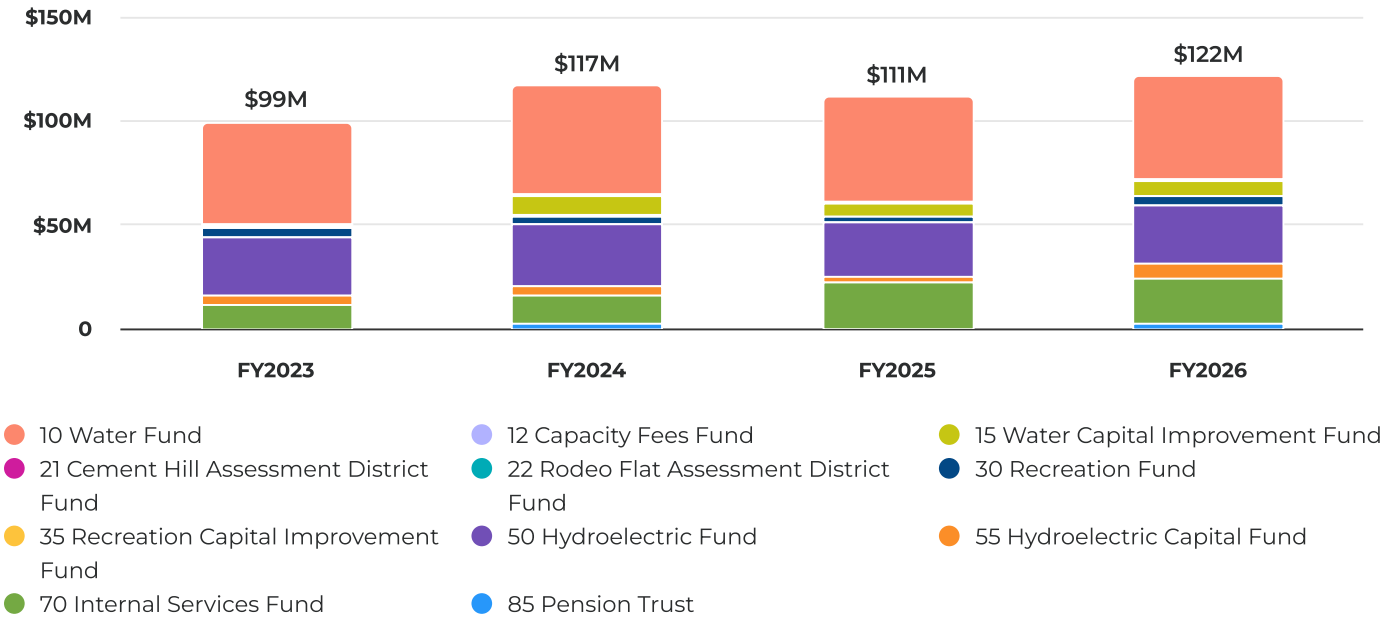
Revenues vs Expenditures Summary



Comprehensive Fund Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---|---------------------|----------------------|-------------------------|----------------------|
| Revenues | | | | |
| Non-Commercial | \$15,322,478 | \$15,968,783 | \$17,610,000 | \$17,247,120 |
| Write Off | -\$15,180 | -\$15,259 | -\$17,500 | -\$11,000 |
| Commercial | \$2,699,552 | \$2,861,123 | \$2,910,000 | \$3,090,013 |
| Irrigation | \$8,041,632 | \$7,682,484 | \$8,445,000 | \$8,421,623 |
| For Resale | \$585,012 | \$625,529 | \$627,500 | \$607,383 |
| Other | \$1,596,797 | \$1,482,597 | \$1,205,000 | \$1,079,872 |
| Standby Charges | \$120,862 | \$129,580 | - | - |
| Electric Power Reven | \$25,612,159 | \$26,539,350 | \$24,552,420 | \$27,335,531 |
| Capacity Fees | \$738,347 | \$569,251 | \$700,000 | \$700,000 |
| New Connects & Instl | \$142,175 | \$198,776 | \$175,000 | \$177,281 |
| Insurance Stlmts/Ref | \$232,673 | \$367,649 | - | - |
| Reimbursable Costs | \$360,065 | \$926,941 | \$225,000 | \$188,794 |
| Other Operating Rev | \$508,150 | \$493,959 | \$219,500 | \$488,652 |
| Taxes And Assessment | \$16,806,258 | \$17,229,880 | \$17,435,500 | \$17,695,500 |
| Interest Earned | \$5,410,473 | \$5,788,124 | \$2,020,670 | \$2,071,000 |
| Interfund Debt Revenue | \$435,887 | \$435,922 | \$435,892 | \$428,817 |
| Transfers-In | \$16,095,480 | \$30,086,595 | \$30,916,630 | \$38,619,391 |
| Grants & Donations | \$1,397,475 | \$803,838 | \$742,950 | \$700,000 |
| Gate 1 | \$2,113,235 | \$1,817,611 | \$2,314,437 | \$2,167,582 |
| Gate 2 | \$232,168 | \$160,100 | \$192,123 | \$183,918 |
| Disp Of Fixed Assets | \$34,137 | \$46,428 | - | - |
| Contributed Capital | \$205,664 | - | - | - |
| Store | \$77,280 | \$44,318 | \$40,171 | \$40,000 |
| Marina | \$65,359 | \$8,626 | \$62,994 | \$60,000 |
| Office | \$17,414 | \$16,157 | \$19,100 | \$20,000 |
| Rev Fr Other Activit | \$467,402 | \$420,279 | \$450,804 | \$207,500 |
| Fiduciary Revenues | - | \$2,050,100 | - | - |
| Total Revenues | \$99,302,955 | \$116,738,742 | \$111,283,190 | \$121,518,977 |
| Expenditures | | | | |
| Salaries And Wages | \$15,531,870 | \$17,068,151 | \$22,595,294 | \$23,832,553 |
| Paid Leave | \$3,371,752 | \$3,543,290 | - | \$7,500 |
| Benefits | \$13,841,033 | \$16,185,619 | \$18,049,547 | \$17,008,099 |
| Materials & Supplies | \$6,253,793 | \$5,062,618 | \$8,218,633 | \$8,485,234 |
| Administrative Exp | \$5,492,970 | \$8,049,045 | \$8,966,344 | \$9,895,838 |
| Capital Expenditures | \$7,622,315 | \$9,483,243 | \$11,890,200 | \$13,703,953 |
| Accounting Adjustments | \$965,048 | -\$645,468 | - | - |
| Outside Services/Fees | \$8,945,271 | \$8,535,210 | \$12,901,987 | \$13,665,621 |
| Interest On L/T Debt | \$4,385,145 | \$4,380,510 | \$4,413,174 | \$4,416,778 |
| Non-Routine Maint | \$16,095,480 | \$30,086,595 | \$30,916,630 | \$38,619,391 |
| Total Expenditures | \$82,504,675 | \$101,748,814 | \$117,951,809 | \$129,634,967 |
| Total Revenues Less Expenditures | \$16,798,279 | \$14,989,927 | -\$6,668,619 | -\$8,115,990 |

Historical Revenue by Fund



The Water Fund remains the largest revenue source at \$50 million, accounting for 41.2% of the total. The Hydroelectric Fund is the second largest revenue source at 23.4% of total revenue, followed by the Internal Services Fund making up 18.3% of the total. Conservative overall budgeted increases from 2025 include 1.5% property tax increase and 3% power generation increase.

Overall, the FY2026 Revenue budget reflects growth in several key funds, particularly the Hydroelectric Fund, Hydroelectric Capital Fund, Recreation Fund, and Water Capital Improvement Fund, while the Water Fund shows a slight decrease in revenue of less than one percent.

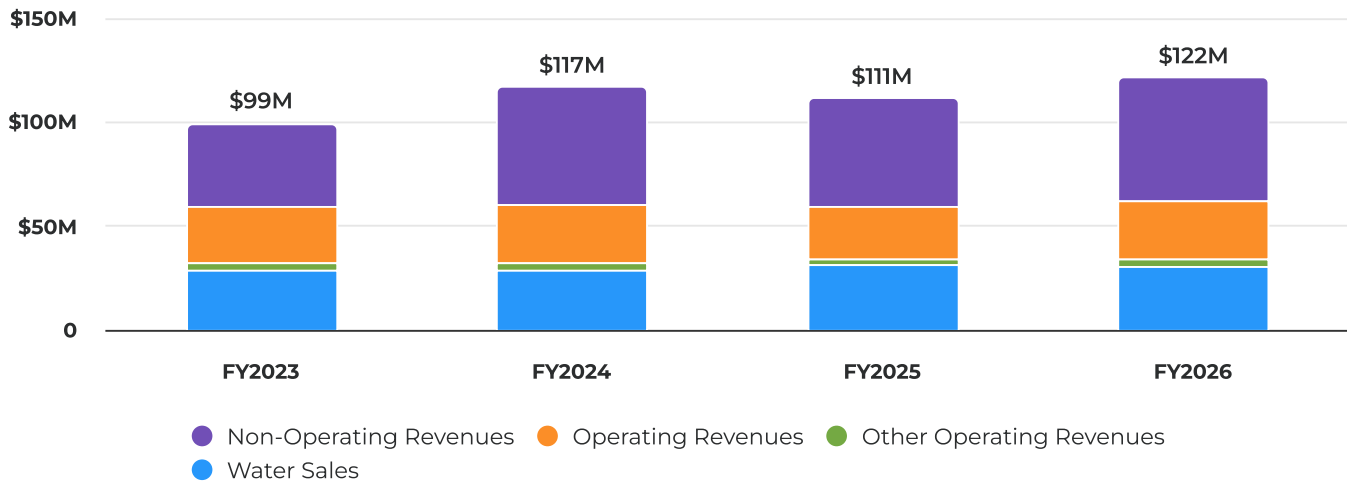
Revenues by Fund

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---|----------------|----------------|-------------------------|-----------------|
| 10 Water Fund | \$49,330,229 | \$51,928,626 | \$50,368,583 | \$50,008,189 |
| 12 Capacity Fees Fund | \$1,035,635 | \$766,890 | \$1,000,000 | \$1,000,000 |
| 15 Water Capital Improvement Fund | \$60,030 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| 21 Cement Hill Assessment District Fund | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| 22 Rodeo Flat Assessment District Fund | \$47,311 | \$94,809 | \$47,500 | \$47,500 |
| 30 Recreation Fund | \$4,272,243 | \$3,637,439 | \$2,640,688 | \$4,123,093 |
| 35 Recreation Capital Improvement Fund | \$53,583 | - | - | - |
| 50 Hydroelectric Fund | \$28,773,335 | \$30,039,885 | \$25,427,420 | \$28,494,477 |
| 55 Hydroelectric Capital Fund | \$4,558,514 | \$4,565,000 | \$3,470,875 | \$6,457,050 |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---------------------------|---------------------|----------------------|-------------------------|----------------------|
| 70 Internal Services Fund | \$10,857,341 | \$13,662,217 | \$21,777,084 | \$22,289,683 |
| 85 Pension Trust | - | \$1,985,463 | - | \$2,000,000 |
| Total Revenues | \$99,302,955 | \$116,738,742 | \$111,283,190 | \$121,518,977 |

Revenues

Historical Revenue by Source



Non-Operating Revenues remain the largest category, increasing by \$7.8 million or 15% to \$59.6 million, which now accounts for 49.1% of the total revenue, up from 46.6% in FY2025. Operating Revenues also saw a significant increase, rising by \$3 million or 11.8% to \$28.3 million, making up 23.3% of the total revenue compared to 22.7% in the previous year.

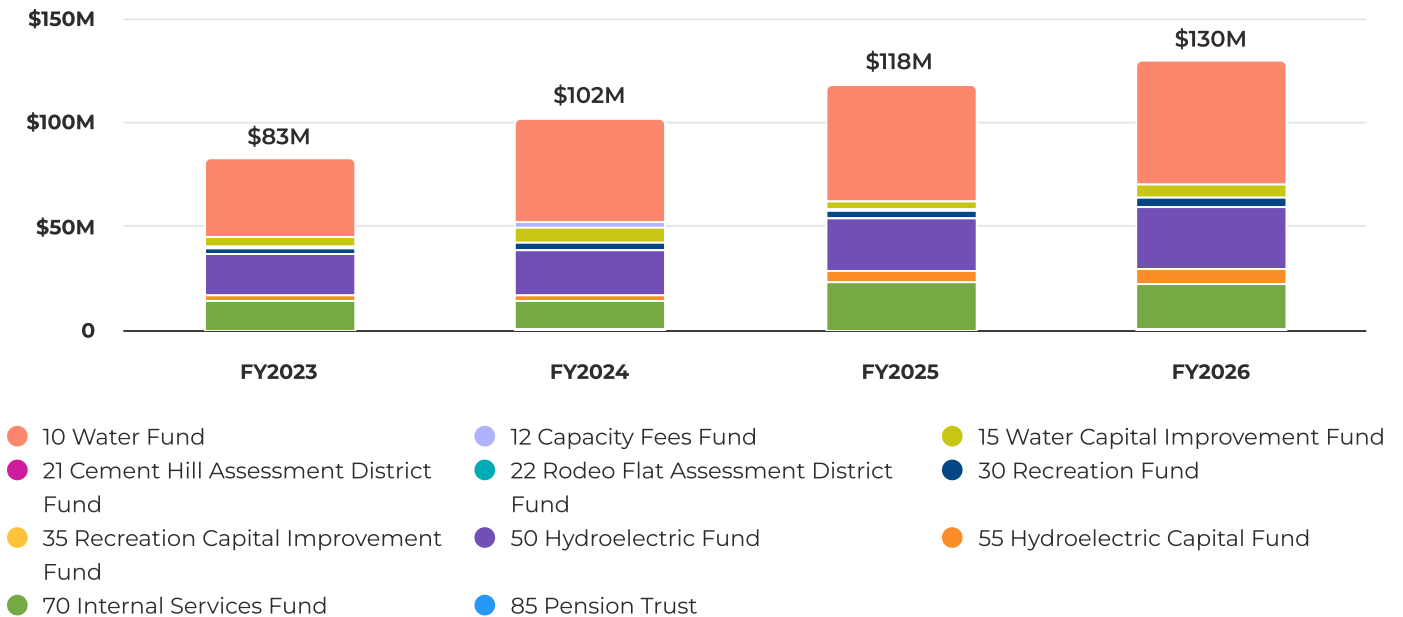
In contrast, Water Sales decreased slightly by \$333,989 or 1.1% to \$30.4 million, reducing its share of total revenue to 25.1% from 27.7% in FY2025. Other Operating Revenues declined by \$200,274 or 5.9% to \$3.2 million, representing 2.6% of total revenue, down from 3% the prior year. Overall, the largest increases in FY2026 were in Non-Operating Revenues and Operating Revenues, while Water Sales and Other Operating Revenues experienced decreases.

Revenues by Source

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|--------------------------|---------------------|----------------------|-------------------------|----------------------|
| Water Sales | \$28,351,154 | \$28,734,837 | \$30,780,000 | \$30,435,011 |
| Operating Revenues | \$26,978,329 | \$28,773,732 | \$25,291,920 | \$28,280,258 |
| Non-Operating Revenues | \$39,830,739 | \$56,333,095 | \$51,839,496 | \$59,632,208 |
| Other Operating Revenues | \$4,142,733 | \$2,897,077 | \$3,371,774 | \$3,171,500 |
| Total Revenues | \$99,302,955 | \$116,738,742 | \$111,283,190 | \$121,518,977 |

Expenditures

Historical Expenditures by Fund



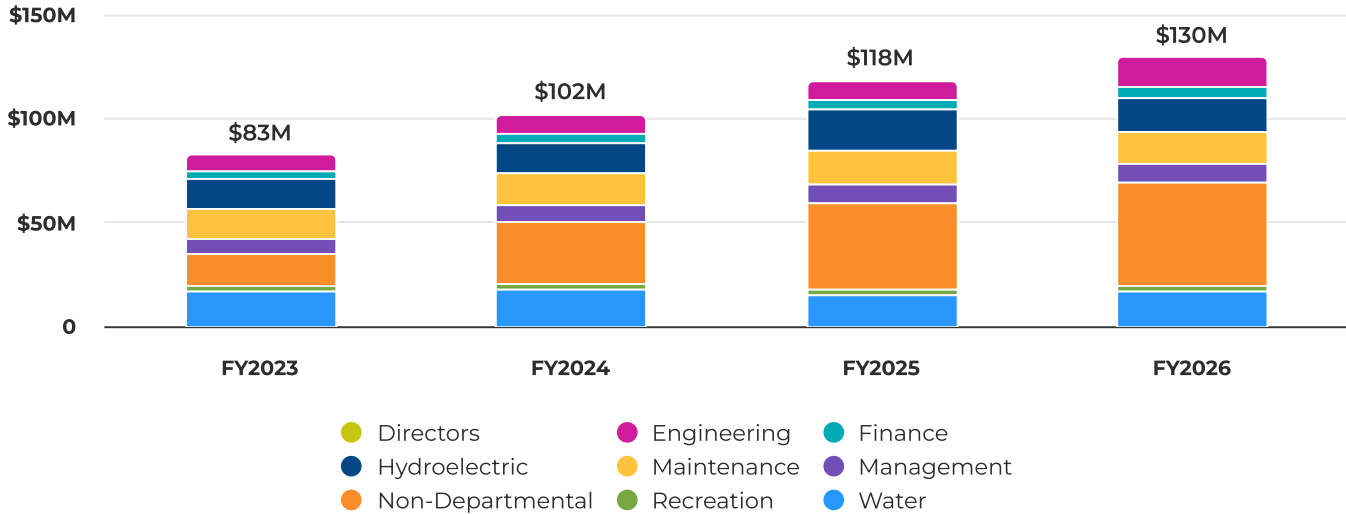
The total expenditures for FY2026 increased by 9.9% to \$129.6 million compared to the original budget amount for FY2025. The Water Fund remained the largest category, accounting for 46.1% of the total at \$59.8 million, which is a 7.4% increase of \$4.1 million from the previous year. The Hydroelectric Fund saw a significant rise, increasing by 22.8% to \$30.4 million, representing 23.4% of total expenditures. These increases for 2026 are primarily due to ResBCT costs, consultants for Water Management Plans, and cost of living adjustments. Capital project costs also increased by a total of \$1.7 million with 21 projects continuing from 2025.

Expenditures by Fund

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---|----------------|----------------|-------------------------|-----------------|
| 10 Water Fund | \$37,800,383 | \$49,613,745 | \$55,677,502 | \$59,774,513 |
| 12 Capacity Fees Fund | \$218,578 | \$3,004,751 | \$220,080 | \$220,080 |
| 15 Water Capital Improvement Fund | \$4,691,799 | \$6,674,608 | \$4,060,000 | \$5,733,050 |
| 21 Cement Hill Assessment District Fund | \$48,600 | \$42,680 | \$402,602 | \$402,620 |
| 22 Rodeo Flat Assessment District Fund | \$20,395 | \$19,445 | \$51,290 | \$44,215 |
| 30 Recreation Fund | \$3,077,703 | \$3,681,056 | \$4,214,758 | \$4,123,093 |
| 35 Recreation Capital Improvement Fund | \$255,000 | - | - | - |
| 50 Hydroelectric Fund | \$19,249,681 | \$22,112,229 | \$24,729,022 | \$30,354,713 |
| 55 Hydroelectric Capital Fund | \$2,869,495 | \$2,491,978 | \$5,600,000 | \$6,685,000 |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---------------------------|---------------------|----------------------|-------------------------|----------------------|
| 70 Internal Services Fund | \$14,273,041 | \$14,107,805 | \$22,996,555 | \$22,289,683 |
| 85 Pension Trust | - | \$518 | - | \$8,000 |
| Total Expenditures | \$82,504,675 | \$101,748,814 | \$117,951,809 | \$129,634,967 |

Historical Expenditures by Department



The total budget for FY2026 is \$129.6 million, representing a 9.9% increase from the previous year's \$118 million. The largest expenditure category remains Non-Departmental, which increased by \$7.7 million or 18.6% to \$49.4 million, now accounting for 38.1% of the total budget.

Water expenditures rose by \$1.9 million or 11.09% to \$18.6 million, making up 14.3% of the total, reversing the previous year's decline. In contrast, Hydroelectric spending decreased by \$3.2 million or 16.4% to \$16.2 million, reducing its share to 12.5% of the total budget.

Engineering saw a significant increase of \$5.6 million or 64.8%, reaching \$14.3 million and representing 11% of the total budget. Maintenance expenditures declined by \$589,782 or 3.6% to \$15.7 million, now 12.1% of the total.

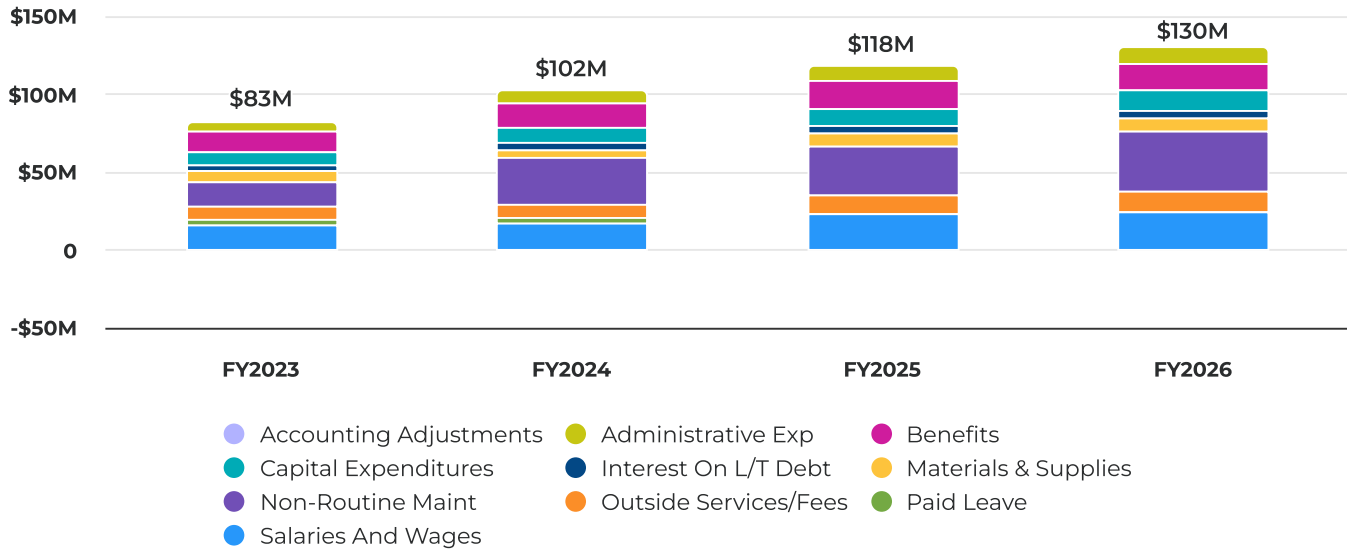
Management expenses increased slightly by \$231,515 or 2.7% to \$9 million, accounting for 6.9% of the budget. Recreation funding rose marginally by \$43,800 or 1.4% to \$3.1 million, while Finance expenditures decreased by \$152,754 or 4.8% to \$3.1 million. Directors' costs notably increased by \$106,110 or 53.1% to \$306,004, representing 0.2% of the total budget. This increase is primarily due to increased health insurance usage and budgeted costs for county election fees.

Expenditures by Department

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---------------|----------------|----------------|-------------------------|-----------------|
| Water | \$16,931,279 | \$17,855,076 | \$14,789,110 | \$16,389,906 |
| Engineering | \$7,618,121 | \$9,138,791 | \$8,681,793 | \$14,303,188 |
| Recreation | \$2,807,017 | \$2,672,710 | \$3,090,996 | \$3,134,796 |
| Maintenance | \$14,635,071 | \$15,539,066 | \$16,301,927 | \$15,712,145 |
| Hydroelectric | \$14,461,024 | \$14,955,924 | \$19,410,731 | \$16,233,960 |
| Directors | \$161,525 | \$173,259 | \$199,894 | \$306,004 |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---------------------------|---------------------|----------------------|-------------------------|----------------------|
| Management | \$7,248,858 | \$7,420,375 | \$8,729,318 | \$8,960,833 |
| Finance | \$3,462,112 | \$3,921,800 | \$5,123,156 | \$5,222,143 |
| Non-Departmental | \$15,179,669 | \$30,071,812 | \$41,624,883 | \$49,371,991 |
| Total Expenditures | \$82,504,675 | \$101,748,814 | \$117,951,809 | \$129,634,967 |

Historical Expenditures by Type



For FY2026, the District's top three expenditure categories are Non-Routine Maint (Transfers-out) at 29.8%, Salaries at 18.4%, and Benefits representing 13.1%. Transfers-out are funds internally transferred from one fund to another. Salaries and Benefits combined represent 31.5% of total expenditures.

Transfers-out are primarily made up of funding for capital projects (\$15.9 million) and allocated amounts to cover Internal Services expenses (\$18.9 million).

Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Adopted |
|---------------------------|---------------------|----------------------|-------------------------|----------------------|
| Salaries And Wages | \$15,531,870 | \$17,068,151 | \$22,595,294 | \$23,832,553 |
| Paid Leave | \$3,371,752 | \$3,543,290 | - | \$7,500 |
| Benefits | \$13,841,033 | \$16,185,619 | \$18,049,547 | \$17,008,099 |
| Materials & Supplies | \$6,253,793 | \$5,062,618 | \$8,218,633 | \$8,485,234 |
| Administrative Exp | \$5,492,970 | \$8,049,045 | \$8,966,344 | \$9,895,838 |
| Capital Expenditures | \$7,622,315 | \$9,483,243 | \$11,890,200 | \$13,703,953 |
| Accounting Adjustments | \$965,048 | -\$645,468 | - | - |
| Outside Services/Fees | \$8,945,271 | \$8,535,210 | \$12,901,987 | \$13,665,621 |
| Interest On L/T Debt | \$4,385,145 | \$4,380,510 | \$4,413,174 | \$4,416,778 |
| Non-Routine Maint | \$16,095,480 | \$30,086,595 | \$30,916,630 | \$38,619,391 |
| Total Expenditures | \$82,504,675 | \$101,748,814 | \$117,951,809 | \$129,634,967 |

Nevada Irrigation District

2026 Fiscal Year Budget Fund Balance Summary Schedule

| Fund | Beginning Fund Balance | Revenue | Transfers In | Total Inflow | Expense | Transfer Out | Total Outflow | Projected Ending Fund Balance | Change |
|-------------------------------|------------------------|-------------------|-------------------|--------------------|---------------------|---------------------|----------------------|-------------------------------|------------|
| 10 Water Fund | 33,568,428 | 49,789,609 | 218,580 | 50,008,189 | (37,592,737) | (22,181,776) | (59,774,513) | 23,802,104 | 15% |
| 12 Capacity Fees Fund | 8,977,301 | 1,000,000 | - | 1,000,000 | (1,500) | (218,580) | (220,080) | 9,757,221 | 12% |
| 15 Water Capital Fund | 20,952,065 | - | 6,780,985 | 6,780,985 | (5,733,050) | - | (5,733,050) | 22,000,000 | 9% |
| 21 Cement Hill Fund | 88,642 | 318,000 | - | 318,000 | (402,620) | - | (402,620) | 4,022 | 6% |
| 22 Rodeo Flat Fund | 110,627 | 47,500 | - | 47,500 | (44,215) | - | (44,215) | 113,912 | 3% |
| 30 Recreation Fund | 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 Fund | 403,583 | - | - | - | - | - | - | 403,583 | 0% |
| 50 Hydroelectric Fund | 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 Fund | 50,227,950 | - | 6,457,050 | 6,457,050 | (6,685,000) | - | (6,685,000) | 50,000,000 | 0% |
| 70 Internal Services Fund | - | 750,000 | 21,539,683 | 22,289,683 | (21,921,083) | (368,600) | (22,289,683) | - | 0% |
| 85 Pension Trust Fund | 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% |

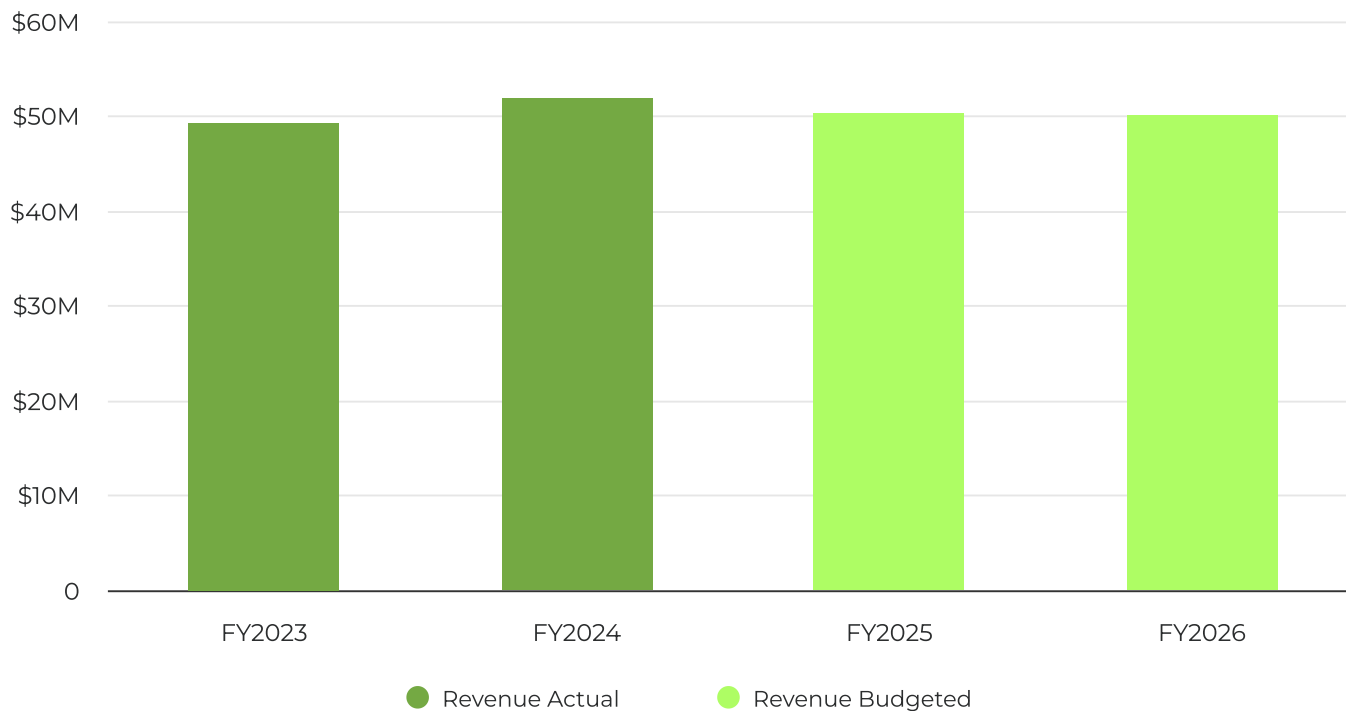
Water Fund

The Water Fund includes revenues and expenditures associated with general water operations that provide for both the raw and treated water systems. Water Fund 10 consists of the following divisions: Water Operations, Treated Water, Distribution, Electrical Systems, Water Resources, Treated Water Maintenance, Vegetation, Raw Water Maintenance, Maintenance Admin, Customer Service, and Water Administration.

Revenue Summary

For the Water Fund, the revenue budget for FY2025 was \$50.4 million. Moving into FY2026, the revenue budget slightly decreases to \$50 million, representing a 0.7% decline from the previous year. This decline is primarily due to selling District-owned rental properties, which will stop the rental income revenues that have been received in prior years.

Historical Revenues Across Fund Summary

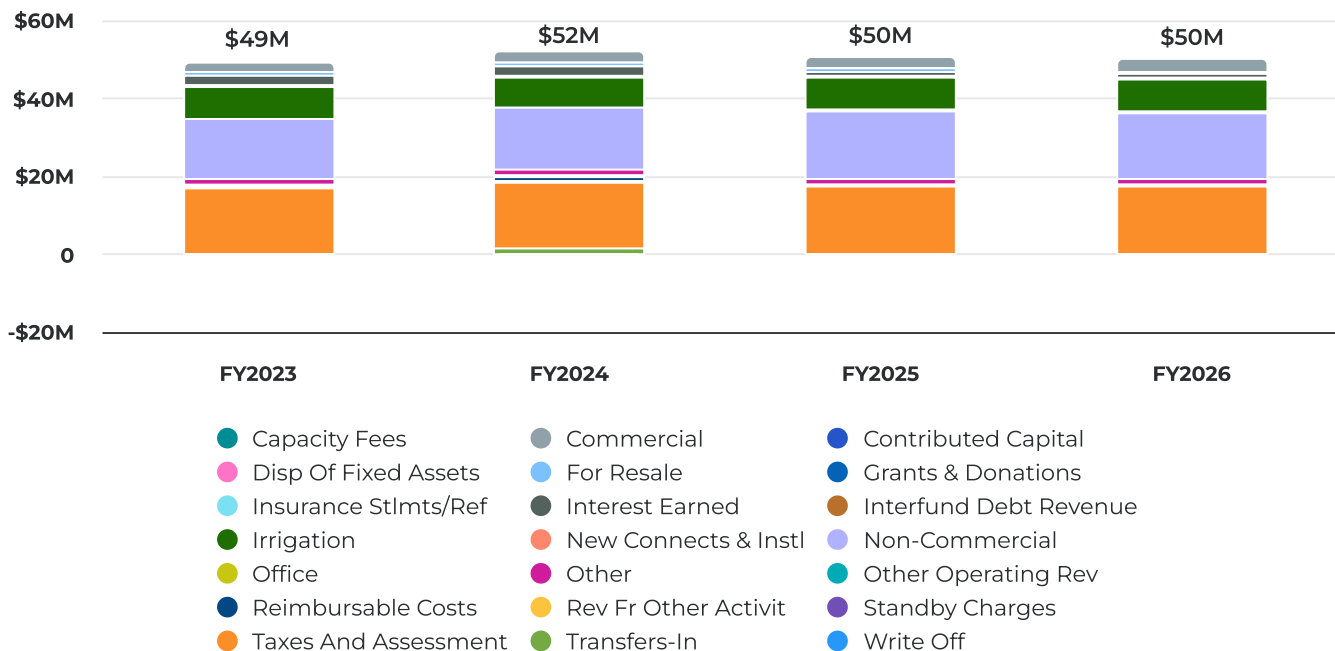


Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--------------------------|---------------------|---------------------|-------------------------|---------------------|
| Water Sales | \$28,351,154 | \$28,734,837 | \$30,780,000 | \$30,435,011 |
| Operating Revenues | \$636,436 | \$1,404,160 | \$557,000 | \$478,281 |
| Non-Operating Revenues | \$19,979,897 | \$21,737,374 | \$19,031,483 | \$19,094,897 |
| Other Operating Revenues | \$362,742 | \$52,255 | \$100 | - |
| Total Revenues | \$49,330,229 | \$51,928,626 | \$50,368,583 | \$50,008,189 |

Revenues by Source

Historical Revenues by Source



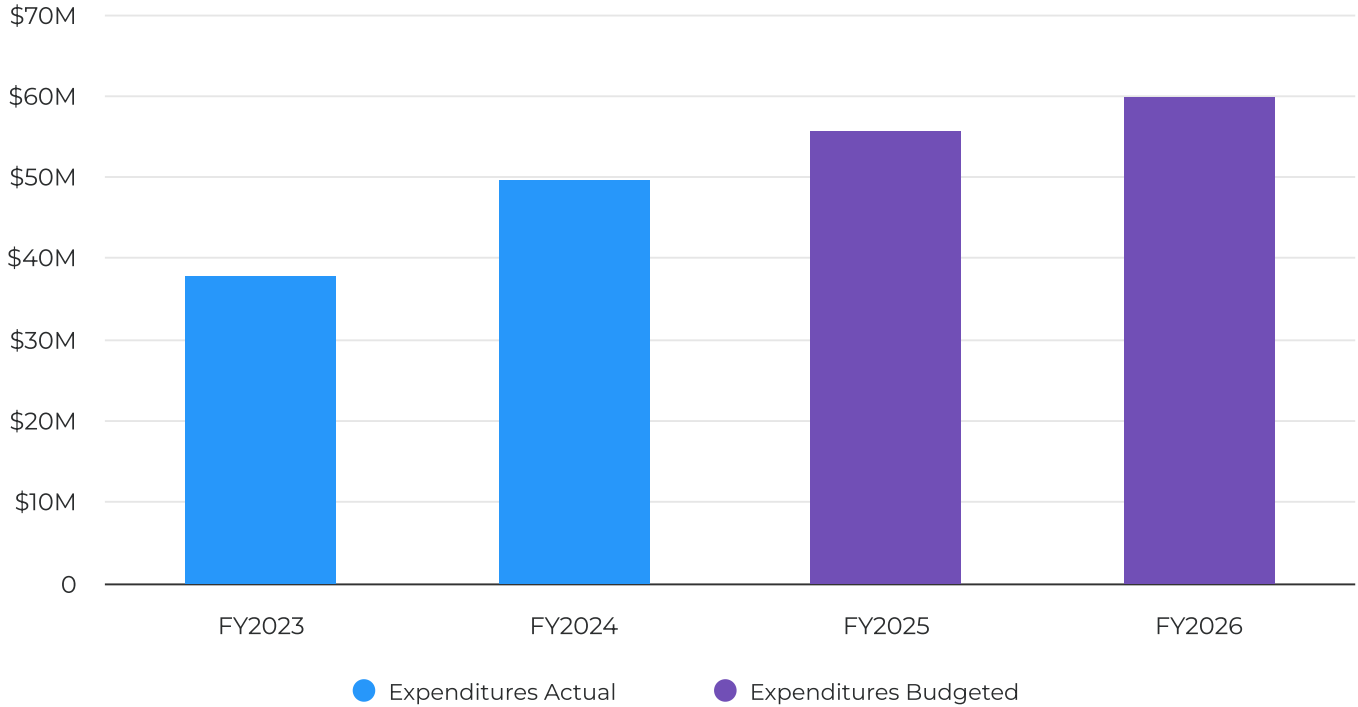
Revenues by Source

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|------------------------|---------------------|---------------------|-------------------------|---------------------|
| Non-Commercial | \$15,322,478 | \$15,968,783 | \$17,610,000 | \$17,247,120 |
| Write Off | -\$15,180 | -\$15,259 | -\$17,500 | -\$11,000 |
| Commercial | \$2,699,552 | \$2,861,123 | \$2,910,000 | \$3,090,013 |
| Irrigation | \$8,041,632 | \$7,682,484 | \$8,445,000 | \$8,421,623 |
| For Resale | \$585,012 | \$625,529 | \$627,500 | \$607,383 |
| Other | \$1,596,797 | \$1,482,597 | \$1,205,000 | \$1,079,872 |
| Standby Charges | \$120,862 | \$129,580 | - | - |
| Capacity Fees | - | \$9,013 | - | - |
| New Connects & Instl | \$142,175 | \$198,776 | \$175,000 | \$177,281 |
| Insurance Stlmnts/Ref | \$26,634 | \$2,423 | - | - |
| Reimbursable Costs | \$178,706 | \$740,447 | \$150,000 | - |
| Other Operating Rev | \$288,922 | \$462,515 | \$232,000 | \$301,000 |
| Taxes And Assessment | \$16,444,213 | \$16,864,624 | \$17,070,000 | \$17,330,000 |
| Interest Earned | \$2,519,886 | \$2,457,246 | \$959,670 | \$1,000,000 |
| Interfund Debt Revenue | \$435,887 | \$435,922 | \$435,892 | \$428,817 |
| Transfers-In | \$218,578 | \$1,629,393 | \$218,580 | \$218,580 |
| Grants & Donations | \$252,541 | - | - | - |
| Disp Of Fixed Assets | \$24,652 | \$52,255 | - | - |
| Contributed Capital | \$85,661 | - | - | - |
| Office | -\$112 | - | \$100 | - |
| Rev Fr Other Activit | \$361,332 | \$341,175 | \$347,340 | \$117,500 |
| Total Revenues | \$49,330,229 | \$51,928,626 | \$50,368,583 | \$50,008,189 |

Expenditure Summary

The Fund 10 expenditures budgeted for FY2025 came to \$55.7 million. Expenditures budgeted for FY2026 increase to \$59.8 million, representing a 7.4% rise from the previous year. Transfers Out related to allocated expenses represent the main increase from FY2025.

Historical Expenditures Across Fund Summary

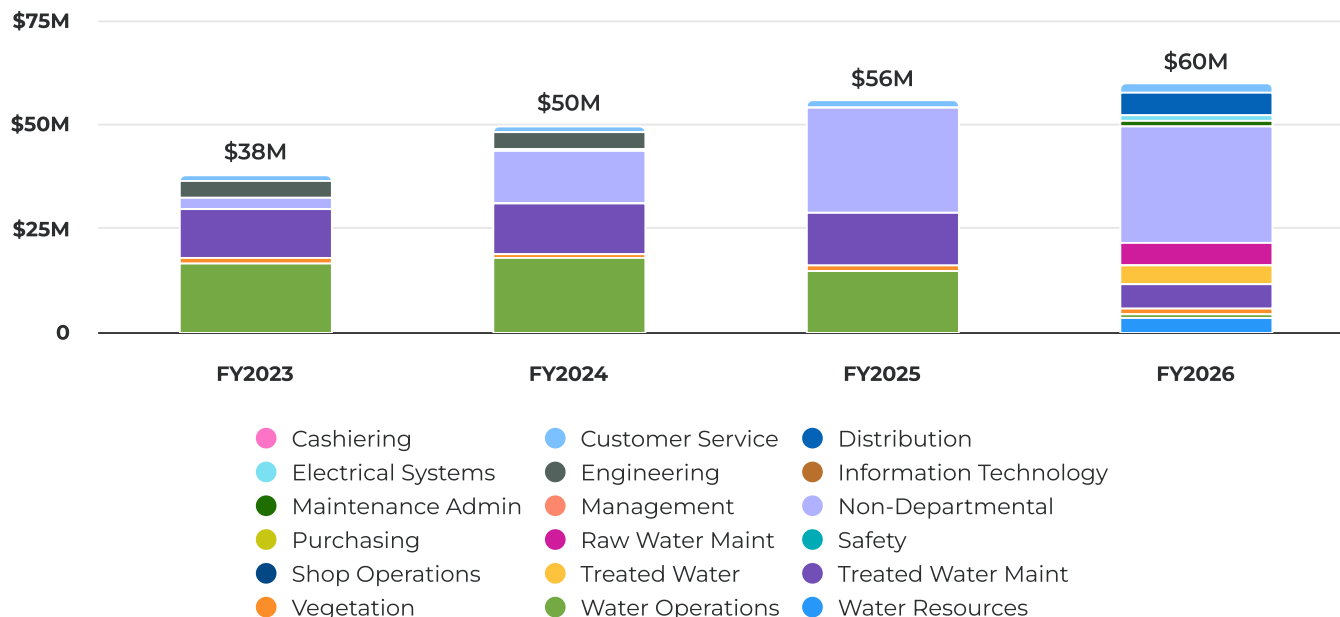


Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Salaries And Wages | \$9,306,626 | \$10,285,761 | \$11,401,622 | \$11,804,662 |
| Paid Leave | \$2,043,190 | \$2,059,568 | - | \$7,500 |
| Benefits | \$8,916,006 | \$9,936,606 | \$9,651,214 | \$9,025,743 |
| Materials & Supplies | \$3,848,680 | \$3,245,901 | \$5,927,227 | \$6,030,929 |
| Administrative Exp | \$2,683,805 | \$3,239,173 | \$2,530,389 | \$3,526,827 |
| Capital Expenditures | \$15,144 | \$6,808 | - | - |
| Accounting Adjustments | -\$1,527,905 | -\$118,548 | - | - |
| Outside Services/Fees | \$2,481,266 | \$1,910,898 | \$2,520,482 | \$3,209,133 |
| Interest On L/T Debt | \$3,949,368 | \$3,945,649 | \$3,977,281 | \$3,987,943 |
| Non-Routine Maint | \$6,084,205 | \$15,101,929 | \$19,669,287 | \$22,181,776 |
| Total Expenditures | \$37,800,383 | \$49,613,745 | \$55,677,502 | \$59,774,513 |

Expenditures by Division

Historical Expenditures by Division



Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Non-Departmental | \$2,447,057 | \$12,755,265 | \$25,205,823 | \$28,101,059 |
| Cashiering | \$145,960 | - | - | - |
| Customer Service | \$1,392,805 | \$1,629,022 | \$1,911,757 | \$2,163,497 |
| Treated Water | - | - | - | \$4,350,781 |
| Distribution | - | - | - | \$5,286,205 |
| Electrical Systems | - | - | - | \$1,514,222 |
| Water Resources | - | - | - | \$3,188,645 |
| Engineering | \$3,829,675 | \$3,907,841 | - | - |
| Water Operations | \$16,420,866 | \$17,645,213 | \$14,512,110 | \$1,248,803 |
| Maintenance Admin | - | - | - | \$1,411,658 |
| Treated Water Maint | \$11,974,550 | \$12,012,388 | \$12,624,714 | \$5,892,378 |
| Vegetation | \$1,224,601 | \$1,311,436 | \$1,423,099 | \$1,411,827 |
| Shop Operations | \$13,257 | \$11,290 | - | - |
| Raw Water Maint | - | - | - | \$5,205,438 |
| Management | \$314,862 | \$310,100 | - | - |
| Safety | \$5,426 | \$5,426 | - | - |
| Information Technology | \$23,227 | \$17,665 | - | - |
| Purchasing | \$8,097 | \$8,097 | - | - |
| Total Expenditures | \$37,800,383 | \$49,613,745 | \$55,677,502 | \$59,774,513 |

Capacity Fees Fund

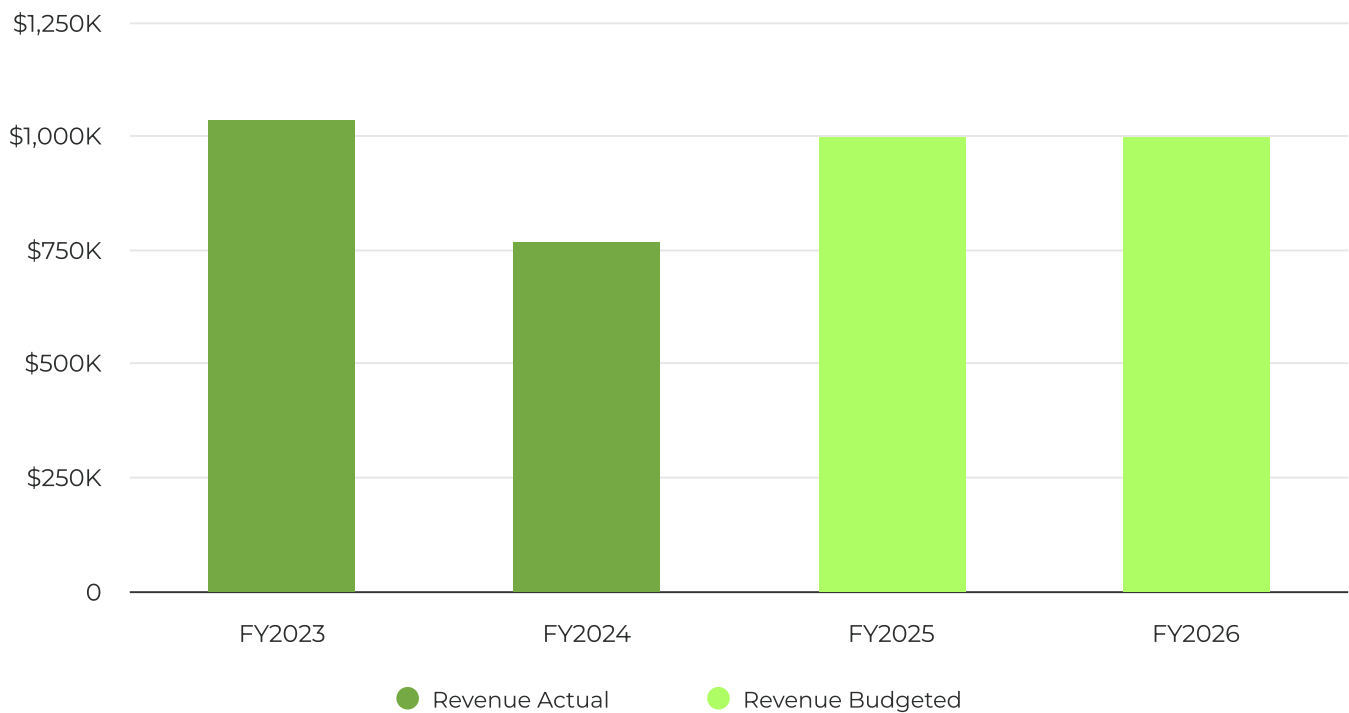
The Capacity Fees Fund accounts for revenue and expenditures associated with capacity fees paid by customers for new connections. Capacity Fees Fund 12 is a sub-fund of Water Fund 10.

Revenue Summary

Nevada Irrigation District is projecting \$1M of revenue in FY2026, which is the same as the prior year.

Revenue for the Water Capacity Fund is derived from water connections, with occasional interest and/or gains or losses from investments.

Historical Revenues Across Fund Summary



Revenues Summary

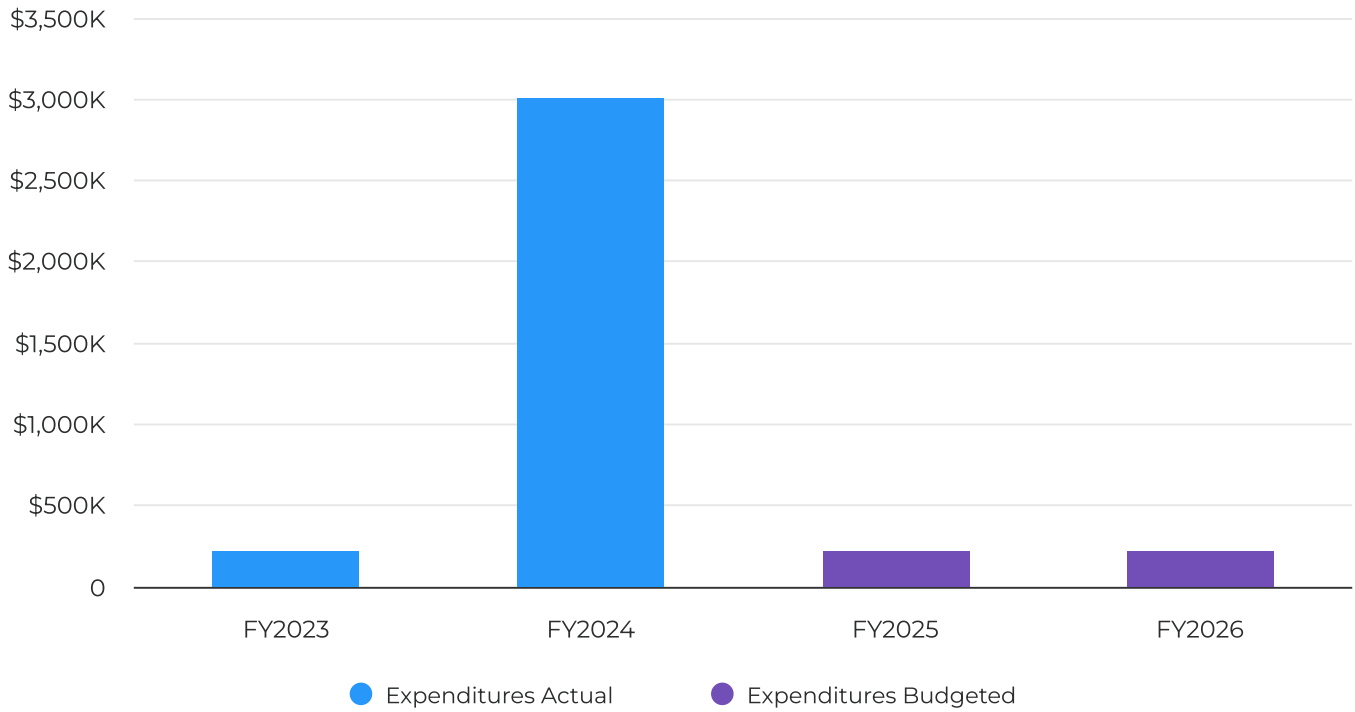
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------|--------------------|------------------|-------------------------|--------------------|
| Non-Operating Revenues | \$1,035,635 | \$766,890 | \$1,000,000 | \$1,000,000 |
| Capacity Fees | \$738,347 | \$560,238 | \$700,000 | \$700,000 |
| Interest Earned | \$297,288 | \$206,652 | \$300,000 | \$300,000 |
| Total Revenues | \$1,035,635 | \$766,890 | \$1,000,000 | \$1,000,000 |

Expenditure Summary

Budgeted expenditures are projected to stay constant at \$220K in FY2026 compared to FY2025.

The Funds expenditure history reflects relatively steady debt service payments each year. The uptick for 2024 is the result of added expenses for capital projects, for which funds are budgeted to be transferred from the Water Connections Fund to the Water Capital Fund.

Historical Expenditures Across Fund Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|--------------------|-------------------------|------------------|
| Administrative Exp | - | \$406 | \$1,500 | \$1,500 |
| Non-Routine Maint | \$218,578 | \$3,004,344 | \$218,580 | \$218,580 |
| Total Expenditures | \$218,578 | \$3,004,751 | \$220,080 | \$220,080 |

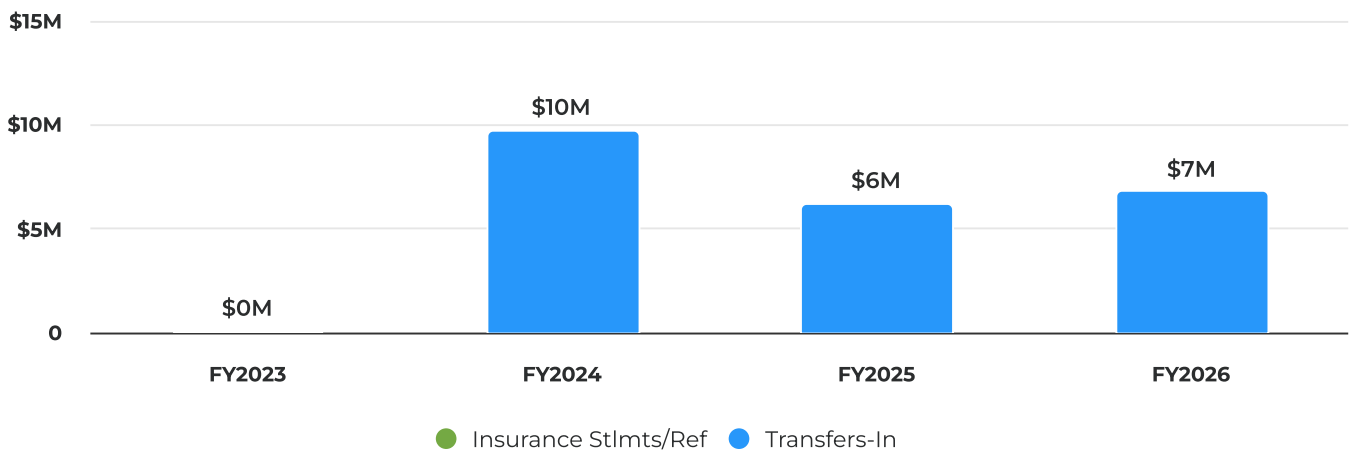
Water Capital Fund

The Water Capital Fund includes expenditures for capital improvements associated with water operations. Water Capital Fund 15 is a sub-fund of Water Fund 10.

Revenues Summary

For the 15 Water Capital Fund, the revenue budget for FY2025 was set at \$6.2 million. Moving to FY2026, the revenue budget increases to \$6.8 million primarily due to an increase in Capital Improvement Project costs and their related transfers-in from Fund 10.

Historical Revenues Summary



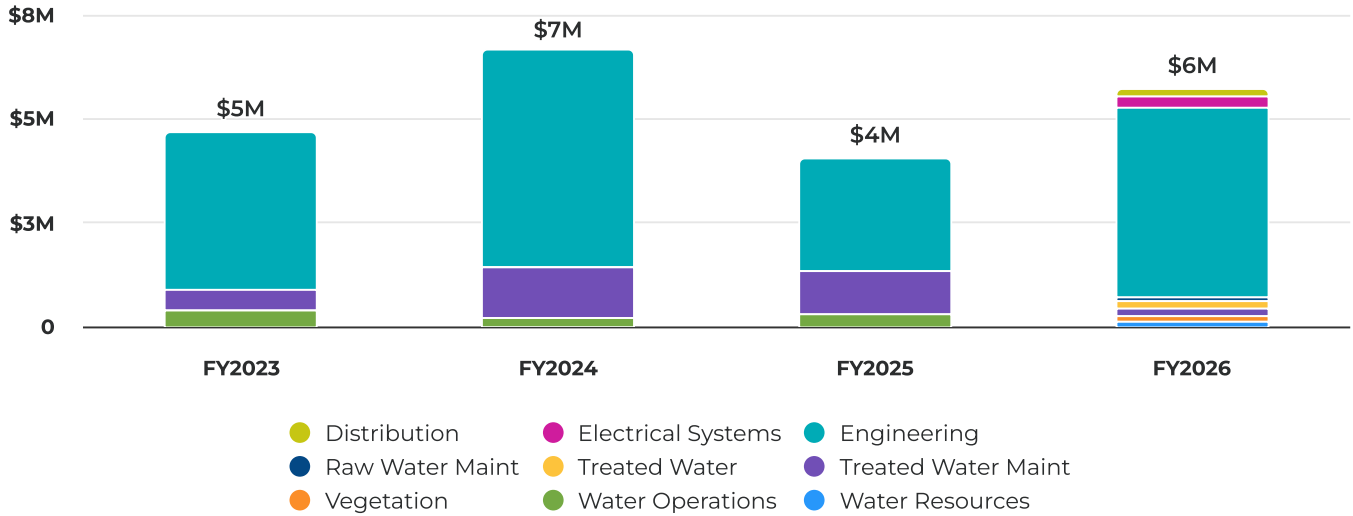
Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------|-----------------|--------------------|-------------------------|--------------------|
| Operating Revenues | \$9,430 | - | - | - |
| Insurance Stlmnts/Ref | \$9,430 | - | - | - |
| Non-Operating Revenues | \$50,600 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| Transfers-In | \$50,600 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| Total Revenues | \$60,030 | \$9,737,865 | \$6,233,041 | \$6,780,985 |

Expenditures Summary

Budgeted expenditures for Fund 15 are projected to increase by 41.2% or \$1.7M to \$5.7M in FY2026.

Historical Expenditures Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------------|--------------------|--------------------|-------------------------|--------------------|
| Capital Expenditures | \$4,691,799 | \$6,674,608 | \$4,060,000 | \$5,733,050 |
| Treated Water | - | - | - | \$190,400 |
| Distribution | - | - | - | \$201,600 |
| Electrical Systems | - | - | - | \$289,250 |
| Water Resources | - | - | - | \$120,000 |
| Engineering | \$3,788,446 | \$5,230,950 | \$2,730,000 | \$4,526,800 |
| Water Operations | \$364,453 | \$209,863 | \$277,000 | - |
| Treated Water Maint | \$538,900 | \$1,233,795 | \$1,053,000 | \$185,000 |
| Vegetation | - | - | - | \$135,000 |
| Raw Water Maint | - | - | - | \$85,000 |
| Total Expenditures | \$4,691,799 | \$6,674,608 | \$4,060,000 | \$5,733,050 |

Cement Hill Assessment District Fund

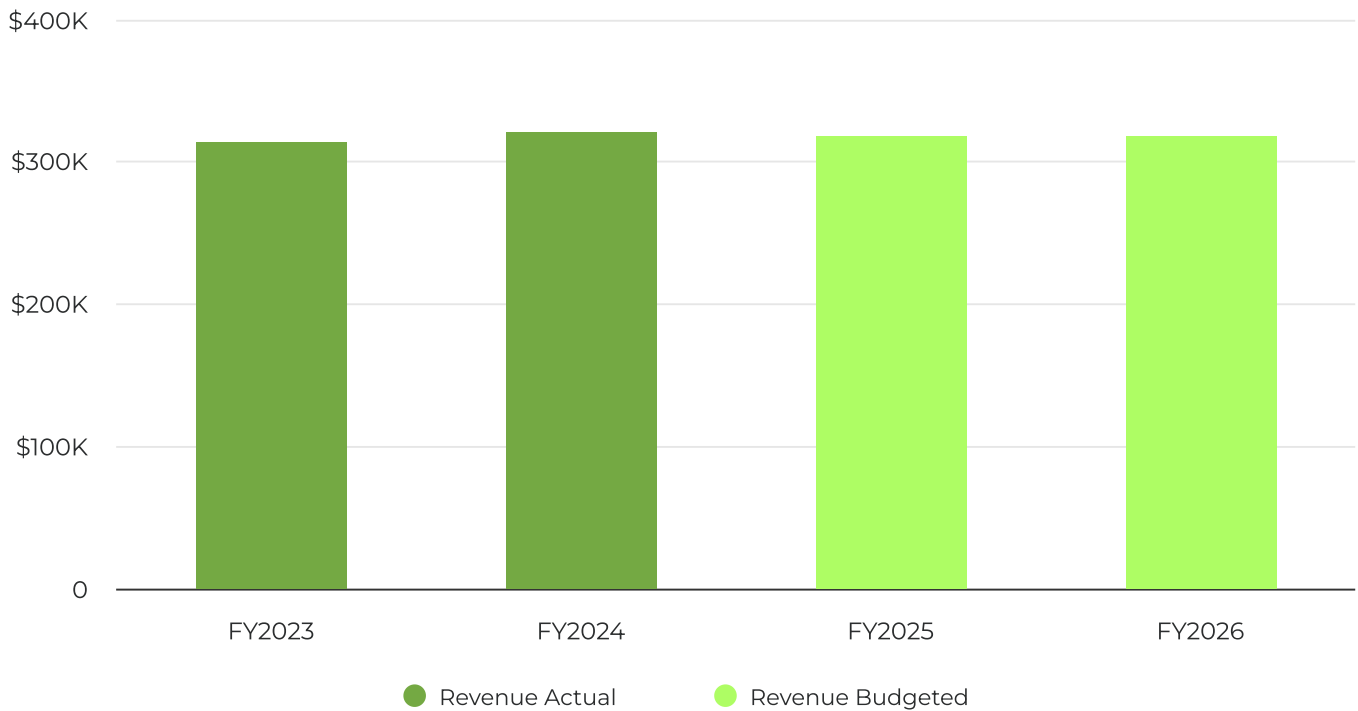
The Cement Hill Fund accounts for an assessment district formed to fund infrastructure improvements in the Cement Hill region. The revenue associated with this fund is derived from annual assessments collected from the parcels located within the Cement Hill District. Cement Hill Fund 21 and is a sub-fund of Water Fund 10 for the purpose of the annual financial audit.

Revenue Summary

Nevada Irrigation District is projecting \$318K of revenue in FY2026, which is the same as the prior year.

Revenue for the Cement Hill Fund derives solely from property tax assessments.

Historical Revenues Across Fund Summary



Revenues Summary

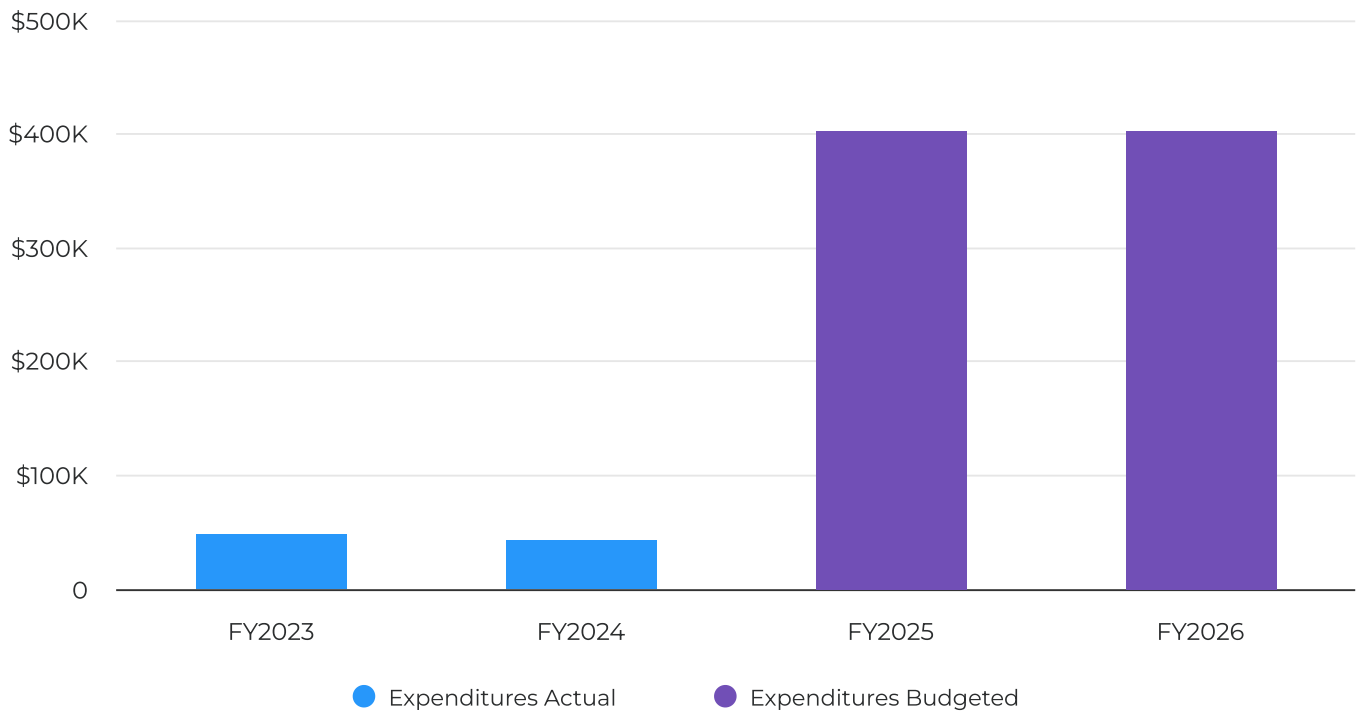
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------|------------------|------------------|-------------------------|------------------|
| Non-Operating Revenues | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| Taxes And Assessment | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| Total Revenues | \$314,734 | \$320,547 | \$318,000 | \$318,000 |

Expenditure Summary

Budgeted expenditures are projected to stay constant at \$403K in FY2026 compared to FY2025.

In prior years, Cement Hill Debt service principal costs were budgeted in Fund 10, which is the cause for the increase in expenditures budgeted in FY2025, now that principal expenditures are budgeted in Fund 21.

Historical Expenditures Across Fund Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|-----------------|-----------------|-------------------------|------------------|
| Non-Departmental | \$48,600 | \$42,680 | \$402,602 | \$402,620 |
| Accounting Adjustments | -\$349,080 | -\$357,098 | - | - |
| Outside Services/Fees | \$5,078 | \$7,176 | \$10,000 | \$10,000 |
| Interest On L/T Debt | \$392,602 | \$392,602 | \$392,602 | \$392,620 |
| Total Expenditures | \$48,600 | \$42,680 | \$402,602 | \$402,620 |

Rodeo Flat Assessment District Fund

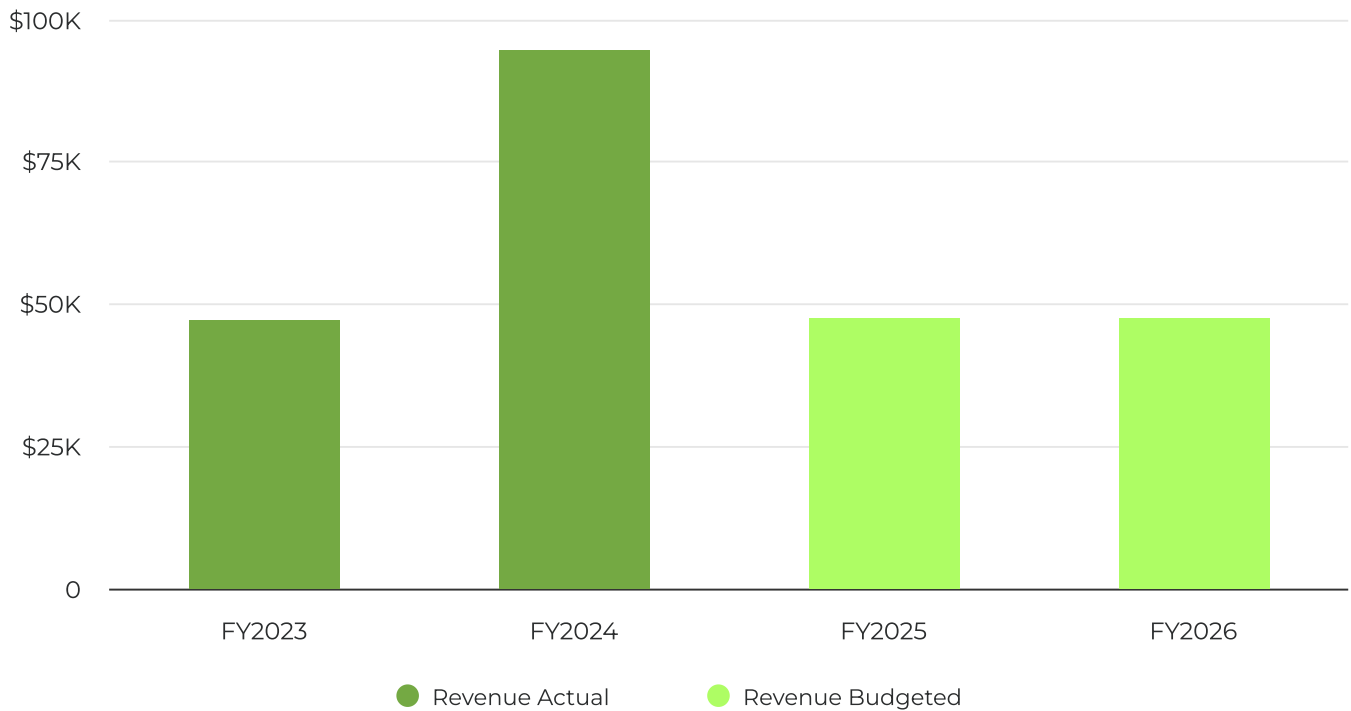
The Rodeo Flat Fund accounts for an assessment district formed to fund infrastructure improvements in the Rodeo Flat region. The revenue associated with this fund is derived from annual assessments collected from the parcels located within the District. Rodeo Flat Fund 22 is a sub-fund of Water Fund 10 for the purpose of the annual financial audit.

Revenue Summary

Nevada Irrigation District is projecting \$47.5K of revenue in FY2026, which is the same as the prior year.

Revenue for the Rodeo Hill Fund derives solely from property tax assessments.

Historical Revenues Across Fund Summary



Revenues Summary

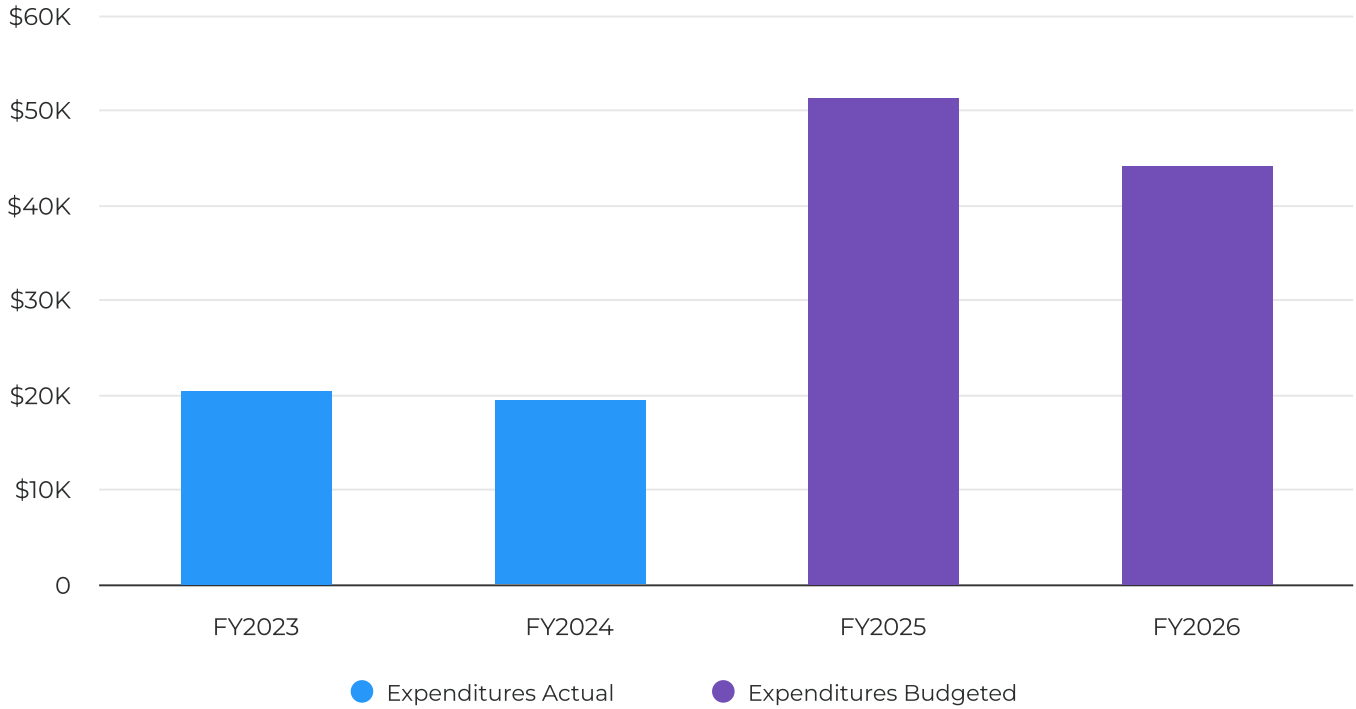
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------|-----------------|-----------------|-------------------------|------------------|
| Non-Operating Revenues | \$47,311 | \$94,809 | \$47,500 | \$47,500 |
| Taxes And Assessment | \$47,311 | \$44,709 | \$47,500 | \$47,500 |
| Fiduciary Revenues | - | \$50,100 | - | - |
| Total Revenues | \$47,311 | \$94,809 | \$47,500 | \$47,500 |

Expenditure Summary

Budgeted expenditures are projected to decrease slightly to \$44K in FY2026 compared to \$51K in FY2025.

The Rodeo Flat Assessment District was formed to fund infrastructure debt service.

Historical Expenditures Across Fund Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|-----------------|-----------------|-------------------------|------------------|
| Non-Departmental | \$20,395 | \$19,445 | \$51,290 | \$44,215 |
| Accounting Adjustments | -\$25,300 | -\$26,600 | - | - |
| Outside Services/Fees | \$2,832 | \$4,003 | \$8,000 | \$8,000 |
| Interest On L/T Debt | \$42,863 | \$42,042 | \$43,290 | \$36,215 |
| Total Expenditures | \$20,395 | \$19,445 | \$51,290 | \$44,215 |

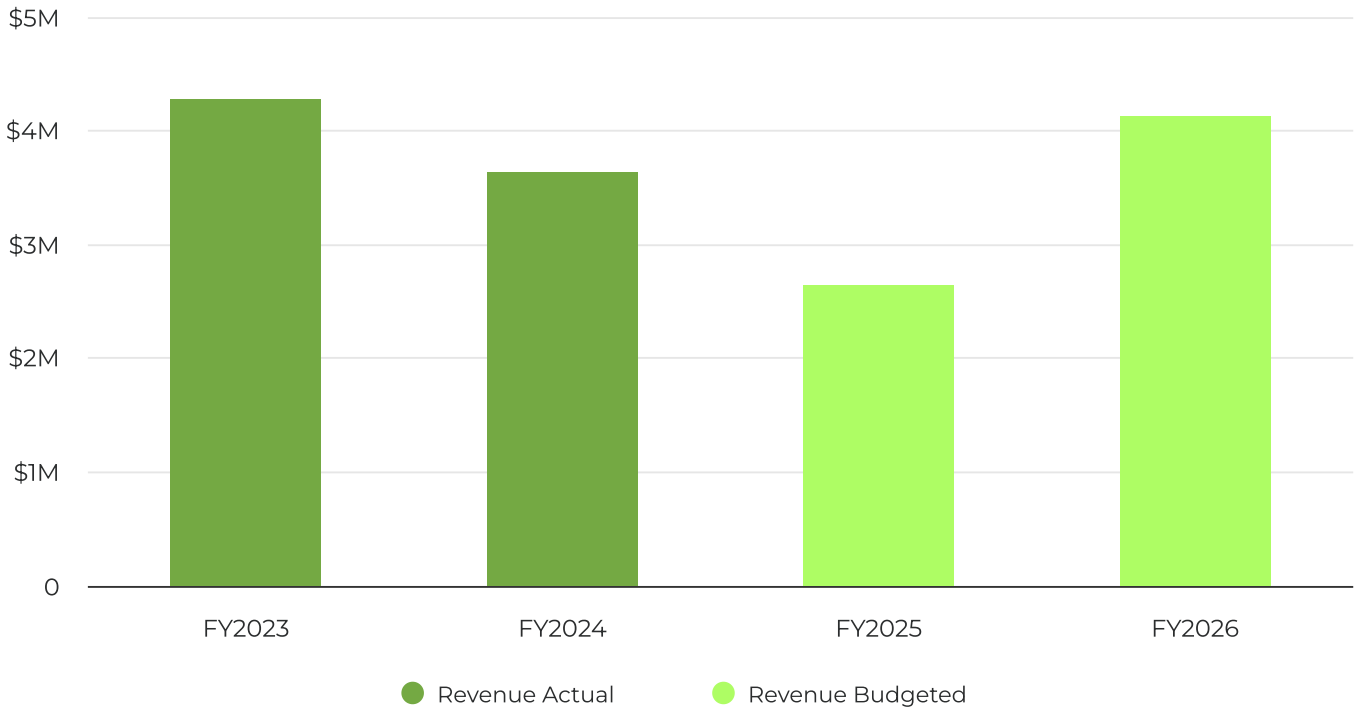
Recreation Fund

The Recreation Operations Fund accounts for expenditures and revenue associated with general recreation operations at District-owned campgrounds. The recreation program is a regulatory obligation that is required for the District's hydroelectric facilities. Recreation Fund 30 includes expenditures associated with seven divisions/locations: General Recreation, Greenhorn Recreation, Orchard Spring Recreation, Scotts Flat Recreation, Upper Division Recreation, Long Ravine Recreation, and Peninsula Recreation.

Revenue Summary

For the Recreation Fund 30, the revenue budget increases significantly to \$4.1 million, representing a 56.1% increase from FY2025. This substantial increase is the result of a subsidy being transferred from Fund 50 Hydroelectric to offset Fund 30's shortfall for FY2026.

Historical Revenues Across Fund Summary

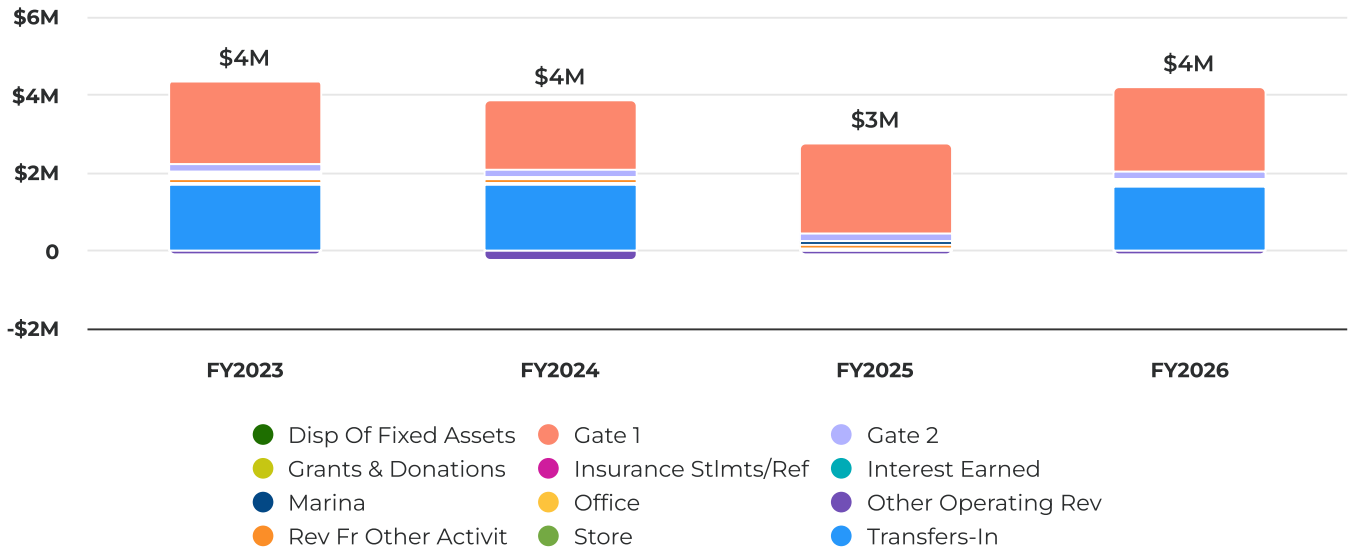


Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--------------------------|--------------------|--------------------|-------------------------|--------------------|
| Operating Revenues | \$29,751 | \$13,799 | \$7,500 | \$7,500 |
| Non-Operating Revenues | \$1,700,623 | \$1,576,828 | \$4,464 | \$1,644,093 |
| Other Operating Revenues | \$2,541,869 | \$2,046,811 | \$2,628,724 | \$2,471,500 |
| Total Revenues | \$4,272,243 | \$3,637,439 | \$2,640,688 | \$4,123,093 |

Revenues by Source

Historical Revenues by Source



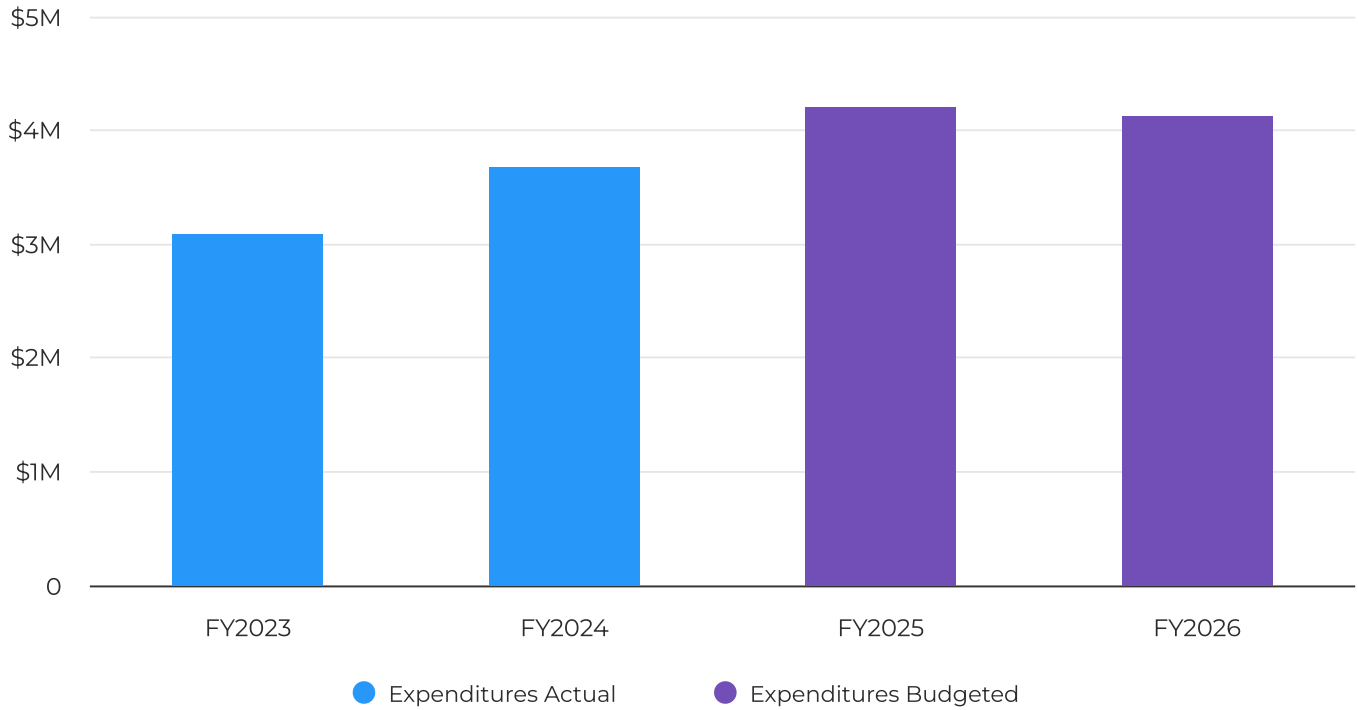
Revenues by Source

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------|--------------------|--------------------|-------------------------|--------------------|
| Insurance Stlmts/Ref | \$5,580 | - | - | - |
| Other Operating Rev | -\$98,937 | -\$233,257 | -\$112,500 | -\$82,500 |
| Interest Earned | \$47,661 | \$44,780 | \$21,000 | \$21,000 |
| Transfers-In | \$1,670,000 | \$1,700,000 | - | \$1,623,093 |
| Grants & Donations | \$18,000 | - | - | - |
| Gate 1 | \$2,113,235 | \$1,817,611 | \$2,314,437 | \$2,167,582 |
| Gate 2 | \$232,168 | \$160,100 | \$192,123 | \$183,918 |
| Disp Of Fixed Assets | \$18,300 | - | - | - |
| Store | \$77,280 | \$44,318 | \$40,171 | \$40,000 |
| Marina | \$65,359 | \$8,626 | \$62,994 | \$60,000 |
| Office | \$17,527 | \$16,158 | \$19,000 | \$20,000 |
| Rev Fr Other Activit | \$106,070 | \$79,104 | \$103,464 | \$90,000 |
| Total Revenues | \$4,272,243 | \$3,637,439 | \$2,640,688 | \$4,123,093 |

Expenditure Summary

Budgeted expenditures are projected to decrease slightly by 2% or \$92K to \$4.1M in FY2026. This decrease is a result of a reduction in the cost allocation of the Internal Services expenses from 5% in FY2025 to 4% in FY2026 for Recreation.

Historical Expenditures Across Fund Summary



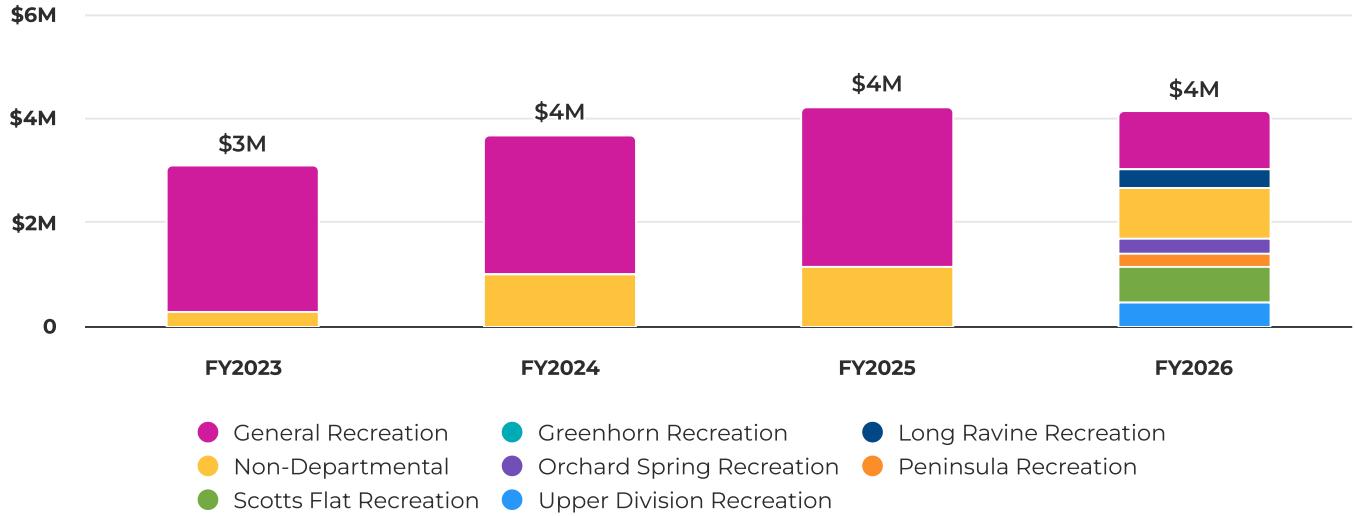
Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$544,415 | \$606,951 | \$871,436 | \$883,749 |
| Paid Leave | \$117,689 | \$113,809 | - | - |
| Benefits | \$454,509 | \$503,668 | \$504,491 | \$479,627 |
| Materials & Supplies | \$339,074 | \$124,060 | \$320,725 | \$317,470 |
| Administrative Exp | \$356,670 | \$339,368 | \$418,540 | \$449,900 |
| Accounting Adjustments | -\$172,202 | \$406,751 | - | - |
| Outside Services/Fees | \$802,794 | \$816,681 | \$1,049,860 | \$1,073,360 |
| Interest On L/T Debt | \$14 | \$15 | - | - |
| Non-Routine Maint | \$634,740 | \$769,752 | \$1,049,707 | \$918,987 |
| Total Expenditures | \$3,077,703 | \$3,681,056 | \$4,214,758 | \$4,123,093 |

Expenditures by Division

Beginning in FY2026, Recreation financial activity will be accounted for on a more granular level by location instead of rolling everything into General Recreation as has been done in all prior years.

Historical Expenditures by Division



Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Non-Departmental | \$270,686 | \$1,008,346 | \$1,123,762 | \$988,297 |
| General Recreation | \$2,807,017 | \$2,672,710 | \$3,090,996 | \$1,088,566 |
| Greenhorn Recreation | - | - | - | \$10,500 |
| Orchard Spring Recreation | - | - | - | \$294,750 |
| Scotts Flat Recreation | - | - | - | \$690,680 |
| Upper Division Recreation | - | - | - | \$435,600 |
| Long Ravine Recreation | - | - | - | \$363,030 |
| Peninsula Recreation | - | - | - | \$251,670 |
| Total Expenditures | \$3,077,703 | \$3,681,056 | \$4,214,758 | \$4,123,093 |

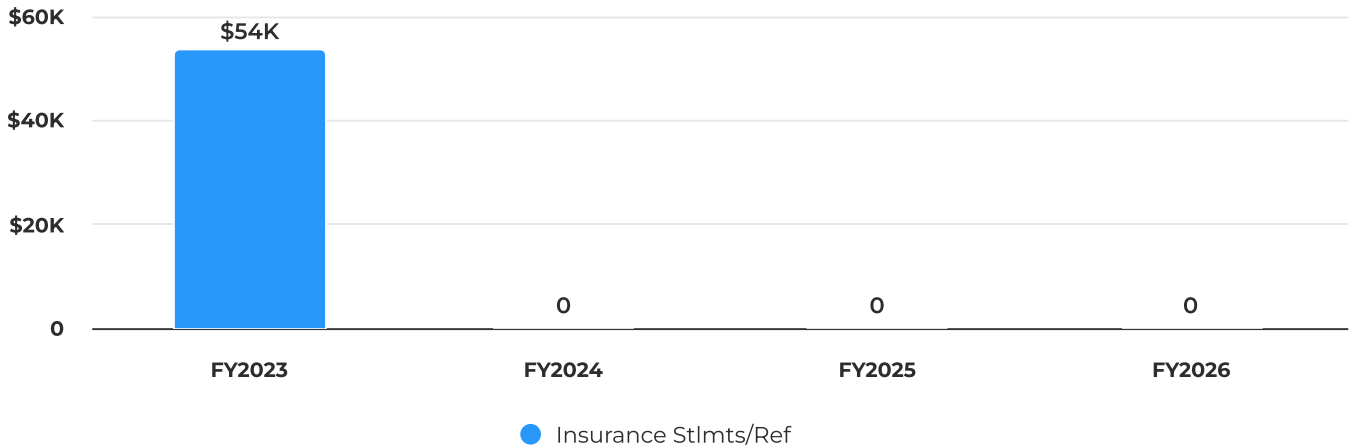
Recreation Capital Fund

The Recreation Capital Fund accounts for expenditures for capital improvements associated with recreation operations. Revenue derives solely from transfers-in from the Recreation Operating Fund user fees. Recreation Capital Fund 35 is a sub-fund of Recreation Fund 30.

Revenues Summary

Nevada Irrigation District is projecting \$0 of revenue in FY2026, since there are no planned capital projects for Recreation.

Historical Revenues Summary



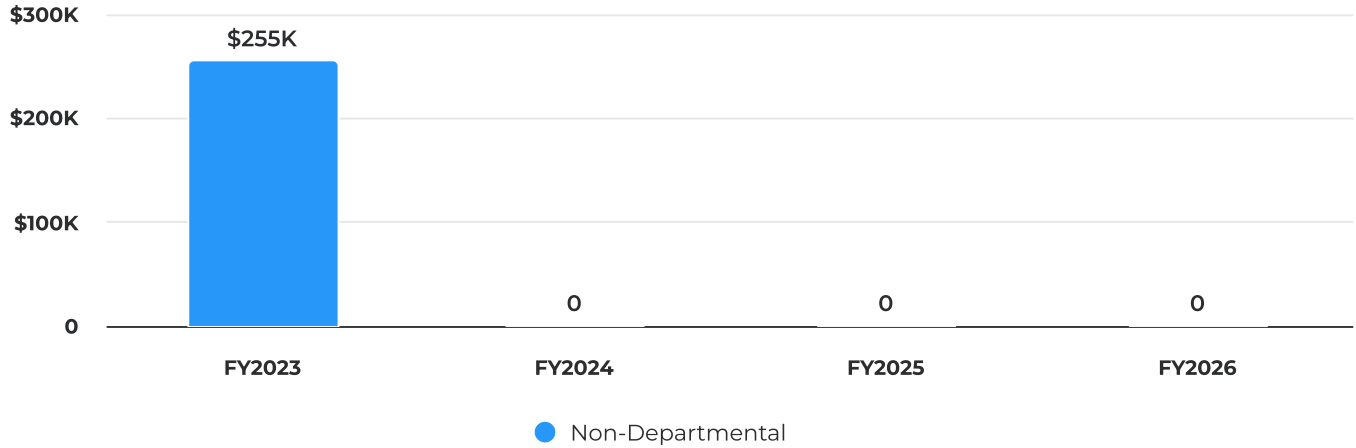
Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|-----------------|----------------|-------------------------|------------------|
| Operating Revenues | \$53,583 | - | - | - |
| Insurance Stlmnts/Ref | \$53,583 | - | - | - |
| Total Revenues | \$53,583 | - | - | - |

Expenditures Summary

Nevada Irrigation District is projecting \$0 in expenses in FY2026, since there are no planned capital projects for Recreation.

Historical Expenditures Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|----------------|-------------------------|------------------|
| Non-Routine Maint | \$255,000 | - | - | - |
| Non-Departmental | \$255,000 | - | - | - |
| Total Expenditures | \$255,000 | - | - | - |

Hydroelectric Fund

The Hydroelectric Operations Fund accounts for expenditures and revenue associated with general hydroelectric operations. Revenue is derived primarily from the sale of hydroelectric power generated by the District's hydroelectric facilities. Hydro Fund 50 includes expenditures associated with five divisions: Hydro Admin, Hydro Operations, Hydro Maintenance, Hydro Compliance, and Dam Safety.

Revenue Summary

For the Hydroelectric Fund in FY2025, the revenue was budgeted at \$25.4 million. Moving into FY2026, the revenue budget increases to \$28.5 million, representing a 12.1% rise from the FY2025 budget. This increase is primarily due to a projected 3% increase in power generation sales over the actual revenue received in FY2024.

Historical Revenues Across Fund Summary

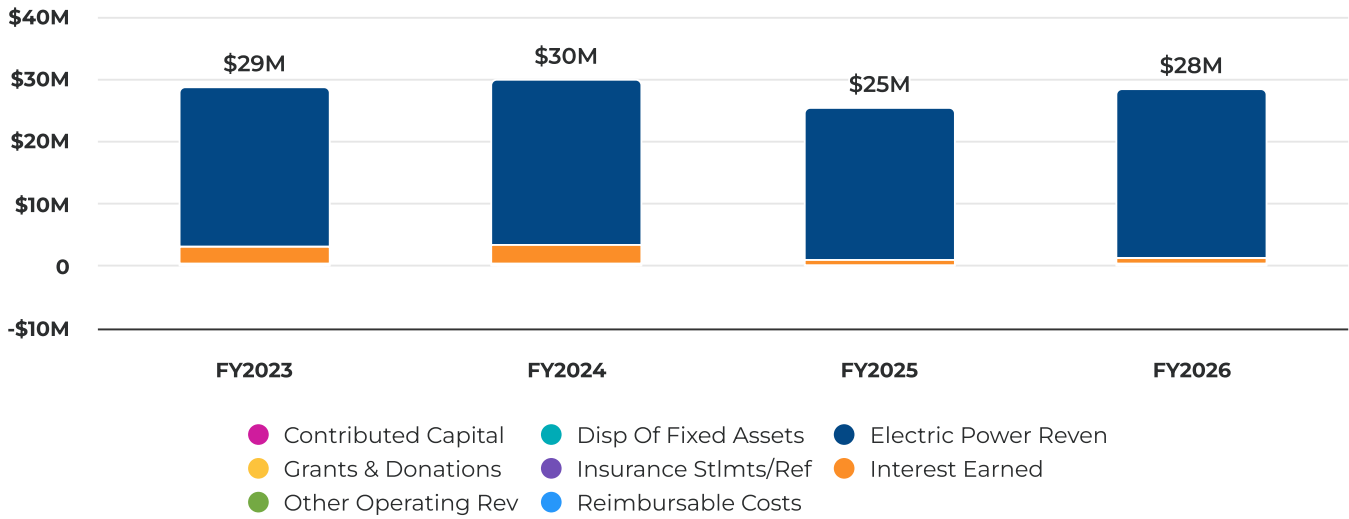


Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--------------------------|---------------------|---------------------|-------------------------|---------------------|
| Operating Revenues | \$26,116,527 | \$26,989,886 | \$24,727,420 | \$27,794,477 |
| Non-Operating Revenues | \$2,542,330 | \$3,037,233 | \$700,000 | \$700,000 |
| Other Operating Revenues | \$114,478 | \$12,766 | - | - |
| Total Revenues | \$28,773,335 | \$30,039,885 | \$25,427,420 | \$28,494,477 |

Revenues by Source

Historical Revenues by Source



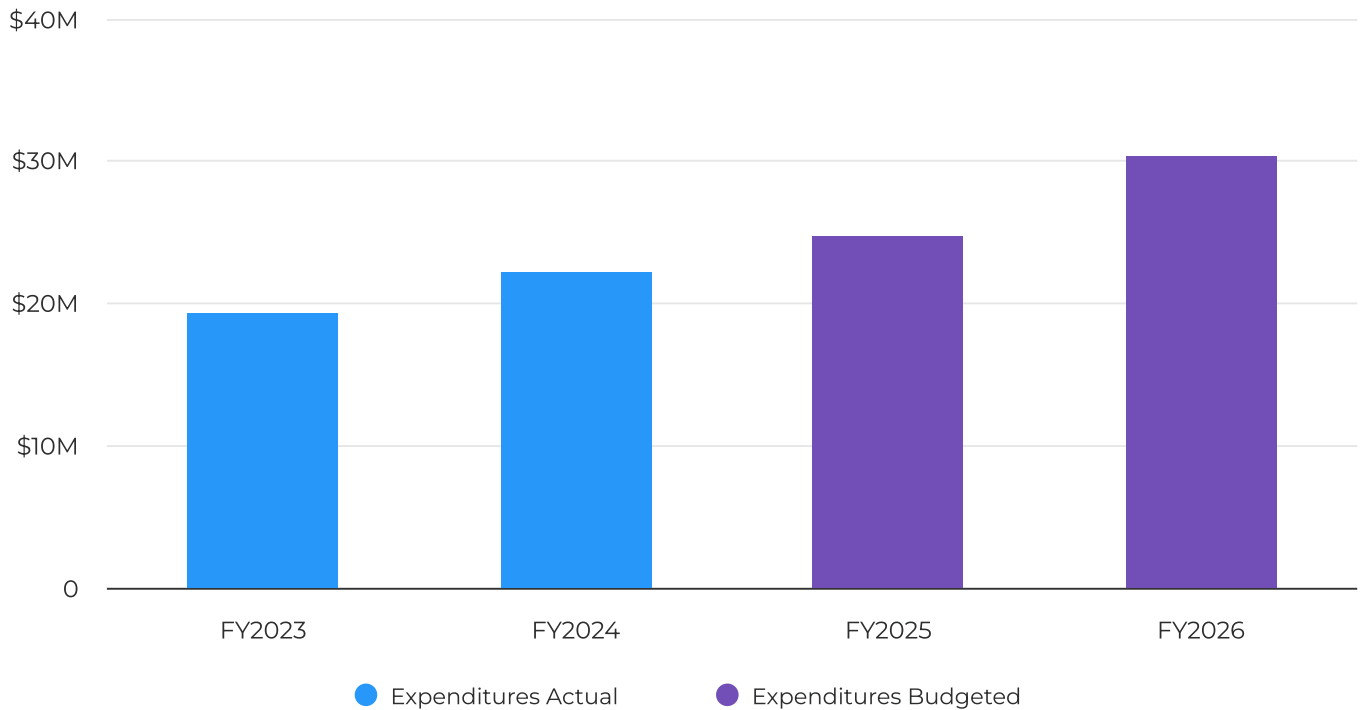
Revenues by Source

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------|---------------------|---------------------|-------------------------|---------------------|
| Electric Power Reven | \$25,612,159 | \$26,539,350 | \$24,552,420 | \$27,335,531 |
| Insurance Stlmts/Ref | \$5,400 | - | - | - |
| Reimbursable Costs | \$181,359 | \$186,495 | \$75,000 | \$188,794 |
| Other Operating Rev | \$317,610 | \$264,041 | \$100,000 | \$270,152 |
| Interest Earned | \$2,542,330 | \$3,037,233 | \$700,000 | \$700,000 |
| Grants & Donations | \$3,290 | \$18,594 | - | - |
| Disp Of Fixed Assets | -\$8,816 | -\$5,827 | - | - |
| Contributed Capital | \$120,003 | - | - | - |
| Total Revenues | \$28,773,335 | \$30,039,885 | \$25,427,420 | \$28,494,477 |

Expenditure Summary

The Hydroelectric Fund expenditures budget for FY2025 came to \$24.7 million. For FY2026, the budgeted expenditures increase to \$30.4 million, representing a 22.8% rise from the previous year. The primary reason for this increase is a subsidy being provided to Recreation Fund 30 to cover their shortfall and a larger number of approved capital improvement projects and related expenses compared to what was approved for FY2025.

Historical Expenditures Across Fund Summary

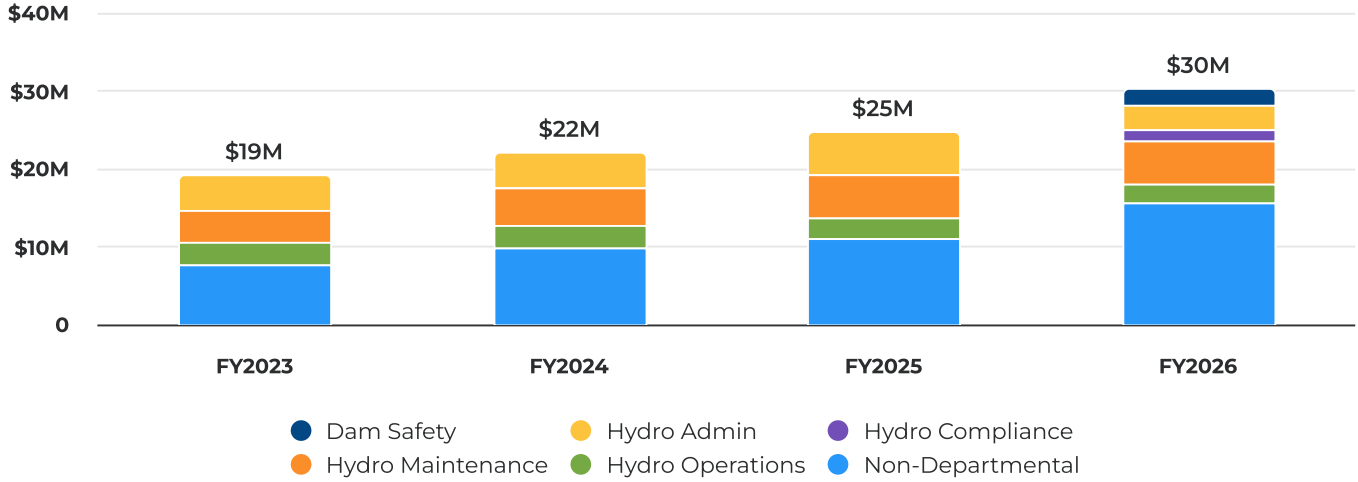


Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Salaries And Wages | \$2,954,710 | \$3,007,263 | \$4,255,707 | \$4,836,151 |
| Paid Leave | \$696,339 | \$769,515 | - | - |
| Benefits | \$2,293,790 | \$2,875,580 | \$3,325,081 | \$3,210,808 |
| Materials & Supplies | \$1,013,652 | \$977,082 | \$918,550 | \$1,061,250 |
| Administrative Exp | \$1,430,503 | \$626,546 | \$835,950 | \$829,227 |
| Capital Expenditures | \$45,877 | - | - | - |
| Accounting Adjustments | -\$701,353 | -\$431,237 | - | - |
| Outside Services/Fees | \$2,612,968 | \$3,076,866 | \$5,414,678 | \$5,485,828 |
| Interest On L/T Debt | \$239 | \$46 | - | - |
| Non-Routine Maint | \$8,902,956 | \$11,210,570 | \$9,979,057 | \$14,931,448 |
| Total Expenditures | \$19,249,681 | \$22,112,229 | \$24,729,022 | \$30,354,713 |

Expenditures by Division

Historical Expenditures by Division



Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Non-Departmental | \$7,658,152 | \$9,648,283 | \$10,918,292 | \$15,525,753 |
| Hydro Admin | \$4,733,707 | \$4,705,499 | \$5,565,239 | \$3,163,803 |
| Hydro Operations | \$2,876,707 | \$3,009,356 | \$2,773,931 | \$2,495,983 |
| Hydro Maintenance | \$3,981,114 | \$4,749,091 | \$5,471,560 | \$5,512,203 |
| Dam Safety | - | - | - | \$2,165,860 |
| Hydro Compliance | - | - | - | \$1,491,110 |
| Total Expenditures | \$19,249,681 | \$22,112,229 | \$24,729,022 | \$30,354,713 |

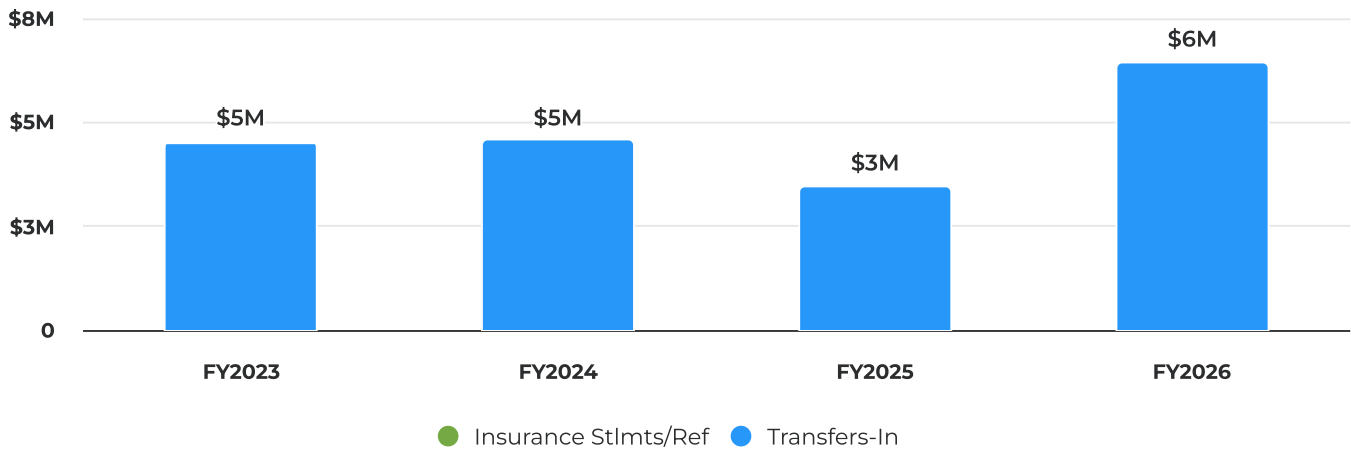
Hydroelectric Capital Fund

The Hydroelectric Capital Fund accounts for expenditures and revenues for capital improvements associated with hydroelectric operations. Revenue derives solely from transfers-in from the Hydroelectric Operating Fund. Hydroelectric Capital Fund 55 is a sub-fund of Hydroelectric Fund 50.

Revenues Summary

Nevada Irrigation District is projecting \$6.5M of revenue in FY2026, which represents an 86% increase over the prior year. In FY2026, transfers-in totaling \$6.5 million are scheduled, along with \$228K in fund balance over minimum reserves, to cover the current year's projects totaling \$6.7 million.

Historical Revenues Summary



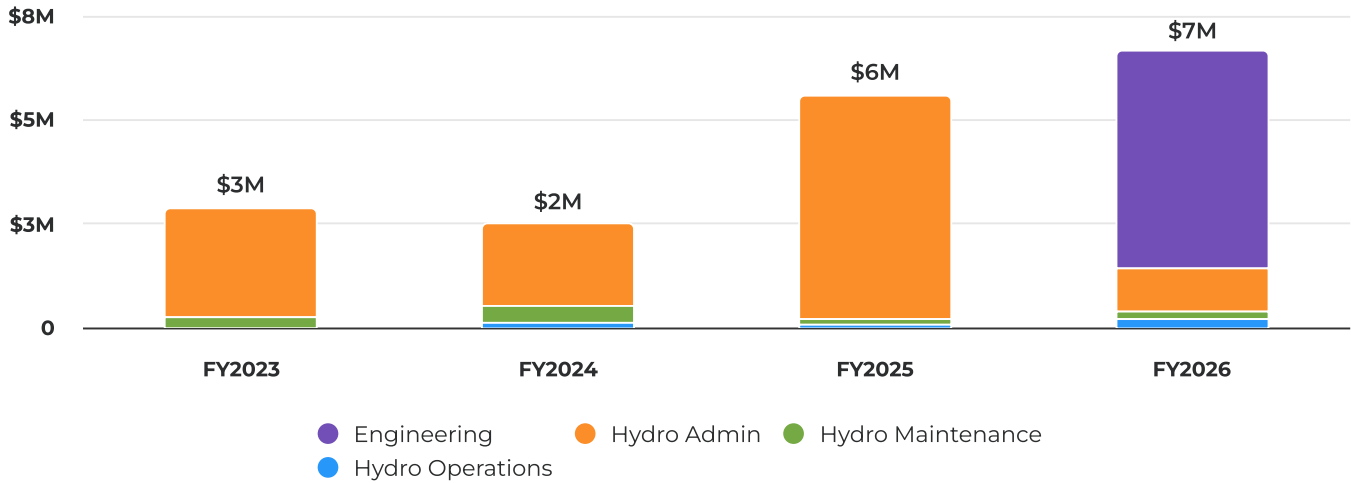
Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------|--------------------|--------------------|-------------------------|--------------------|
| Operating Revenues | \$58,514 | - | - | - |
| Insurance Stlmnts/Ref | \$58,514 | - | - | - |
| Non-Operating Revenues | \$4,500,000 | \$4,565,000 | \$3,470,875 | \$6,457,050 |
| Transfers-In | \$4,500,000 | \$4,565,000 | \$3,470,875 | \$6,457,050 |
| Total Revenues | \$4,558,514 | \$4,565,000 | \$3,470,875 | \$6,457,050 |

Expenditure Summary

Budgeted expenditures for Fund 55 are projected to increase by 19.4% or \$1.1M to \$6.7M in FY2026.

Historical Expenditures Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------------|--------------------|--------------------|-------------------------|--------------------|
| Administrative Exp | - | - | \$175,000 | - |
| Hydro Admin | - | - | \$175,000 | - |
| Capital Expenditures | \$2,869,495 | \$2,491,978 | \$5,425,000 | \$6,685,000 |
| Engineering | - | - | - | \$5,280,000 |
| Hydro Admin | \$2,627,995 | \$1,953,144 | \$5,225,000 | \$1,010,000 |
| Hydro Operations | - | \$102,611 | \$50,000 | \$220,000 |
| Hydro Maintenance | \$241,500 | \$436,223 | \$150,000 | \$175,000 |
| Total Expenditures | \$2,869,495 | \$2,491,978 | \$5,600,000 | \$6,685,000 |

Internal Services Fund

The Internal Services Fund accounts for expenditures and revenues associated with overhead functions. Funding is derived primarily from transfers-in from the District's operating funds on a cost-allocated basis. Internal Services Fund 70 includes the following divisions: Board of Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Engineering, Engineering Operations, Right of Way, Surveyor, Accounting, Purchasing, Shop Operations, and Internal Services Administration.

Revenue Summary

Nevada Irrigation District is projecting \$22.3M of revenue in FY2026, which represents a 2.4% increase over the prior year. The Internal Services Fund 70 was established in FY2022 to account for the District's shared support departments. Funding is derived from interfund transfers-in from the District's operating departments on an allocation basis. For FY2026, that allocation was calculated as: Water Fund 66%, Recreation Fund 4%, and Hydroelectric Fund 30%. This allocation was calculated through our Cost Allocation Plan (CAP).

Historical Revenues Across Fund Summary

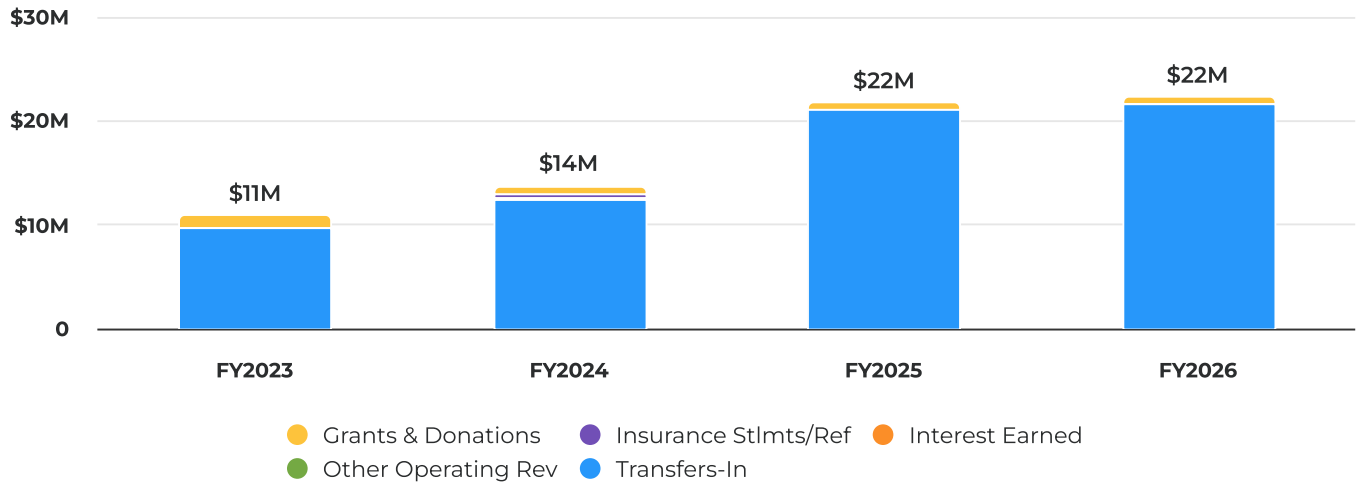


Revenues by Revenue First Level

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--------------------------|---------------------|---------------------|-------------------------|---------------------|
| Operating Revenues | \$74,088 | \$365,886 | - | - |
| Non-Operating Revenues | \$9,659,609 | \$12,511,086 | \$21,034,134 | \$21,589,683 |
| Other Operating Revenues | \$1,123,644 | \$785,244 | \$742,950 | \$700,000 |
| Total Revenues | \$10,857,341 | \$13,662,217 | \$21,777,084 | \$22,289,683 |

Revenues by Source

Historical Revenues by Source



Revenues by Source

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------|---------------------|---------------------|-------------------------|---------------------|
| Insurance Stlmnts/Ref | \$73,532 | \$365,226 | - | - |
| Other Operating Rev | \$555 | \$660 | - | - |
| Interest Earned | \$3,307 | \$56,750 | \$40,000 | \$50,000 |
| Transfers-In | \$9,656,302 | \$12,454,336 | \$20,994,134 | \$21,539,683 |
| Grants & Donations | \$1,123,644 | \$785,244 | \$742,950 | \$700,000 |
| Total Revenues | \$10,857,341 | \$13,662,217 | \$21,777,084 | \$22,289,683 |

Expenditure Summary

Internal Services Fund 70 budgeted expenditures are projected to decrease by 3.1% or \$707K to \$22.3M in FY2026.

Historical Expenditures Across Fund Summary

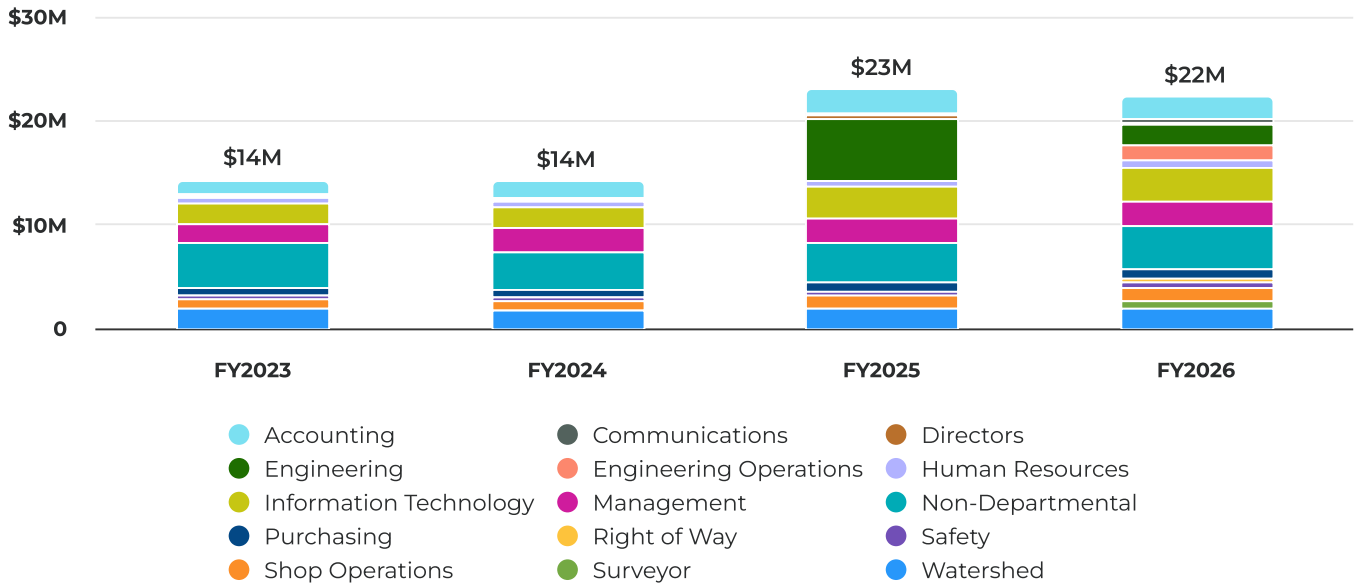


Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Salaries And Wages | \$2,726,118 | \$3,168,176 | \$6,066,530 | \$6,307,991 |
| Paid Leave | \$514,534 | \$600,399 | - | - |
| Benefits | \$2,176,729 | \$2,869,765 | \$4,568,762 | \$4,291,920 |
| Materials & Supplies | \$1,052,387 | \$715,575 | \$1,052,131 | \$1,075,585 |
| Administrative Exp | \$1,021,992 | \$3,843,034 | \$5,004,965 | \$5,080,384 |
| Capital Expenditures | - | \$309,849 | \$2,405,200 | \$1,285,903 |
| Accounting Adjustments | \$3,740,888 | -\$118,736 | - | - |
| Outside Services/Fees | \$3,040,333 | \$2,719,587 | \$3,898,967 | \$3,879,300 |
| Interest On L/T Debt | \$59 | \$156 | - | - |
| Non-Routine Maint | - | - | - | \$368,600 |
| Total Expenditures | \$14,273,041 | \$14,107,805 | \$22,996,555 | \$22,289,683 |

Expenditures by Division

Historical Expenditures by Division



Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Non-Departmental | \$4,261,200 | \$3,592,524 | \$3,703,035 | \$4,081,967 |
| Engineering | - | - | \$5,951,793 | \$1,840,972 |
| Engineering Operations | - | - | - | \$1,515,040 |
| Right of Way | - | - | - | \$457,344 |
| Surveyor | - | - | - | \$683,032 |
| Shop Operations | \$883,764 | \$970,157 | \$1,201,115 | \$1,385,844 |
| Directors | \$161,525 | \$173,259 | \$199,894 | \$306,004 |
| Management | \$1,931,628 | \$2,284,414 | \$2,329,112 | \$2,427,110 |
| Watershed | \$1,980,422 | \$1,696,433 | \$1,909,139 | \$1,862,745 |
| Safety | \$348,276 | \$375,874 | \$462,712 | \$461,193 |
| Communications | \$209,600 | \$222,885 | \$290,114 | \$306,922 |
| Human Resources | \$507,885 | \$506,123 | \$577,851 | \$633,157 |
| Information Technology | \$1,927,532 | \$2,001,455 | \$3,160,390 | \$3,269,705 |
| Accounting | \$1,359,858 | \$1,581,698 | \$2,283,842 | \$2,151,360 |
| Purchasing | \$701,351 | \$702,983 | \$927,557 | \$907,286 |
| Total Expenditures | \$14,273,041 | \$14,107,805 | \$22,996,555 | \$22,289,683 |

Pension Trust Fund

The District is a member of the CalPERS pension system. As such, the District is subject to CalPERS funding policies, investment projections, actual performance, and actuarial assumptions, each of which impacts the level of funding commitment that is required on an annual basis and the level of unfunded liability that is carried by the District. Over the past decade, pension costs (both annual and long-term liabilities) have increased. In an effort to manage pension costs, the State passed the Public Employees' Pension Reform Act (PEPRA) which created new pension formulas that would be applied across all CalPERS member jurisdictions to new employees; the old formulas would apply only to employees and retirees who had already vested in the system (classic employees). The budgetary impacts of PEPRA will become more tangible in a decade or two.

Revenue Summary

While the original revenue budgeted for FY2025 was \$0, there was a budget amendment very early in the year to adjust this total to \$2.0 million. Moving to FY2026, the budgeted revenue for Pension Trust Fund 85 is set at \$2.0 million again. Funding for Fund 85 is derived solely from transfers-in from the District's Operating Funds 10, 30, 50, and 70 on a cost-allocated basis. For FY2026, that allocation was calculated as: Water Fund 59.2%, Recreation Fund 2.9%, Hydroelectric Fund 19.5%, and Internal Services Fund 18.4%.

Historical Revenues Across Fund Summary



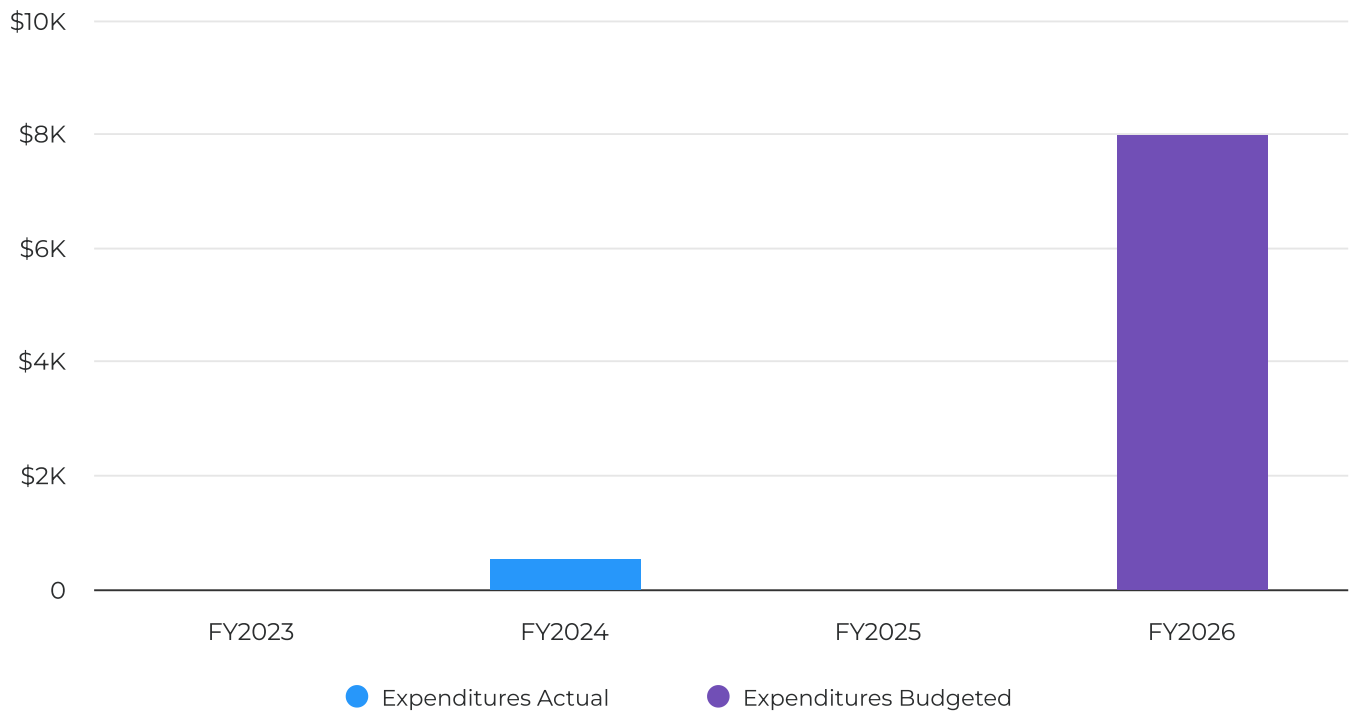
Revenues Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-----------------------|----------------|--------------------|-------------------------|--------------------|
| Interest Earned | - | -\$14,537 | - | - |
| Transfers-In | - | - | - | \$2,000,000 |
| Fiduciary Revenues | - | \$2,000,000 | - | - |
| Total Revenues | - | \$1,985,463 | - | \$2,000,000 |

Expenditure Summary

The initial expenses budgeted for FY2025 was \$0. However, there was a budget amendment to adjust this total to \$8K. Moving to FY2026, the budgeted expenditures for Pension Trust Fund 85 is set at \$8K again. Expenses for Fund 85 consist of bank fees associated with administration of the trust.

Historical Expenditures Across Fund Summary



Expenditures Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Administrative Exp | - | \$518 | - | \$8,000 |
| Total Expenditures | - | \$518 | - | \$8,000 |

Funding Source Overview

Revenue Summary

District revenues are relatively consistent each year. However, the total revenue amounts take into consideration the interfund transfers. These transfers vary from year to year, which results in the total revenues slightly fluctuating as you see on the graphs in this section.

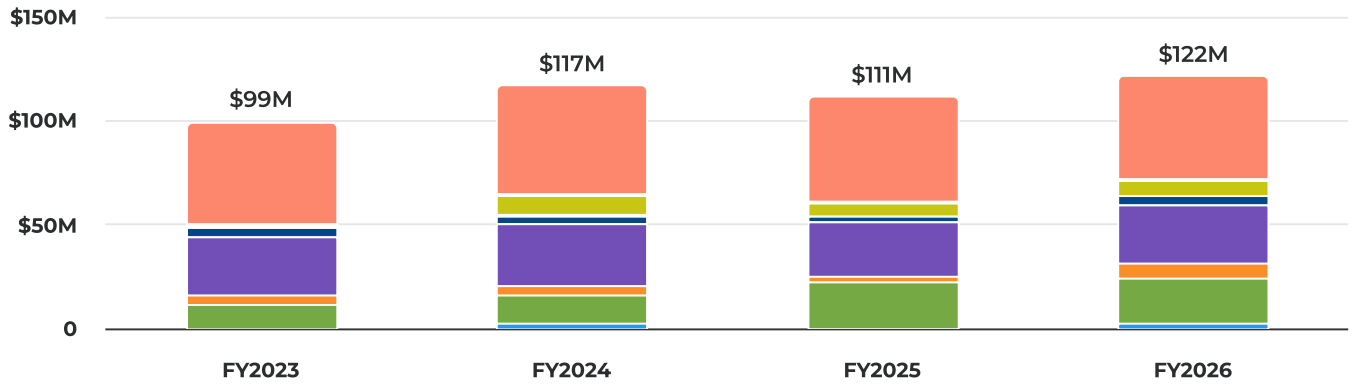
Historical Revenues Across Revenue Source



In FY2026, the revenue budget increases to \$121.5 million, marking a 9.2% rise from the FY2025 budget. A significant portion of this increase is due to transfers rising by roughly \$7.7 million compared to the FY2025 budget. This \$7.7 million is associated with increased Internal Services allocated expenses, a higher amount of Hydro capital projects and associated costs, and Hydro subsidizing Recreation's operational expenditures.

Revenues by Fund

Historical Revenues by Fund



- 10 Water Fund
- 21 Cement Hill Assessment District Fund
- 35 Recreation Capital Improvement Fund
- 70 Internal Services Fund
- 12 Capacity Fees Fund
- 22 Rodeo Flat Assessment District Fund
- 50 Hydroelectric Fund
- 85 Pension Trust
- 15 Water Capital Improvement Fund
- 30 Recreation Fund
- 55 Hydroelectric Capital Fund

Historical Totals

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| 10 Water Fund | | | | |
| Water Sales | | | | |
| NON-COMMERCIAL-INSIDE | \$15,224,100 | \$15,872,376 | \$17,500,000 | \$17,143,000 |
| NON-COMMERCIAL-OUTSIDE | \$98,378 | \$96,407 | \$110,000 | \$104,120 |
| LOW INCOME RATE ASSIST | -\$10,426 | -\$9,872 | -\$12,000 | -\$11,000 |
| COMMERCIAL - INSIDE | \$2,690,659 | \$2,850,227 | \$2,900,000 | \$3,078,245 |
| COMMERCIAL - OUTSIDE | \$8,893 | \$10,896 | \$10,000 | \$11,768 |
| SUMMER - INSIDE | \$6,589,552 | \$6,366,168 | \$7,000,000 | \$7,000,000 |
| SUMMER - OUTSIDE | \$209,607 | \$168,621 | \$200,000 | \$182,111 |
| WINTER - INSIDE | \$673,449 | \$639,913 | \$700,000 | \$691,107 |
| WINTER - OUTSIDE | \$13,521 | \$8,093 | \$15,000 | \$8,741 |
| ANNUAL | \$451,250 | \$417,947 | \$450,000 | \$451,383 |
| DEMAND/FALL/INTERM RAW | \$104,253 | \$81,742 | \$80,000 | \$88,281 |
| NEVADA CITY RAW | \$414,392 | \$428,358 | \$80,000 | - |
| MUNICIPAL TREATED INSIDE | \$30,039 | \$34,514 | \$32,500 | \$37,275 |
| MUNICIPAL RAW OUTSIDE | \$3,343 | \$3,209 | \$400,000 | \$466,093 |
| GV-TREATED @ TRMT PLANT | \$64,716 | \$80,212 | \$45,000 | - |
| MUNICIPAL TREATED OUTSIDE | \$72,522 | \$79,237 | \$70,000 | \$104,015 |
| NEVADA COUNTY-IN-TANK WT | \$176,393 | \$136,802 | \$180,000 | \$150,000 |
| SUPPLEMENTAL RAW WTR | \$540,261 | \$449,843 | \$580,000 | \$485,831 |
| STATE/COUNTY MANDATED FE | \$477,403 | \$445,195 | - | - |
| FS/DC/PRV FEES | \$527,230 | \$507,915 | \$550,000 | \$533,311 |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|-------------------------------------|---------------------|---------------------|-------------------------|---------------------|
| ENERGY PUMPING - TREATED | \$6 | \$25 | - | - |
| ENERGY PUMPING - RAW | \$74,102 | \$79,998 | \$85,000 | \$84,000 |
| TAX TRANSFER-WATER TOLLS | -\$206,698 | -\$145,481 | -\$200,000 | -\$183,270 |
| APPLICATION FEES | \$8,100 | \$8,300 | \$10,000 | \$10,000 |
| 5% DISCOUNT-AG WATER | -\$4,754 | -\$5,388 | -\$5,500 | - |
| STANDBY CHARGES | \$120,862 | \$129,580 | - | - |
| Total Water Sales | \$28,351,154 | \$28,734,837 | \$30,780,000 | \$30,435,011 |
| Operating Revenues | | | | |
| TREATED WTR METER INSTAL | \$50,068 | \$97,199 | \$100,000 | \$100,000 |
| CHANGE OF SERVICE | \$25,335 | - | - | - |
| NEW DBL CK VALVE INSTALL | \$29,246 | \$23,239 | \$30,000 | \$24,401 |
| NEW RAW WATER SVC INSTAL | \$27,872 | \$36,074 | \$30,000 | \$37,880 |
| NEW PUBLIC F.H. INSTALL. | - | \$14,933 | - | - |
| SERVICE LINE INSTALL FEE | \$9,654 | \$27,331 | \$15,000 | \$15,000 |
| INSURANCE/CLAIMS SETLMTS | \$22,615 | \$2,423 | - | - |
| INSURANCE REFUNDS | \$4,019 | - | - | - |
| QUITCLAIM;EASEMNT;ABNDMN | \$8,650 | \$7,161 | - | - |
| PIPELINE REIMB FEE | \$170,056 | \$733,286 | \$150,000 | - |
| ADMIN FEES-VARIANCE | \$1,050 | \$525 | \$2,000 | \$1,000 |
| WATER AVAILABILITY | \$100 | \$700 | - | - |
| MERCHANT SERVICE FEE | \$12 | - | - | - |
| TURN ON/OFF, SERV CHGS | \$62,391 | \$62,313 | \$50,000 | \$60,000 |
| PENALTIES-WATER ACCOUNTS | \$96,041 | \$98,269 | \$75,000 | \$90,000 |
| REIMBURSABLE PROJ REVENU | \$70,159 | \$246,199 | \$50,000 | \$100,000 |
| MISCELLANEOUS | \$34,185 | \$3,540 | \$20,000 | \$5,000 |
| MISC A/R CLEARING | \$300 | \$6,100 | - | - |
| EXPENSE REIMBURSEMENTS | \$3,882 | \$33,999 | \$20,000 | \$30,000 |
| RECYCLING INCOME | \$20,802 | \$10,870 | \$15,000 | \$15,000 |
| Total Operating Revenues | \$636,436 | \$1,404,160 | \$557,000 | \$478,281 |
| Non-Operating Revenues | | | | |
| TREATED WTR-CAPACITY FEE | - | \$9,013 | - | - |
| PROPERTY TAX REVENUE | \$16,374,440 | \$16,762,513 | \$17,000,000 | \$17,250,000 |
| ASMT-HOME OWNER EXEMPTIO | \$69,773 | \$102,112 | \$70,000 | \$80,000 |
| RODEO FLAT 2008 PRINCIPA | \$25,300 | \$26,600 | \$27,900 | \$24,500 |
| CFD LOAN PRINCIPAL | \$349,081 | \$357,098 | \$365,299 | \$373,689 |
| INTEREST INCOME:INVESTMN | \$497,898 | \$1,062,234 | \$500,000 | \$500,000 |
| UNREAL GAIN/LOSS-INVESTM | \$1,503,737 | \$984,363 | - | - |
| REAL GAIN/LOSS ON INVEST | -\$24,838 | -\$152,918 | - | - |
| INTEREST INCOME: OTHER | \$543,089 | \$563,567 | \$459,670 | \$500,000 |
| RODEO FLAT 2008 INTEREST | \$17,985 | \$16,720 | \$15,390 | \$11,715 |
| CFD LOAN INTEREST | \$43,521 | \$35,504 | \$27,303 | \$18,913 |
| TRANSFER IN - OPERATING | \$218,578 | \$1,629,393 | \$218,580 | \$218,580 |
| RENTS AND LEASES | \$81,920 | \$92,079 | \$93,500 | \$93,500 |
| RENTAL INCOME | \$255,269 | \$224,474 | \$228,840 | - |
| GRAVEL, MINERAL LEASES | \$22,983 | \$24,373 | \$23,000 | \$24,000 |
| GRAZING INCOME | \$1,160 | \$250 | \$2,000 | - |
| Total Non-Operating Revenues | \$19,979,897 | \$21,737,374 | \$19,031,483 | \$19,094,897 |
| Other Operating Revenues | | | | |
| GRANTS - OPERATING | \$252,541 | - | - | - |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--|---------------------|---------------------|-------------------------|---------------------|
| GAIN/LOSS-DISPOSAL F/A | \$24,652 | \$52,255 | - | - |
| INVENTORY CONTRIBUTIONS | \$85,661 | - | - | - |
| CASH OVER/SHORT | -\$112 | - | \$100 | - |
| Total Other Operating Revenues | \$362,742 | \$52,255 | \$100 | - |
| Total 10 Water Fund | \$49,330,229 | \$51,928,626 | \$50,368,583 | \$50,008,189 |
| 12 Capacity Fees Fund | | | | |
| Non-Operating Revenues | | | | |
| TREATED WTR-CAPACITY FEE | \$738,347 | \$560,238 | \$700,000 | \$700,000 |
| INTEREST INCOME:INVESTMN | \$297,288 | \$237,488 | \$300,000 | \$300,000 |
| UNREAL GAIN/LOSS-INVESTMT | - | -\$4,960 | - | - |
| REAL GAIN/LOSS ON INVEST | - | -\$25,876 | - | - |
| Total Non-Operating Revenues | \$1,035,635 | \$766,890 | \$1,000,000 | \$1,000,000 |
| Total 12 Capacity Fees Fund | \$1,035,635 | \$766,890 | \$1,000,000 | \$1,000,000 |
| 15 Water Capital Improvement Fund | | | | |
| Operating Revenues | | | | |
| INSURANCE/CLAIMS SETLMTS | \$9,430 | - | - | - |
| Total Operating Revenues | \$9,430 | - | - | - |
| Non-Operating Revenues | | | | |
| TRANSFER IN - CAPITAL | \$50,600 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| Total Non-Operating Revenues | \$50,600 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| Total 15 Water Capital Improvement Fund | \$60,030 | \$9,737,865 | \$6,233,041 | \$6,780,985 |
| 21 Cement Hill Assessment District Fund | | | | |
| Non-Operating Revenues | | | | |
| PROPERTY TAX REVENUE | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| Total Non-Operating Revenues | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| Total 21 Cement Hill Assessment District Fund | \$314,734 | \$320,547 | \$318,000 | \$318,000 |
| 22 Rodeo Flat Assessment District Fund | | | | |
| Non-Operating Revenues | | | | |
| PROPERTY TAX REVENUE | \$47,311 | \$44,709 | \$47,500 | \$47,500 |
| OTHER FINANCING SOURCES | - | \$50,100 | - | - |
| Total Non-Operating Revenues | \$47,311 | \$94,809 | \$47,500 | \$47,500 |
| Total 22 Rodeo Flat Assessment District Fund | \$47,311 | \$94,809 | \$47,500 | \$47,500 |
| 30 Recreation Fund | | | | |
| Operating Revenues | | | | |
| INSURANCE/CLAIMS SETLMTS | \$5,580 | - | - | - |
| PENALTIES-WATER ACCOUNTS | \$497 | \$451 | - | - |
| MISCELLANEOUS | \$12,641 | - | - | - |
| EXPENSE REIMBURSEMENTS | \$11,033 | \$13,348 | \$7,500 | \$7,500 |
| Total Operating Revenues | \$29,751 | \$13,799 | \$7,500 | \$7,500 |
| Non-Operating Revenues | | | | |
| INTEREST INCOME:INVESTMN | \$12,688 | \$47,323 | \$20,000 | \$20,000 |
| UNREAL GAIN/LOSS-INVESTMT | \$34,883 | \$4,558 | - | - |
| REAL GAIN/LOSS ON INVEST | \$89 | -\$7,101 | - | - |
| INTEREST INCOME: OTHER | - | - | \$1,000 | \$1,000 |
| TRANSFER IN - OPERATING | \$1,670,000 | \$1,700,000 | - | \$1,623,093 |
| RENTS AND LEASES | \$61,567 | \$50,435 | \$65,000 | \$60,000 |
| RECREATION ROYALTIES | \$44,503 | \$28,669 | \$38,464 | \$30,000 |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---|---------------------|---------------------|-------------------------|---------------------|
| CUSTOMER REFUNDS | -\$123,552 | -\$247,488 | -\$120,000 | -\$90,000 |
| REFUND PROCESSING FEES | \$444 | \$432 | - | - |
| Total Non-Operating Revenues | \$1,700,623 | \$1,576,828 | \$4,464 | \$1,644,093 |
| Other Operating Revenues | | | | |
| GRANTS - OPERATING | \$18,000 | - | - | - |
| DAY USE | \$314,392 | \$238,515 | \$350,814 | \$297,745 |
| CAMPING | \$1,612,578 | \$1,423,113 | \$1,742,558 | \$1,667,371 |
| BOATING | \$186,265 | \$155,983 | \$221,065 | \$202,466 |
| CASCADE SHORES | \$59,678 | \$55,203 | \$40,829 | \$41,000 |
| SEASON PASS | \$172,490 | \$104,897 | \$151,293 | \$142,918 |
| GAIN/LOSS-DISPOSAL F/A | \$18,300 | - | - | - |
| STORE TAXABLE | \$49,764 | \$31,067 | \$27,563 | \$27,000 |
| STORE NON-TAX GROCERY | \$27,516 | \$13,251 | \$12,608 | \$13,000 |
| FUEL | \$65,359 | \$8,626 | \$62,994 | \$60,000 |
| SHOWERS & W/D | \$19,660 | \$17,225 | \$19,000 | \$20,000 |
| CASH OVER/SHORT | -\$2,133 | -\$1,068 | - | - |
| Total Other Operating Revenues | \$2,541,869 | \$2,046,811 | \$2,628,724 | \$2,471,500 |
| Total 30 Recreation Fund | \$4,272,243 | \$3,637,439 | \$2,640,688 | \$4,123,093 |
| 35 Recreation Capital Improvement Fund | | | | |
| Operating Revenues | | | | |
| INSURANCE/CLAIMS SETLMTS | \$53,583 | - | - | - |
| Total Operating Revenues | \$53,583 | - | - | - |
| Total 35 Recreation Capital Improvement Fund | \$53,583 | - | - | - |
| 50 Hydroelectric Fund | | | | |
| Operating Revenues | | | | |
| POWER GENERATION | \$25,612,159 | \$26,539,350 | \$24,552,420 | \$27,335,531 |
| INSURANCE/CLAIMS SETLMTS | \$5,400 | - | - | - |
| QUITCLAIM;EASEMNT;ABNDMN | \$13,400 | \$3,200 | - | - |
| BOWMAN COSTS - HAYPRESS | \$167,959 | \$183,295 | \$75,000 | \$188,794 |
| HYDROELECT SUPPORT SVCS | \$206,335 | \$262,284 | \$100,000 | \$270,152 |
| MISCELLANEOUS | \$102,309 | - | - | - |
| EXPENSE REIMBURSEMENTS | \$6,842 | \$1,757 | - | - |
| RECYCLING INCOME | \$2,124 | - | - | - |
| Total Operating Revenues | \$26,116,527 | \$26,989,886 | \$24,727,420 | \$27,794,477 |
| Non-Operating Revenues | | | | |
| INTEREST INCOME:INVESTMN | \$691,221 | \$1,439,502 | \$700,000 | \$700,000 |
| UNREAL GAIN/LOSS-INVESTM | \$1,898,233 | \$1,823,936 | - | - |
| REAL GAIN/LOSS ON INVEST | -\$47,124 | -\$226,206 | - | - |
| Total Non-Operating Revenues | \$2,542,330 | \$3,037,233 | \$700,000 | \$700,000 |
| Other Operating Revenues | | | | |
| GRANTS - OPERATING | \$3,290 | \$18,594 | - | - |
| GAIN/LOSS-DISPOSAL F/A | -\$8,816 | -\$5,827 | - | - |
| CONTRIBUTED CAPITAL | \$120,003 | - | - | - |
| Total Other Operating Revenues | \$114,478 | \$12,766 | - | - |
| Total 50 Hydroelectric Fund | \$28,773,335 | \$30,039,885 | \$25,427,420 | \$28,494,477 |
| 55 Hydroelectric Capital Fund | | | | |
| Operating Revenues | | | | |
| INSURANCE/CLAIMS SETLMTS | \$58,514 | - | - | - |

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|--|---------------------|----------------------|-------------------------|----------------------|
| Total Operating Revenues | \$58,514 | - | - | - |
| Non-Operating Revenues | | | | |
| TRANSFER IN - CAPITAL | \$4,500,000 | \$4,565,000 | \$3,470,875 | \$6,457,050 |
| Total Non-Operating Revenues | \$4,500,000 | \$4,565,000 | \$3,470,875 | \$6,457,050 |
| Total 55 Hydroelectric Capital Fund | \$4,558,514 | \$4,565,000 | \$3,470,875 | \$6,457,050 |
| 70 Internal Services Fund | | | | |
| Operating Revenues | | | | |
| INSURANCE/CLAIMS SETLMTS | \$73,532 | \$365,226 | - | - |
| MISCELLANEOUS | - | \$660 | - | - |
| EXPENSE REIMBURSEMENTS | \$555 | - | - | - |
| Total Operating Revenues | \$74,088 | \$365,886 | - | - |
| Non-Operating Revenues | | | | |
| INTEREST INCOME:INVESTMN | \$4,028 | \$75,400 | \$40,000 | \$50,000 |
| REAL GAIN/LOSS ON INVEST | -\$720 | -\$18,650 | - | - |
| TRANSFER IN - OPERATING | \$9,656,302 | \$11,683,622 | \$17,257,167 | \$18,885,185 |
| TRANSFER IN - CAPITAL | - | \$770,714 | \$3,736,967 | \$2,654,498 |
| Total Non-Operating Revenues | \$9,659,609 | \$12,511,086 | \$21,034,134 | \$21,589,683 |
| Other Operating Revenues | | | | |
| GRANTS - OPERATING | \$1,123,644 | \$785,244 | \$742,950 | \$700,000 |
| Total Other Operating Revenues | \$1,123,644 | \$785,244 | \$742,950 | \$700,000 |
| Total 70 Internal Services Fund | \$10,857,341 | \$13,662,217 | \$21,777,084 | \$22,289,683 |
| 85 Pension Trust | | | | |
| Non-Operating Revenues | | | | |
| UNREAL GAIN/LOSS-INVESTMT | - | -\$14,537 | - | - |
| TRANSFER IN - OPERATING | - | - | - | \$2,000,000 |
| CEPPT PENSION TR CONTRIB | - | \$2,000,000 | - | - |
| Total Non-Operating Revenues | - | \$1,985,463 | - | \$2,000,000 |
| Total 85 Pension Trust | - | \$1,985,463 | - | \$2,000,000 |
| Total Revenues | \$99,302,955 | \$116,738,742 | \$111,283,190 | \$121,518,977 |

Departments Summary

Nevada Irrigation District is divided into nine departments across the four main operational funds of Water, Recreation, Hydroelectric, and Internal Services. With the implementation of the District's new ERP software, some departments have been adjusted along with the addition of new divisions to help better organize and account for activity in the correct areas. The nine departments and the divisions that they are made up of are identified below.

Directors

- Directors

Administration

- Management
- Watershed
- Safety
- Communications
- Human Resources
- Information Technology

Engineering

- Engineering Administration
- Engineering Operations
- Right of Way
- Surveyor

Finance

- Customer Service
- Accounting
- Purchasing

Hydroelectric

- Hydro Admin
- Hydro Operations
- Hydro Maintenance
- Dam Safety
- Hydro Compliance

Maintenance

- Treated Water Maintenance
- Vegetation
- Raw Water Maintenance
- Maintenance Admin
- Shop Operations

Recreation

- General Recreation
- Greenhorn Recreation
- Orchard Spring Recreation
- Scotts Flat Recreation
- Upper Division Recreation
- Long Ravine Recreation
- Peninsula Recreation

Water

- Water Operations
- Treated Water
- Distribution
- Electrical Systems
- Water Resources

Non-Departmental

- Water Administration
- Capacity Fee Administration
- Cement Hill Administration
- Rodeo Flat Administration
- Recreation Administration
- Hydroelectric Administration
- Internal Services Administration

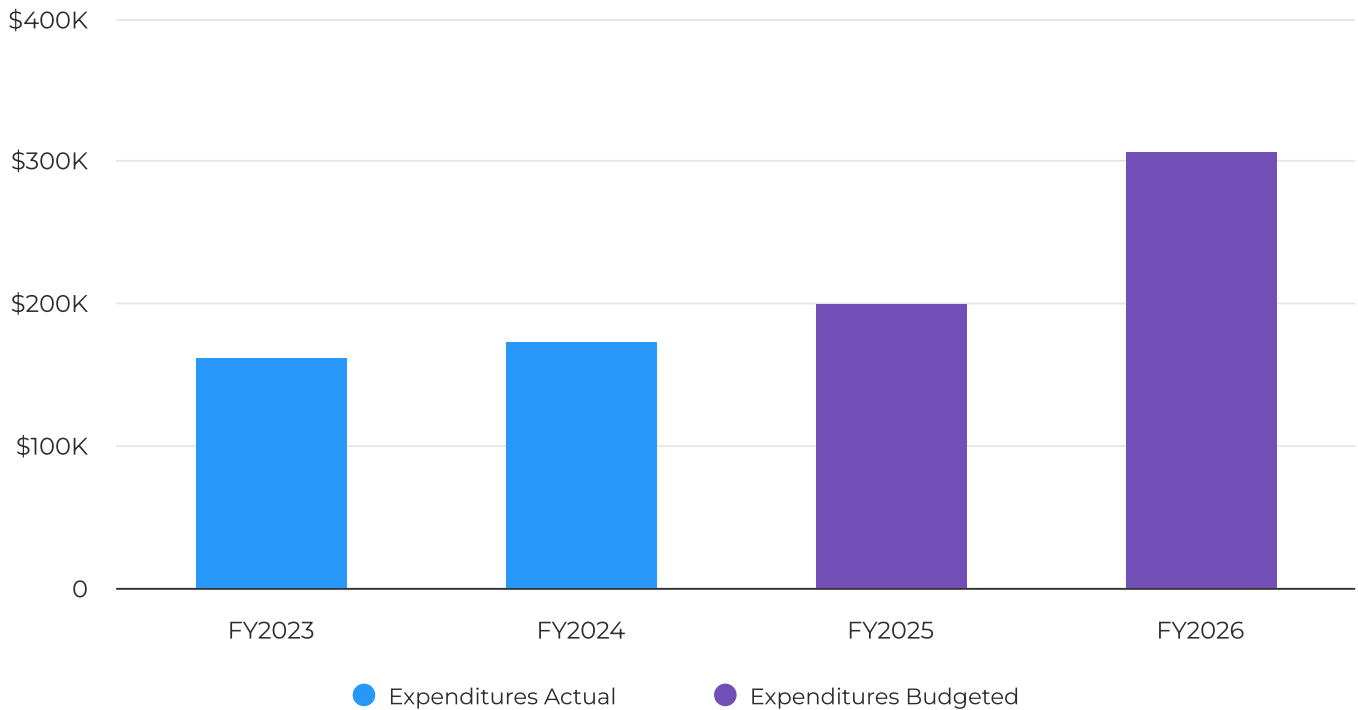
Board of Directors

NID is governed by a five-member Board of Directors, elected to four-year terms by the District's voters. The Board is the District's policy-making body and policy is carried out by approximately 200 full- and part-time employees. Members of the Board are elected from within and represent five geographical divisions within the District.



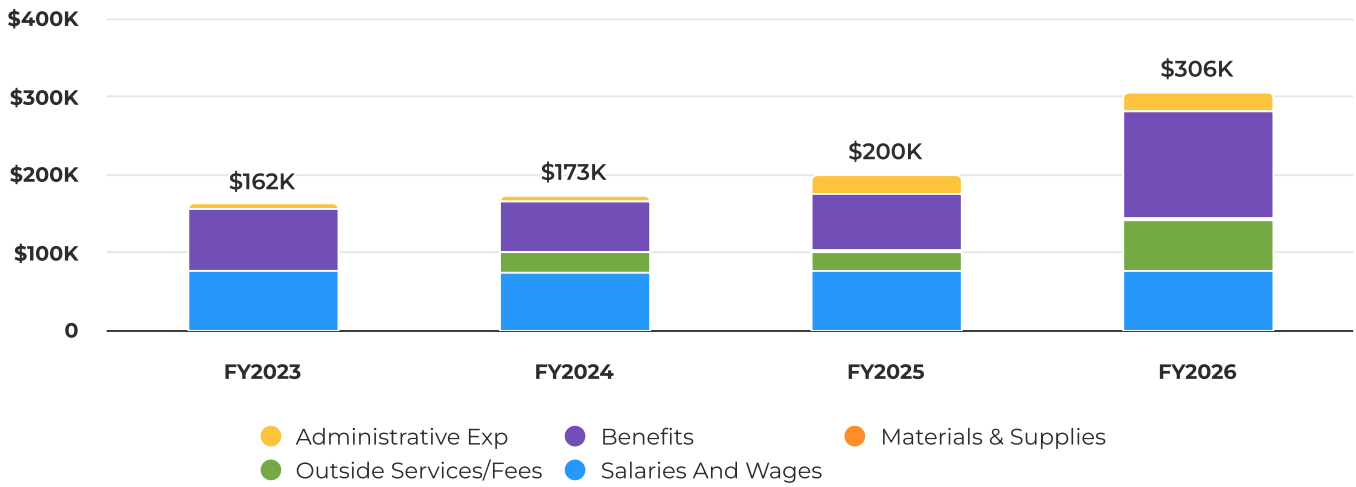
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|------------------|
| Salaries And Wages | \$75,000 | \$73,750 | \$75,000 | \$75,000 |
| Benefits | \$79,032 | \$63,450 | \$72,944 | \$136,304 |
| Materials & Supplies | - | \$818 | \$2,500 | \$2,500 |
| Administrative Exp | \$6,646 | \$9,125 | \$24,450 | \$25,200 |
| Outside Services/Fees | \$847 | \$26,116 | \$25,000 | \$67,000 |
| Total Expenditures | \$161,525 | \$173,259 | \$199,894 | \$306,004 |

Personnel Summary



| | | | | |
|------------------------------|-------------------------------|----------------------|-----------------------|----------------------|
| Chris Bierwagen President | Brad Fowler Vice President | Ricki Heck | Earl Stephens | Rich Johansen |
| Director, Division II | Director, Division III | Director, Division I | Director, Division IV | Director, Division V |

Goals and Metrics

- Long-Term Infrastructure and Water Supply Reliability
- Employee Engagement
- Watershed Stewardship and Resiliency
- Financial Sustainability
- Technology & Innovation Investments

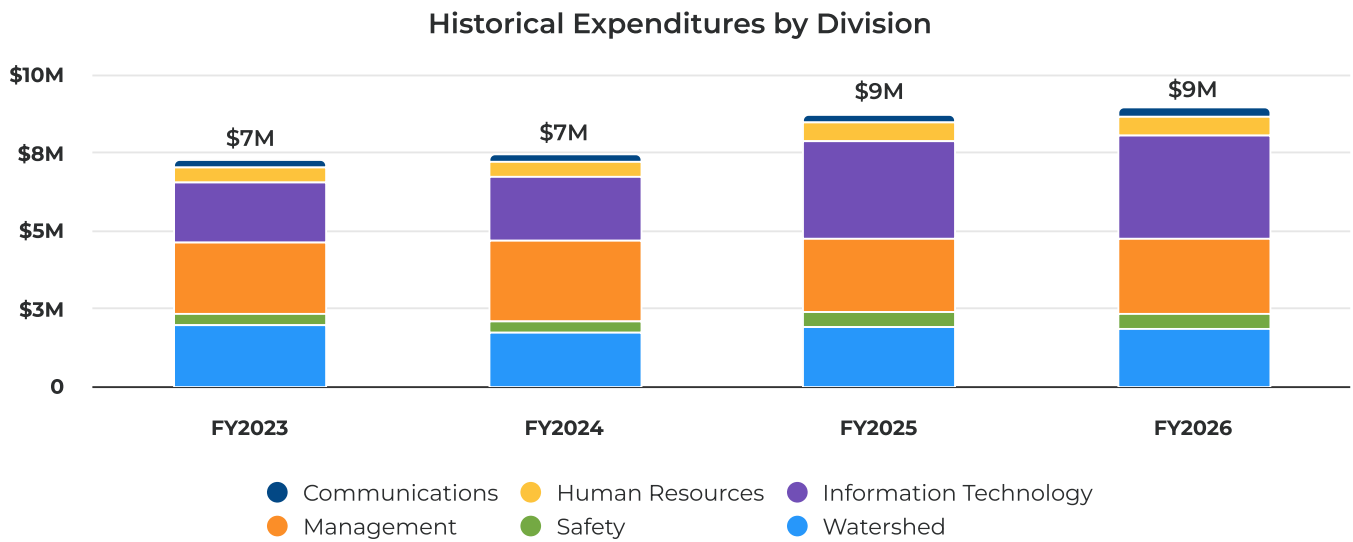
Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|--------------------------------|--------|--------|--------|--------|
| Number of Resolutions Adopted | 72 | 54 | 46 | 58 |
| Number of Public Meetings Held | 40 | 28 | 25 | 20 |

Administration Department

The Administration Department consists of Management, Watershed, Human Resources, Information Services, Safety, and Communications Divisions.

Expenditures by Division



Expenditures by Division

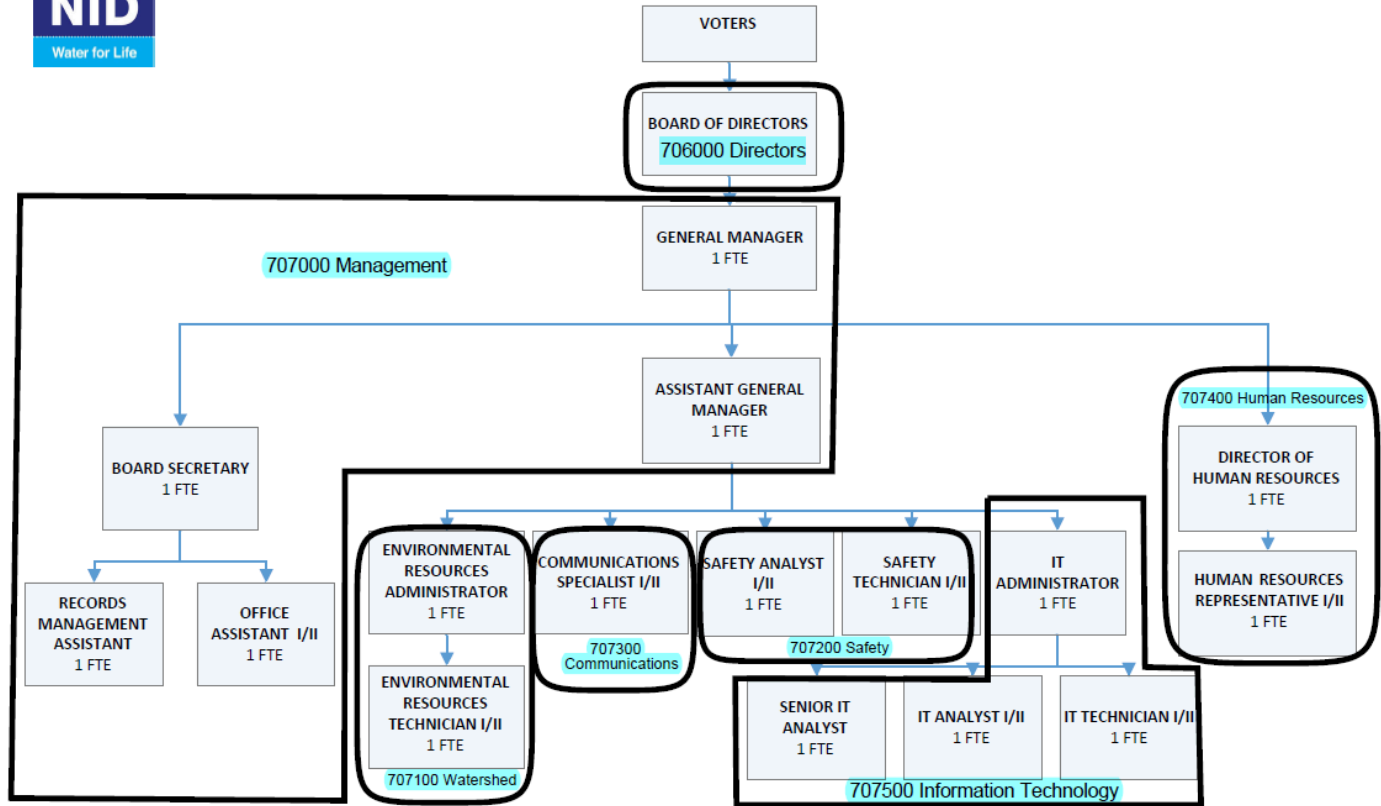
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Management | \$2,246,490 | \$2,594,514 | \$2,329,112 | \$2,427,110 |
| Watershed | \$1,980,422 | \$1,696,433 | \$1,909,139 | \$1,862,745 |
| Safety | \$353,702 | \$381,300 | \$462,712 | \$461,193 |
| Communications | \$209,600 | \$222,885 | \$290,114 | \$306,922 |
| Human Resources | \$507,885 | \$506,123 | \$577,851 | \$633,157 |
| Information Technology | \$1,950,759 | \$2,019,120 | \$3,160,390 | \$3,269,705 |
| Total Expenditures | \$7,248,858 | \$7,420,375 | \$8,729,318 | \$8,960,833 |

Administration Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATIONAL CHART ADMINISTRATION

(Directors, Management, IT, Communications, Safety, HR, Watershed)



January 2026

2025 FTE's 16

Management

Management, a division within the Administration Department, is responsible for delivering on the Mission, Vision, Values, Strategic Priorities and Goals of NID's Strategic Plan. The Management team oversees and executes District-wide activities including all legal matters, budget and financial management, strategic direction, inter-agency and NGO coordination, community stakeholder engagement, policy development, records retention, and organizational leadership. The Management team ensures that all District activities are planned and executed in the most cost-effective and efficient manner possible. The Management division strives to maintain a positive, productive and engaging working environment for all District staff. The Management division consists of five full-time employees.



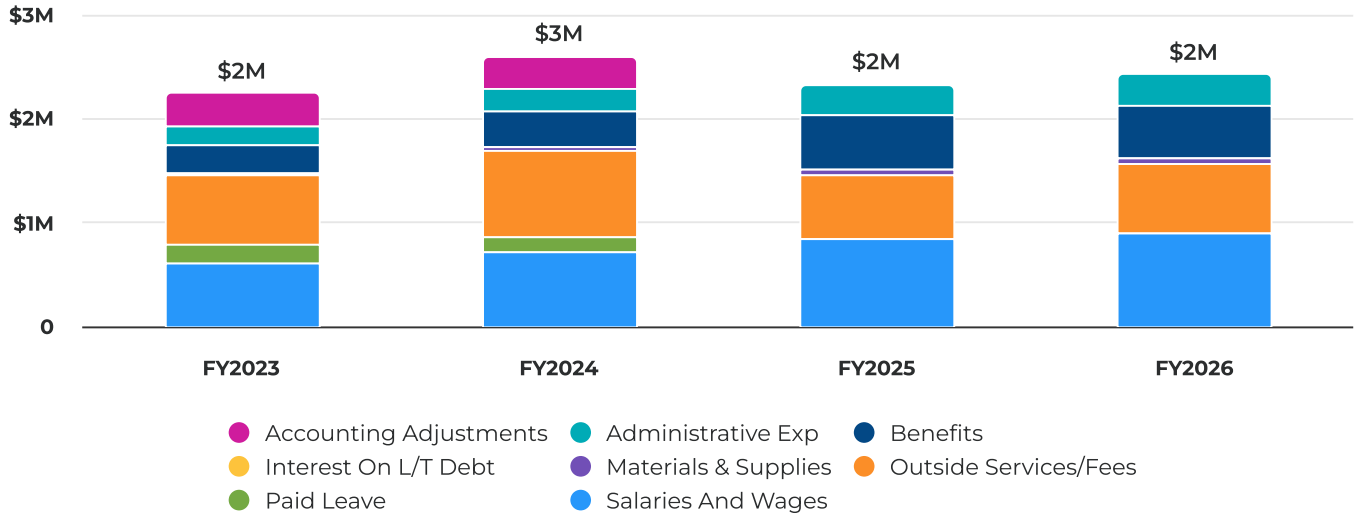
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$601,266 | \$715,447 | \$837,948 | \$897,819 |
| Paid Leave | \$180,671 | \$149,582 | - | - |
| Benefits | \$262,676 | \$345,138 | \$527,084 | \$492,091 |
| Materials & Supplies | \$17,880 | \$34,856 | \$58,431 | \$56,700 |
| Administrative Exp | \$187,919 | \$213,440 | \$287,150 | \$310,000 |
| Accounting Adjustments | \$314,862 | \$310,100 | - | - |
| Outside Services/Fees | \$681,204 | \$825,951 | \$618,500 | \$670,500 |
| Interest On L/T Debt | \$11 | - | - | - |
| Total Expenditures | \$2,246,490 | \$2,594,514 | \$2,329,112 | \$2,427,110 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|------------------------------|-------------|-------------|-------------|
| General Manager | 1.00 | 1.00 | 1.00 |
| Assistant General Manager | 1.00 | 1.00 | 1.00 |
| Board Secretary | 1.00 | 1.00 | 1.00 |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 |
| Records Management Assistant | 1.00 | 1.00 | 1.00 |
| Total | 5.00 | 5.00 | 5.00 |

Goals

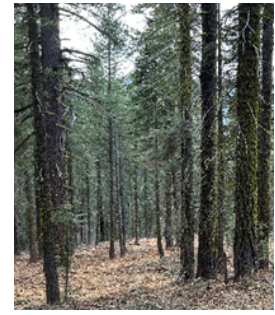
- To provide a commitment to employee leadership skill building and training
- To provide effective, timely and pertinent information to employees and the community

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Number of Community Stakeholder Meetings held | 51 | 54 | 35 | 52 |
| Number of Strategic Plan Initiatives Accomplished | 0 | 16 | 11 | 16 |

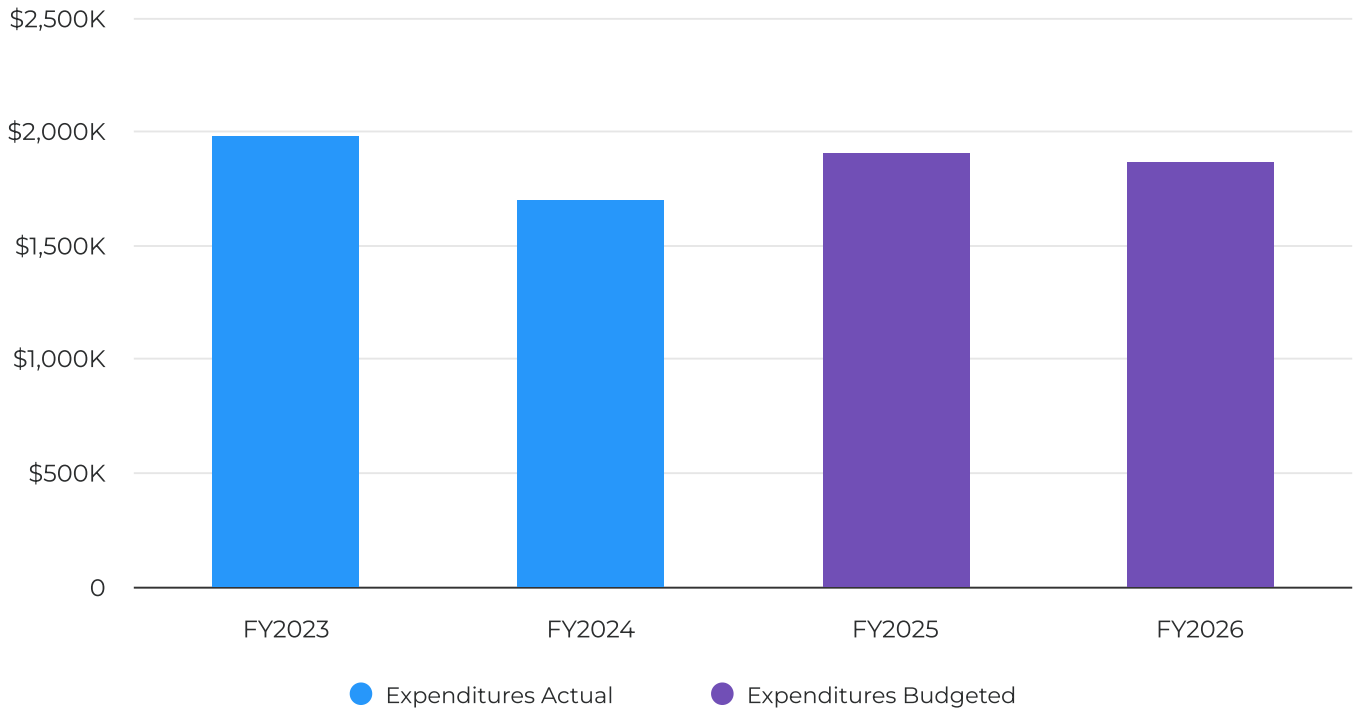
Watershed

The Watershed team or Environmental Resources, a division within the Administration Department, conducts forest health and fuels reduction projects, meadow restoration, hazard tree removal, habitat protection and restoration, fuel break construction, grazing for fuels management, watershed education, environmental compliance, and forested property assessment to ensure that the watersheds NID relies on for source water are resilient to disturbance, and safe for customers and the environment. This division is built upon an adaptive management strategy that draws on an interdisciplinary network of staff, outside experts, and researchers to build effective and meaningful projects that achieve the District's mission.



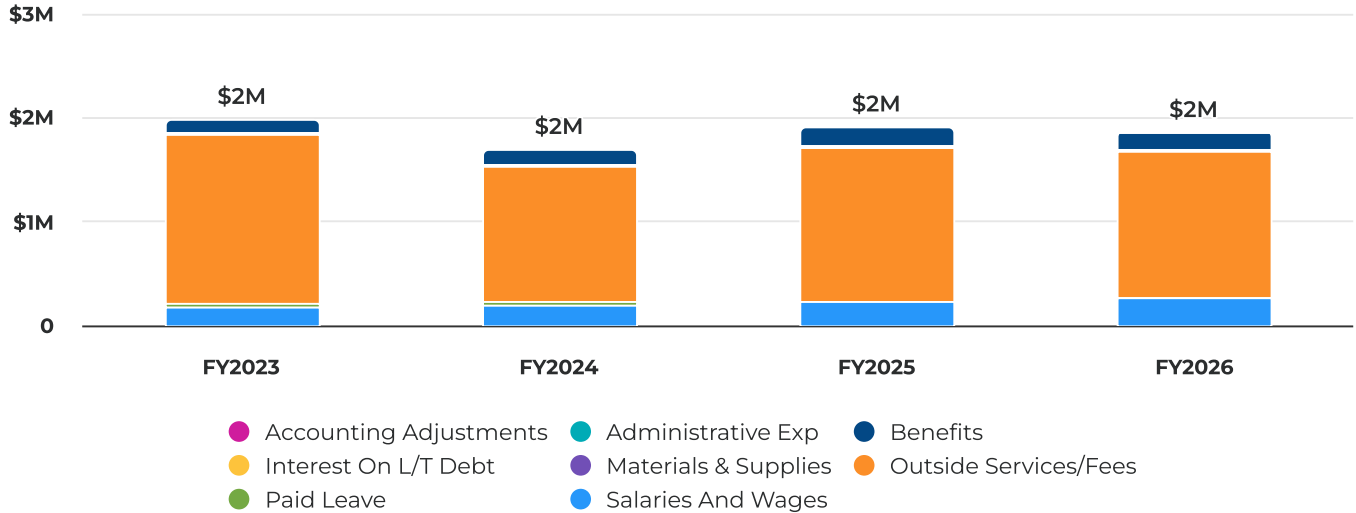
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$172,415 | \$185,693 | \$230,446 | \$270,002 |
| Paid Leave | \$28,049 | \$36,975 | - | - |
| Benefits | \$131,594 | \$145,842 | \$178,826 | \$162,044 |
| Materials & Supplies | \$8,084 | \$3,641 | \$16,800 | \$16,200 |
| Administrative Exp | \$4,693 | \$6,836 | \$11,000 | \$12,700 |
| Accounting Adjustments | - | \$4,580 | - | - |
| Outside Services/Fees | \$1,635,537 | \$1,312,708 | \$1,472,067 | \$1,401,800 |
| Interest On L/T Debt | \$49 | \$156 | - | - |
| Total Expenditures | \$1,980,422 | \$1,696,433 | \$1,909,139 | \$1,862,745 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|---|-------------|-------------|-------------|
| Environmental Resources Administrator | 1.00 | 1.00 | 1.00 |
| Environmental Resources Technician I/II | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- The protection of residents, visitors, and District infrastructure from wildfire and hazard trees.
- The protection and improvement of District-owned lands to improve the quality and health of our source watersheds, our water supply, and the associated ecosystem services, including soil retention, carbon sequestration and aquatic and terrestrial habitats.
- Build partnerships to achieve watershed-scale benefits for long-term water security in our source watersheds.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|------------|--------------|--------------|-------------|
| Acres of Watershed Land Managed | 180 | 517 | 317 | 256 |
| Funds expended (Grants & NID General) on Watershed Projects | \$ 530,000 | \$ 1,600,000 | \$ 1,269,186 | \$1,056,192 |

Safety

Safety, a division within the Administration Department, is responsible for the consistent promotion of a safe workplace for all employees. The continued health of the District is highly dependent upon the proactive, and reactive, management of our physical and human resources. Through prudent and forward-thinking safety management, we can ensure safe operation of our systems for the benefit of our customers, our community and our employees.

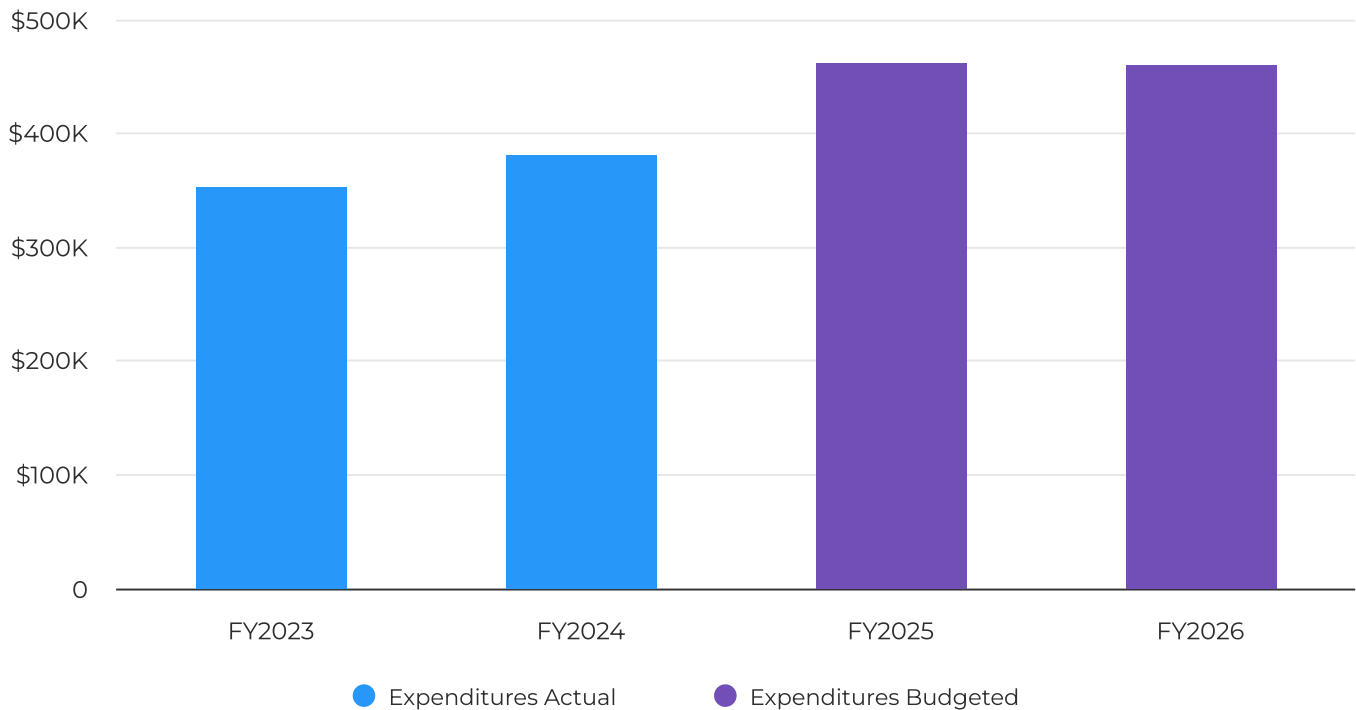


The Safety Department serves all the District's safety needs related to, but not limited to: updates of the Injury Illness Prevention Program; employee certification & accreditation training; facilities compliance analysis & monitoring; emergency and incident command teams; equipment inspection & verification; records retention & compliance reporting; risk analysis; and community engagement. Through these and other safety-related actions, the NID Safety Department provides a beneficial service to all District departments with cost reduction strategies, centralized logistics and in-house assessments of goals, milestones, and objectives.



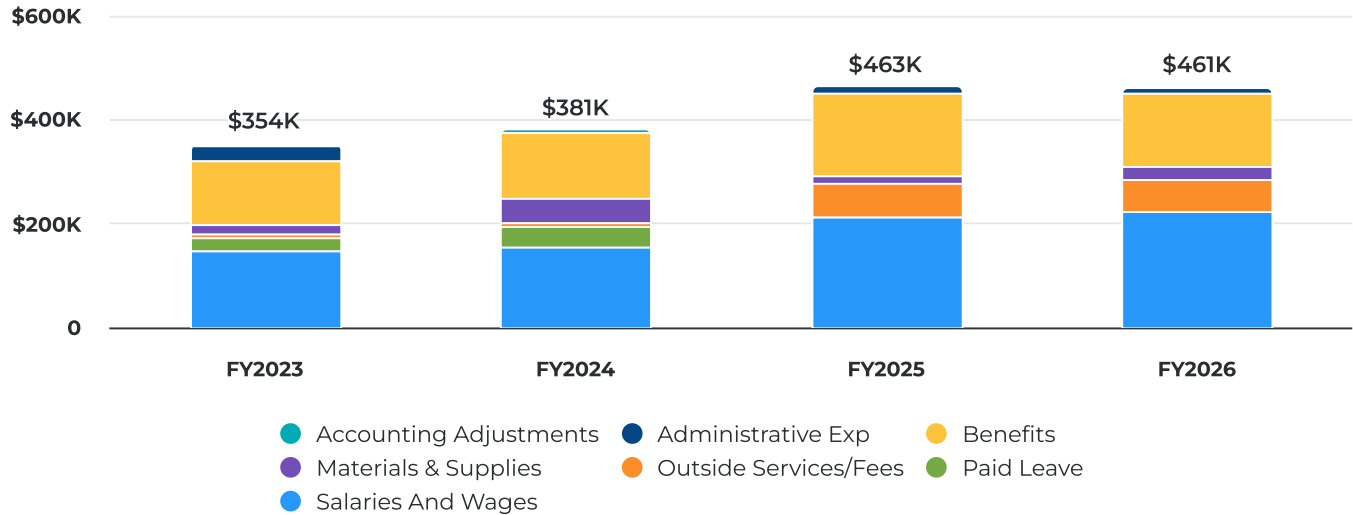
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|------------------|
| Salaries And Wages | \$144,745 | \$154,467 | \$211,081 | \$223,691 |
| Paid Leave | \$27,116 | \$38,130 | - | - |
| Benefits | \$121,508 | \$125,463 | \$157,931 | \$139,202 |
| Materials & Supplies | \$17,896 | \$47,857 | \$15,700 | \$26,300 |
| Administrative Exp | \$28,411 | \$2,047 | \$14,000 | \$13,000 |
| Accounting Adjustments | \$5,426 | \$5,426 | - | - |
| Outside Services/Fees | \$8,600 | \$7,910 | \$64,000 | \$59,000 |
| Total Expenditures | \$353,702 | \$381,300 | \$462,712 | \$461,193 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|------------------------|-------------|-------------|-------------|
| Safety Analyst I/II | 1.00 | 1.00 | 1.00 |
| Safety Technician I/II | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- Reduce the number of accidents and workplace injuries with a “Goal ZERO” standard.
- Create a positive, inclusive and educated workplace focused on a culture of safety.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|-------------------------------------|--------|--------|--------|--------|
| Employees Trained in Safety Courses | 191 | 197 | 198 | 194 |
| Job Site Safety Inspections | 88 | 144 | 145 | 152 |

Communications

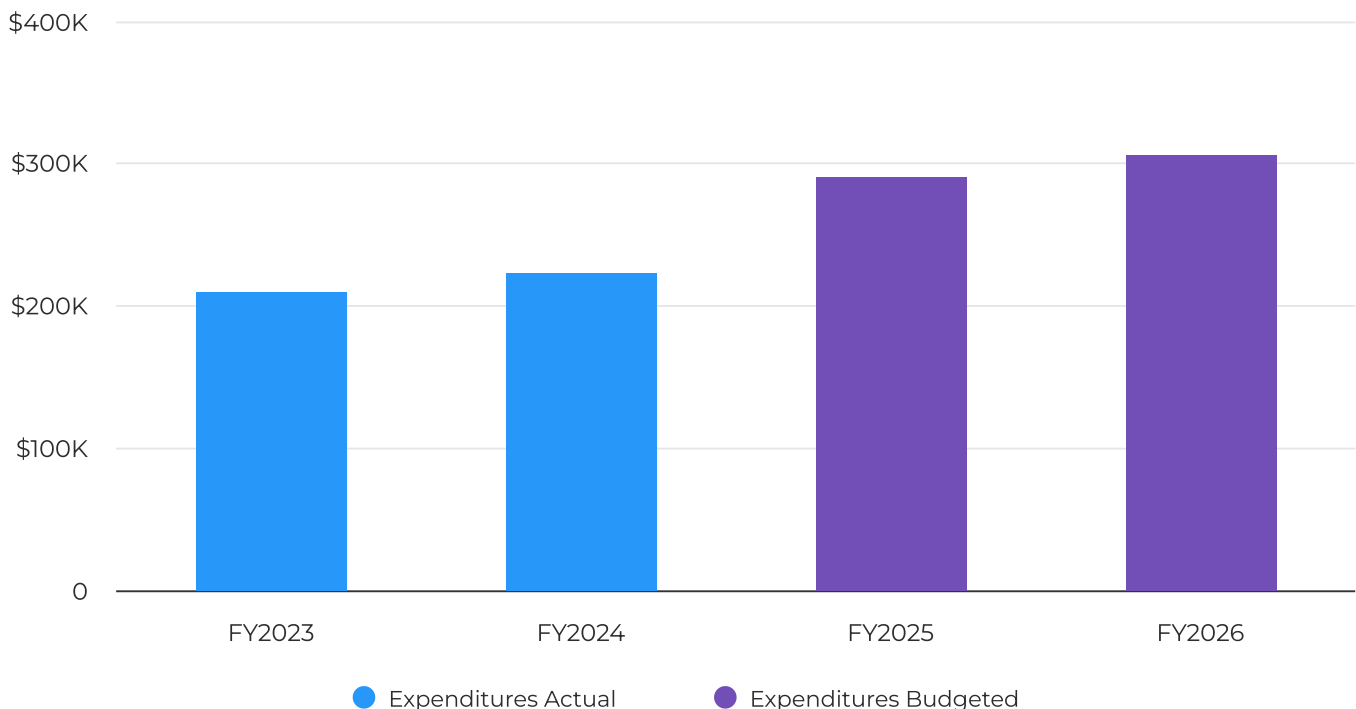
Communications, a department of the Administration Division, is responsible for overseeing a wide range of both internal and external communication-related activities. It is tasked with various functions that keep audiences informed about and engaged with the district. The focus is on getting the right message to the right people, through the right channels, for a specific purpose.

As such, the Communications Department writes, edits and distributes various types of content, including material for the NID website, press releases, social media, marketing material and other types of content that take the district's messages to the public for an informed and engaged community.



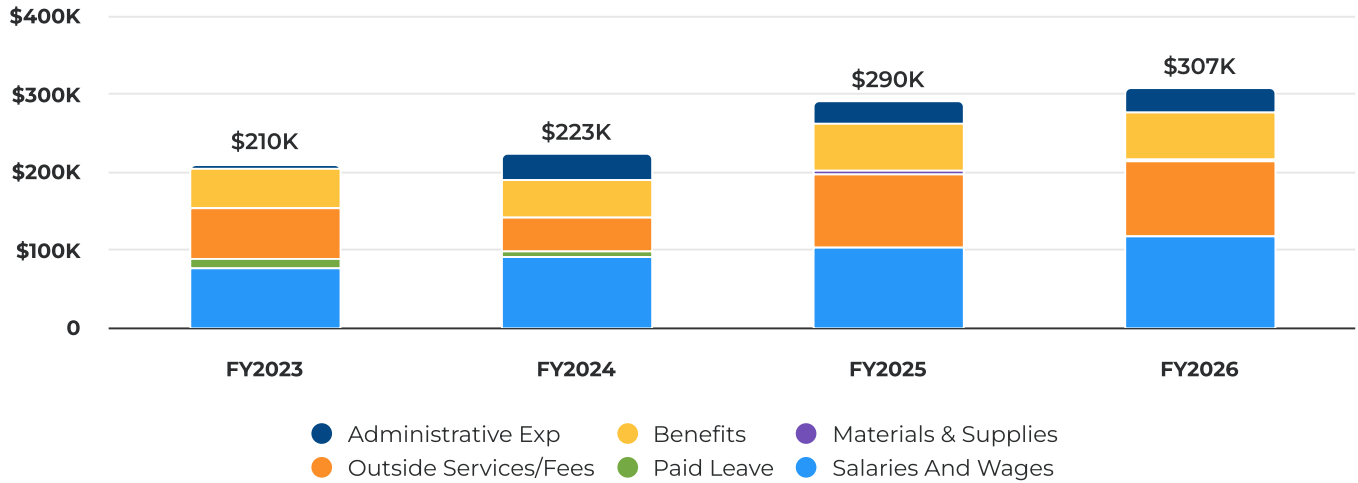
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|------------------|
| Salaries And Wages | \$75,173 | \$89,815 | \$101,381 | \$117,395 |
| Paid Leave | \$12,594 | \$7,432 | - | - |
| Benefits | \$49,665 | \$48,109 | \$61,233 | \$60,028 |
| Materials & Supplies | - | \$334 | \$4,000 | \$4,000 |
| Administrative Exp | \$7,131 | \$33,608 | \$28,500 | \$30,500 |
| Outside Services/Fees | \$65,038 | \$43,586 | \$95,000 | \$95,000 |
| Total Expenditures | \$209,600 | \$222,885 | \$290,114 | \$306,922 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------------|-------------|-------------|-------------|
| Communications Specialist I/II | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 1.00 |

Goals

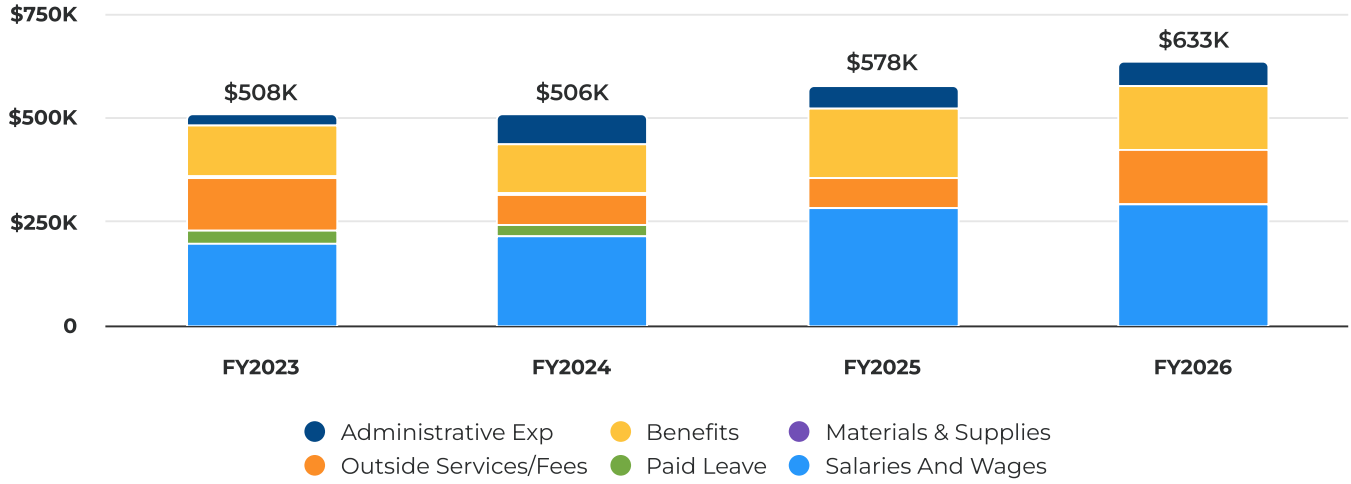
- To inform and provide outreach to NID customers and local communities.
- To improve community engagement and knowledge by providing reliable information.
- To build trust and transparency through open communication.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|----------------------------------|---------|---------|---------|---------|
| Customer GM Newsletter open rate | 53.31% | 53.62% | 50.34% | 51.90% |
| Website total pageviews | 240,453 | 383,723 | 597,146 | 542,000 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|------------------|
| Salaries And Wages | \$195,654 | \$213,152 | \$280,994 | \$292,640 |
| Paid Leave | \$31,916 | \$30,500 | - | - |
| Benefits | \$123,791 | \$118,553 | \$163,897 | \$154,318 |
| Materials & Supplies | \$754 | \$1,138 | - | \$1,200 |
| Administrative Exp | \$26,537 | \$71,247 | \$57,960 | \$55,000 |
| Outside Services/Fees | \$129,233 | \$71,534 | \$75,000 | \$130,000 |
| Total Expenditures | \$507,885 | \$506,123 | \$577,851 | \$633,157 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-------------------------------------|-------------|-------------|-------------|
| Director of Human Resources | 1.00 | 1.00 | 1.00 |
| Human Resources Representative I/II | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- Continued delivery of health and wellness to all employees.
- Continue to enhance employee engagement.
- Promote internship program across departments.
- Continue development of a succession plan.
- Job description updates.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|--|--------|--------|--------|--------|
| Average Retention Rate | 88.00% | 89.00% | 96.00% | 94.00% |
| Average Turnover Rate | 11.60% | 10.00% | 5.20% | 5.20% |
| Performance Evaluation % of Completion | 93.19% | 94.42% | 95.00% | 92.00% |
| Number of Employee Outreach Activities Completed | 1 | 4 | 7 | 7 |
| Number of Employees | 191 | 197 | 193 | 193 |

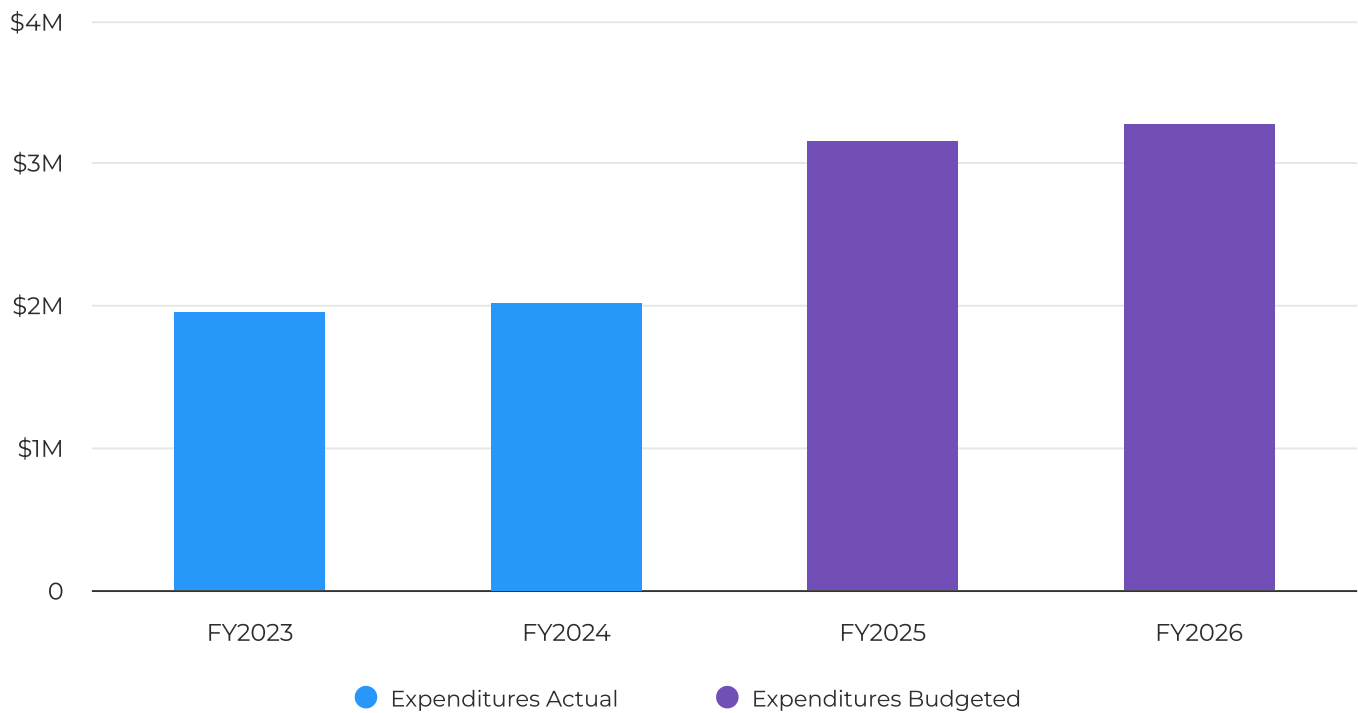
Information Technology

The NID IT Division serves as the backbone of the organization’s technology infrastructure, ensuring reliable operations and secure digital environments. As a small team of four professionals, we manage critical systems and deliver essential support across the organization.



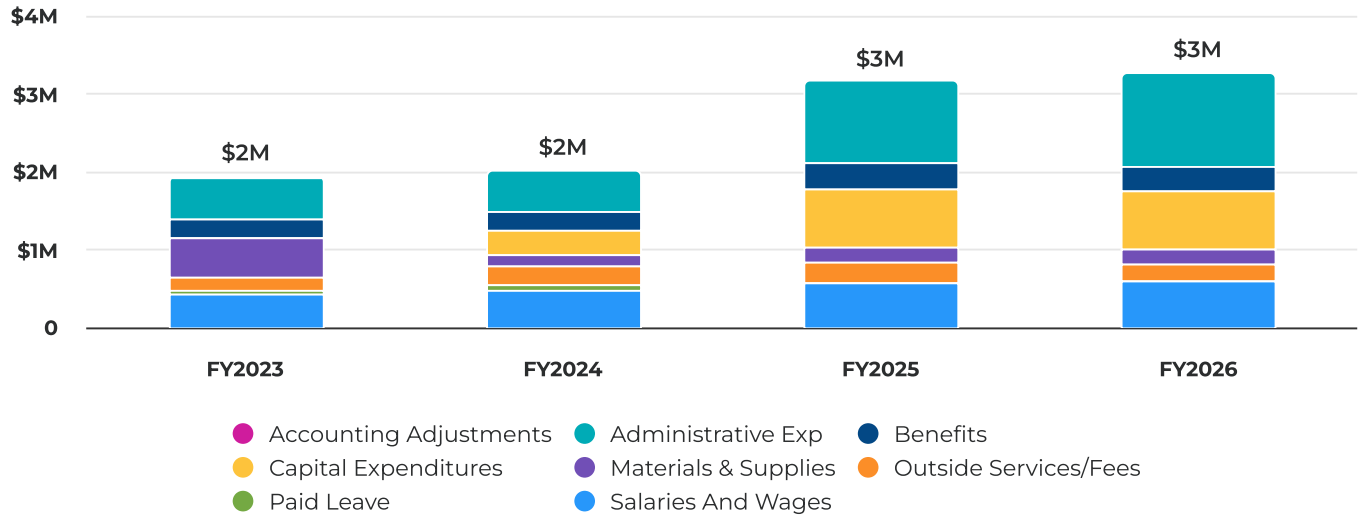
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$415,637 | \$463,844 | \$567,681 | \$583,912 |
| Paid Leave | \$46,404 | \$68,841 | - | - |
| Benefits | \$246,614 | \$258,696 | \$344,489 | \$295,235 |
| Materials & Supplies | \$505,021 | \$125,742 | \$200,000 | \$200,000 |
| Administrative Exp | \$530,825 | \$513,759 | \$1,042,520 | \$1,217,560 |
| Capital Expenditures | - | \$309,849 | \$740,200 | \$747,998 |
| Accounting Adjustments | \$23,227 | \$17,665 | - | - |
| Outside Services/Fees | \$183,031 | \$260,724 | \$265,500 | \$225,000 |
| Total Expenditures | \$1,950,759 | \$2,019,120 | \$3,160,390 | \$3,269,705 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--|-------------|-------------|-------------|
| Information Technology Administrator | 1.00 | 1.00 | 1.00 |
| Information Technology Analyst I/II | 2.00 | 2.00 | 1.00 |
| Information Technology Network Analyst | 1.00 | 0.00 | 0.00 |
| Information Technology Technician I/II | 1.00 | 1.00 | 1.00 |
| Senior Information Technology Analyst | 0.00 | 0.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- Improve our hybrid M365 Office tenant
 - Audit and improve Group Policy structure
 - Implement Artificial Intelligence - Copilot
 - Increase security by implementing Intune (Mobile Device Management)
- Water telemetry – Deploy the new iGreen map feature and consolidate the legacy alarming webpage into a unified single-vendor solution.
- Replace the Lucity asset work order system with the Tyler Enterprise Asset Management (EAM) system, incorporating GIS integration for enhanced asset tracking and management.
- Complete the IT/OT Master Plan and use its recommendations to begin planning and guide strategic future technology initiatives.
- Collaborate with the Maintenance Department to replace the legacy Fuel Master system with a cloud-based solution, ensuring seamless software integration with Lucity and/or the Tyler EAM system.
- Recreation – Upgrade technology at the recreation gatehouses to create a scalable platform that supports expanded capabilities for phones and security cameras.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Percent of time spent on Maintenance | 53.70% | 58.80% | 64.00% | 57.00% |
| Percent of time spent on Administration | 1.80% | 6.40% | 4.00% | 23.00% |
| Percent of time spent on Projects | 39.90% | 19.00% | 23.00% | 14.00% |
| Percent of time spent on Changes | 4.60% | 15.80% | 9.00% | 6.00% |

Engineering Department

Prior to 2026, there was only a singular Engineering Division within the Engineering Department. Beginning in 2026, the Engineering Department has been divided up into Engineering Administration, Engineering Operations, Right of Way, and Surveyor Divisions. The Engineering Department is comprised of 15 dedicated staff members. Our team is responsible for planning, designing, and overseeing the construction of the District's infrastructure projects. Our work is crucial in ensuring a reliable water supply for the community.

The Engineering Department is responsible for managing a wide array of projects, including oversight of the District's Capital Improvement Program (CIP). Core responsibilities include Engineering, Surveying, Drafting, Geographic Information System (GIS) development and maintenance, Right of Way management, Encroachment permitting, and Construction Inspections.

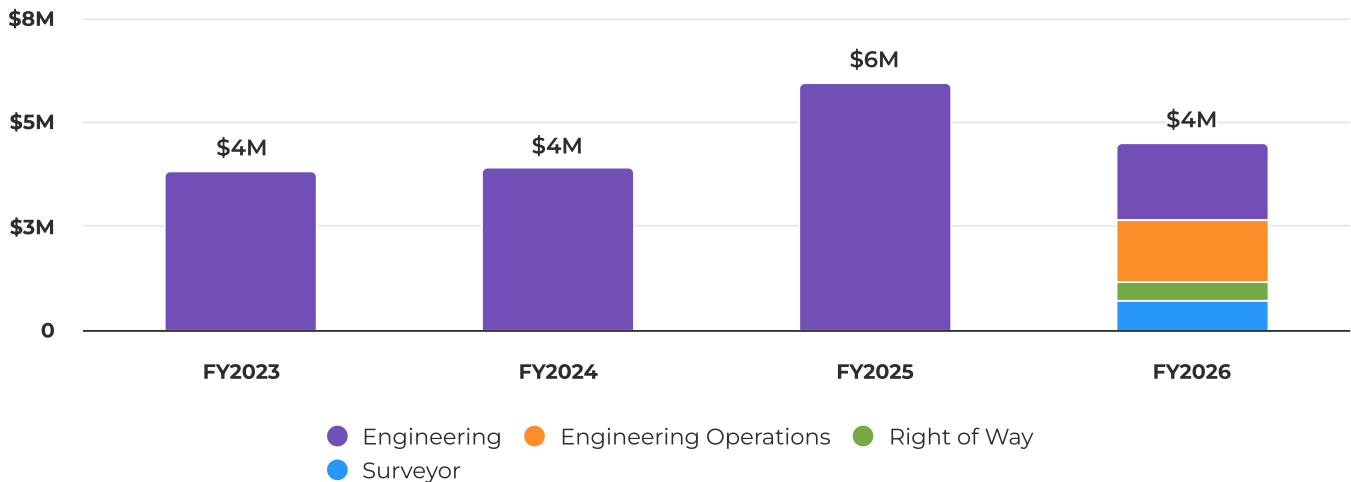
Additionally, the Engineering Department provides Business Development services to developers, builders, and property owners seeking access to water services.

The department extends its expertise by providing engineering services and support to other divisions within the District, including Hydroelectric, Operations, Maintenance, and Recreation.



Expenditures by Division

Historical Expenditures by Division



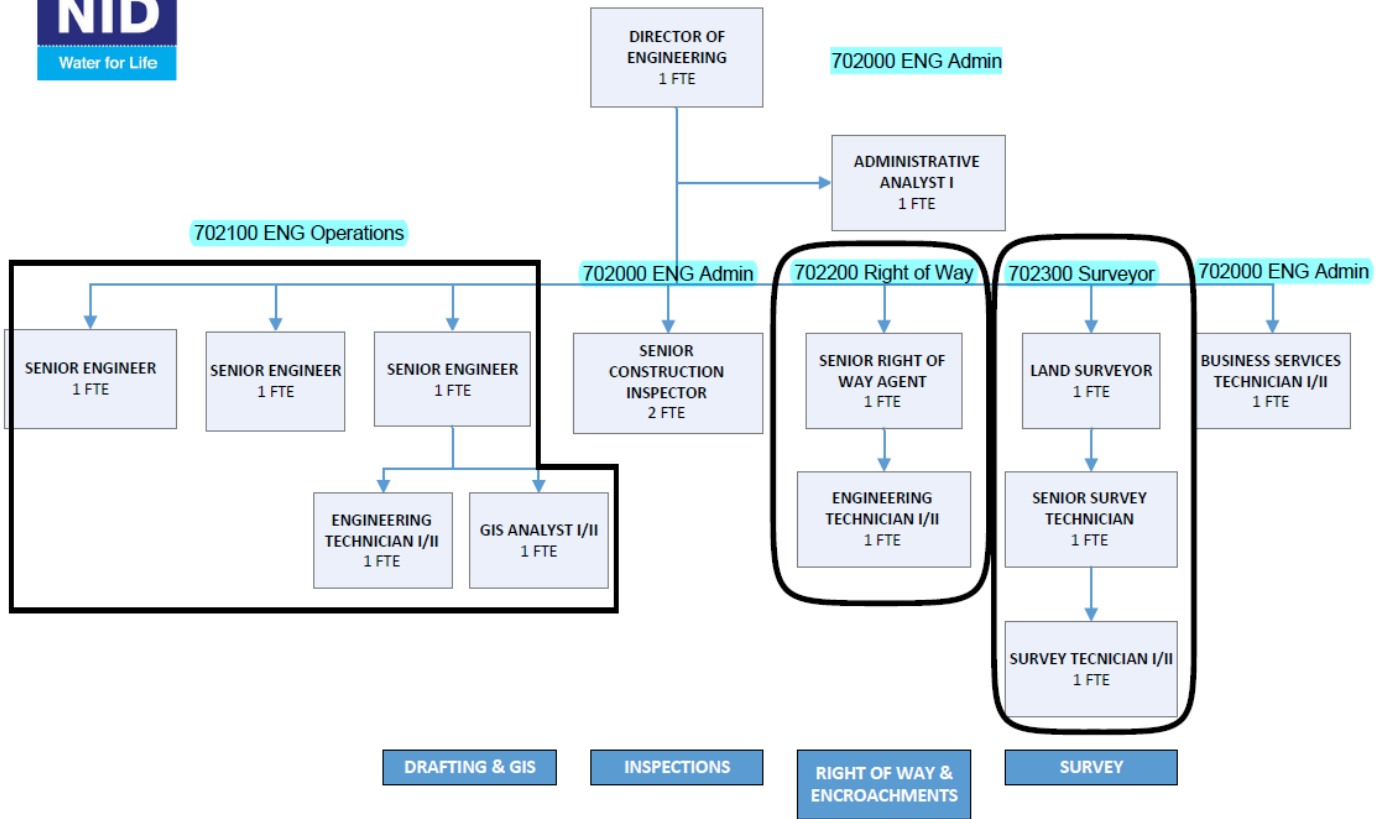
Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Engineering | \$3,829,675 | \$3,907,841 | \$5,951,793 | \$1,840,972 |
| Engineering Operations | - | - | - | \$1,515,040 |
| Right of Way | - | - | - | \$457,344 |
| Surveyor | - | - | - | \$683,032 |
| Total Expenditures | \$3,829,675 | \$3,907,841 | \$5,951,793 | \$4,496,388 |

Engineering Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATION CHART ENGINEERING



January 2026

2026 FTE's 15

Goals

- Initiate a Treated Water Masterplan
- Initiate the Raw Water Master Plan Update
- Establish Contractor Prequalification Program

Metrics

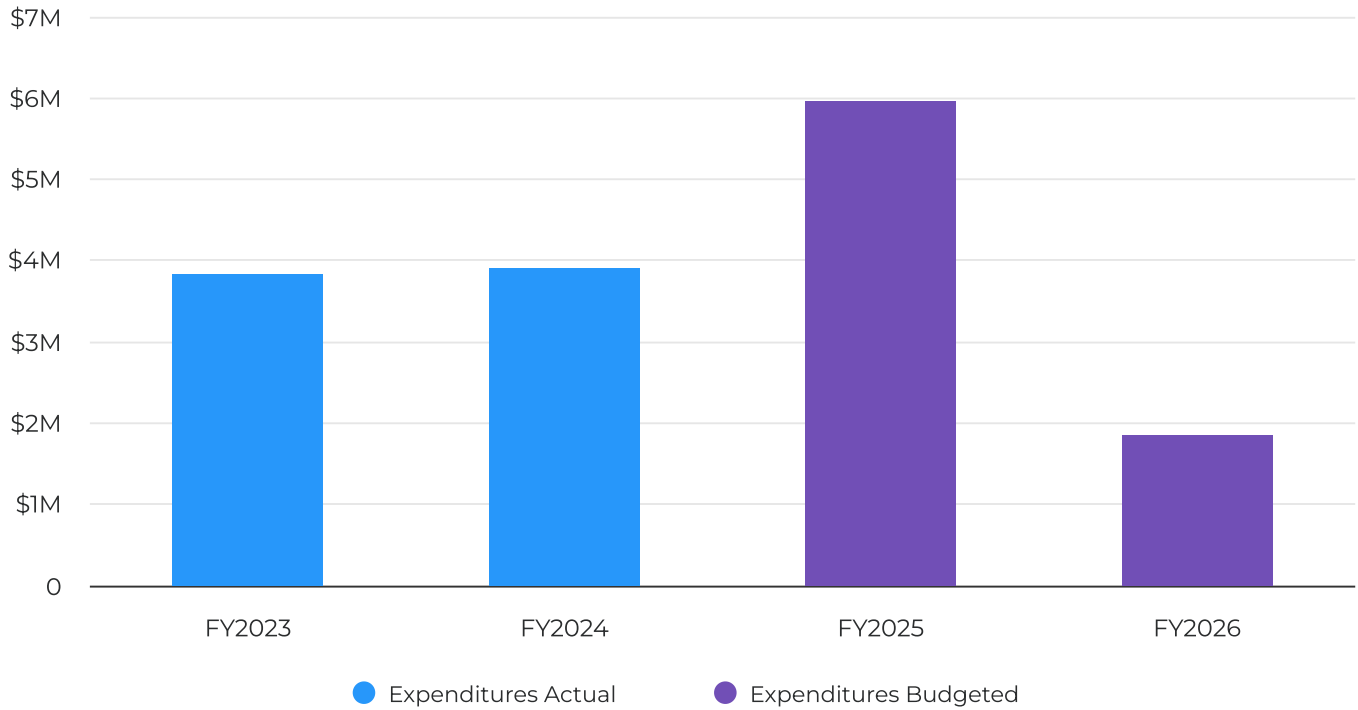
| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Number of Projects Completed | 4 | 10 | 9 | 10 |
| % of Capital Budget Expended | 58.40% | 68.13% | 52.60% | 53.00% |
| Contract Change Orders as % of Contract | -0.01% | 3.16% | -0.17% | 11.98% |

Engineering Administration

The Engineering Administration Division was created in 2026 when the Engineering Department was split into four divisions. All historical Engineering data is listed under this division as well.

Expenditure Summary

Historical Expenditures Across Division

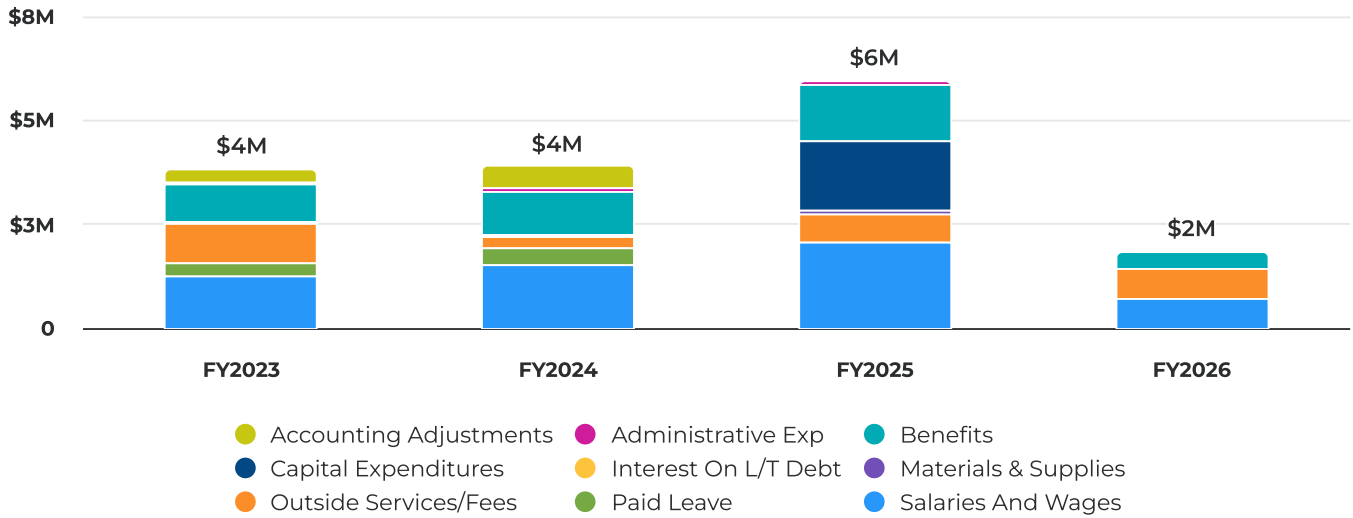


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Operating | \$3,829,675 | \$3,907,841 | \$5,951,793 | \$1,840,972 |
| Total Expenditures | \$3,829,675 | \$3,907,841 | \$5,951,793 | \$1,840,972 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$1,221,614 | \$1,505,588 | \$2,036,797 | \$678,688 |
| Paid Leave | \$344,306 | \$397,234 | - | - |
| Benefits | \$908,422 | \$1,037,999 | \$1,364,786 | \$402,284 |
| Materials & Supplies | \$37,100 | \$50,906 | \$85,800 | - |
| Administrative Exp | \$60,192 | \$77,006 | \$91,110 | - |
| Capital Expenditures | \$507 | \$6,808 | \$1,665,000 | - |
| Accounting Adjustments | \$310,788 | \$559,410 | - | - |
| Outside Services/Fees | \$942,572 | \$271,934 | \$708,300 | \$760,000 |
| Interest On L/T Debt | \$4,174 | \$957 | - | - |
| Total Expenditures | \$3,829,675 | \$3,907,841 | \$5,951,793 | \$1,840,972 |

Personnel Summary

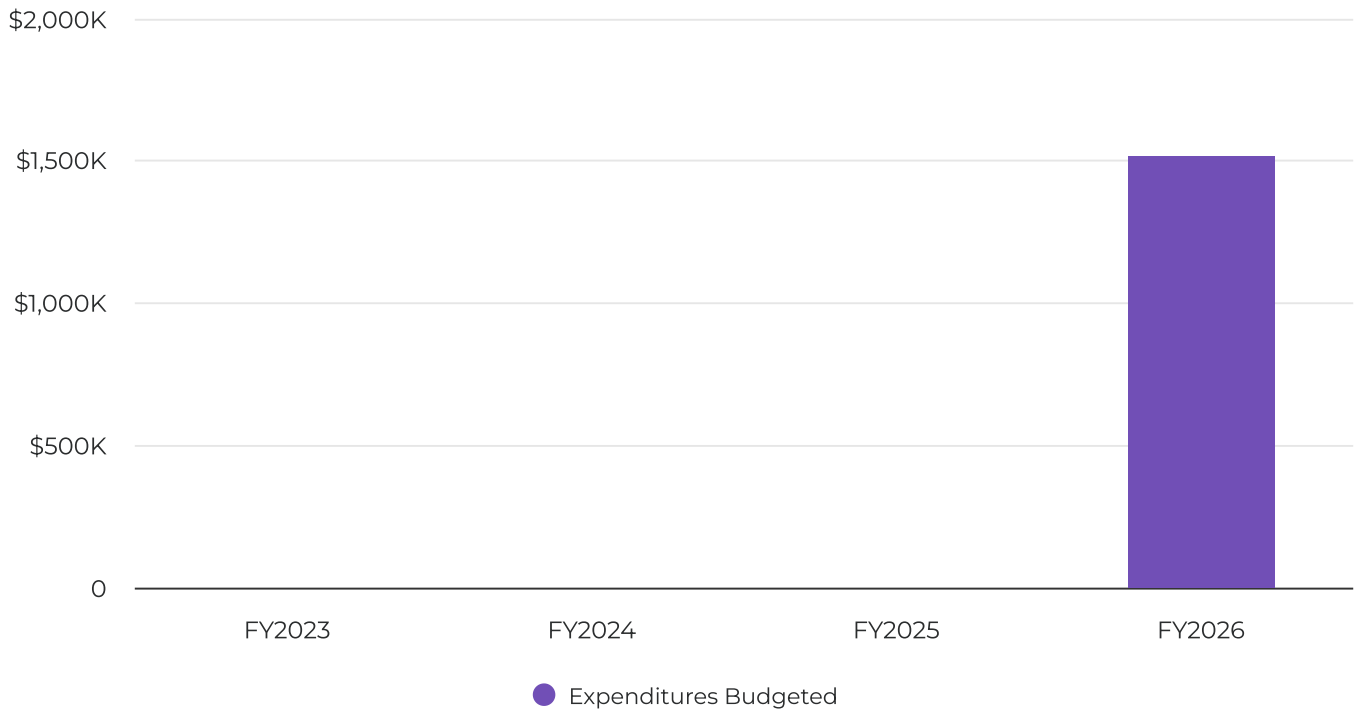
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|---|-------------|-------------|-------------|
| Administrative Analyst I/II | 1.00 | 1.00 | 1.00 |
| Associate Engineer / Assistant Engineer | 2.00 | 0.00 | 0.00 |
| Business Service Technician I/II | 1.00 | 1.00 | 1.00 |
| Construction Inspector I/II | 2.00 | 2.00 | 0.00 |
| Director of Engineering | 1.00 | 1.00 | 1.00 |
| Project Manager | 0.00 | 1.00 | 0.00 |
| Senior Construction Inspector | 0.00 | 0.00 | 2.00 |
| Total | 7.00 | 6.00 | 5.00 |

Engineering Operations

The Engineering Operations Division was created in 2026 when the Engineering Department was split into four divisions.

Expenditure Summary

Historical Expenditures Across Division

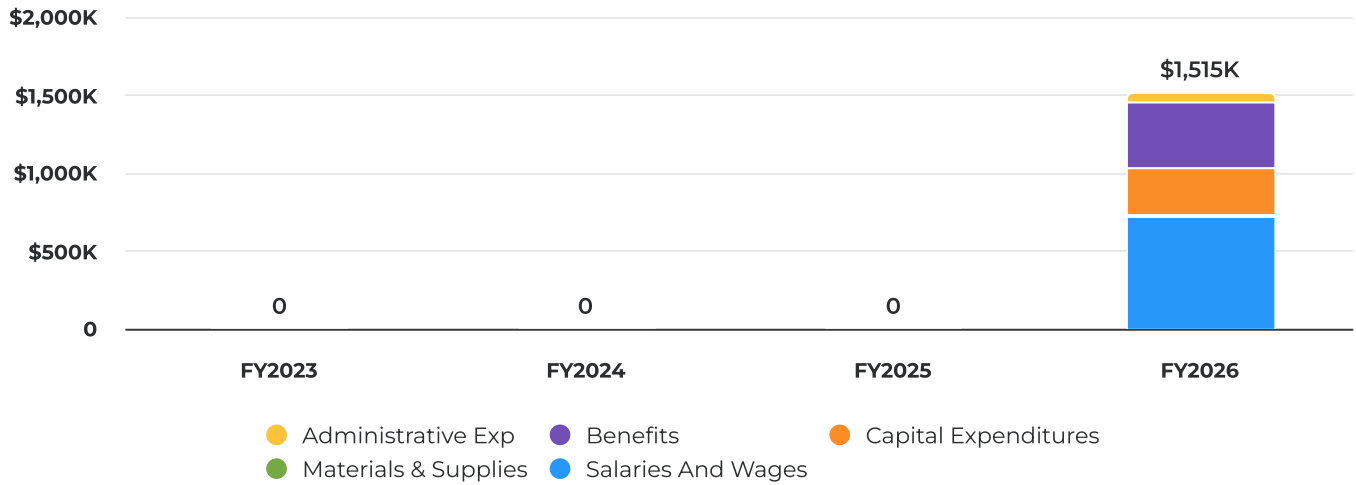


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Adopted | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|-----------------|-------------------------|--------------------|
| Operating | - | - | - | \$1,515,040 |
| Total Expenditures | - | - | - | \$1,515,040 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$711,461 |
| Benefits | - | - | - | \$424,339 |
| Materials & Supplies | - | - | - | \$17,025 |
| Administrative Exp | - | - | - | \$62,215 |
| Capital Expenditures | - | - | - | \$300,000 |
| Total Expenditures | - | - | - | \$1,515,040 |

Personnel Summary

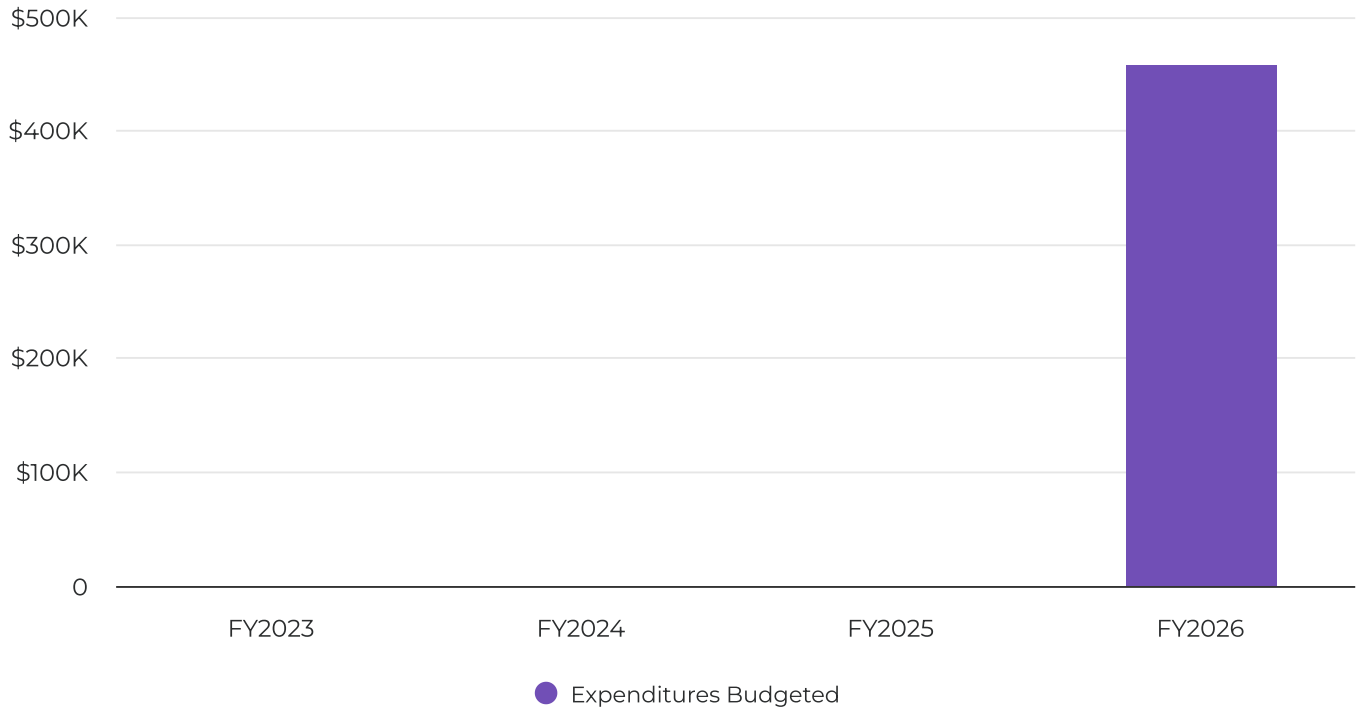
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------|-------------|-------------|
| Engineer Technician I/II | 2.00 | 2.00 | 1.00 |
| GIS Technician I/II | 1.00 | 1.00 | 1.00 |
| Senior Engineer | 2.00 | 3.00 | 3.00 |
| Total | 5.00 | 6.00 | 5.00 |

Right of Way

The Right of Way Division was created in 2026 when the Engineering Department was split into four divisions.

Expenditure Summary

Historical Expenditures Across Division

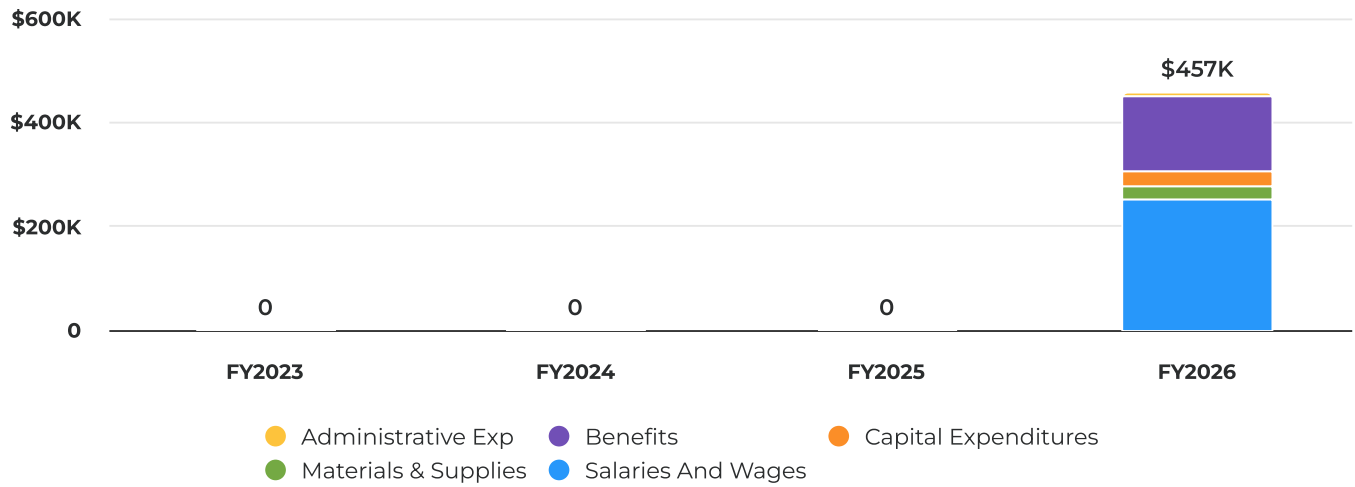


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$457,344 |
| Total Expenditures | - | - | - | \$457,344 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$250,527 |
| Benefits | - | - | - | \$144,947 |
| Materials & Supplies | - | - | - | \$26,320 |
| Administrative Exp | - | - | - | \$7,645 |
| Capital Expenditures | - | - | - | \$27,905 |
| Total Expenditures | - | - | - | \$457,344 |

Personnel Summary

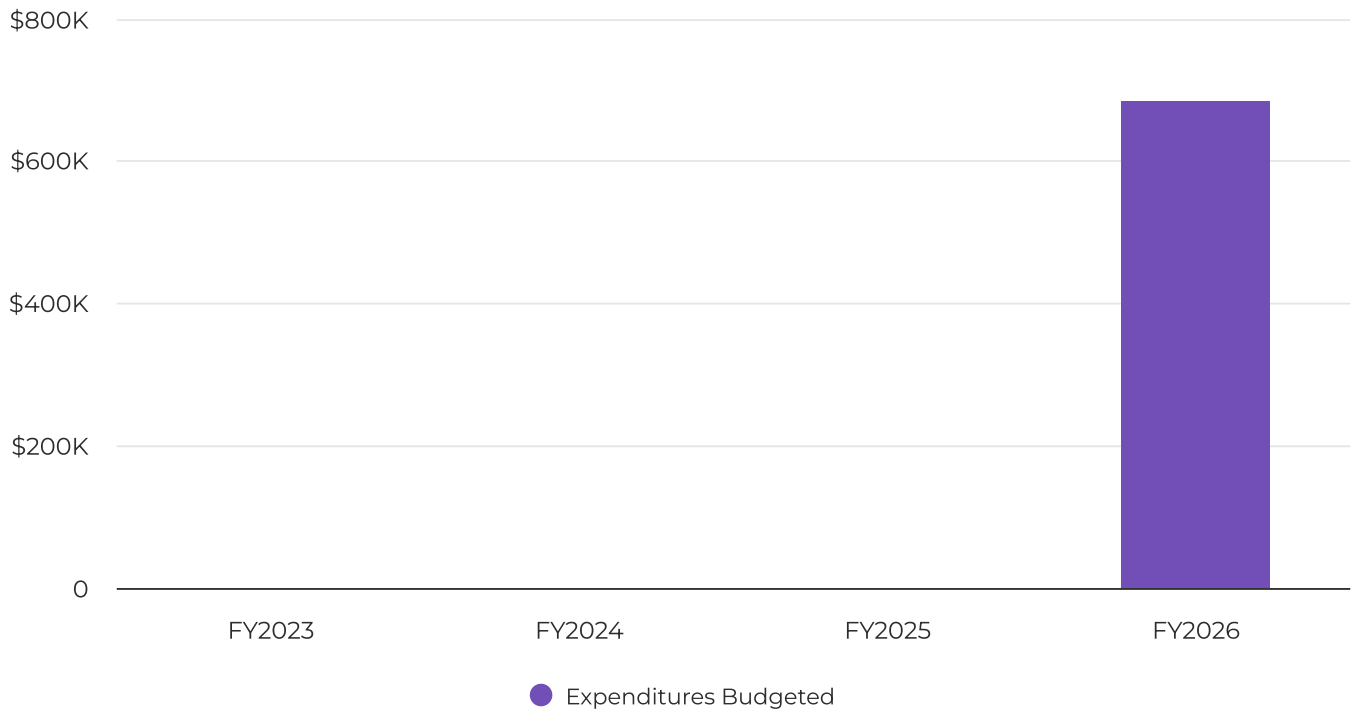
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|---------------------------|-------------|-------------|-------------|
| Engineer Technician I/II | 0.00 | 0.00 | 1.00 |
| Senior Right Of Way Agent | 1.00 | 1.00 | 1.00 |
| Total | 1.00 | 1.00 | 2.00 |

Surveyor

The Surveyor Division was created in 2026 when the Engineering Department was split into four divisions.

Expenditure Summary

Historical Expenditures Across Division

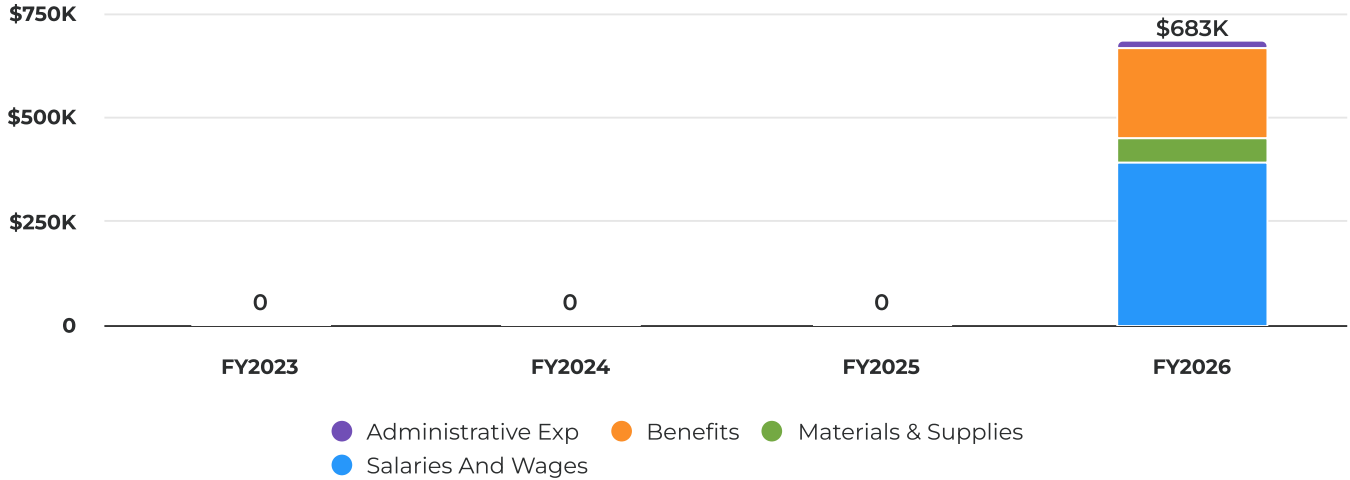


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$683,032 |
| Total Expenditures | - | - | - | \$683,032 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$391,282 |
| Benefits | - | - | - | \$214,060 |
| Materials & Supplies | - | - | - | \$59,000 |
| Administrative Exp | - | - | - | \$18,690 |
| Total Expenditures | - | - | - | \$683,032 |

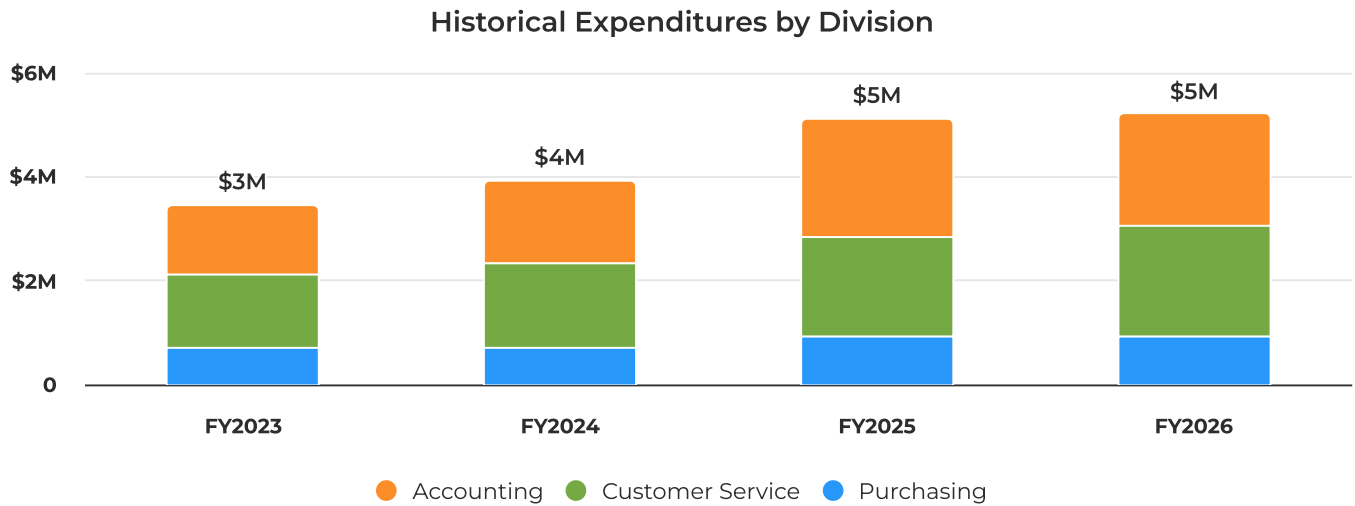
Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------|-------------|-------------|
| Land Surveyor | 1.00 | 1.00 | 1.00 |
| Senior Survey Technician | 1.00 | 0.00 | 1.00 |
| Survey Technician I/II | 1.00 | 2.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

Finance Department

The Finance Department includes the Accounting, Purchasing, and Customer Service Divisions.

Expenditures by Division



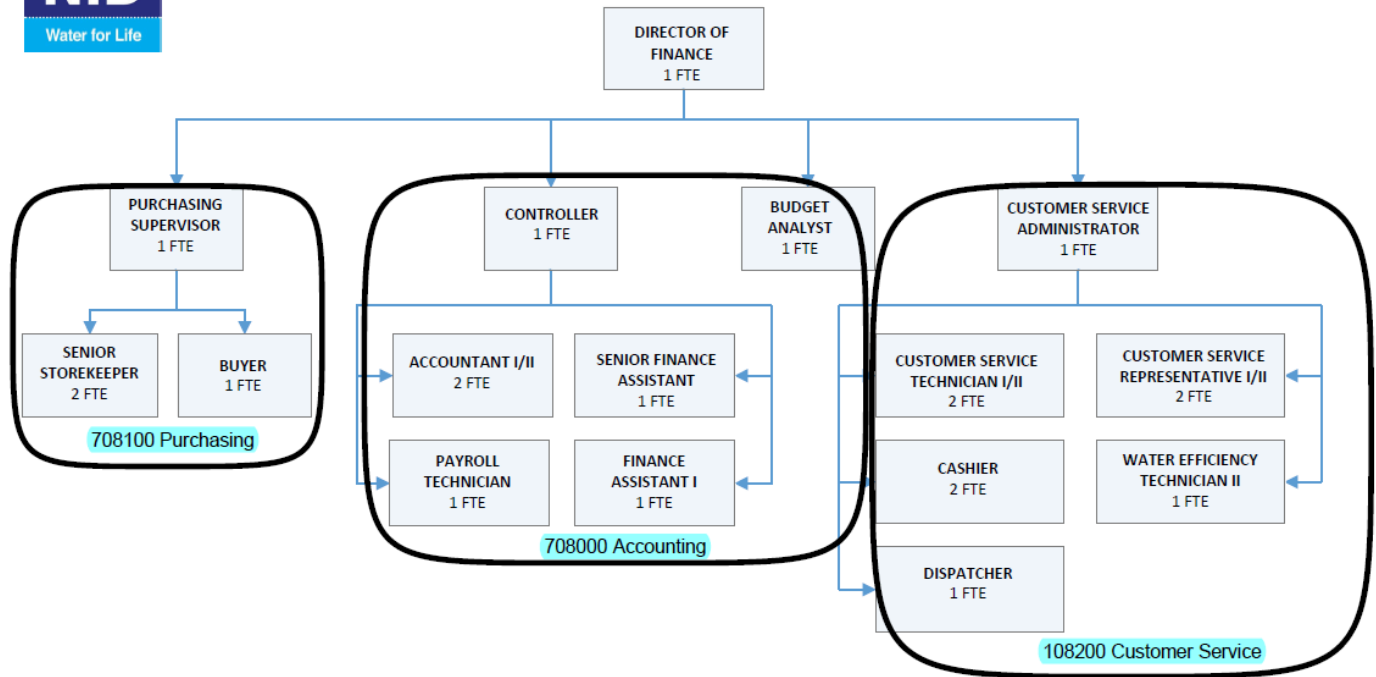
Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Customer Service | \$1,392,805 | \$1,629,022 | \$1,911,757 | \$2,163,497 |
| Accounting | \$1,359,858 | \$1,581,698 | \$2,283,842 | \$2,151,360 |
| Purchasing | \$709,448 | \$711,081 | \$927,557 | \$907,286 |
| Total Expenditures | \$3,462,112 | \$3,921,800 | \$5,123,156 | \$5,222,143 |

Finance Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATIONAL CHART FINANCE / PURCHASING / CUSTOMER SERVICE



January 2026

2026 FTE's 22

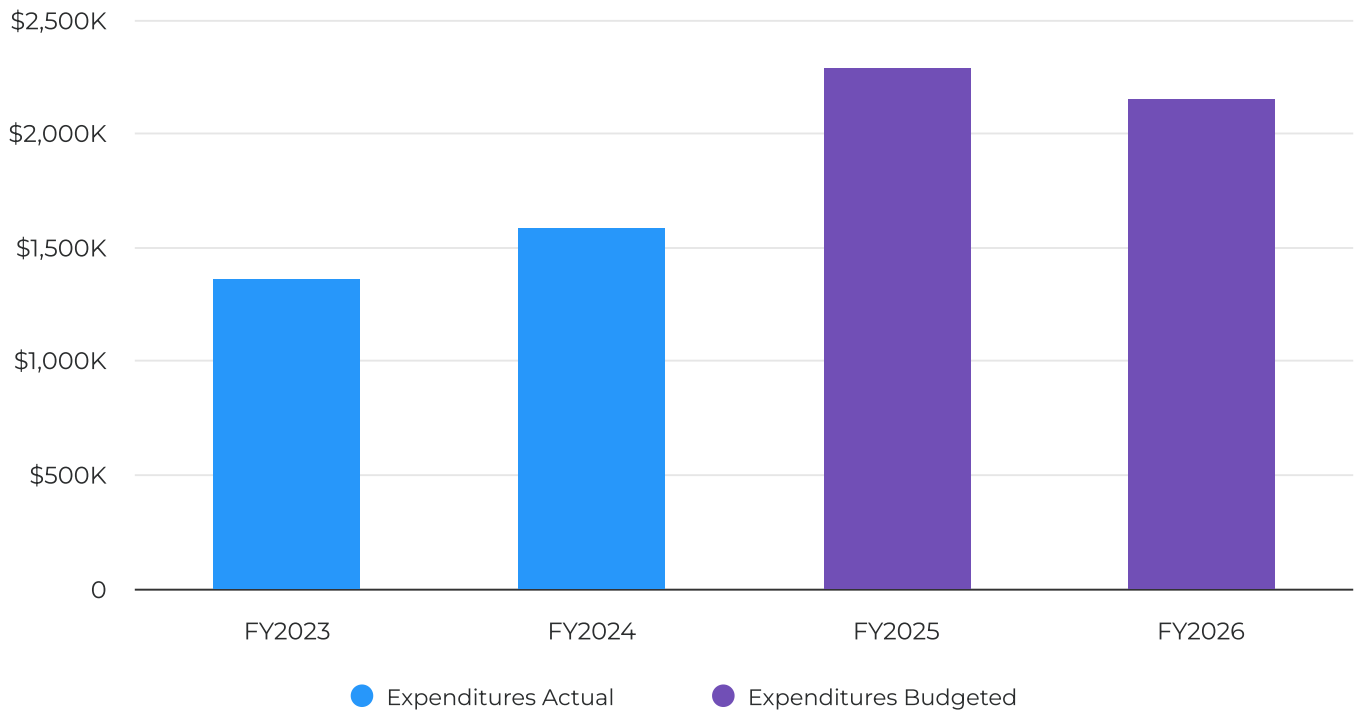
Accounting

The Accounting Department follows governmental accounting standards (GASB and GAAP) to ensure that proper controls are in place for all finance and accounting functions. This includes but is not limited to: distributing and processing invoices for payment; processing and administering the District's bi-weekly payroll; reconciling all of the balance sheet accounts on a monthly basis, including closing the accounting records on a monthly basis; monitoring and managing the District's cash flows and accounts for investments; maintaining the District's capital asset inventory; coordinating District-wide administration of Federal, State, and local grants; preparing all of the necessary documents to compile and present the Annual Comprehensive Financial Report (annual audit) and various other financial reports; working with all departments to develop the annual Budget and thereafter monitor it on a monthly basis; and developing and implementing accounting & financial policies and procedures.



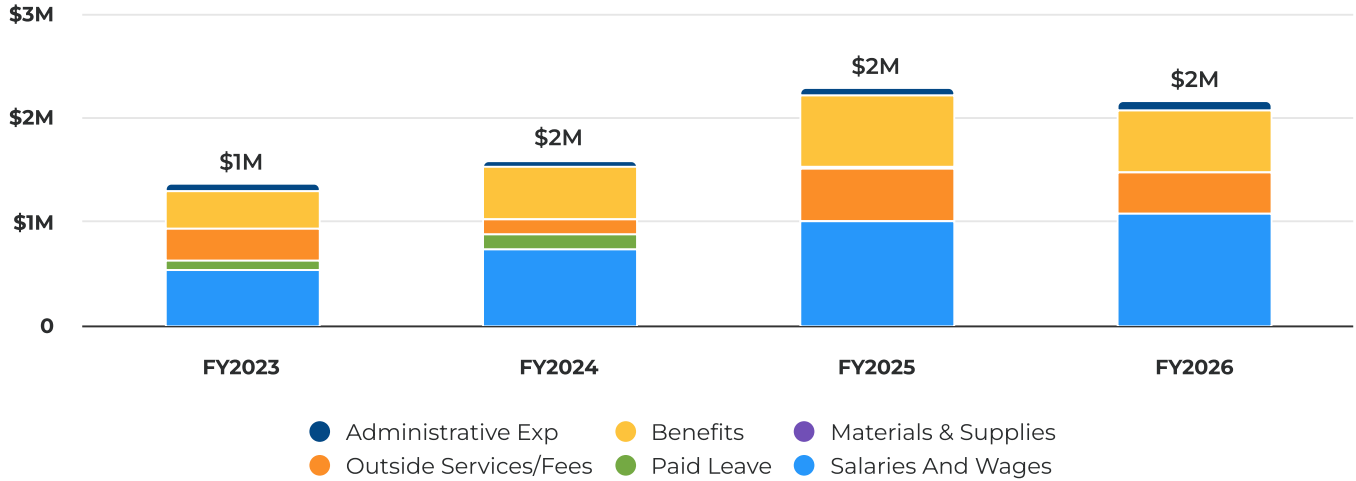
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$528,128 | \$738,534 | \$1,010,883 | \$1,067,232 |
| Paid Leave | \$95,374 | \$140,232 | - | - |
| Benefits | \$369,495 | \$497,497 | \$687,379 | \$606,089 |
| Materials & Supplies | \$1,163 | \$13,648 | \$3,000 | \$5,500 |
| Administrative Exp | \$60,350 | \$55,924 | \$76,980 | \$73,539 |
| Outside Services/Fees | \$305,348 | \$135,862 | \$505,600 | \$399,000 |
| Total Expenditures | \$1,359,858 | \$1,581,698 | \$2,283,842 | \$2,151,360 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------|-------------|-------------|-------------|
| Accountant I/II | 3.00 | 3.00 | 3.00 |
| Budget Analyst | 1.00 | 1.00 | 1.00 |
| Controller | 1.00 | 1.00 | 1.00 |
| Director of Finance | 1.00 | 1.00 | 1.00 |
| Finance Assistant I/II | 1.00 | 1.00 | 1.00 |
| Payroll Technician | 1.00 | 1.00 | 1.00 |
| Senior Finance Assistant | 1.00 | 1.00 | 1.00 |
| Total | 9.00 | 9.00 | 9.00 |

Goals

- Complete Utility Billing Tyler Munis Implementation
- Complete Water Rate Study
- Complete Update to Reserve Policy

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|--|--------|--------|--------|--------|
| Number of Policies Updated and Reviewed by the Board | 1 | 5 | 2 | 1 |
| Number of Checks Processed | 5,736 | 5,587 | 5,696 | 5,278 |
| Completion of Financial Audit and ACFR (days) | 314 | 195 | 177 | 185 |

Purchasing

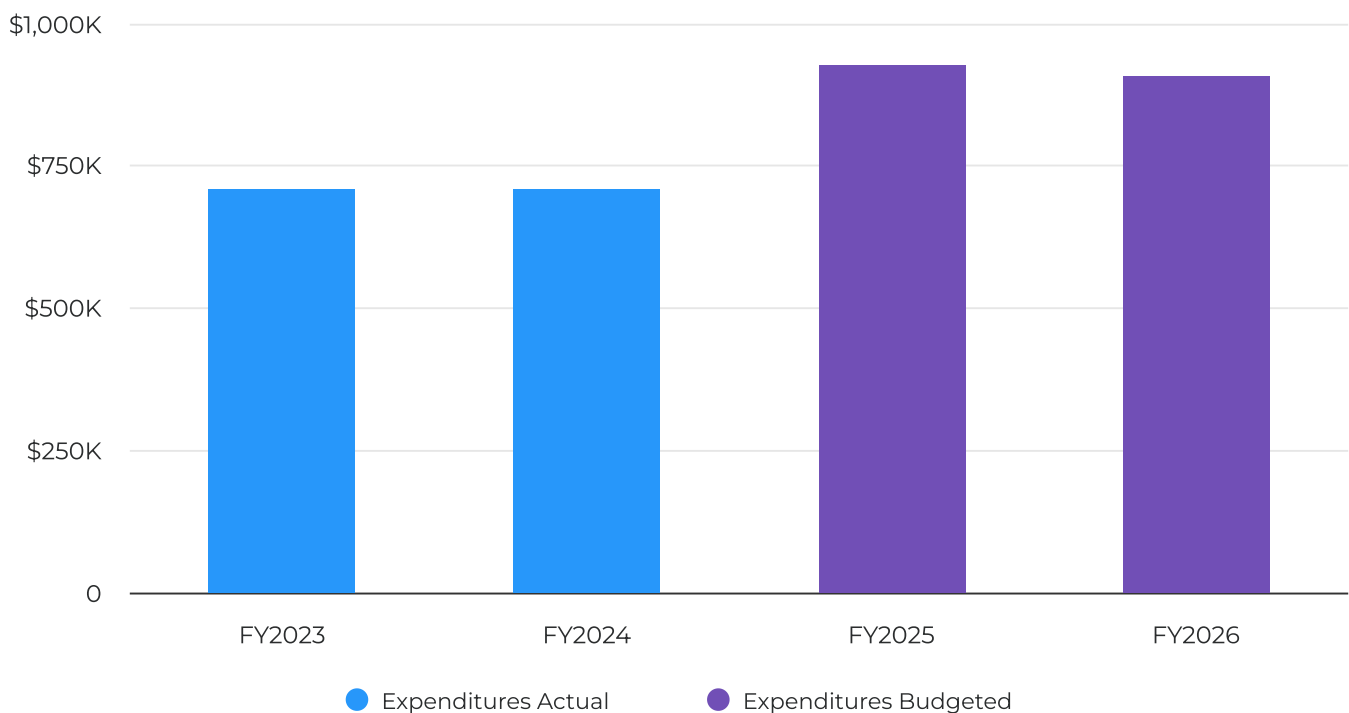
Purchasing, a division of the Financial Department, is responsible for the procurement of goods and services in accordance with the District Procurement Policy.

Contracts serve to protect the District's interests by reviewing and evaluating the financial, legal and technical terms of all agreements. Contract administration, working with departments, ensures that contractors perform according to contract terms.



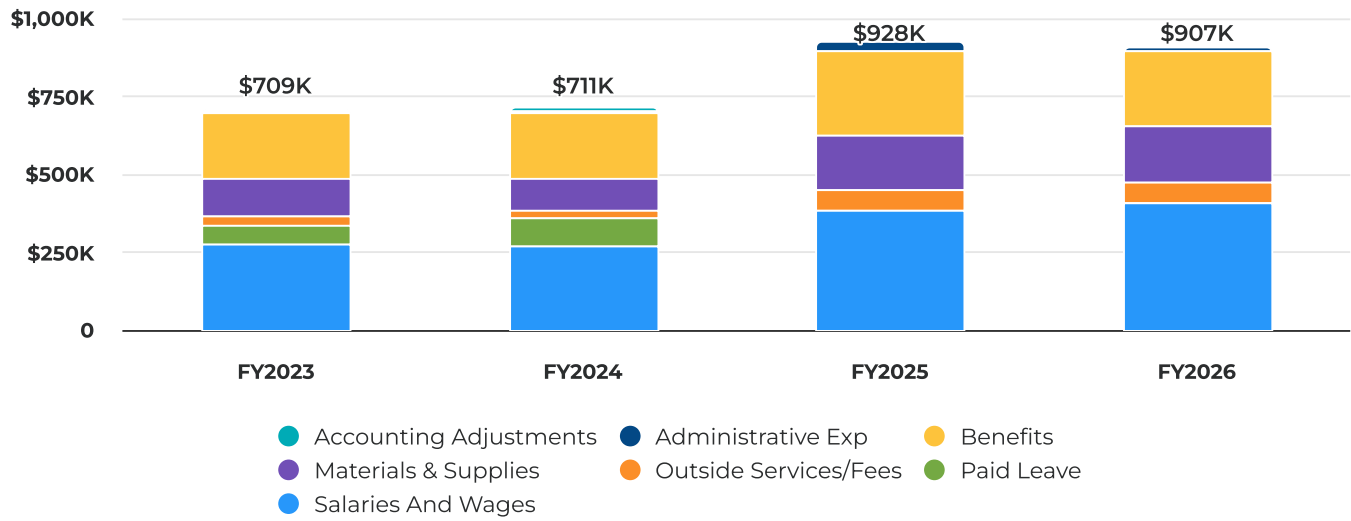
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|------------------|
| Salaries And Wages | \$276,012 | \$269,563 | \$383,710 | \$406,911 |
| Paid Leave | \$60,139 | \$86,315 | - | - |
| Benefits | \$210,221 | \$212,315 | \$269,548 | \$242,874 |
| Materials & Supplies | \$118,435 | \$101,401 | \$176,800 | \$179,300 |
| Administrative Exp | \$6,875 | \$5,525 | \$32,500 | \$13,200 |
| Accounting Adjustments | \$8,097 | \$8,097 | - | - |
| Outside Services/Fees | \$29,669 | \$27,864 | \$65,000 | \$65,000 |
| Total Expenditures | \$709,448 | \$711,081 | \$927,557 | \$907,286 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------|-------------|-------------|-------------|
| Buyer | 1.00 | 1.00 | 1.00 |
| Purchasing Supervisor | 1.00 | 1.00 | 1.00 |
| Senior Storekeeper | 0.00 | 2.00 | 2.00 |
| Storekeeper | 2.00 | 0.00 | 0.00 |
| Total | 4.00 | 4.00 | 4.00 |

Goals

- Improve new scanning program to promote the efficiency of the warehouse.
- Improve cross training and staff development.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|--|--------|--------|--------|--------|
| Number of P.O.'s Opened | 696 | 960 | 705 | 725 |
| Number of Requisitions Processed | 972 | 1,148 | 916 | 1,110 |
| Number of Inventory Transactions Processed | 6,052 | 5,676 | 7,218 | 5,436 |

Customer Service

Our dedicated Customer Service team plays a vital role in managing customer interactions, with a primary focus on billing services for a customer base of more than 25,000 accounts. The team is responsible for resolving billing inquiries, coordinating meter-reading activities, processing all cash billing transactions, and promoting water efficiency initiatives.

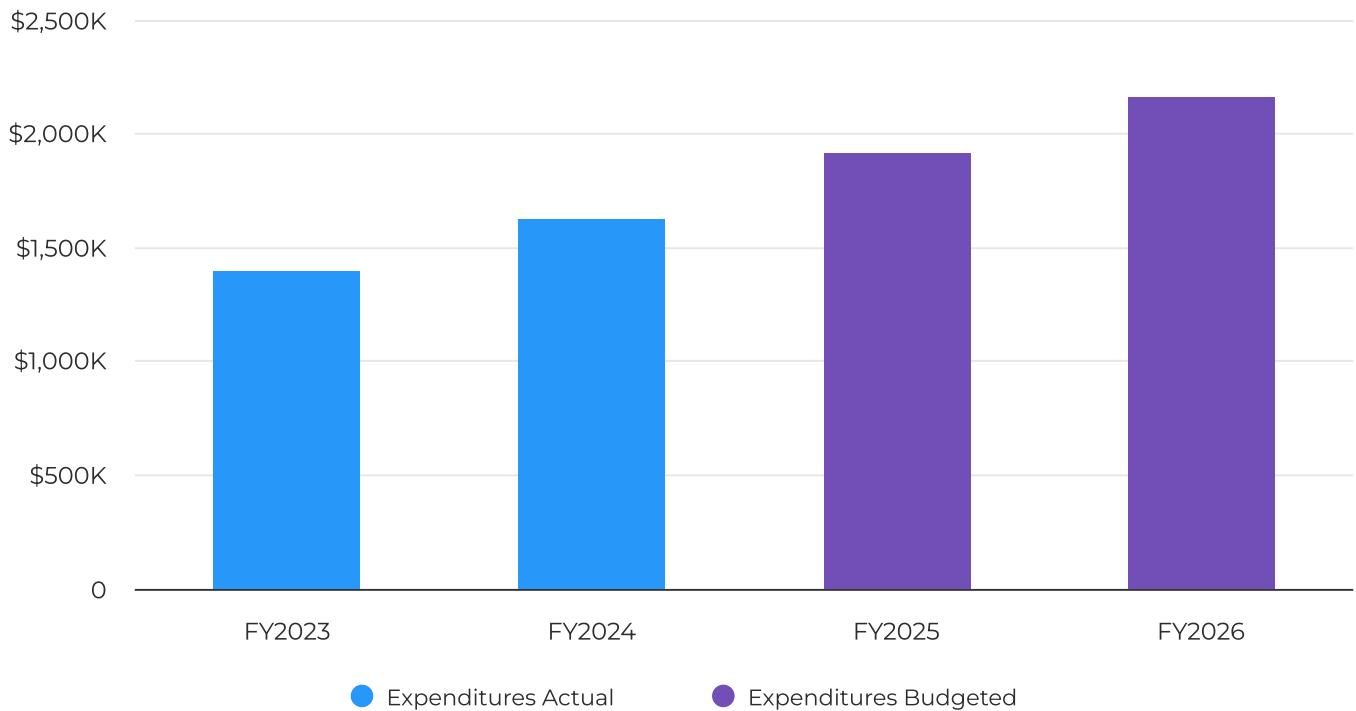
Annually, the team manages over 20,000 customer calls and responds to more than 4,700 emails, reflecting a strong commitment to timely, accurate, and effective communication.

By prioritizing service excellence and consistency, the Customer Service team works to deliver a seamless customer experience while building trust and satisfaction across a diverse customer base.



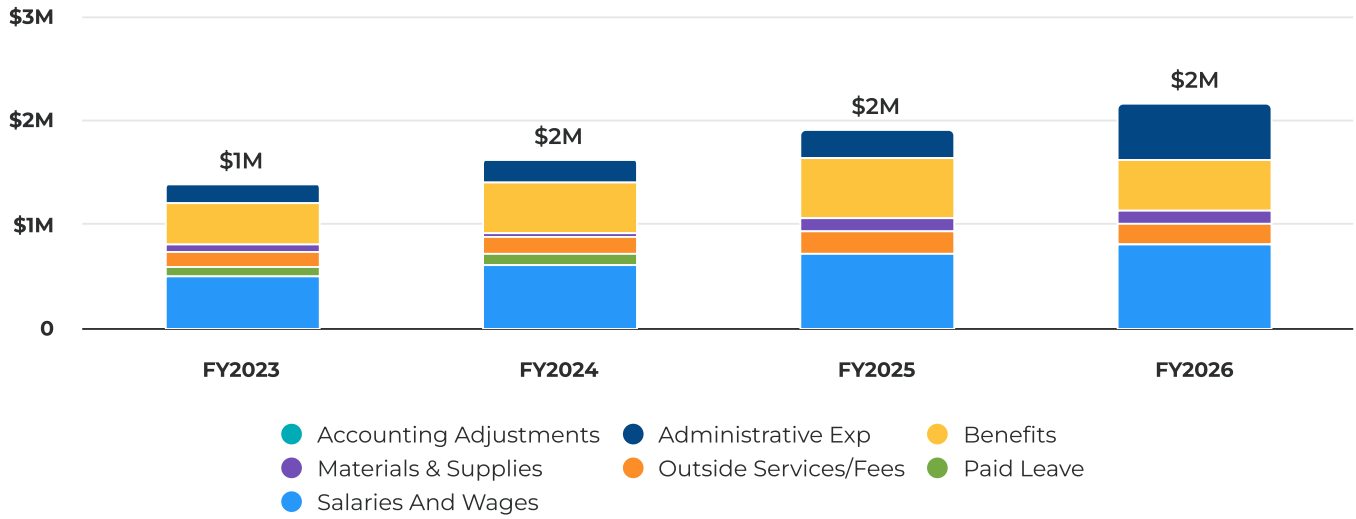
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$489,241 | \$604,363 | \$722,354 | \$804,925 |
| Paid Leave | \$106,311 | \$112,318 | - | - |
| Benefits | \$401,434 | \$484,802 | \$568,233 | \$501,672 |
| Materials & Supplies | \$71,796 | \$51,784 | \$127,910 | \$113,400 |
| Administrative Exp | \$171,851 | \$211,975 | \$284,760 | \$538,000 |
| Accounting Adjustments | \$12,174 | \$10,984 | - | - |
| Outside Services/Fees | \$139,998 | \$152,798 | \$208,500 | \$205,500 |
| Total Expenditures | \$1,392,805 | \$1,629,022 | \$1,911,757 | \$2,163,497 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--|--------------|-------------|-------------|
| Cashier | 2.00 | 2.00 | 0.00 |
| Customer Service Administrator | 1.00 | 1.00 | 1.00 |
| Customer Service Representative I/II | 1.00 | 2.00 | 2.00 |
| Customer Service Technician I/II | 2.00 | 2.00 | 2.00 |
| Dispatcher I/II | 2.00 | 1.00 | 0.00 |
| Senior Customer Service Representative | 1.00 | 0.00 | 0.00 |
| Water Efficiency Technician I/II | 1.00 | 1.00 | 1.00 |
| Total | 10.00 | 9.00 | 9.00 |

Goals

- Continue to provide exceptional customer support and ensure all customer inquiries and concerns are addressed promptly, accurately, and professionally, with a target resolution time of 24-48 hours.
- Provide support in the development, evaluation, and implementation of an updated water rate structure.
- Complete the transition to the new Utility Billing system by November 2026, achieving verified data integrity, optimized workflows, and stable, efficient operations post-implementation.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---------------------------------------|---------|---------|---------|---------|
| Average Number of Monthly Meter Reads | 19,904 | 19,932 | 19,993 | 20,024 |
| Average Number of Customers Served | 25,604 | 25,426 | 25,057 | 26,387 |
| Number of Calls Received Annually | 30,062 | 26,305 | 20,145 | 22,338 |
| Average Number of Monthly Emails | N/A | N/A | 295 | 398 |
| Utility Billing Delinquency Rate | 3.81% | 3.30% | 2.74% | 2.93% |
| Number of Cash Receipts Processed | 206,799 | 198,881 | 195,721 | 200,857 |

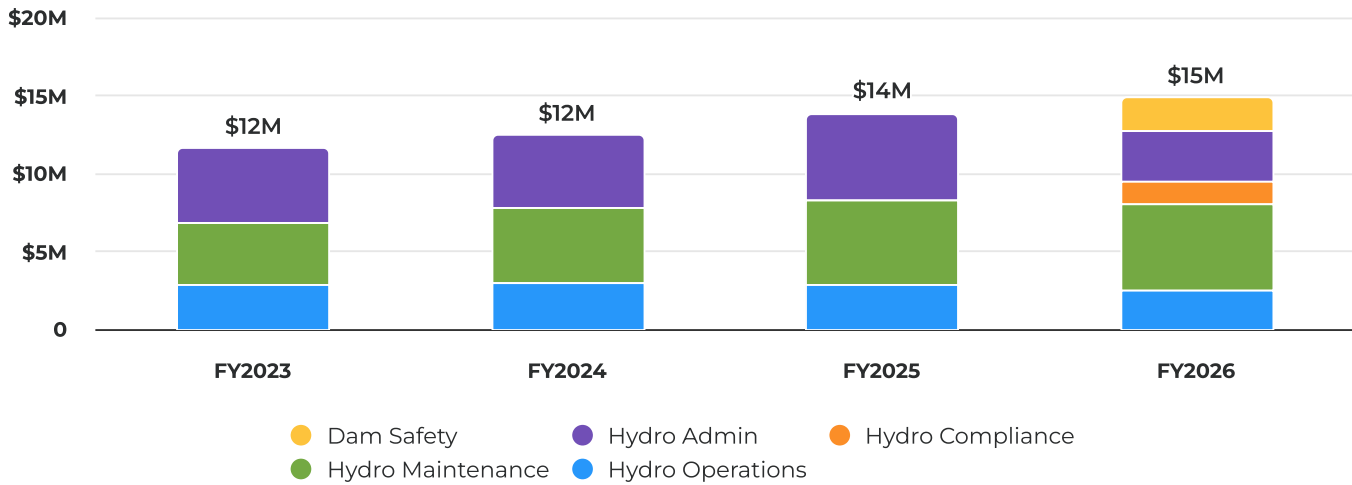
Hydroelectric Department

The Hydroelectric Department consists of Hydroelectric Admin, Hydroelectric Operations, Hydroelectric Maintenance, Dam Safety, and Hydroelectric Compliance Divisions.

Facilities operated and maintained by the Department include eight individual powerhouses, one 60kV transmission line, numerous dams, and diversion dams, and various water conduits. Combined, the District has the capacity to generate approximately 87.692 Megawatts (MW) of clean, renewable, hydroelectric power using a combination of rivers, lakes, canals, tunnels, and powerhouses.

Expenditures by Division

Historical Expenditures by Division



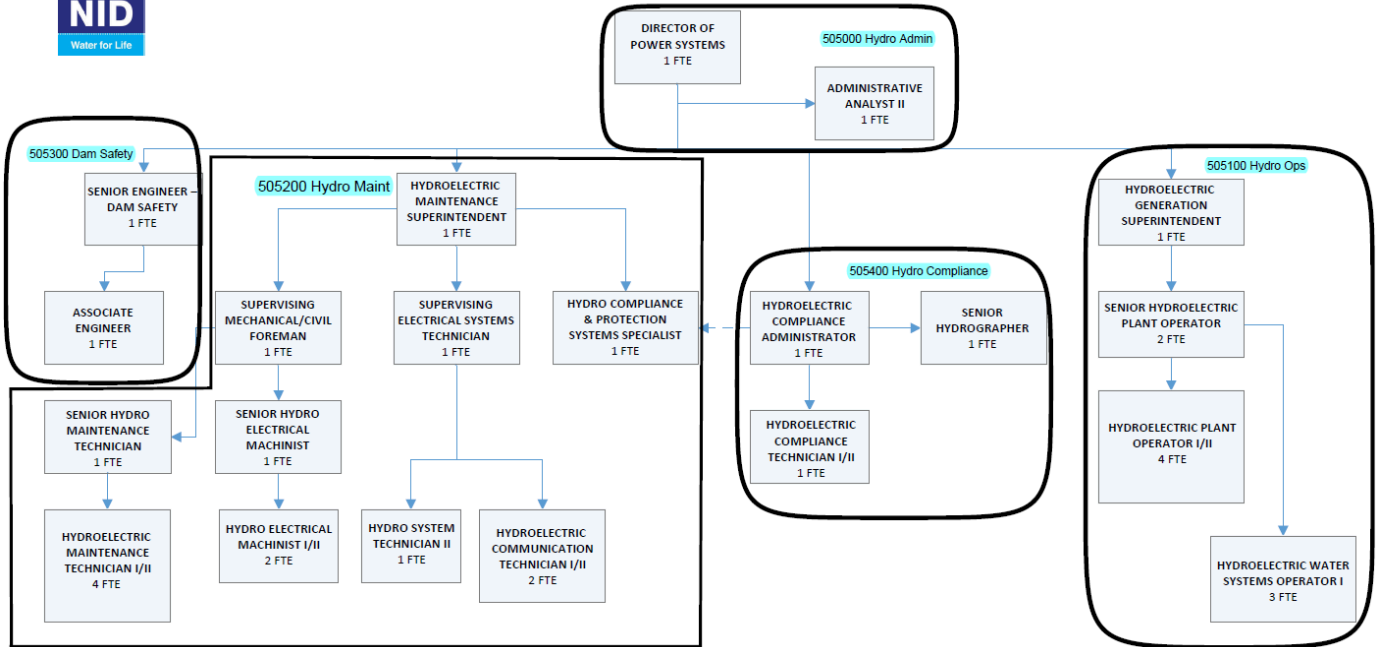
Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Hydro Admin | \$4,733,707 | \$4,705,499 | \$5,565,239 | \$3,163,803 |
| Hydro Operations | \$2,876,707 | \$3,009,356 | \$2,773,931 | \$2,495,983 |
| Hydro Maintenance | \$3,981,114 | \$4,749,091 | \$5,471,560 | \$5,512,203 |
| Dam Safety | - | - | - | \$2,165,860 |
| Hydro Compliance | - | - | - | \$1,491,110 |
| Total Expenditures | \$11,591,529 | \$12,463,946 | \$13,810,731 | \$14,828,960 |

Hydroelectric Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATIONAL CHART HYDROELECTRIC



January 2026

2026 FTE's 32

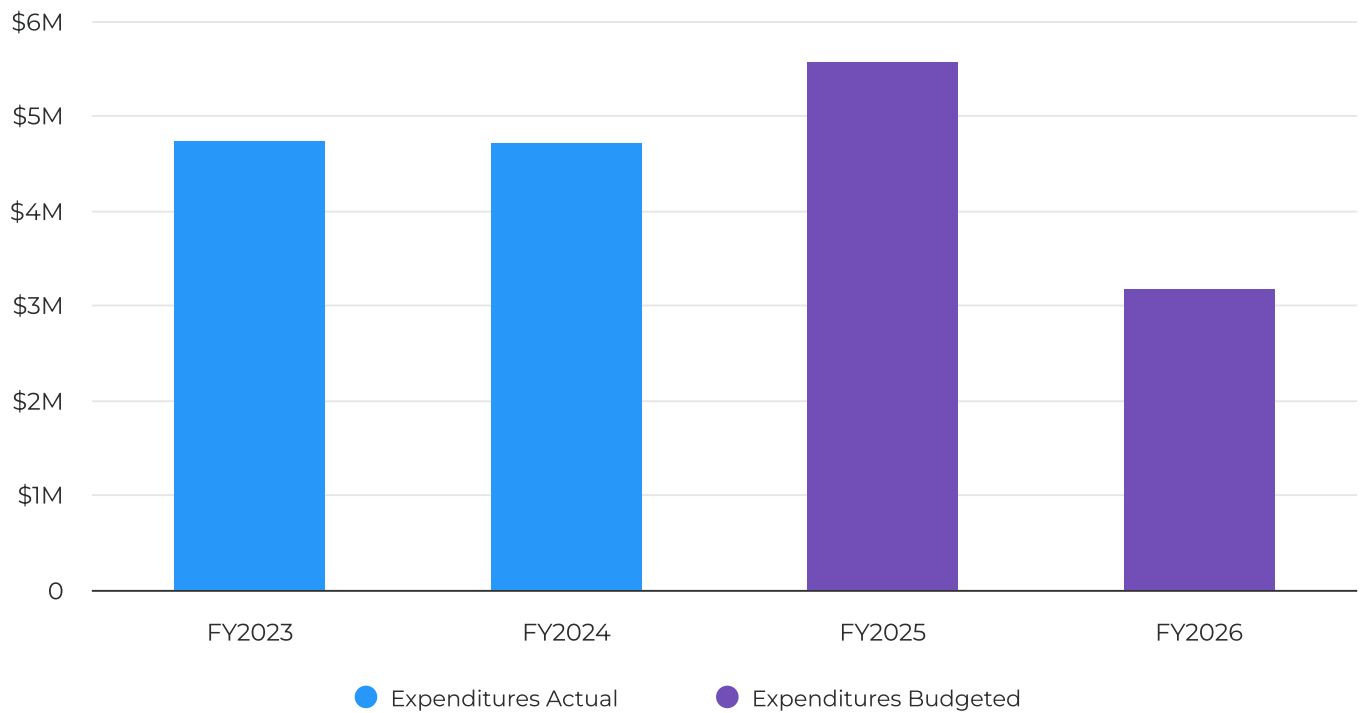
Hydro Admin

Hydroelectric Administration, a division within the Hydroelectric Department, is responsible for the administrative duties associated with the Department.



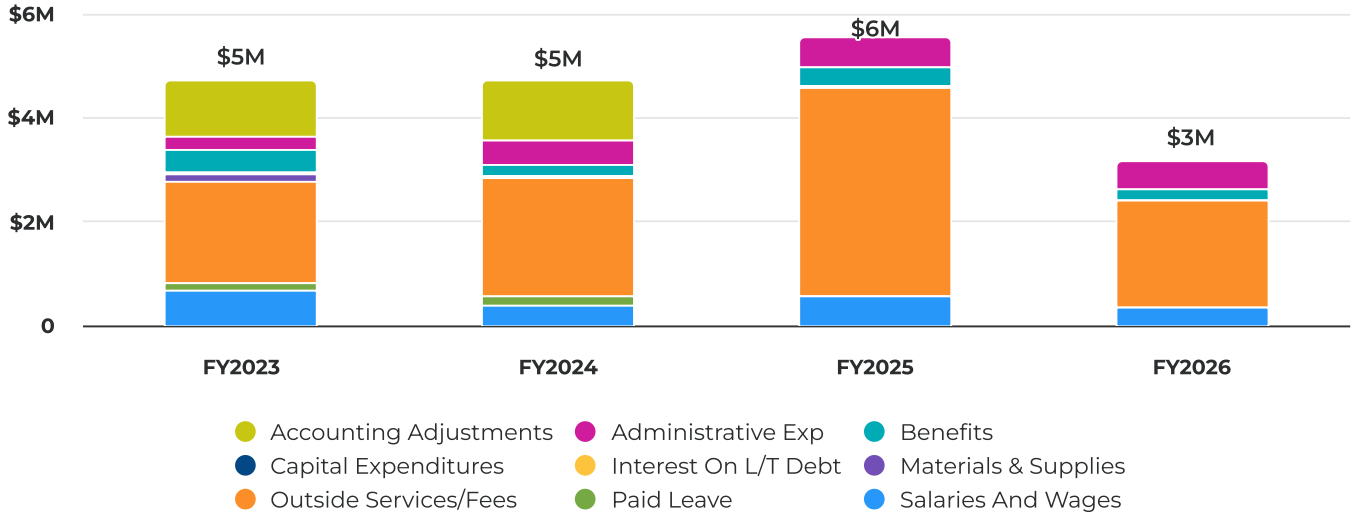
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$650,695 | \$391,975 | \$572,851 | \$352,069 |
| Paid Leave | \$159,154 | \$186,222 | - | - |
| Benefits | \$426,741 | \$250,336 | \$363,210 | \$205,030 |
| Materials & Supplies | \$123,733 | \$36,311 | \$51,150 | \$20,650 |
| Administrative Exp | \$242,181 | \$455,563 | \$586,350 | \$547,850 |
| Capital Expenditures | \$44,351 | - | - | - |
| Accounting Adjustments | \$1,114,308 | \$1,142,838 | - | - |
| Outside Services/Fees | \$1,972,380 | \$2,242,253 | \$3,991,678 | \$2,038,204 |
| Interest On L/T Debt | \$165 | - | - | - |
| Total Expenditures | \$4,733,707 | \$4,705,499 | \$5,565,239 | \$3,163,803 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------------|-------------|-------------|-------------|
| Administrative Analyst I/II | 1.00 | 1.00 | 1.00 |
| Director of Power Systems | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- Maintain fiscal oversight of all Hydroelectric Department Divisions.
- Ensure timely coordination and responses to all regulatory agencies associated with the Department.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|--|--------|--------|--------|--------|
| Number of Purchase Requisitions processed through Department | 132 | 129 | 84 | 33 |
| Number of electrical data requests responded to | 12 | 14 | 8 | 9 |

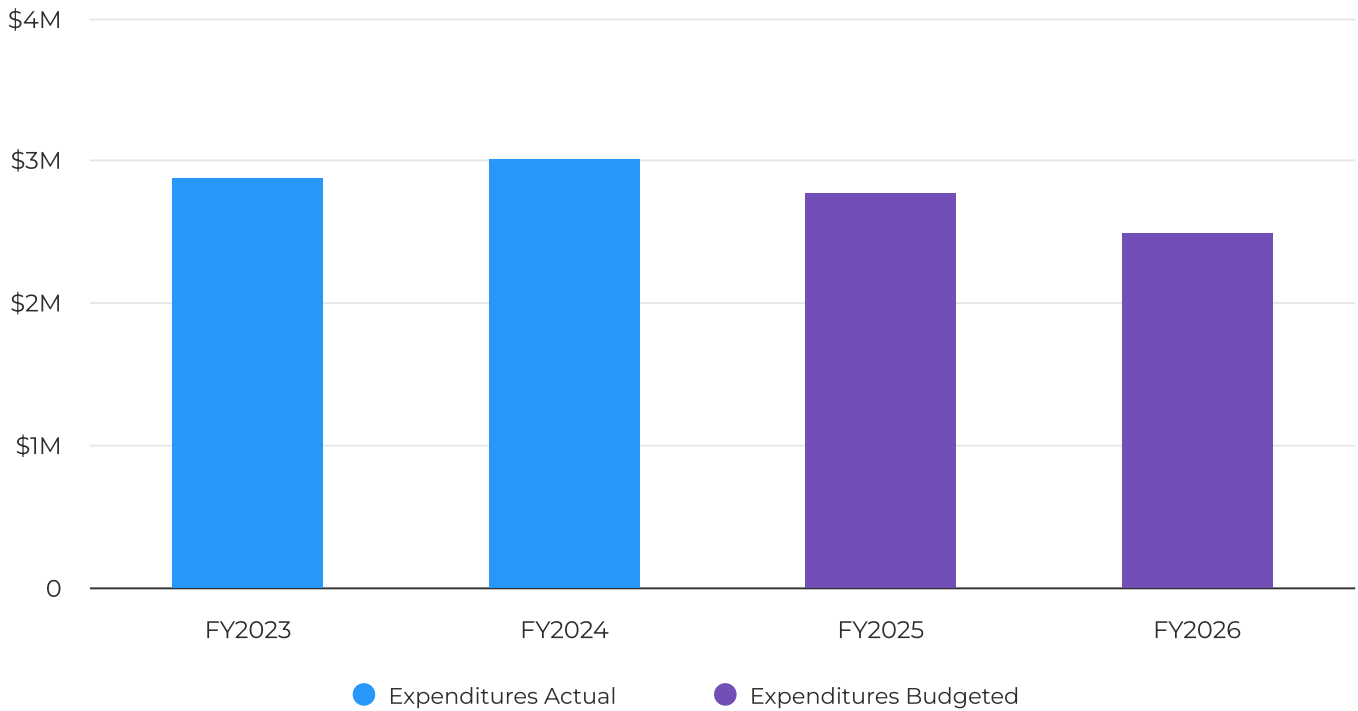
Hydro Operations

Hydroelectric Operations, a division within the Hydroelectric Department, is responsible for the safe, cost effective, reliable operation of the facilities identified in the Hydroelectric Admin section. The division works with the Water Operations Department to balance the need to maximize both storage of the yearly melting winter snowpack for summer irrigation demand, and power generation to offset District's water delivery costs. The work is complicated by changing environmental requirements in an increasingly complex regulatory backdrop and constantly evolving energy markets. The priority of the District is the delivery of raw and treated water.



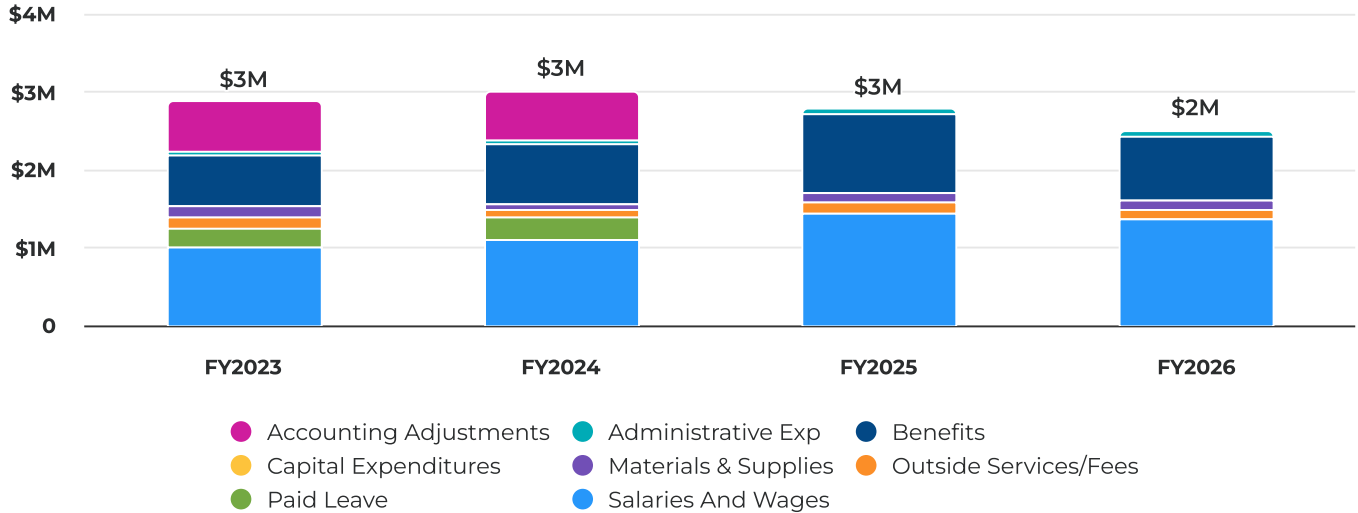
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$993,900 | \$1,091,977 | \$1,436,248 | \$1,369,612 |
| Paid Leave | \$255,276 | \$294,771 | - | - |
| Benefits | \$644,713 | \$759,255 | \$999,734 | \$825,521 |
| Materials & Supplies | \$153,625 | \$79,324 | \$126,400 | \$128,300 |
| Administrative Exp | \$48,675 | \$44,483 | \$66,550 | \$66,550 |
| Capital Expenditures | \$1,526 | - | - | - |
| Accounting Adjustments | \$645,652 | \$642,507 | - | - |
| Outside Services/Fees | \$133,339 | \$97,039 | \$145,000 | \$106,000 |
| Total Expenditures | \$2,876,707 | \$3,009,356 | \$2,773,931 | \$2,495,983 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|---|--------------|--------------|--------------|
| Hydroelectric Generation Superintendent | 1.00 | 1.00 | 1.00 |
| Hydroelectric Plant Operator I/II | 4.00 | 4.00 | 4.00 |
| Hydroelectric Water Systems Operator I/II | 3.00 | 3.00 | 3.00 |
| Project Manager | 0.00 | 0.00 | 0.00 |
| Senior Hydroelectric Plant Operator | 2.00 | 2.00 | 2.00 |
| Total | 10.00 | 10.00 | 10.00 |

Goals

- Reduce the number of accidents and workplace injuries with a “Goal ZERO” standard.
- Operate equipment in a manner that is consistent with public safety and maximizing availability at Yuba-Bear Plants and generation during peak pricing hours at plants with a traditional power purchase agreement.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------|--------|--------|--------|
| Powerhouse Availability | | | | |
| Chicago Park | 99.81% | 99.81% | 99.96% | 99.93% |
| Dutch Flat #2 | 99.86% | 99.29% | 99.83% | 100% |
| Rollins | 99.85% | 99.76% | 99.93% | 100% |
| Bowman | 99.57% | 98.70% | 97.69% | 96.50% |
| Power Generated and Sold (MWh) | | | | |
| Deer Creek | N/A | N/A | 12,088 | 15,205 |
| Combie South | 3,674 | 6,778 | 3,694 | 4,389 |
| Scotts Flat | 6,252 | 5,005 | 4,384 | 3,790 |
| Combie North | 1,998 | 1,805 | 1,394 | N/A |

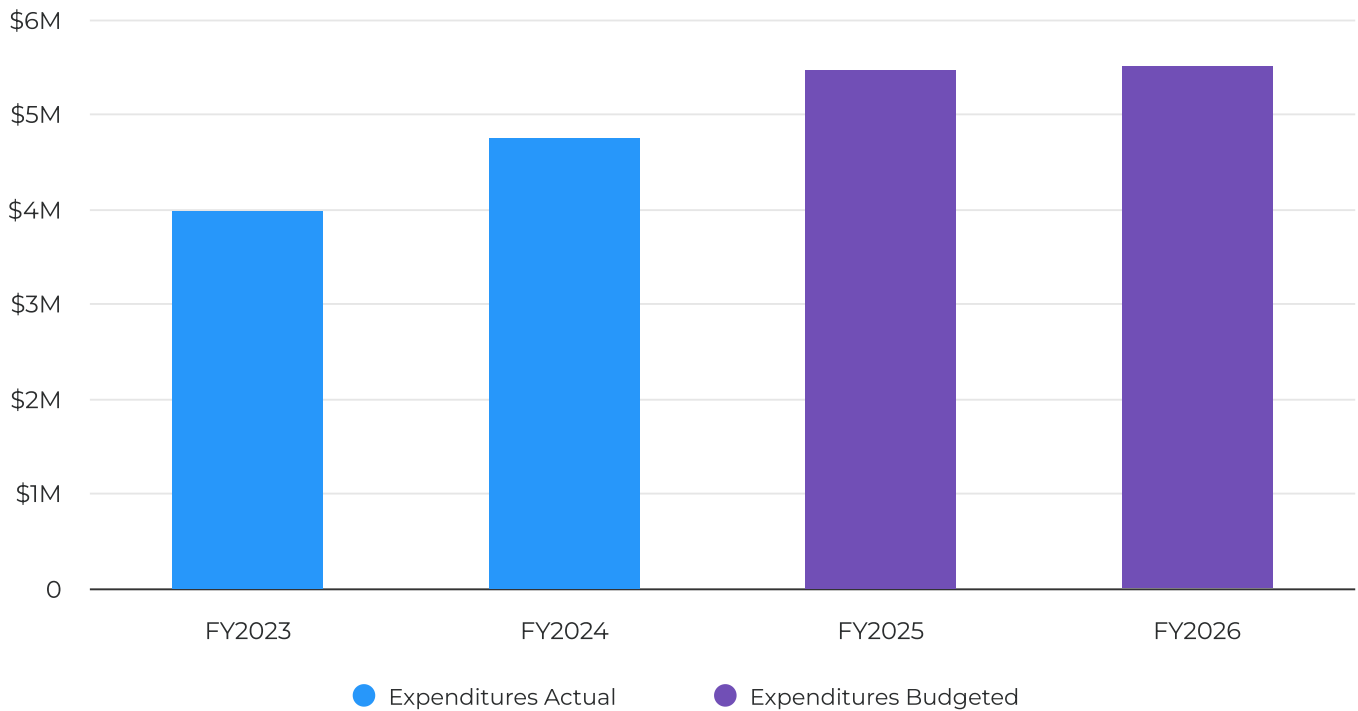
Hydro Maintenance

Hydroelectric Maintenance, a division within the Hydroelectric Department, is responsible for the safe, cost effective, reliable maintenance of the District's hydroelectric facilities. The division works with the Hydroelectric Operations Division to minimize facility outages, thereby maximizing uptime and revenue.



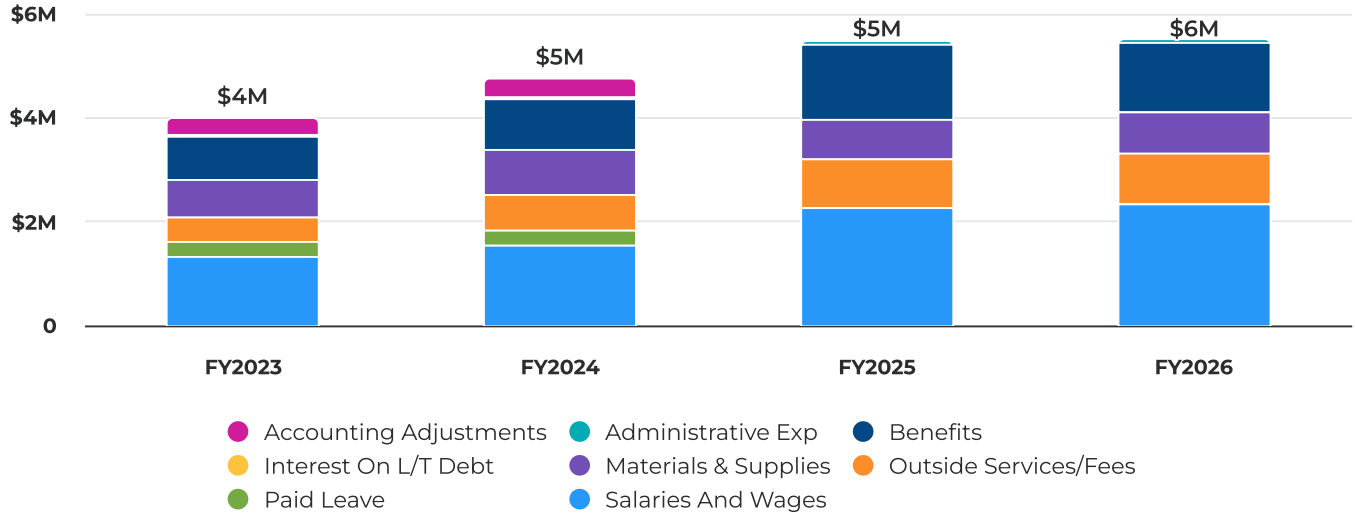
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$1,310,115 | \$1,523,311 | \$2,246,608 | \$2,337,499 |
| Paid Leave | \$281,909 | \$288,521 | - | - |
| Benefits | \$834,673 | \$989,513 | \$1,469,402 | \$1,358,654 |
| Materials & Supplies | \$736,537 | \$861,447 | \$741,000 | \$801,000 |
| Administrative Exp | \$28,274 | \$23,576 | \$55,550 | \$55,550 |
| Accounting Adjustments | \$309,050 | \$356,921 | - | - |
| Outside Services/Fees | \$480,482 | \$705,756 | \$959,000 | \$959,500 |
| Interest On L/T Debt | \$73 | \$46 | - | - |
| Total Expenditures | \$3,981,114 | \$4,749,091 | \$5,471,560 | \$5,512,203 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--|--------------|--------------|--------------|
| Hydroelectric Communication Technician I/II | 2.00 | 2.00 | 2.00 |
| Hydroelectric Compliance & Protection Systems Specialist | 1.00 | 1.00 | 1.00 |
| Hydroelectric Electrical Machinist I/II | 2.00 | 2.00 | 2.00 |
| Hydroelectric Maintenance Superintendent | 1.00 | 1.00 | 1.00 |
| Hydroelectric Maintenance Technician I/II | 3.00 | 4.00 | 4.00 |
| Hydroelectric Systems Technician II | 1.00 | 1.00 | 1.00 |
| Senior Hydroelectric Electric Machinist | 1.00 | 0.00 | 0.00 |
| Senior Hydroelectric Maintenance Technician | 1.00 | 1.00 | 1.00 |
| Senior Hydroelectric Systems Technician | 1.00 | 1.00 | 0.00 |
| Senior Hydro Electrical Machinist | 0.00 | 0.00 | 1.00 |
| Supervising Electrical Systems Technician | 1.00 | 1.00 | 1.00 |
| Supervising Mechanical/Civil Foreman | 1.00 | 1.00 | 1.00 |
| Total | 15.00 | 15.00 | 15.00 |

Goals

- Reduce the number of accidents and workplace injuries with a “Goal ZERO” standard.
- Maintain equipment in a manner that is consistent with public safety and maximizing availability at Yuba-Bear Plants and generation at plants with a traditional power purchase agreement.
- Develop a worksheet to track upcoming and completed maintenance on the South Yuba/Chalk Bluff Canals.
- Execute upgrades necessary to provide visibility of Deer Creek Powerhouse and South Yuba Canal.

Metrics

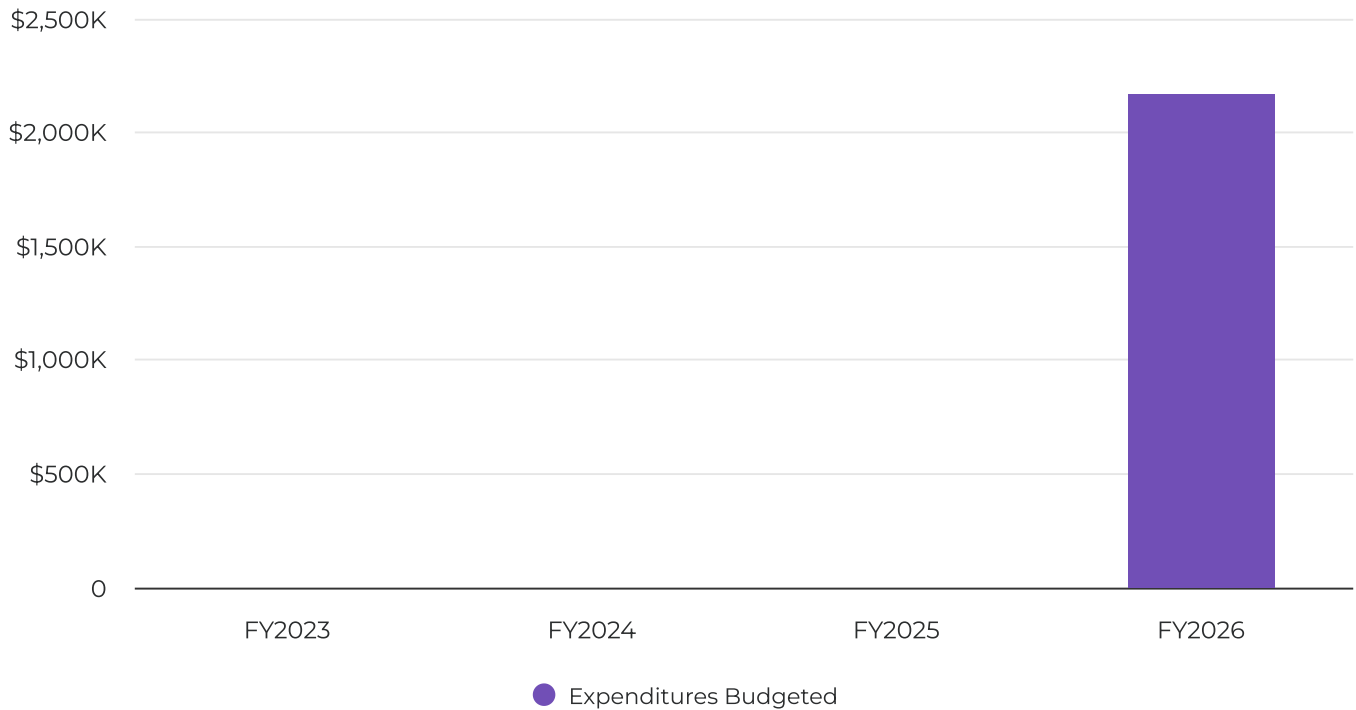
| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---------------------------------------|--------|--------|--------|--------|
| Powerhouse Availability | | | | |
| Chicago Park | 99.81% | 99.81% | 99.96% | 99.93% |
| Dutch Flat #2 | 99.86% | 99.29% | 99.83% | 100% |
| Rollins | 99.85% | 99.76% | 99.93% | 100% |
| Bowman | 99.57% | 98.70% | 97.69% | 96.50% |
| Power Generated and Sold (MWh) | | | | |
| Deer Creek | N/A | N/A | 12,088 | 15,205 |
| Combie South | 3,674 | 6,778 | 3,694 | 4,389 |
| Scotts Flat | 6,252 | 5,005 | 4,384 | 3,790 |
| Combie North | 1,998 | 1,805 | 1,394 | N/A |

Dam Safety

The Dam Safety Division was created in 2026 when the Hydroelectric Department was split from three divisions into five.

Expenditure Summary

Historical Expenditures Across Division

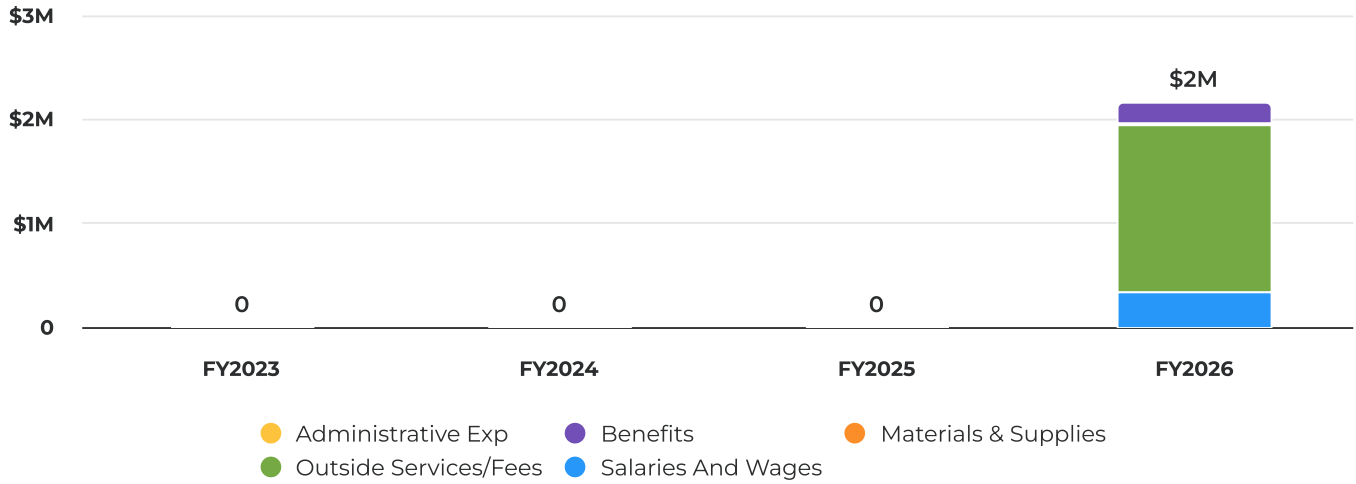


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$2,165,860 |
| Total Expenditures | - | - | - | \$2,165,860 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$339,927 |
| Benefits | - | - | - | \$199,107 |
| Materials & Supplies | - | - | - | \$9,400 |
| Administrative Exp | - | - | - | \$9,302 |
| Outside Services/Fees | - | - | - | \$1,608,124 |
| Total Expenditures | - | - | - | \$2,165,860 |

Personnel Summary

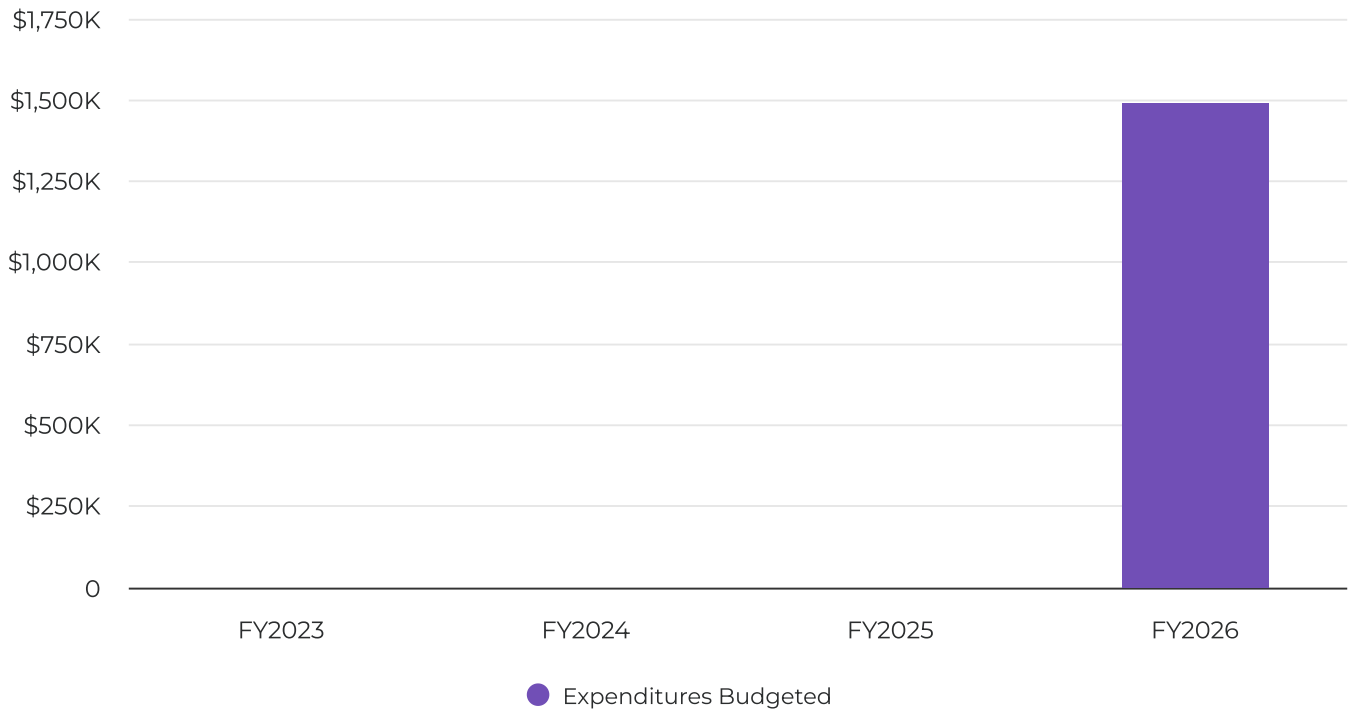
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|-------------|-------------|-------------|
| Associate Engineer | 1.00 | 1.00 | 1.00 |
| Senior Engineer Dam Safety | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Hydro Compliance

The Hydro Compliance Division was created in 2026 when the Hydroelectric Department was split from three divisions into five.

Expenditure Summary

Historical Expenditures Across Division

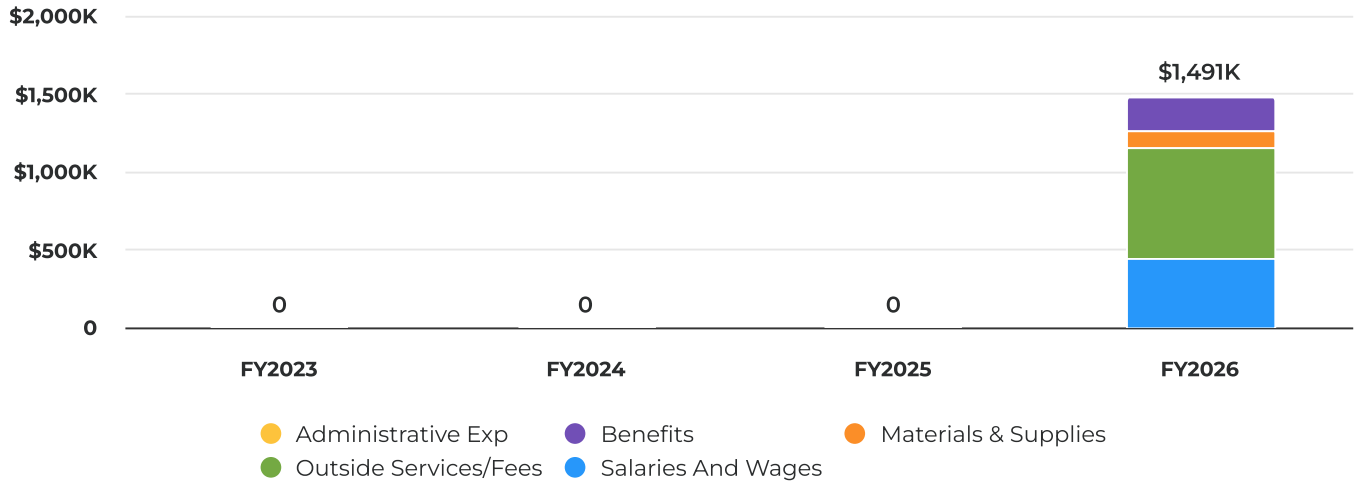


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$1,491,110 |
| Total Expenditures | - | - | - | \$1,491,110 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$437,044 |
| Benefits | - | - | - | \$221,366 |
| Materials & Supplies | - | - | - | \$101,900 |
| Administrative Exp | - | - | - | \$11,800 |
| Outside Services/Fees | - | - | - | \$719,000 |
| Total Expenditures | - | - | - | \$1,491,110 |

Personnel Summary

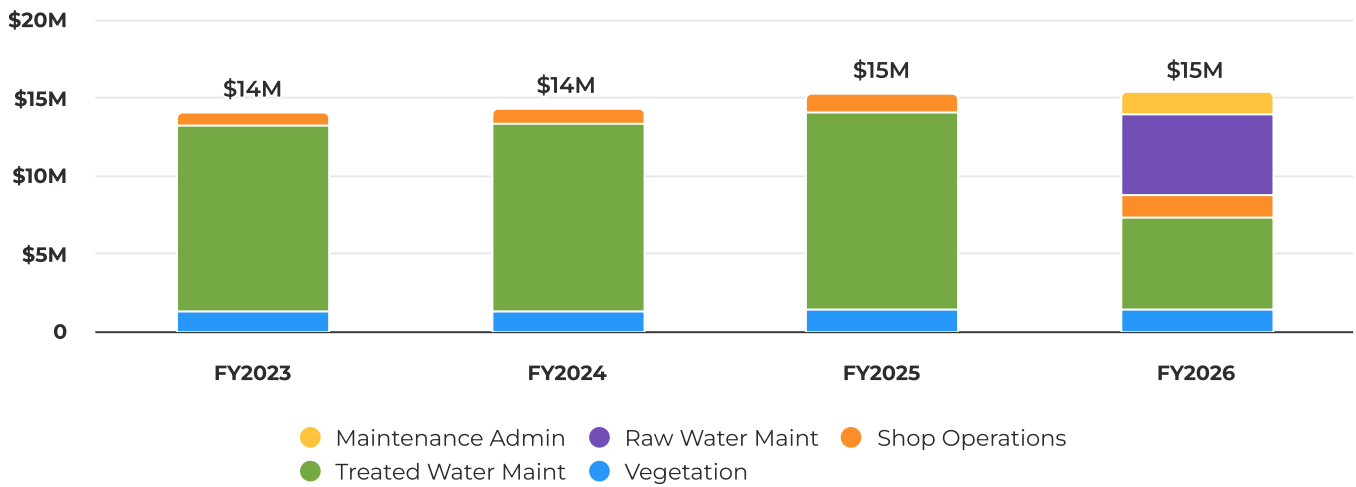
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--|-------------|-------------|-------------|
| Hydroelectric Compliance Administrator | 0.00 | 0.00 | 1.00 |
| Hydroelectric Compliance Analyst | 1.00 | 1.00 | 0.00 |
| Hydroelectric Compliance Technician I/II | 1.00 | 1.00 | 1.00 |
| Senior Hydrographer | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

Maintenance Department

The Maintenance Department consists of Maintenance Admin, Treated Water Maintenance, Vegetation, Shop Operations, and Raw Water Maintenance Divisions.

Expenditures by Division

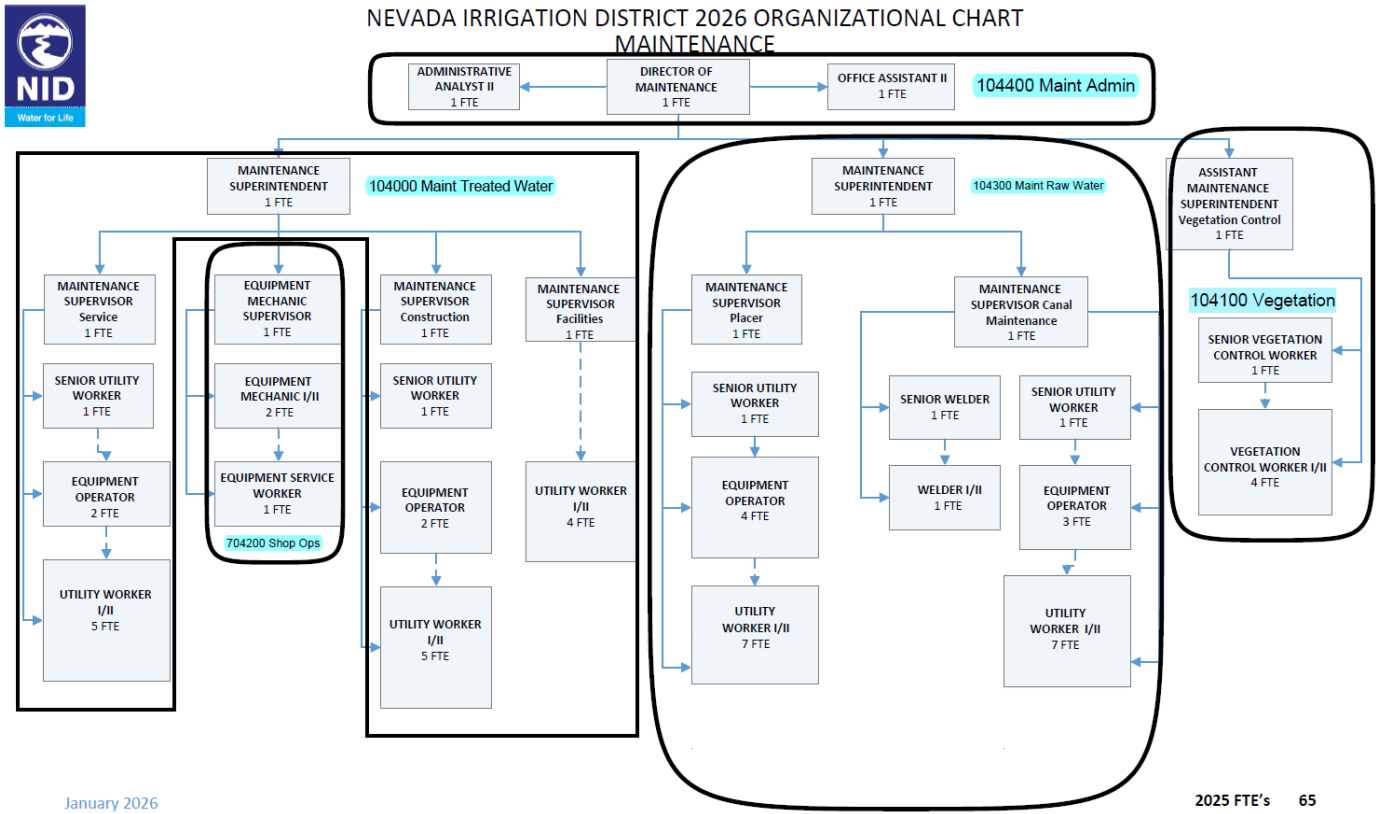
Historical Expenditures by Division



Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Maintenance Admin | - | - | - | \$1,411,658 |
| Treated Water Maint | \$11,974,550 | \$12,012,388 | \$12,624,714 | \$5,892,378 |
| Vegetation | \$1,224,601 | \$1,311,436 | \$1,423,099 | \$1,411,827 |
| Shop Operations | \$897,021 | \$981,447 | \$1,201,115 | \$1,385,844 |
| Raw Water Maint | - | - | - | \$5,205,438 |
| Total Expenditures | \$14,096,171 | \$14,305,271 | \$15,248,927 | \$15,307,145 |

Maintenance Org Chart

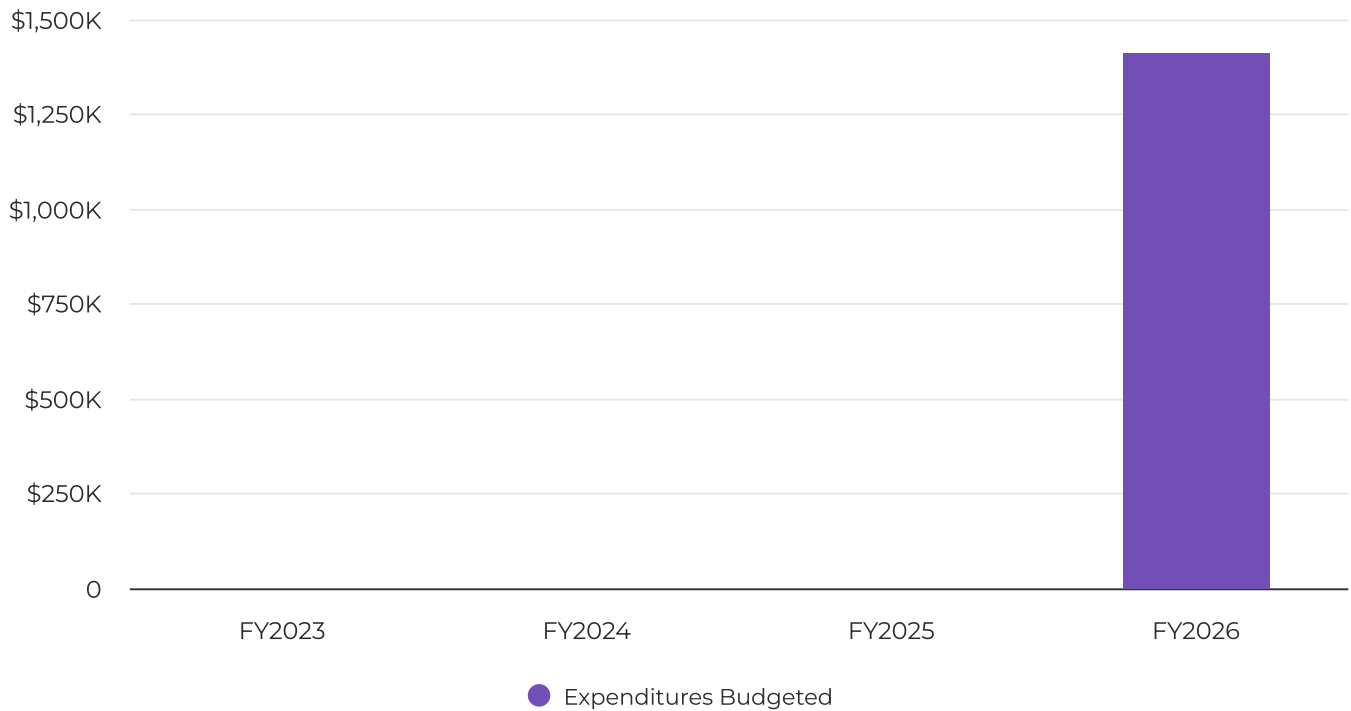


Maintenance Admin

The Maintenance Admin Division was created in 2026 when the Maintenance Division was split into three divisions.

Expenditure Summary

Historical Expenditures Across Division

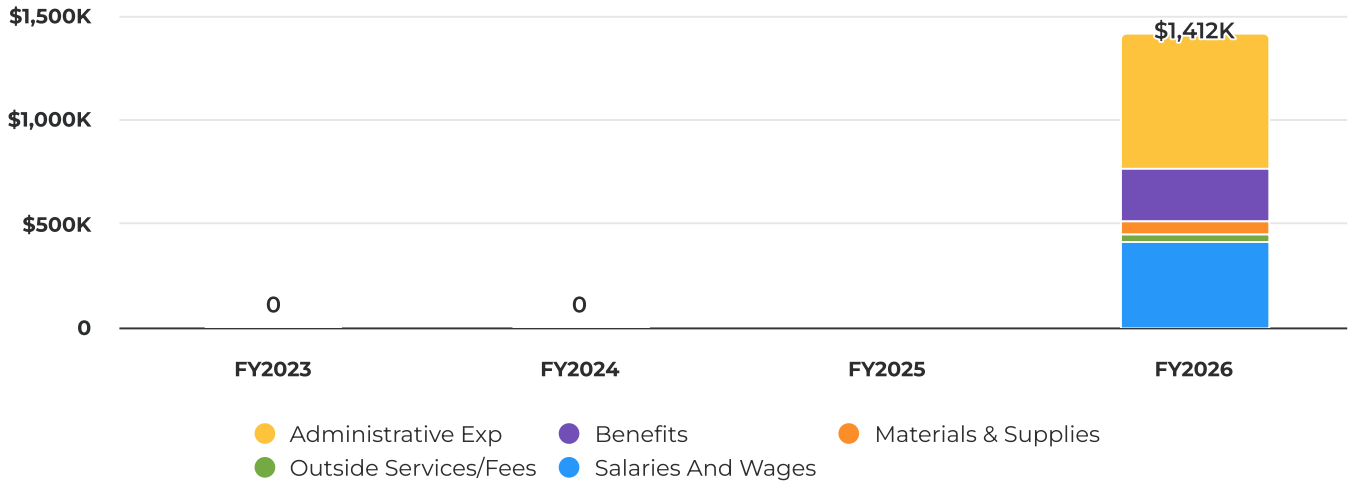


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$1,411,658 |
| Total Expenditures | - | - | - | \$1,411,658 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$415,494 |
| Benefits | - | - | - | \$244,718 |
| Materials & Supplies | - | - | - | \$68,305 |
| Administrative Exp | - | - | - | \$651,984 |
| Outside Services/Fees | - | - | - | \$31,157 |
| Total Expenditures | - | - | - | \$1,411,658 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------------|-------------|-------------|-------------|
| Administrative Analyst I/II | 1.00 | 1.00 | 1.00 |
| Director of Maintenance | 1.00 | 1.00 | 1.00 |
| Office Assistant I/II | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

Treated Water Maintenance

The Maintenance Department operates out of two locations: NID’s main Business Center and corporation yard in Grass Valley and the Placer maintenance office and yard in Newcastle. The department is comprised of several different sections that provide full support to the entire NID organization. These sections include canal maintenance, construction, facilities maintenance, service and the welding shop.

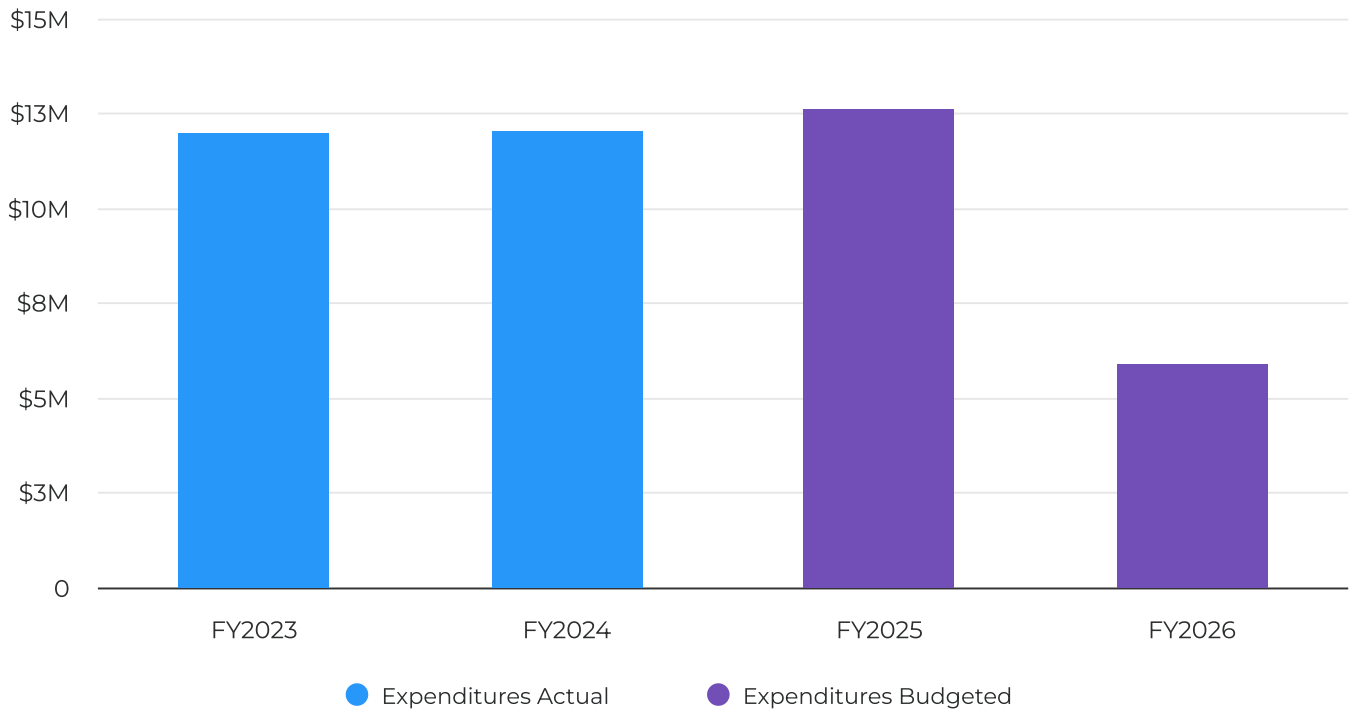
The Maintenance Department oversees and maintains 500 miles of raw water canals and siphons, and 400 miles of treated water pipelines throughout the District’s lower division systems located in Nevada City, Grass Valley, Alta Sierra, Penn Valley, Lake Wildwood, Lake of the Pines, Auburn and Lincoln. In addition, the Maintenance Department provides support and assistance to both the Hydroelectric and Recreation Divisions, upon request.



Expenditure Summary

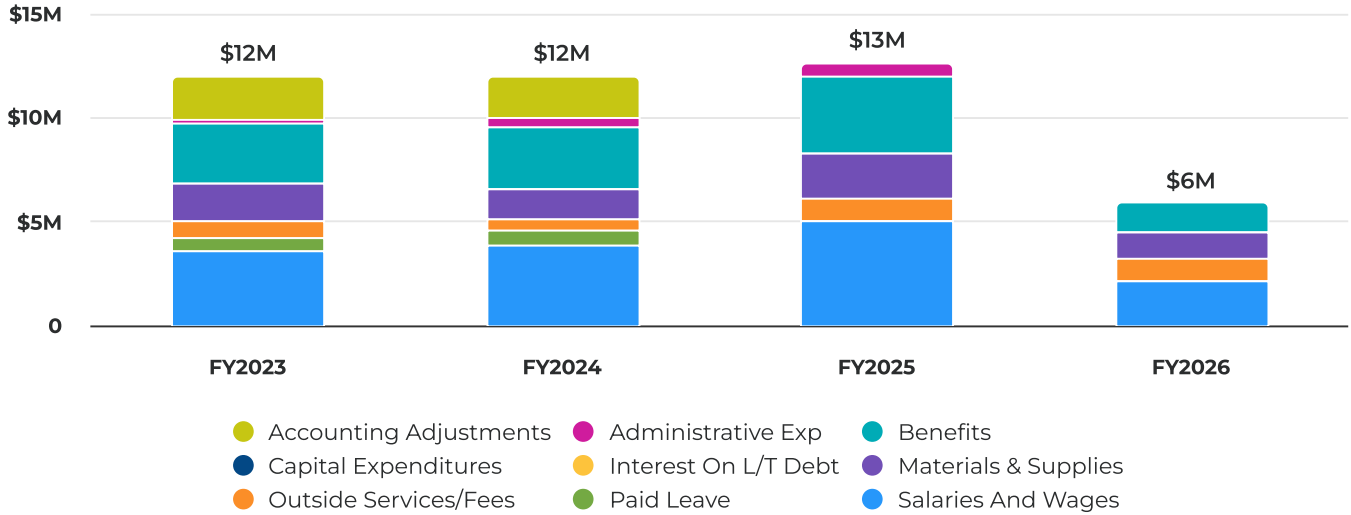
The significant drop you see on the chart below from FY2025 to FY2026 is a result of splitting the original Maintenance Division into Maintenance Admin, Treated Water Maintenance, and Raw Water Maintenance beginning in FY2026.

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|--------------------|
| Salaries And Wages | \$3,534,294 | \$3,817,497 | \$4,993,544 | \$2,148,057 |
| Paid Leave | \$698,464 | \$726,427 | - | \$3,000 |
| Benefits | \$2,903,102 | \$2,959,323 | \$3,773,824 | \$1,412,452 |
| Materials & Supplies | \$1,804,489 | \$1,476,207 | \$2,157,455 | \$1,287,993 |
| Administrative Exp | \$162,984 | \$437,217 | \$622,959 | - |
| Capital Expenditures | \$14,637 | - | - | - |
| Accounting Adjustments | \$2,090,009 | \$2,035,362 | - | - |
| Outside Services/Fees | \$766,502 | \$560,058 | \$1,076,932 | \$1,040,876 |
| Interest On L/T Debt | \$69 | \$297 | - | - |
| Total Expenditures | \$11,974,550 | \$12,012,388 | \$12,624,714 | \$5,892,378 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|--------------|--------------|--------------|
| Equipment Operator | 12.00 | 12.00 | 4.00 |
| Maintenance Superintendent | 2.00 | 2.00 | 1.00 |
| Maintenance Supervisor | 4.00 | 4.00 | 3.00 |
| Senior Utility Worker | 5.00 | 5.00 | 3.00 |
| Utility Worker I/II | 27.00 | 27.00 | 12.00 |
| Total | 50.00 | 50.00 | 23.00 |

Goals

- Maintain a positive safety program, ensuring the safety of our employees and members of the public.
- Respond timely to maintain, repair or replace all treated water infrastructure to ensure reliability.
- Work to maintain the vast and complex raw water system to help safeguard proper water deliveries. Strive to restore raw water canals and reservoirs, which includes rock armoring, shotcrete or encasement.
- Continue the brush and hazard tree removal program, to ensure the District's water delivery does not see any disruptions.
- Seek and obtain new best practices to streamline canal restoration projects, to help improve water efficiency and lower District costs.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Number of canals maintained | 130 | 130 | 130 | 130 |
| Number of facilities maintained | 40 | 40 | 40 | 40 |
| Liner foot of pipeline maintained | 7,000 | 6,000 | 7,300 | 7,300 |
| Number of treated water service connections / meters maintained | -- | -- | -- | 21,000 |
| Number of fire hydrants maintained | -- | -- | -- | 2,650 |

Vegetation

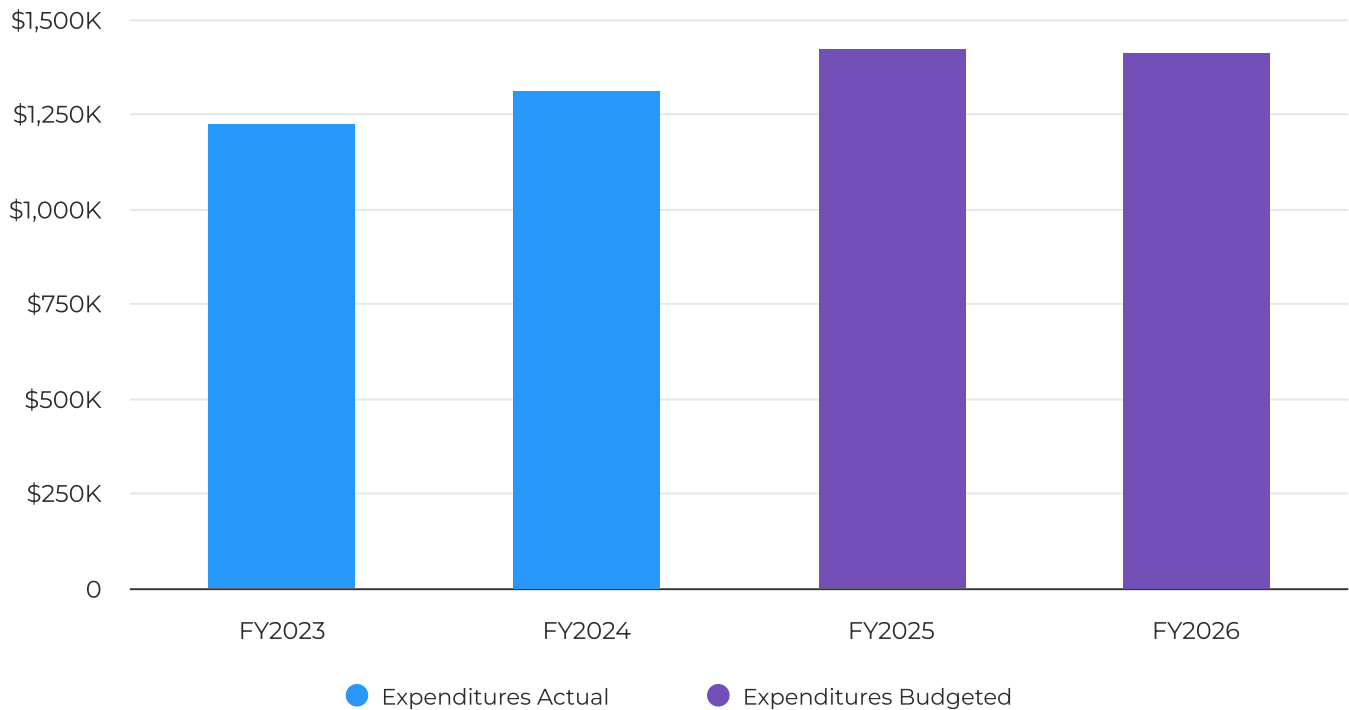
NID operates and maintains 500 miles of raw water canals throughout Nevada, Placer and Yuba counties. To successfully deliver a reliable source of irrigation water to customers, Vegetation Control, a division of NID's Maintenance Department, implements an Integrated Vegetation Management (IVM) Program to control algae and vegetation within, adjacent to and near the District's raw water canal systems. The presence of algae and vegetation impacts the ability to deliver water, as their growth consumes canal capacity, impedes water flow, clogs water intakes and serves as habitat for pests.

The algae and vegetation control practices set forth in the District's IVM Program comply with federal, state and local regulations, including those of the U.S. Environmental Protection Agency, California Environmental Protection Agency, California Department of Pesticide Regulation, State Water Resources Control Board, State Regional Water Quality Control Board, Nevada County Agriculture Commission, Placer County Agriculture Commission and Yuba County Agriculture Commission.



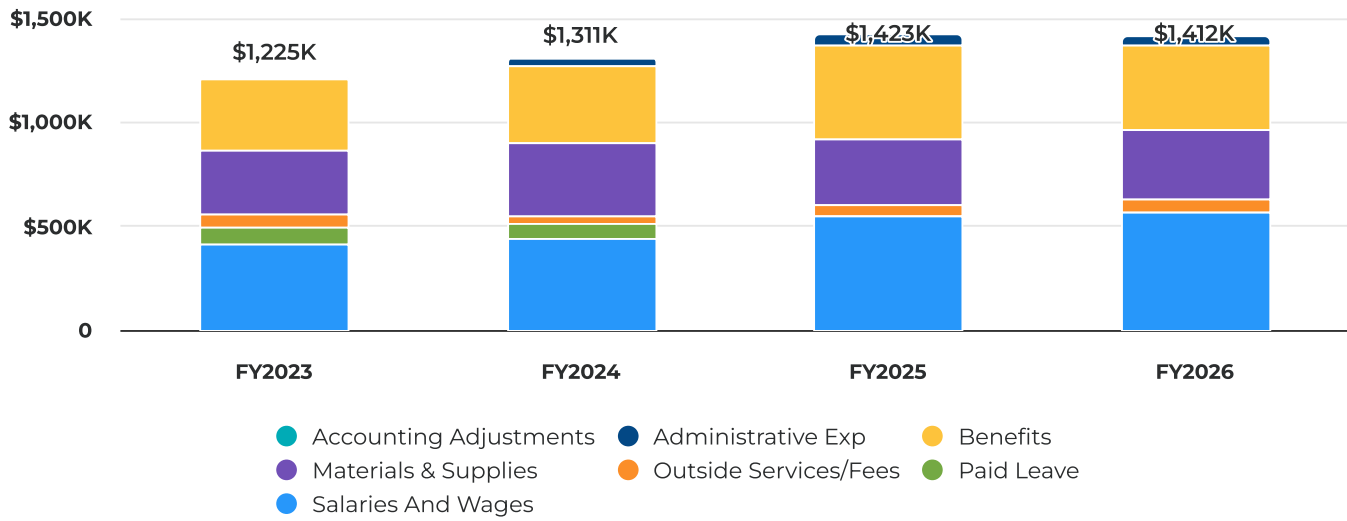
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$415,630 | \$439,788 | \$549,025 | \$567,754 |
| Paid Leave | \$74,192 | \$68,438 | - | \$1,500 |
| Benefits | \$351,216 | \$369,463 | \$447,574 | \$410,413 |
| Materials & Supplies | \$301,676 | \$350,630 | \$317,400 | \$333,575 |
| Administrative Exp | \$2,716 | \$32,119 | \$54,100 | \$41,875 |
| Accounting Adjustments | \$11,527 | \$9,465 | - | - |
| Outside Services/Fees | \$67,644 | \$41,533 | \$55,000 | \$56,710 |
| Total Expenditures | \$1,224,601 | \$1,311,436 | \$1,423,099 | \$1,411,827 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------------------|-------------|-------------|-------------|
| Assistant Maintenance Superintendent | 1.00 | 1.00 | 1.00 |
| Senior Vegetation Control Worker | 1.00 | 1.00 | 1.00 |
| Vegetation Control Worker I/II | 4.00 | 4.00 | 4.00 |
| Total | 6.00 | 6.00 | 6.00 |

Goals

- Update district Aquatic Pesticide Application Program and monitoring program to prepare for Statewide National Pollution Discharge Elimination System (NPDES) permits changes coming in 2027.
- Together with NID's Hydroelectric and Operation Departments, build and implement an IVM Program to manage invasive vegetation in various storage reservoirs.
- Maintain and improve safety program to keep up with California regulations and introduce alternative products to reduce the District's reliance on Copper based herbicides.

Metrics

| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Miles of raw water canals serviced | 1,500 | 1,500 | 1,500 | 1,500 |
| Number of quality complaints responded to | 9 | 10 | 9 | 7 |

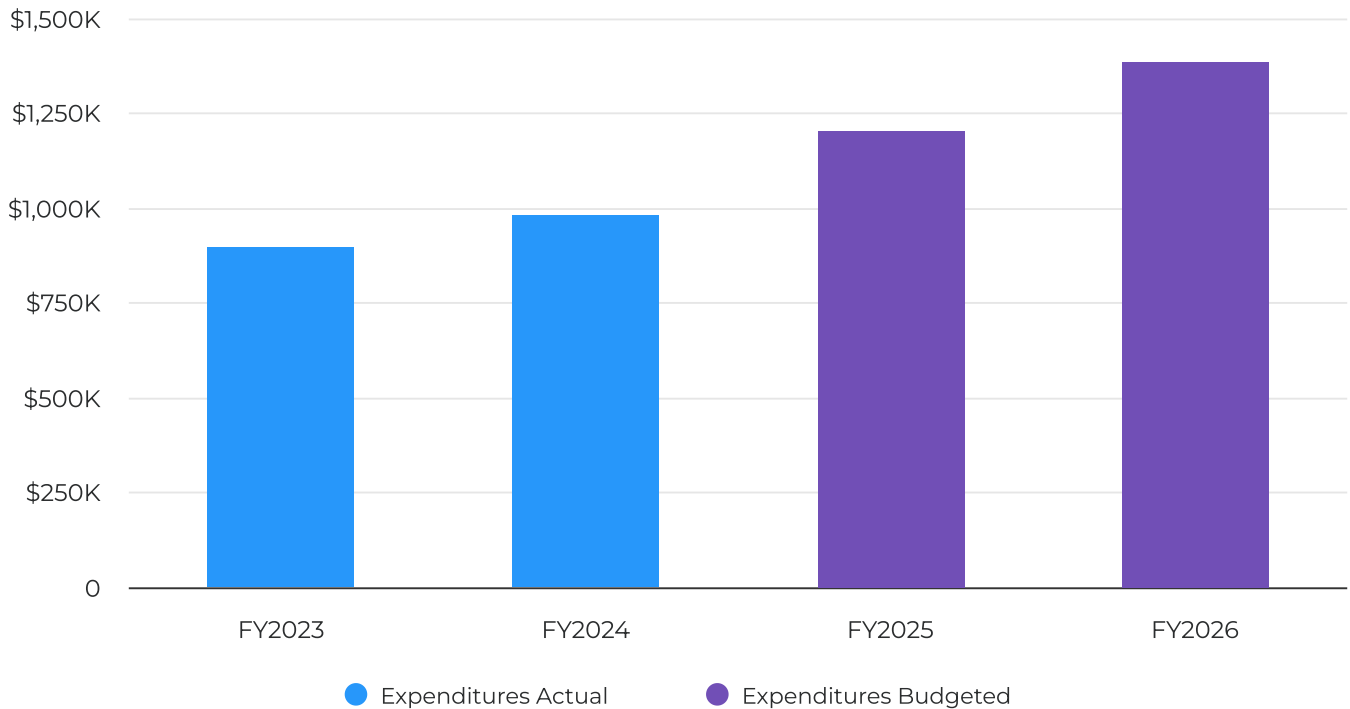
Shop Operations

Shop Operations, a Division of NID's Maintenance Department, is responsible for maintenance, guidance, repairs, renovations and upgrades for all District vehicles and motorized equipment. The Division's primary purpose is to maintain District vehicles to an appropriately safe and serviceable level that enables each department to fully perform their duties and serve the public. The Division works to minimize overall costs and vehicle/equipment downtime by implementing and enforcing proven preventive and unscheduled maintenance programs.



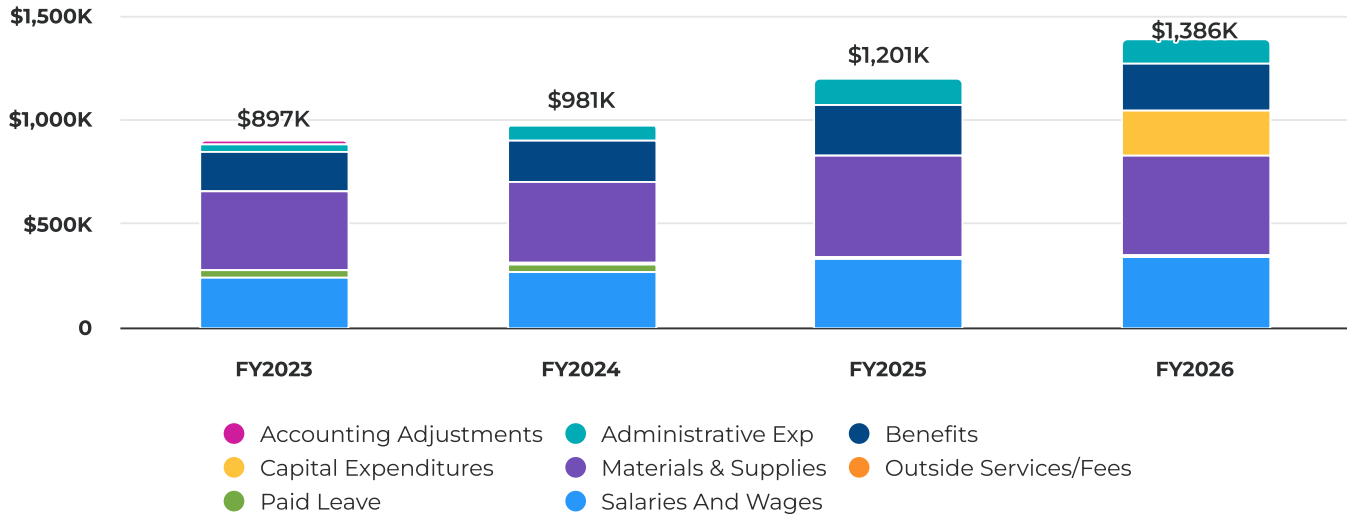
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|------------------|------------------|-------------------------|--------------------|
| Salaries And Wages | \$242,086 | \$263,911 | \$330,610 | \$341,431 |
| Paid Leave | \$32,271 | \$42,392 | - | - |
| Benefits | \$182,909 | \$195,804 | \$247,184 | \$226,963 |
| Materials & Supplies | \$383,155 | \$386,140 | \$489,100 | \$481,540 |
| Administrative Exp | \$41,517 | \$74,480 | \$129,220 | \$118,910 |
| Capital Expenditures | - | - | - | \$210,000 |
| Accounting Adjustments | \$13,257 | \$11,290 | - | - |
| Outside Services/Fees | \$1,826 | \$7,430 | \$5,000 | \$7,000 |
| Total Expenditures | \$897,021 | \$981,447 | \$1,201,115 | \$1,385,844 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-------------------------------|-------------|-------------|-------------|
| Equipment Mechanic I/II | 2.00 | 2.00 | 2.00 |
| Equipment Mechanic Supervisor | 1.00 | 1.00 | 1.00 |
| Equipment Service Worker | 1.00 | 1.00 | 1.00 |
| Total | 4.00 | 4.00 | 4.00 |

Goals

- Maintain District vehicles/equipment to a high-quality standard ensuring safe and reliable transportation and equipment available to all staff and allowing for efficient completion of tasks.
- Ensure shop staff have access to tools needed to properly maintain the District fleet, including updated software, diagnostic and specialized tools as required.
- Increase training opportunities for shop staff, including mobile hydraulics, computers and control systems, and electric/hybrid vehicle systems.

Metrics

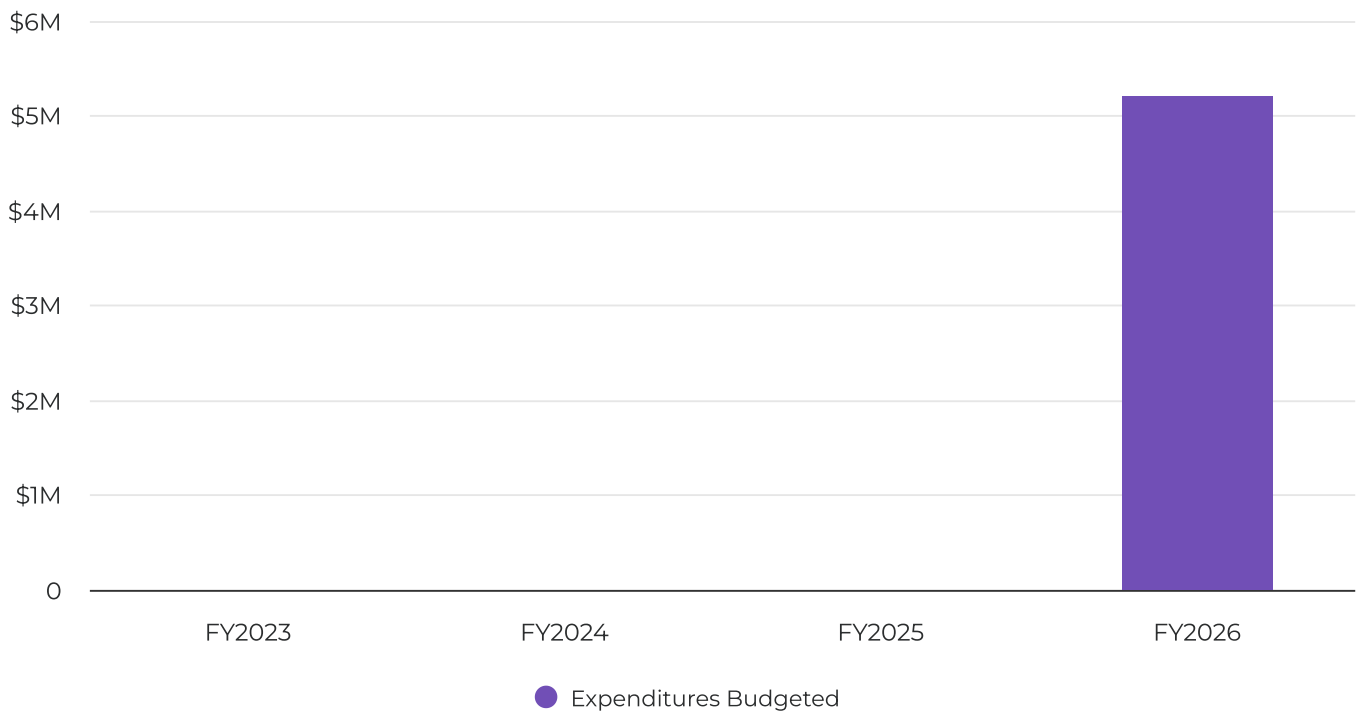
| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Number of professional training courses completed | 1 | 3 | 2 | 3 |
| Number of vehicles serviced | 1,285 | 1,425 | 1,800 | 1,850 |
| Field Service – Number of backup generators received preventative maintenance | 27 | 27 | 27 | 30 |
| Field Service – Number of emergency calls for fleet repairs | 104 | 104 | 104 | 104 |

Raw Water Maintenance

The Raw Water Maintenance Division was created in 2026 when the Maintenance Division was split into three divisions.

Expenditure Summary

Historical Expenditures Across Division

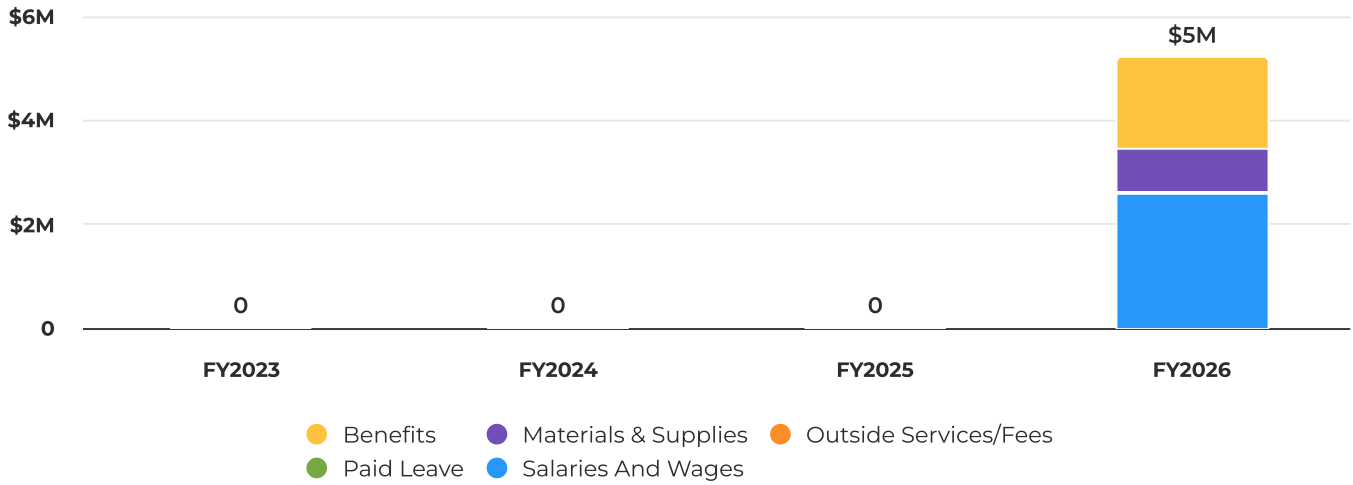


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$5,205,438 |
| Total Expenditures | - | - | - | \$5,205,438 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$2,576,849 |
| Paid Leave | - | - | - | \$3,000 |
| Benefits | - | - | - | \$1,749,099 |
| Materials & Supplies | - | - | - | \$853,829 |
| Outside Services/Fees | - | - | - | \$22,660 |
| Total Expenditures | - | - | - | \$5,205,438 |

Personnel Summary

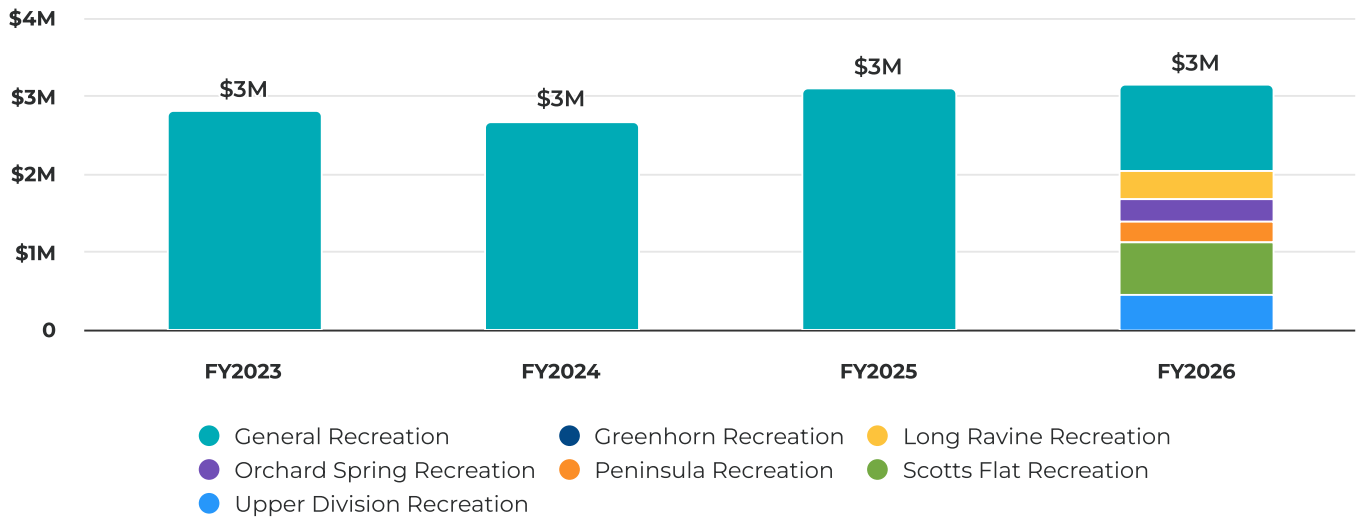
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|----------------------------|-------------|-------------|--------------|
| Equipment Operator | 0.00 | 0.00 | 7.00 |
| Maintenance Superintendent | 0.00 | 0.00 | 1.00 |
| Maintenance Supervisor | 0.00 | 0.00 | 2.00 |
| Senior Utility Worker | 0.00 | 0.00 | 2.00 |
| Senior Welder | 0.00 | 1.00 | 1.00 |
| Utility Worker I/II | 0.00 | 0.00 | 15.00 |
| Welder I/II | 2.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 29.00 |

Recreation Department

The Recreation Department consists of General Recreation, Greenhorn, Orchard Spring, Scotts Flat, Upper Division, Long Ravine, and Peninsula Divisions.

Expenditures by Division

Historical Expenditures by Division



Expenditures by Division

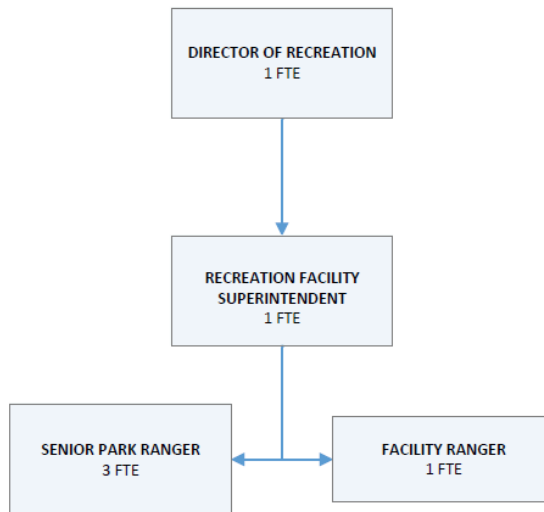
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| General Recreation | \$2,807,017 | \$2,672,710 | \$3,090,996 | \$1,088,566 |
| Greenhorn Recreation | - | - | - | \$10,500 |
| Orchard Spring Recreation | - | - | - | \$294,750 |
| Scotts Flat Recreation | - | - | - | \$690,680 |
| Upper Division Recreation | - | - | - | \$435,600 |
| Long Ravine Recreation | - | - | - | \$363,030 |
| Peninsula Recreation | - | - | - | \$251,670 |
| Total Expenditures | \$2,807,017 | \$2,672,710 | \$3,090,996 | \$3,134,796 |

Recreation Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATIONAL CHART RECREATION

303000 General Recreation



January 2026

2025 FTE's 6

General Recreation

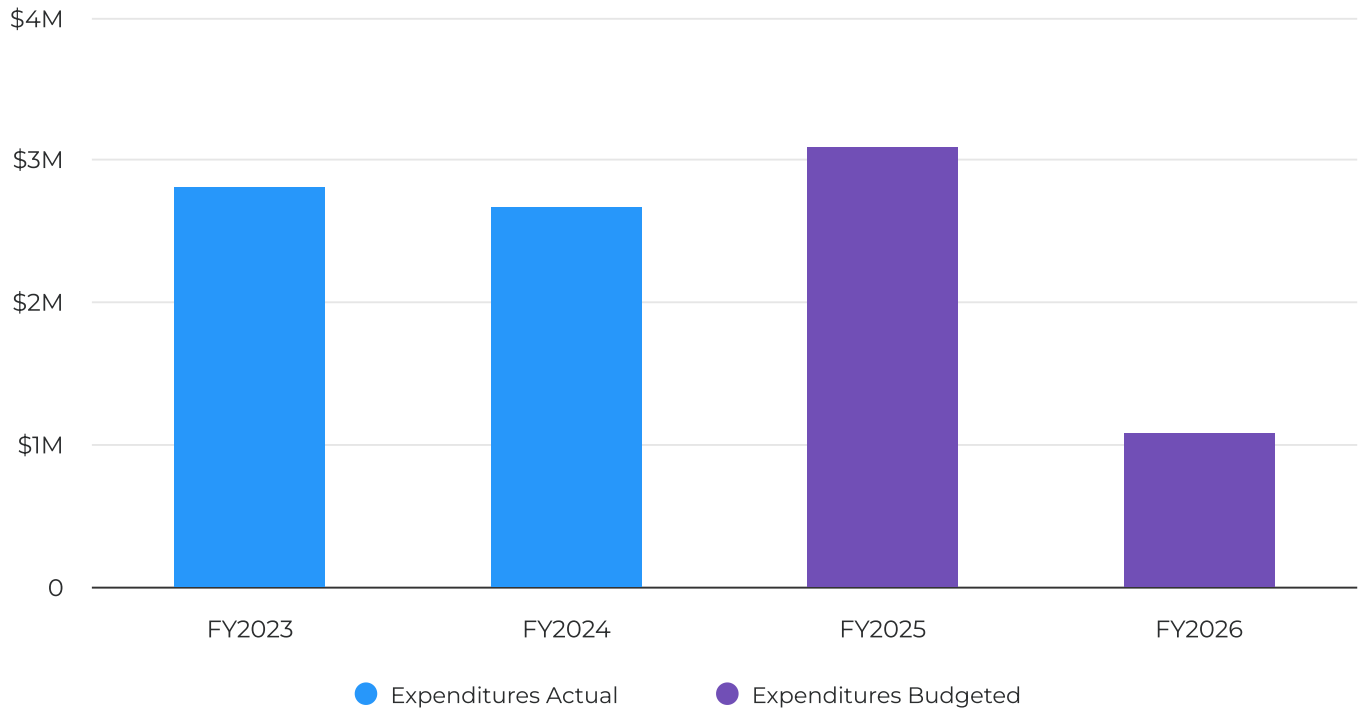
The Recreation Department is responsible for all the District’s campgrounds and recreational facilities, in both our Upper Division (Jackson Meadows/Bowman Corridor) and Lower Division (Scotts Flat, Rollins and Combie Reservoirs).

Our beautiful facilities offer camping, day use, boating, fishing, and walking and biking trails. The District provides safe and stunning campgrounds combined with great customer service, amenities and activities for everyone of all ages to enjoy.



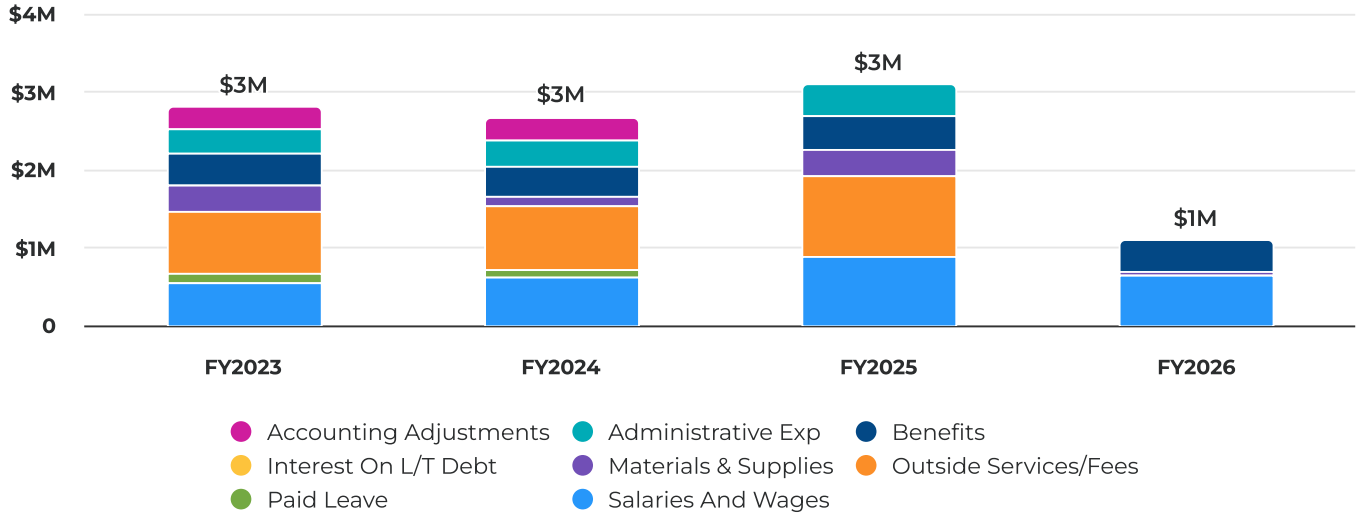
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|--------------------|--------------------|-------------------------|--------------------|
| Salaries And Wages | \$544,415 | \$606,951 | \$871,436 | \$638,249 |
| Paid Leave | \$117,689 | \$113,809 | - | - |
| Benefits | \$394,339 | \$376,680 | \$435,436 | \$411,318 |
| Materials & Supplies | \$339,074 | \$124,060 | \$320,725 | \$27,000 |
| Administrative Exp | \$314,000 | \$342,341 | \$413,540 | \$2,000 |
| Accounting Adjustments | \$294,691 | \$292,172 | - | - |
| Outside Services/Fees | \$802,794 | \$816,681 | \$1,049,860 | \$10,000 |
| Interest On L/T Debt | \$14 | \$15 | - | - |
| Total Expenditures | \$2,807,017 | \$2,672,710 | \$3,090,996 | \$1,088,566 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|------------------------------------|-------------|-------------|-------------|
| Director of Recreation | 1.00 | 1.00 | 1.00 |
| Facility Ranger | 1.00 | 1.00 | 1.00 |
| Recreation Facility Superintendent | 1.00 | 1.00 | 1.00 |
| Senior Park Ranger | 3.00 | 3.00 | 3.00 |
| Total | 6.00 | 6.00 | 6.00 |

Goals

- Identify initiatives to re-engage campers and boaters impacted by the 2024/25 PGE water issues.
- Continue to make improvements to our preventative maintenance schedule for roads, campsites, amenities and communal areas to avoid expensive, unplanned emergency repairs.

Metrics

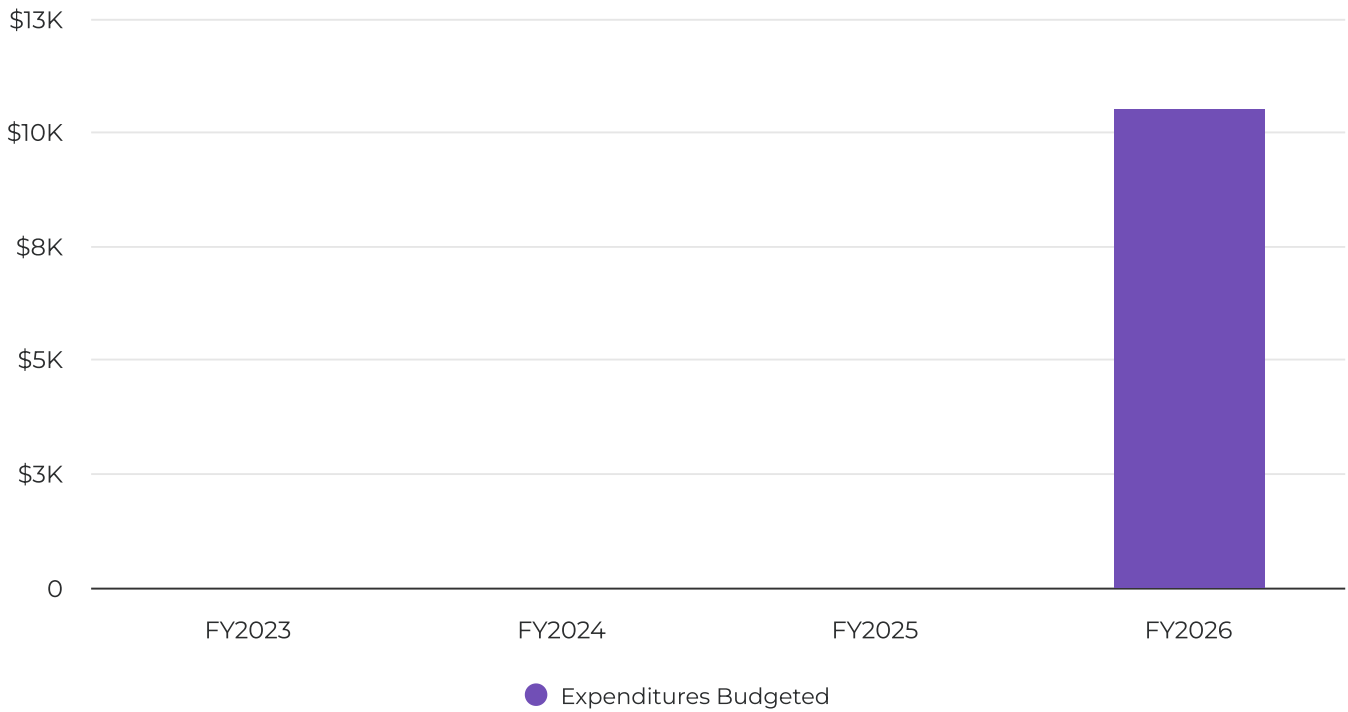
| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|--------|--------|--------|--------|
| Number of Campgrounds and Recreation Facilities | 11 | 11 | 11 | 11 |
| Number of Boating Facilities | 14 | 14 | 14 | 14 |
| Average Occupancy Rate | 80% | 85% | 70% | 75% |

Greenhorn Recreation

The Greenhorn Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

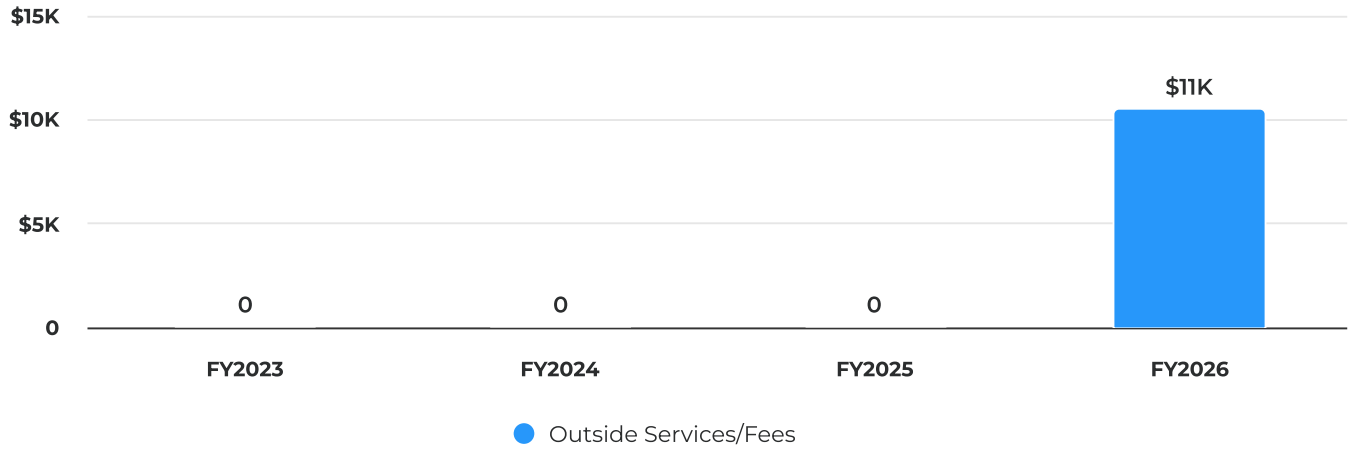


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$10,500 |
| Total Expenditures | - | - | - | \$10,500 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

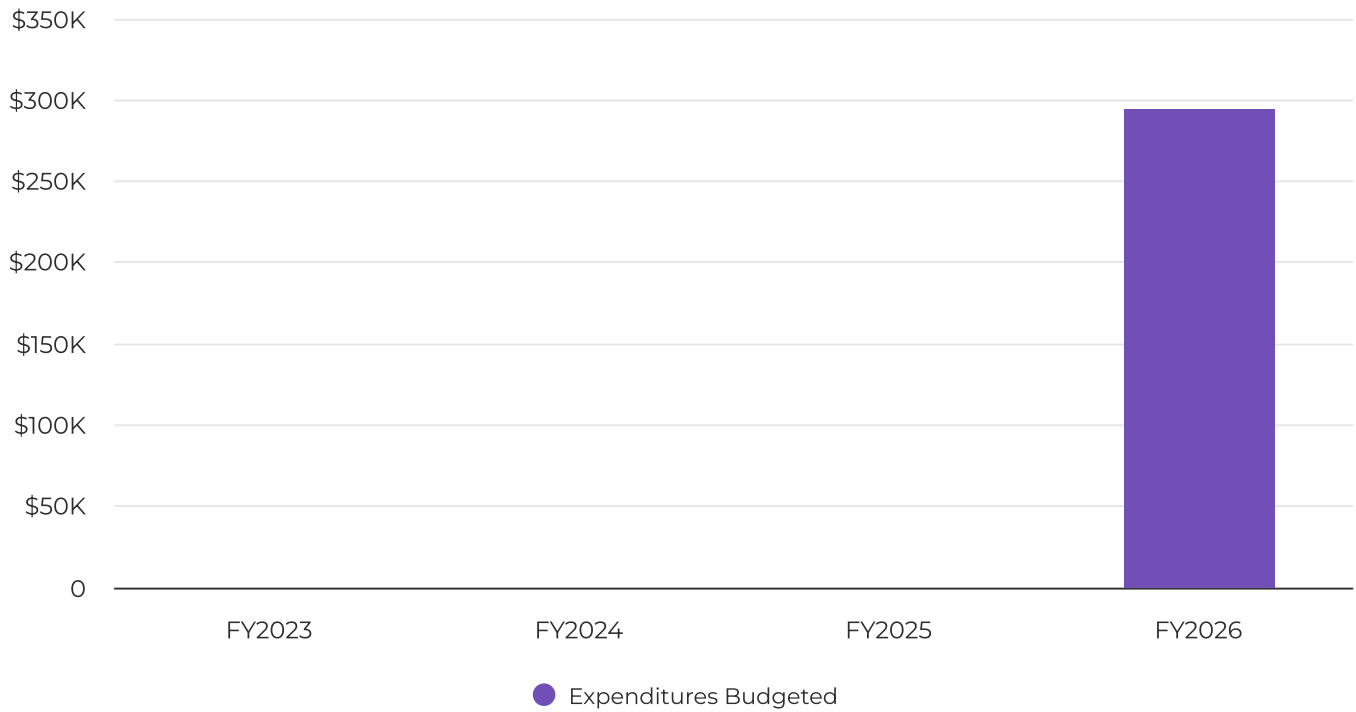
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|------------------------------|----------------|----------------|-------------------------|------------------|
| Outside Services/Fees | - | - | - | \$10,500 |
| FED/ST/CO FEES | - | - | - | \$5,500 |
| CONTRACTOR FEES | - | - | - | \$5,000 |
| Total Expenditures | - | - | - | \$10,500 |

Orchard Spring Recreation

The Orchard Spring Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

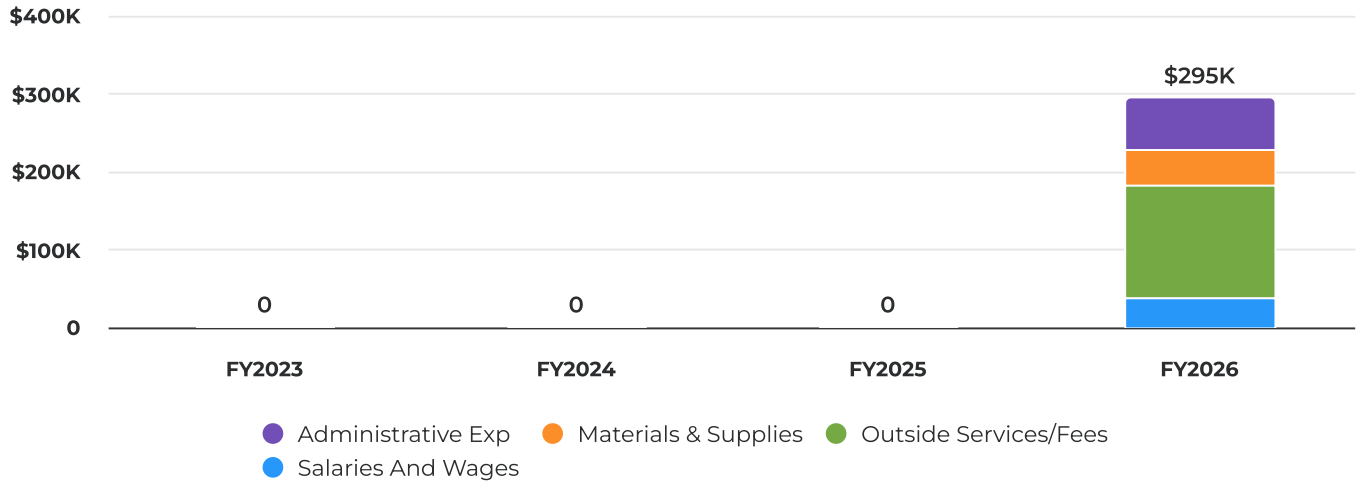


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$294,750 |
| Total Expenditures | - | - | - | \$294,750 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

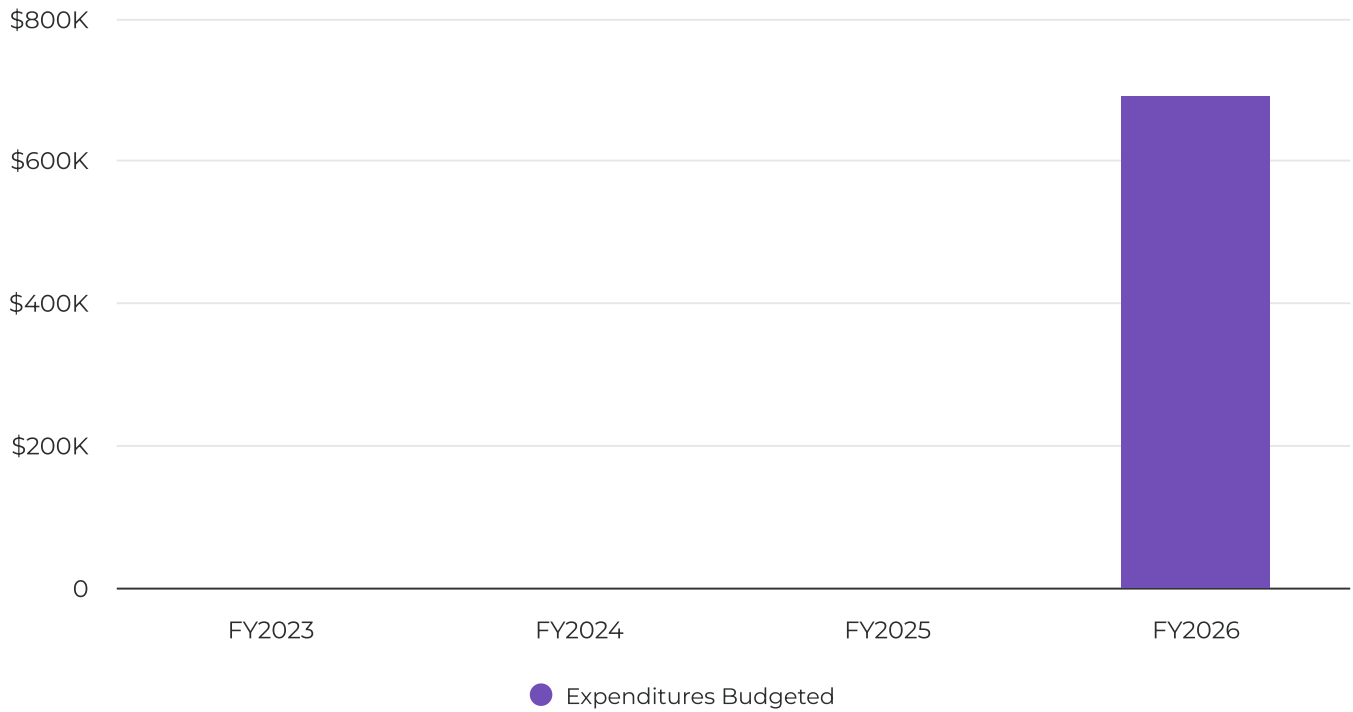
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$37,000 |
| Materials & Supplies | - | - | - | \$45,620 |
| Administrative Exp | - | - | - | \$66,550 |
| Outside Services/Fees | - | - | - | \$145,580 |
| Total Expenditures | - | - | - | \$294,750 |

Scotts Flat Recreation

The Orchard Spring Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

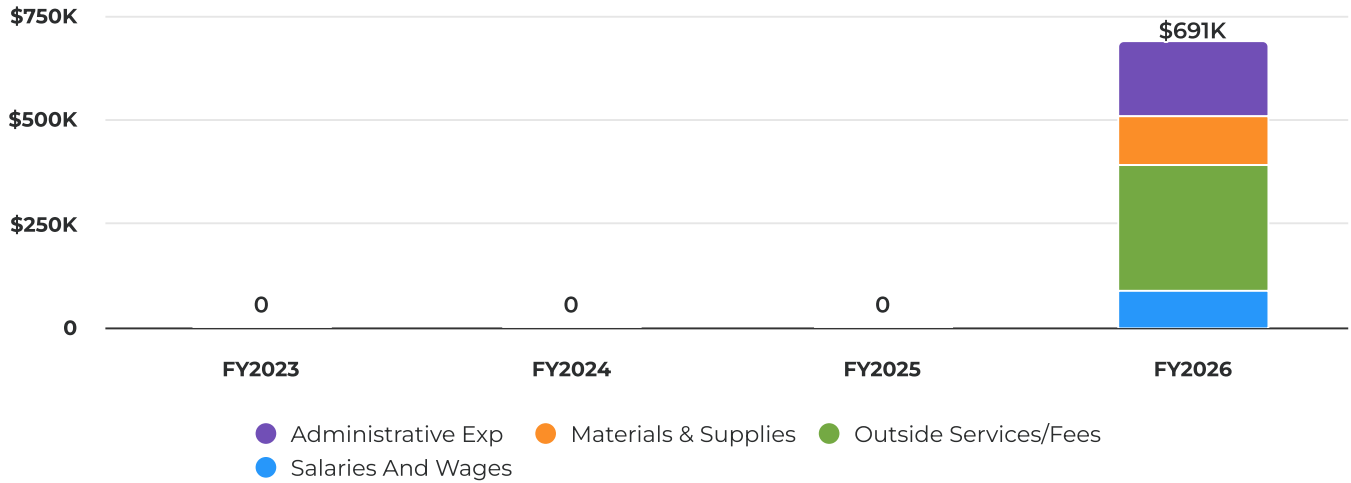


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$690,680 |
| Total Expenditures | - | - | - | \$690,680 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

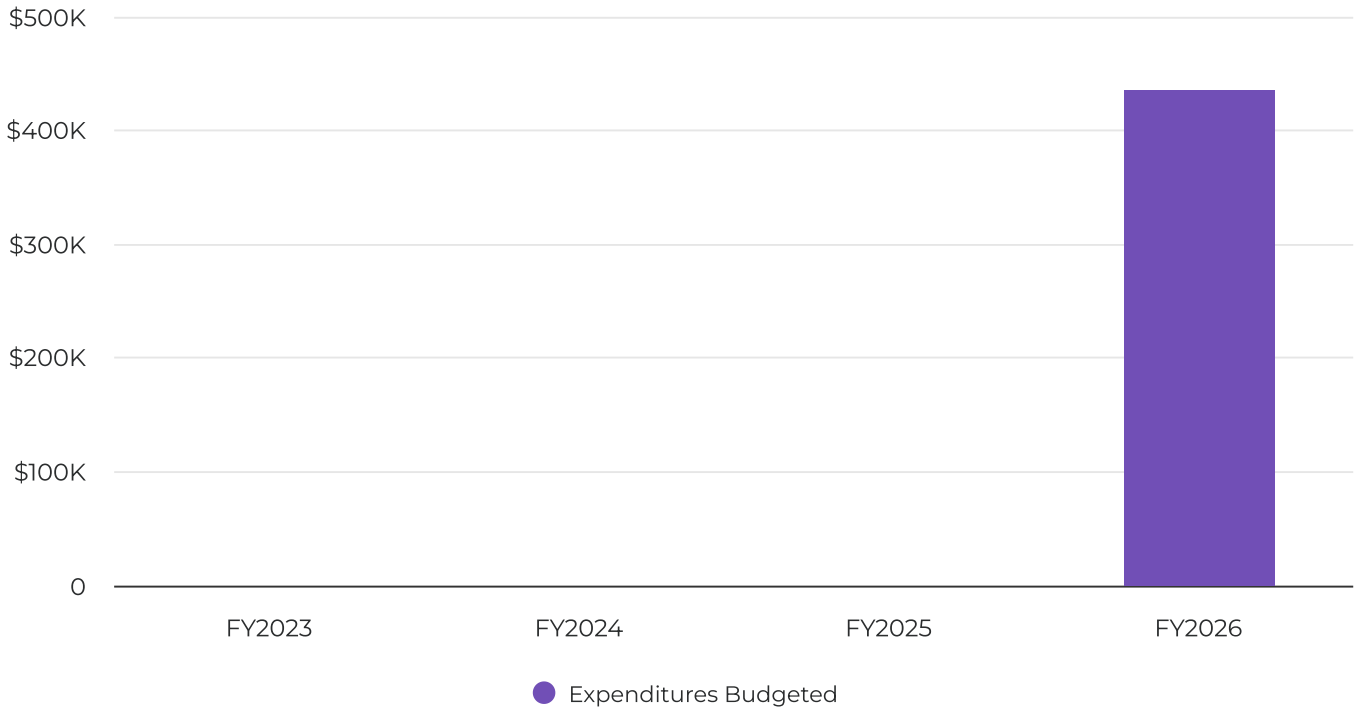
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$86,500 |
| Materials & Supplies | - | - | - | \$119,050 |
| Administrative Exp | - | - | - | \$182,250 |
| Outside Services/Fees | - | - | - | \$302,880 |
| Total Expenditures | - | - | - | \$690,680 |

Upper Division Recreation

The Orchard Spring Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

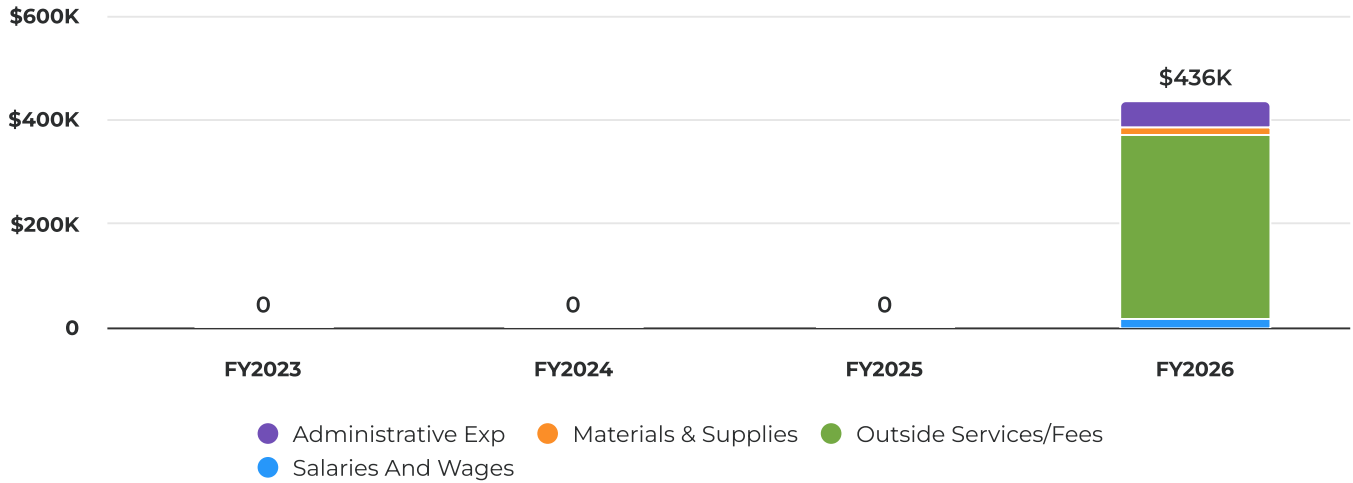


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$435,600 |
| Total Expenditures | - | - | - | \$435,600 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

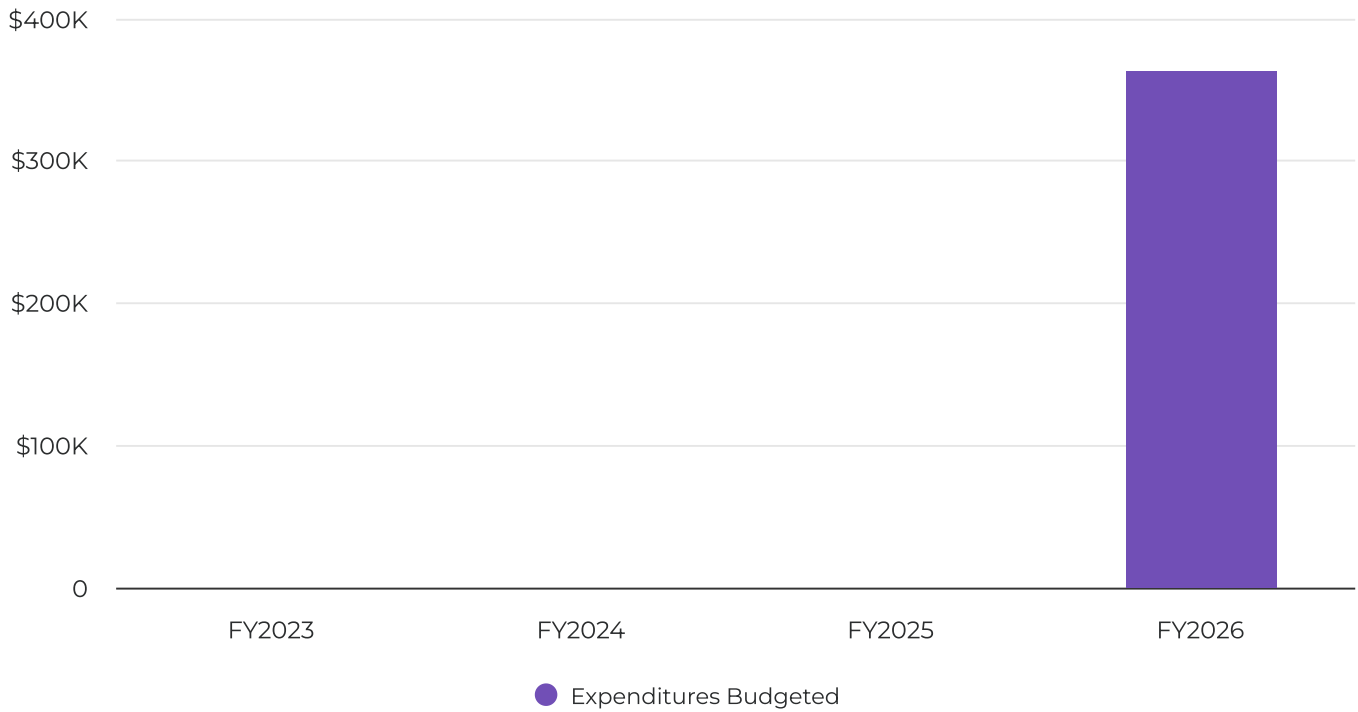
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$18,000 |
| Materials & Supplies | - | - | - | \$15,000 |
| Administrative Exp | - | - | - | \$51,000 |
| Outside Services/Fees | - | - | - | \$351,600 |
| Total Expenditures | - | - | - | \$435,600 |

Long Ravine Recreation

The Orchard Spring Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

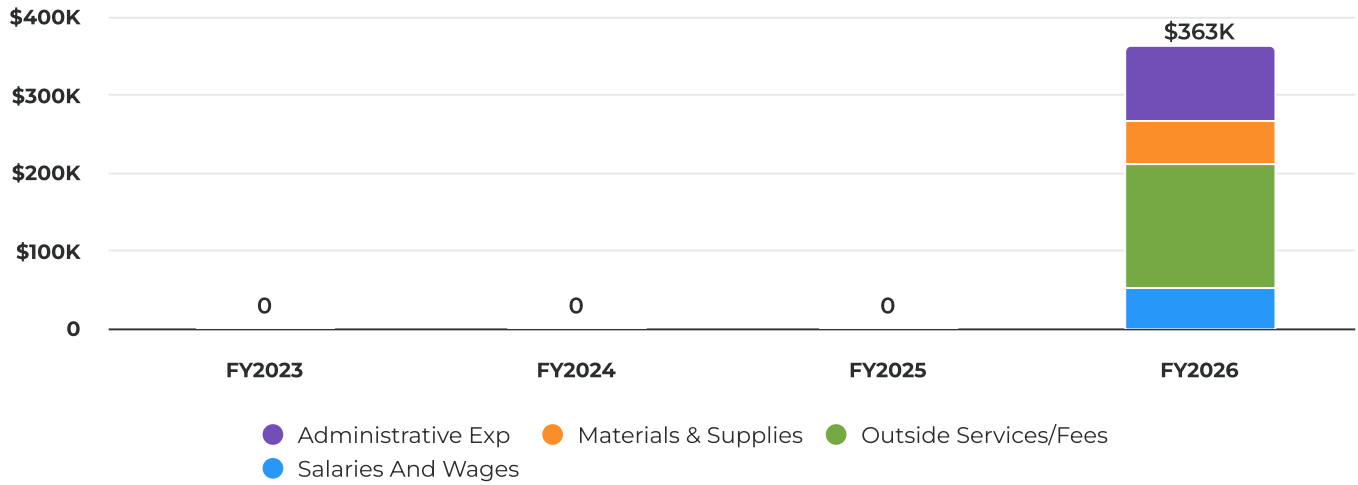


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$363,030 |
| Total Expenditures | - | - | - | \$363,030 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

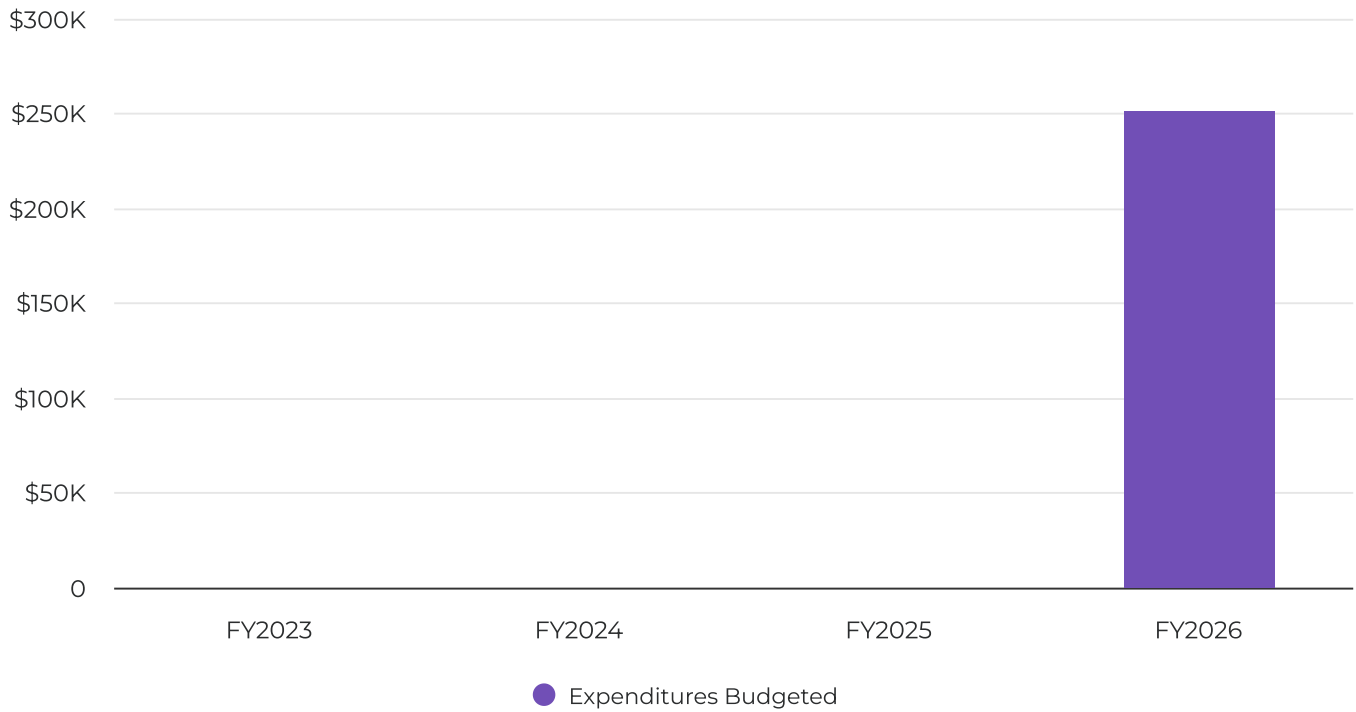
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$52,000 |
| Materials & Supplies | - | - | - | \$55,400 |
| Administrative Exp | - | - | - | \$96,550 |
| Outside Services/Fees | - | - | - | \$159,080 |
| Total Expenditures | - | - | - | \$363,030 |

Peninsula Recreation

The Orchard Spring Recreation Division was created in 2026 when the General Recreation Department was split into seven divisions.

Expenditure Summary

Historical Expenditures Across Division

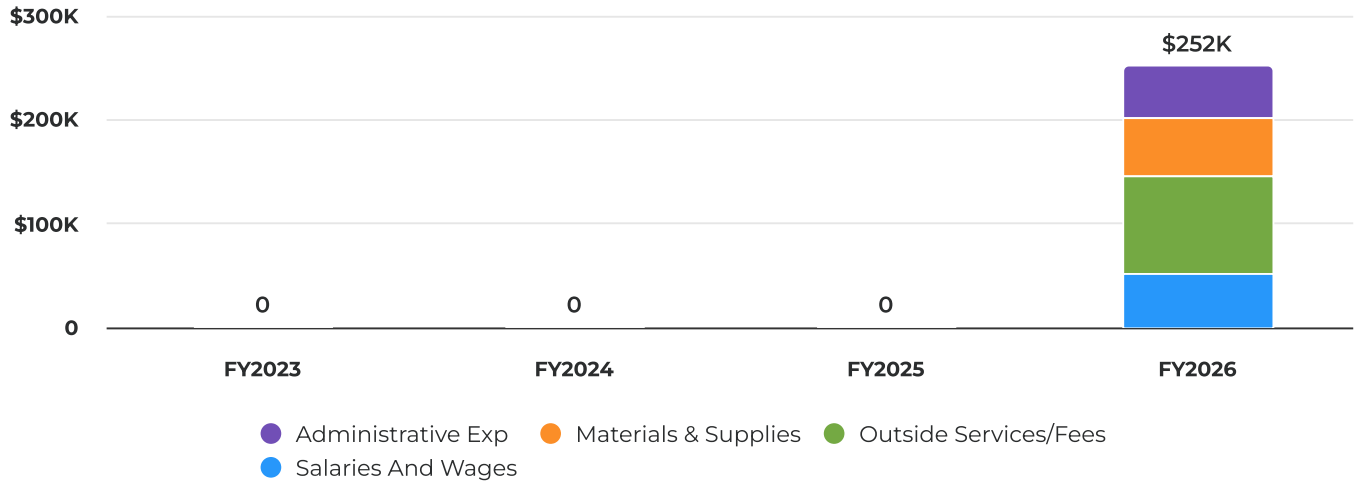


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Operating | - | - | - | \$251,670 |
| Total Expenditures | - | - | - | \$251,670 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

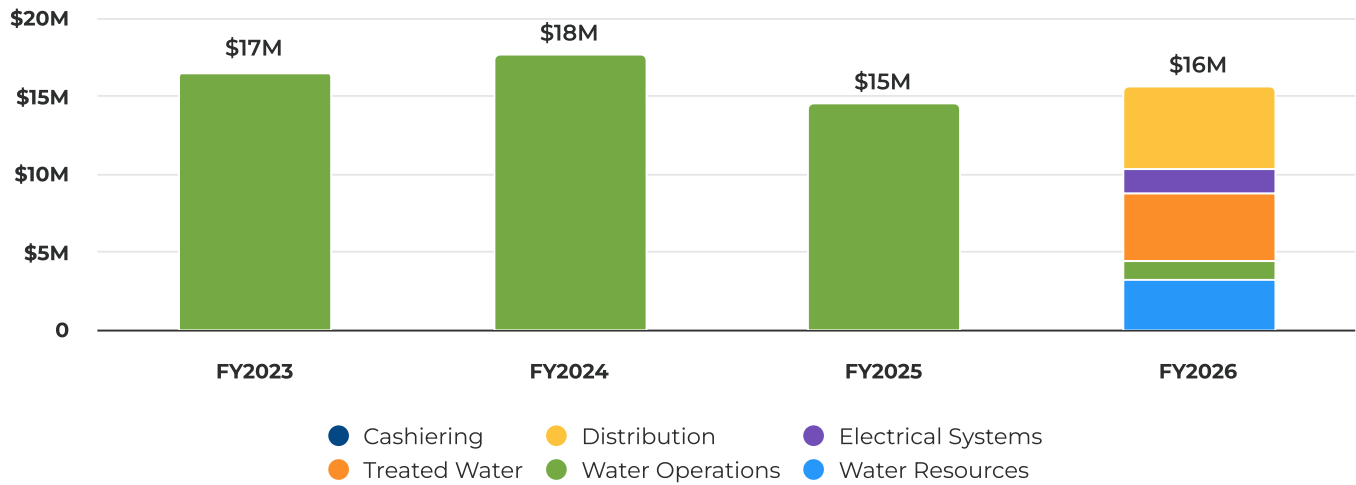
| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|------------------|
| Salaries And Wages | - | - | - | \$52,000 |
| Materials & Supplies | - | - | - | \$55,400 |
| Administrative Exp | - | - | - | \$50,550 |
| Outside Services/Fees | - | - | - | \$93,720 |
| Total Expenditures | - | - | - | \$251,670 |

Water Department

The Water Department consists of Water Operations, Treated Water, Distribution, Electrical Systems, and Water Resources Divisions.

Expenditures by Division

Historical Expenditures by Division



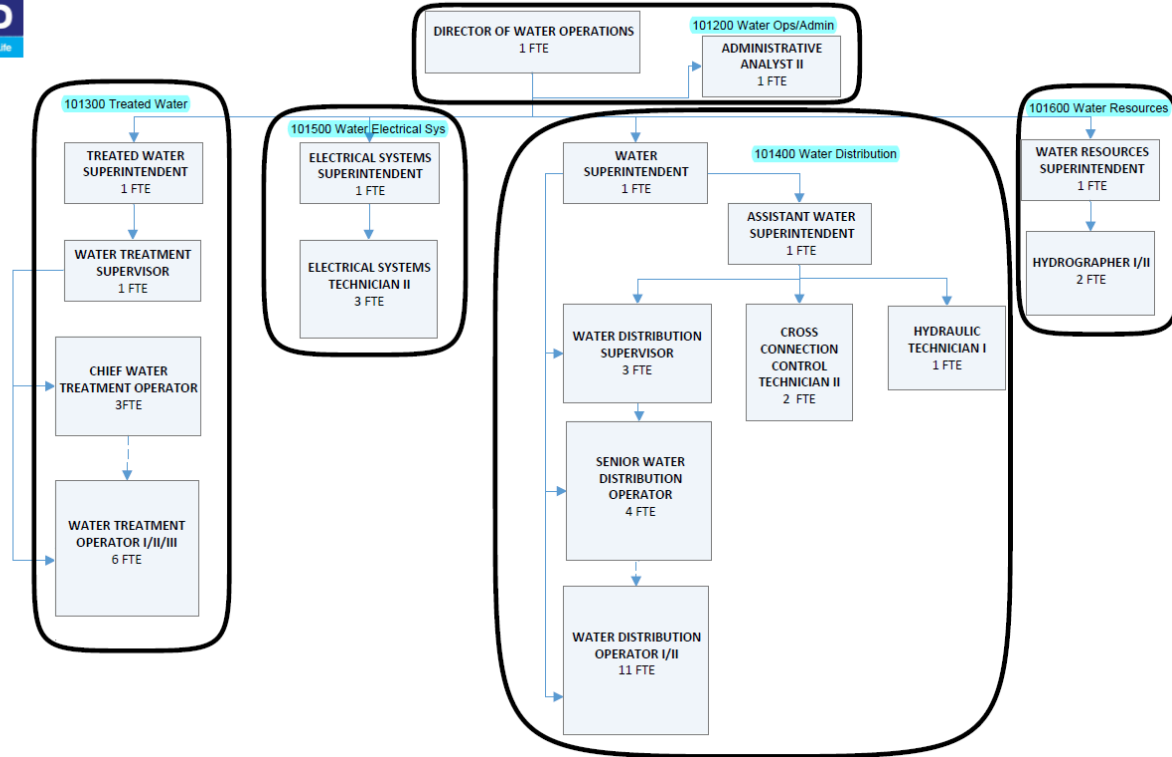
Expenditures by Division

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|---------------------|
| Cashiering | \$145,960 | - | - | - |
| Treated Water | - | - | - | \$4,350,781 |
| Distribution | - | - | - | \$5,286,205 |
| Electrical Systems | - | - | - | \$1,514,222 |
| Water Resources | - | - | - | \$3,188,645 |
| Water Operations | \$16,420,866 | \$17,645,213 | \$14,512,110 | \$1,248,803 |
| Total Expenditures | \$16,566,826 | \$17,645,213 | \$14,512,110 | \$15,588,656 |

Water Org Chart



NEVADA IRRIGATION DISTRICT 2026 ORGANIZATIONAL CHART OPERATIONS



January 2026

2025 FTE's 43

Water Operations

Water Operations, a division of the Water Department, is dedicated to delivering clean and reliable drinking water to nearly 20,000 treated water connections and providing irrigation services to approximately 6,000 raw water customers. Additionally, the division oversees the management of NID’s comprehensive water resources and electrical systems.

These critical services are supported by an extensive infrastructure spanning Nevada, Placer, and Yuba Counties, which includes six drinking water treatment plants, 430 miles of drinking water pipelines, 470 miles of canals, and over 50 55 water rights.

Water Operations plays an essential role in addressing the diverse water needs of the community by ensuring public health, supporting agricultural and recreational activities, safeguarding natural resources, and promoting economic and environmental sustainability.



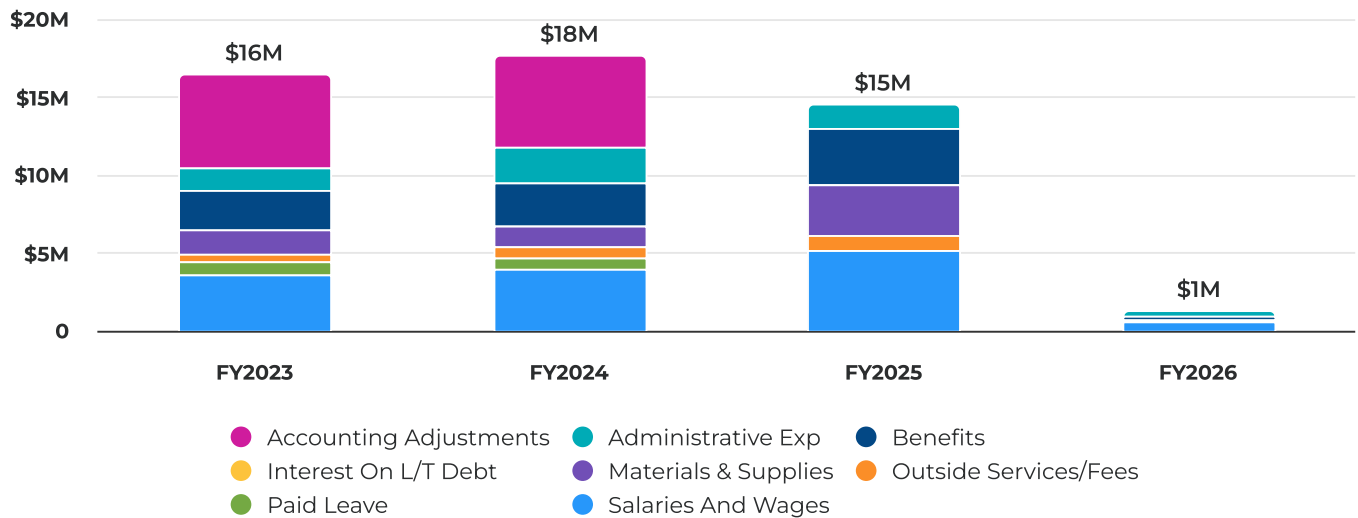
Expenditure Summary

Historical Expenditures Across Division



Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|---------------------|---------------------|-------------------------|--------------------|
| Salaries And Wages | \$3,584,367 | \$3,918,525 | \$5,136,700 | \$512,629 |
| Paid Leave | \$809,191 | \$755,151 | - | - |
| Benefits | \$2,639,735 | \$2,707,418 | \$3,615,828 | \$176,124 |
| Materials & Supplies | \$1,496,637 | \$1,321,616 | \$3,294,462 | \$145,850 |
| Administrative Exp | \$1,329,361 | \$2,364,676 | \$1,513,570 | \$359,900 |
| Accounting Adjustments | \$6,057,223 | \$5,872,182 | - | - |
| Outside Services/Fees | \$504,352 | \$705,604 | \$951,550 | \$54,300 |
| Interest On L/T Debt | - | \$42 | - | - |
| Total Expenditures | \$16,420,866 | \$17,645,213 | \$14,512,110 | \$1,248,803 |

Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|------------------------------|-------------|-------------|-------------|
| Administrative Analyst I/II | 1.00 | 1.00 | 1.00 |
| Director of Water Operations | 1.00 | 1.00 | 1.00 |
| Total | 2.00 | 2.00 | 2.00 |

Goals

- Continue to ensure the reliable delivery of safe, high-quality water to all customers while optimizing operational efficiency, minimizing environmental impact, and maintaining financial sustainability.
- Identify and implement strategies to strengthen and diversify our water supply, reducing dependence on PG&E facilities in the long term.
- Conduct a thorough analysis of upcoming regulatory changes related to water efficiency and water rights reporting and identify the most efficient and effective strategies for compliance.

Metrics

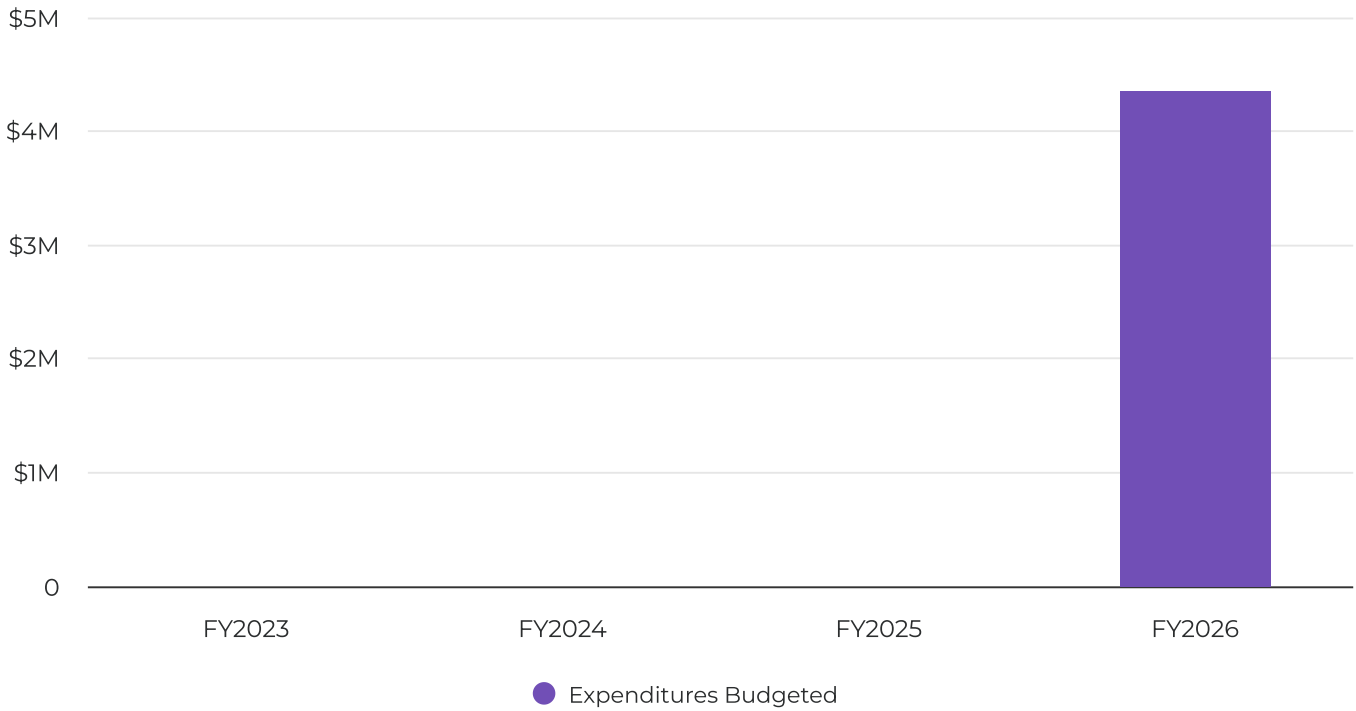
| Performance Metric | FY2022 | FY2023 | FY2024 | FY2025 |
|---|---------|---------|---------|---------|
| Irrigation Water | | | | |
| Volume of Irrigation Water Purchased (Acre Feet) | 118,468 | 118,531 | 110,688 | 112,773 |
| Irrigation Service Connections | 5,888 | 5,824 | 5,626 | 5,507 |
| Irrigated Acres Served | 33,096 | 33,122 | 32,543 | 31,947 |
| Miles of Distribution System | 459 | 459 | 459 | 460 |
| Number of Aquatic Applications | 207 | 207 | 207 | 207 |
| Number of Measuring Stations Monitored and Maintained | 198 | 198 | 202 | 201 |
| Treated Water | | | | |
| Number of Potable Water Treatment Plants | 6 | 6 | 6 | 6 |
| Number of Campground Drinking Water Systems | 6 | 6 | 6 | 6 |
| Treated Water Production (Million Gallons) | 2,869 | 2,827 | 2,956 | 2,893 |
| Number of Treated Water Accounts | 19,904 | 19,932 | 19,991 | 20,024 |
| Number of Pump Stations | 19 | 19 | 19 | 19 |
| Number Potable Water Storage Tanks Maintained | 51 | 51 | 51 | 51 |
| Number of Pressure Regulating Stations Maintained | 120 | 120 | 120 | 120 |
| Number of Water Samples Collected | 1,647 | 1,753 | 1,529 | 1,570 |
| Number of Back Flow Devices Tested | 1,970 | 2,002 | 2,002 | 2,038 |
| Number of Back Flow Devices Repaired or Replaced | 171 | 120 | 147 | 52 |
| Miles of Treated Distribution System | 432 | 434 | 440 | 417 |

Treated Water

The Treated Water Division was created in 2026 when the Water Operations Division was split into five divisions.

Expenditure Summary

Historical Expenditures Across Division

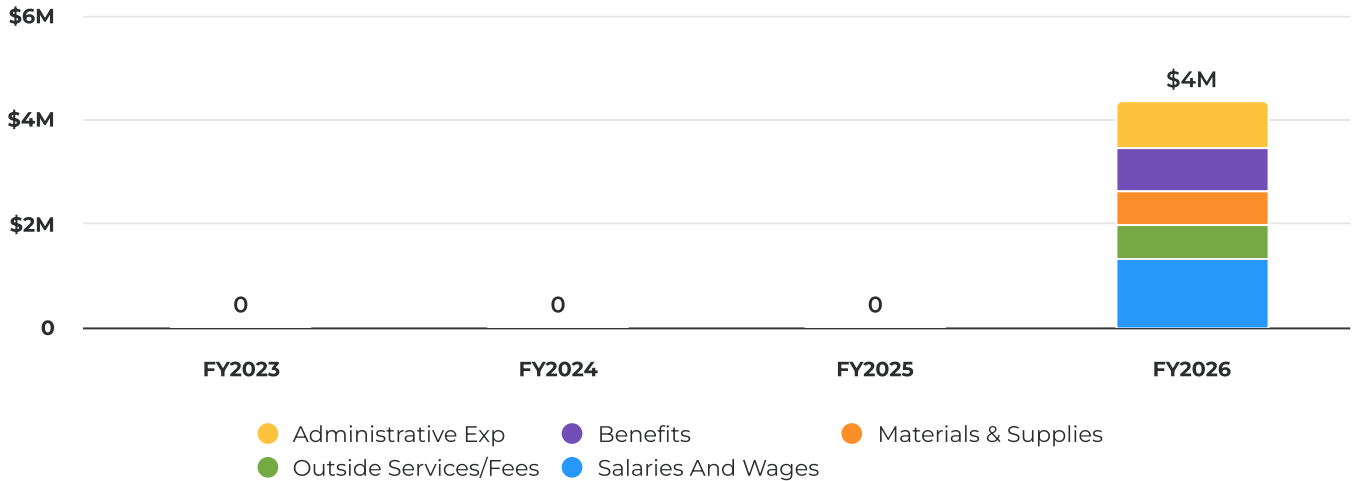


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$4,350,781 |
| Total Expenditures | - | - | - | \$4,350,781 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$1,333,684 |
| Benefits | - | - | - | \$838,469 |
| Materials & Supplies | - | - | - | \$639,110 |
| Administrative Exp | - | - | - | \$906,618 |
| Outside Services/Fees | - | - | - | \$632,900 |
| Total Expenditures | - | - | - | \$4,350,781 |

Personnel Summary

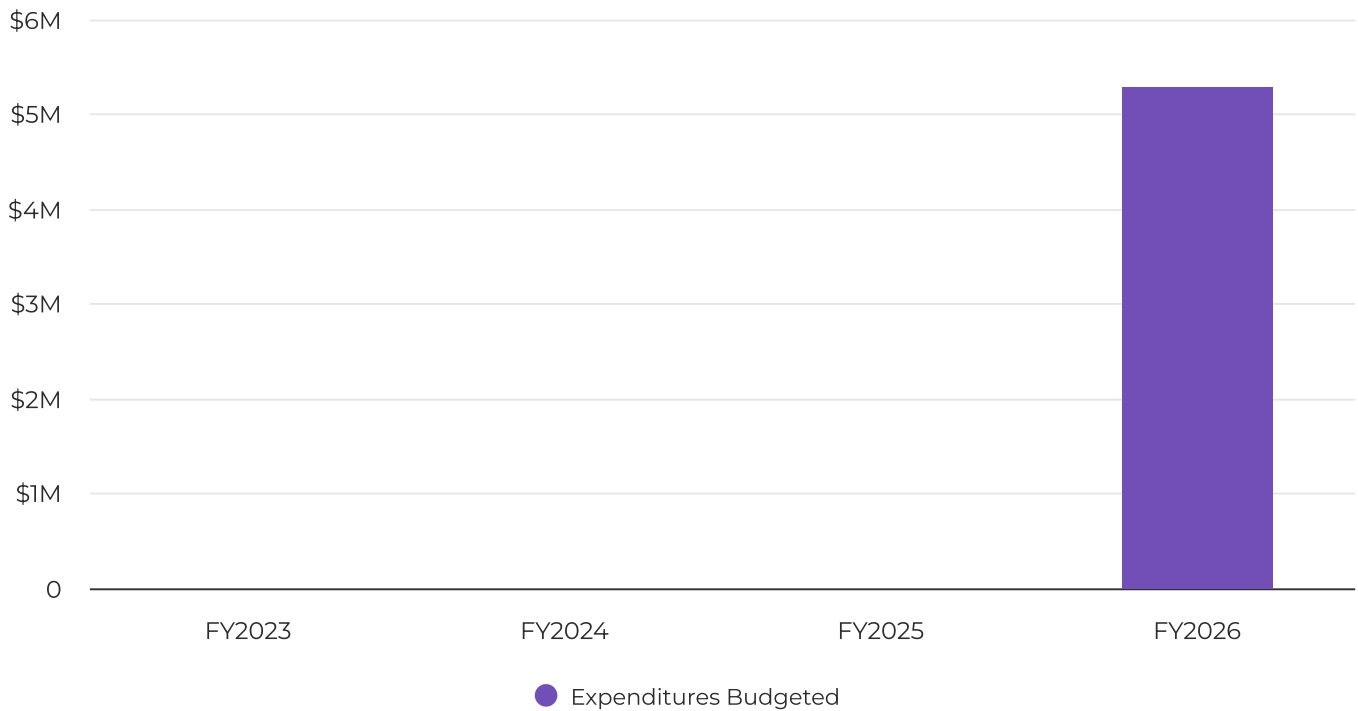
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|-----------------------------------|--------------|--------------|--------------|
| Chief Water Treatment Operator | 2.00 | 3.00 | 3.00 |
| Treated Water Superintendent | 1.00 | 1.00 | 1.00 |
| Water Treatment Operator I/II/III | 7.00 | 6.00 | 6.00 |
| Water Treatment Supervisor | 1.00 | 1.00 | 1.00 |
| Total | 11.00 | 11.00 | 11.00 |

Distribution

The Distribution Division was created in 2026 when the Water Operations Division was split into five divisions.

Expenditure Summary

Historical Expenditures Across Division

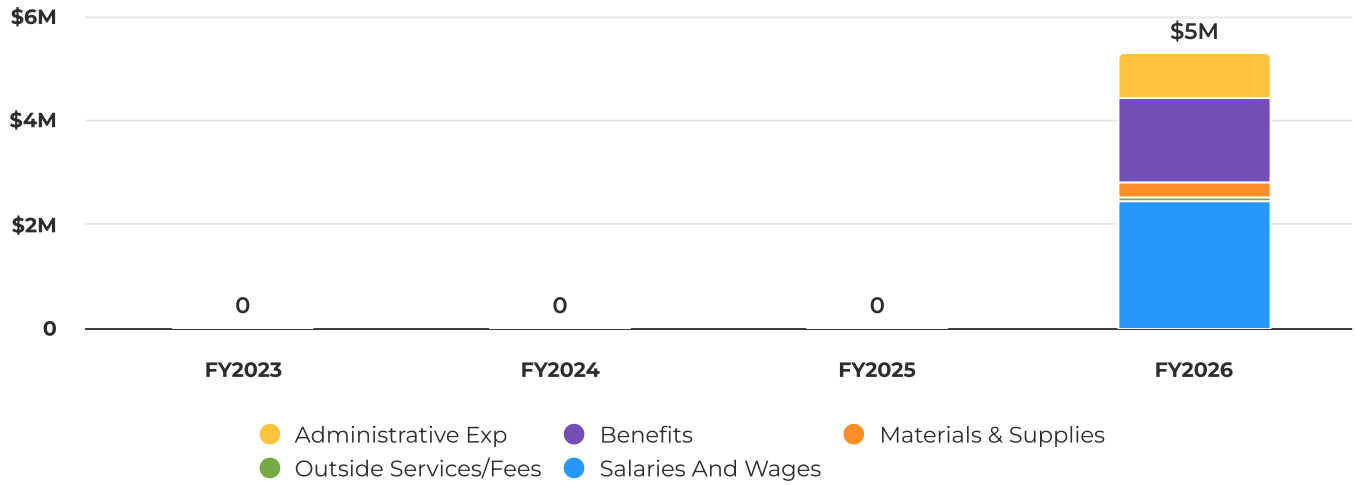


Expenditures by Fund Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$5,286,205 |
| Total Expenditures | - | - | - | \$5,286,205 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$2,448,823 |
| Benefits | - | - | - | \$1,641,311 |
| Materials & Supplies | - | - | - | \$285,142 |
| Administrative Exp | - | - | - | \$846,050 |
| Outside Services/Fees | - | - | - | \$64,880 |
| Total Expenditures | - | - | - | \$5,286,205 |

Personnel Summary

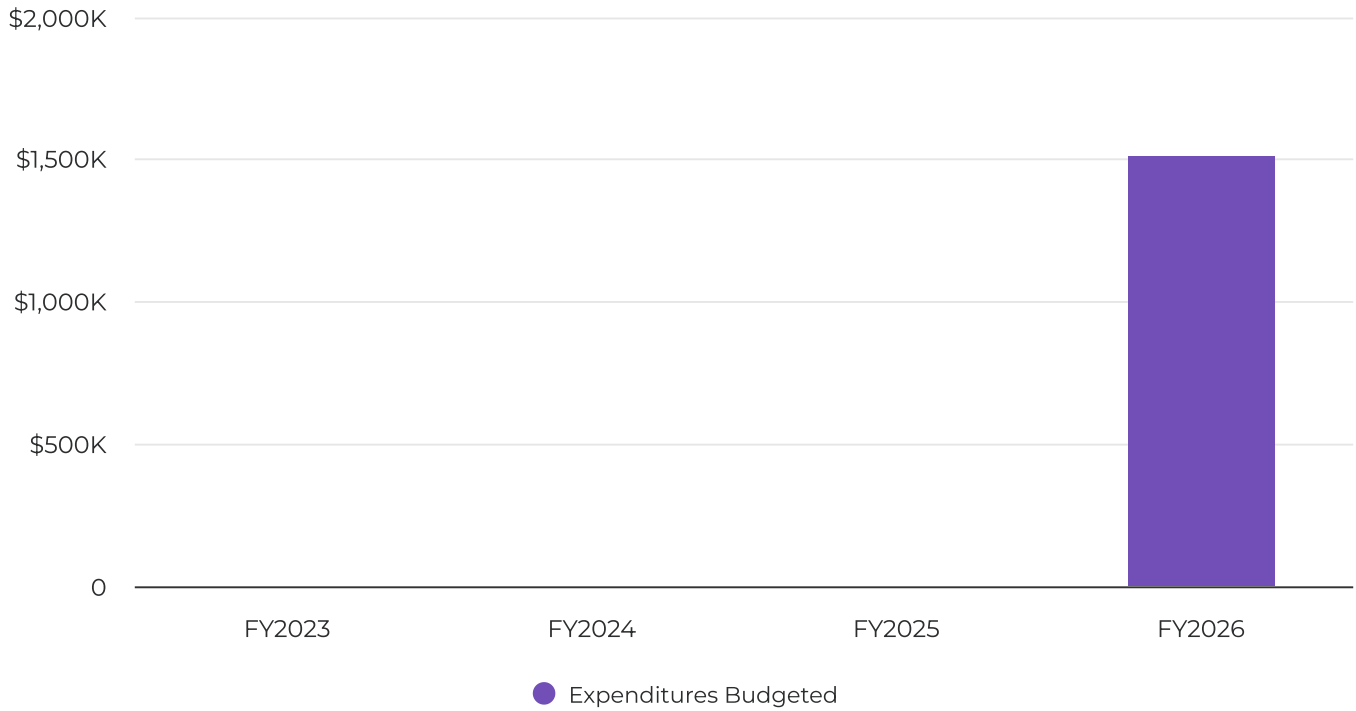
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--|--------------|--------------|--------------|
| Assistant Water Superintendent | 1.00 | 1.00 | 1.00 |
| Cross Connection Control Technician I/II | 2.00 | 2.00 | 2.00 |
| Hydraulic Technician I/II | 1.00 | 1.00 | 1.00 |
| Senior Water Distribution Operator | 3.00 | 5.00 | 4.00 |
| Water Distribution Operator I/II | 11.00 | 10.00 | 11.00 |
| Water Distribution Supervisor | 3.00 | 3.00 | 3.00 |
| Water Superintendent | 1.00 | 1.00 | 1.00 |
| Total | 22.00 | 23.00 | 23.00 |

Electrical Systems

The Electrical Systems Division was created in 2026 when the Water Operations Division was split into five divisions.

Expenditure Summary

Historical Expenditures Across Division

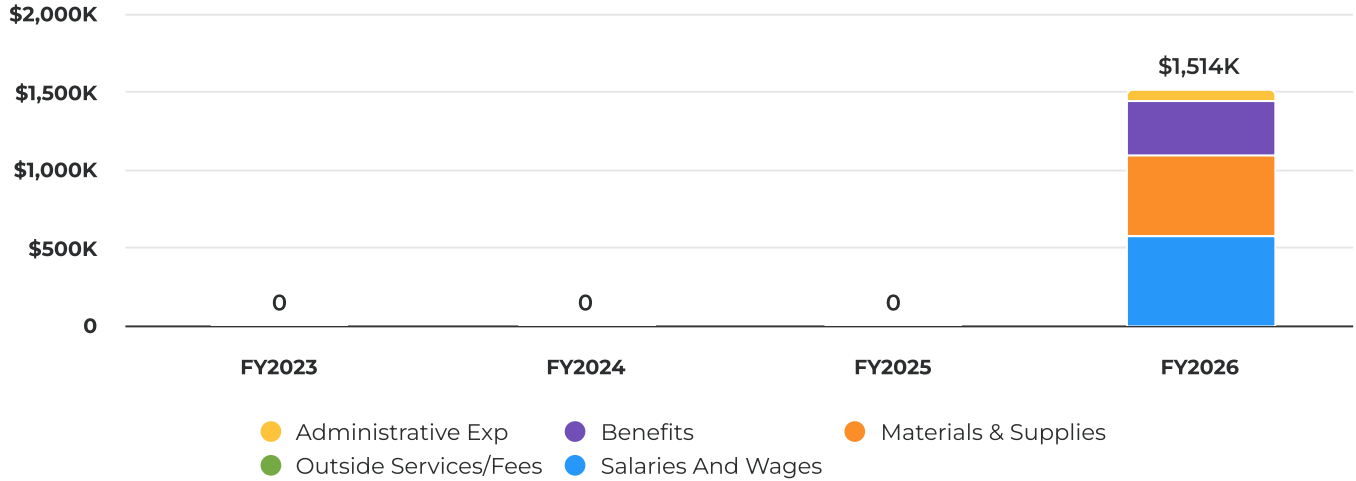


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$1,514,222 |
| Total Expenditures | - | - | - | \$1,514,222 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$571,749 |
| Benefits | - | - | - | \$350,423 |
| Materials & Supplies | - | - | - | \$515,050 |
| Administrative Exp | - | - | - | \$72,750 |
| Outside Services/Fees | - | - | - | \$4,250 |
| Total Expenditures | - | - | - | \$1,514,222 |

Personnel Summary

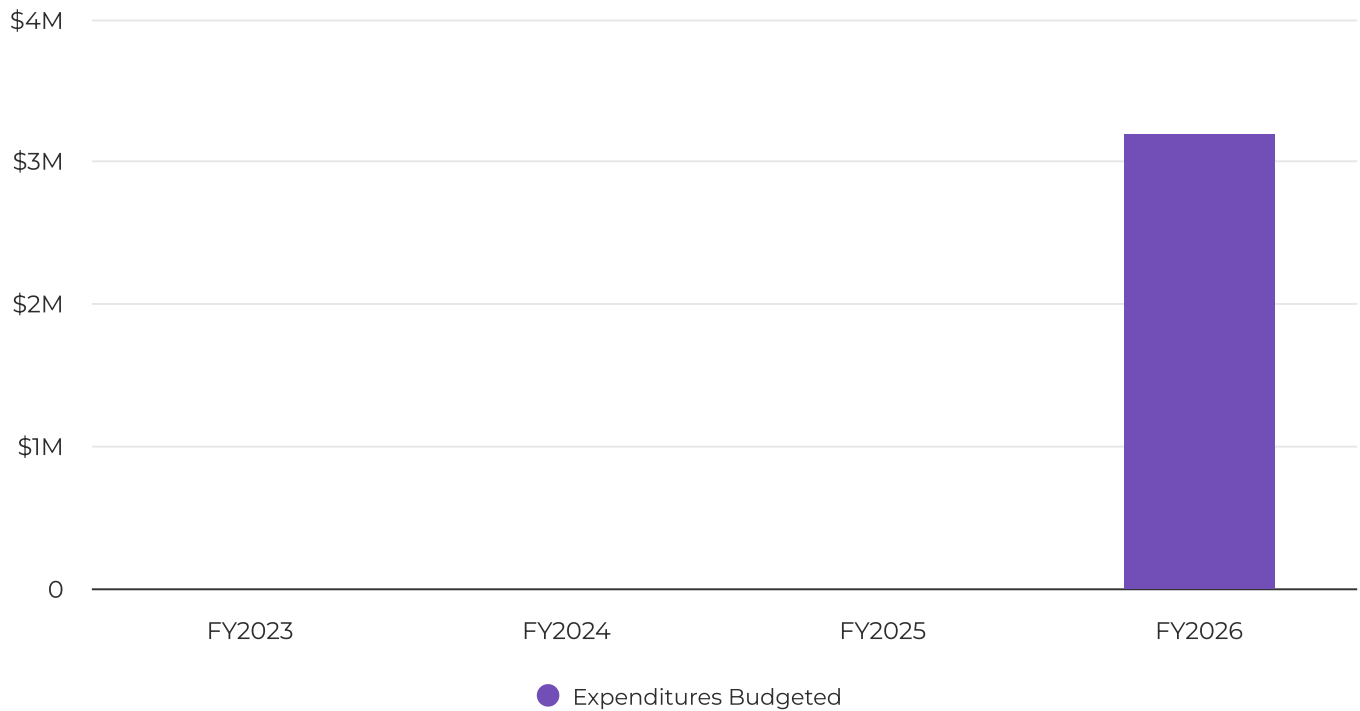
| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|------------------------------------|-------------|-------------|-------------|
| Electrical Systems Superintendent | 1.00 | 1.00 | 1.00 |
| Electrical Systems Technician I/II | 3.00 | 3.00 | 3.00 |
| Total | 4.00 | 4.00 | 4.00 |

Water Resources

The Water Resources Division was created in 2026 when the Water Operations Division was split into five divisions.

Expenditure Summary

Historical Expenditures Across Division

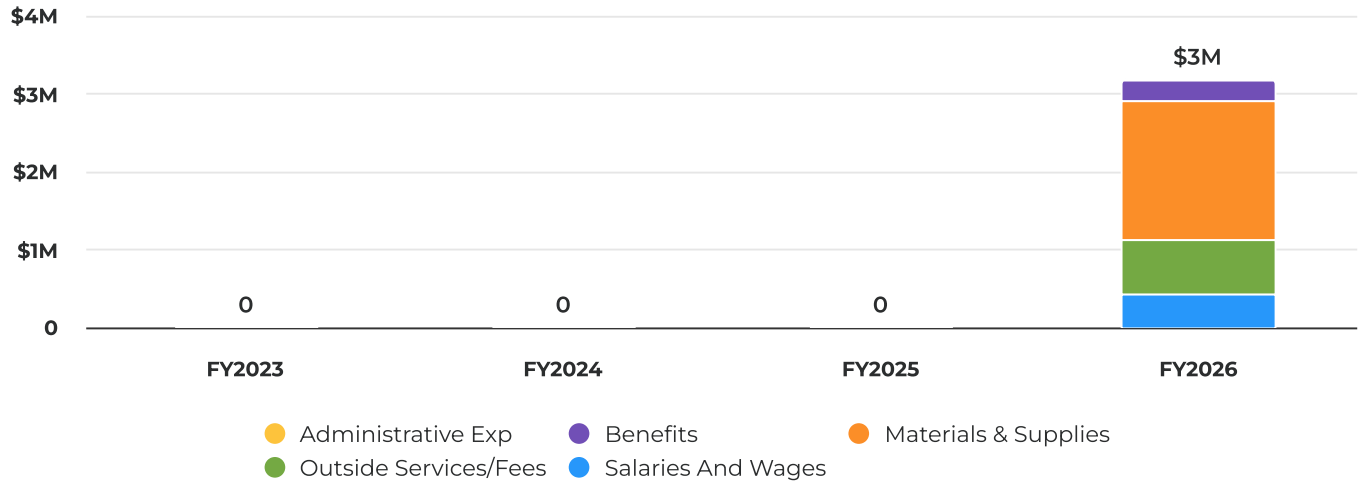


Expenditure Summary

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Operating | - | - | - | \$3,188,645 |
| Total Expenditures | - | - | - | \$3,188,645 |

Expenditures by Type

Historical Expenditures by Type



Expenditures by Type

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---------------------------|----------------|----------------|-------------------------|--------------------|
| Salaries And Wages | - | - | - | \$424,698 |
| Benefits | - | - | - | \$261,223 |
| Materials & Supplies | - | - | - | \$1,788,675 |
| Administrative Exp | - | - | - | \$29,650 |
| Outside Services/Fees | - | - | - | \$684,400 |
| Total Expenditures | - | - | - | \$3,188,645 |

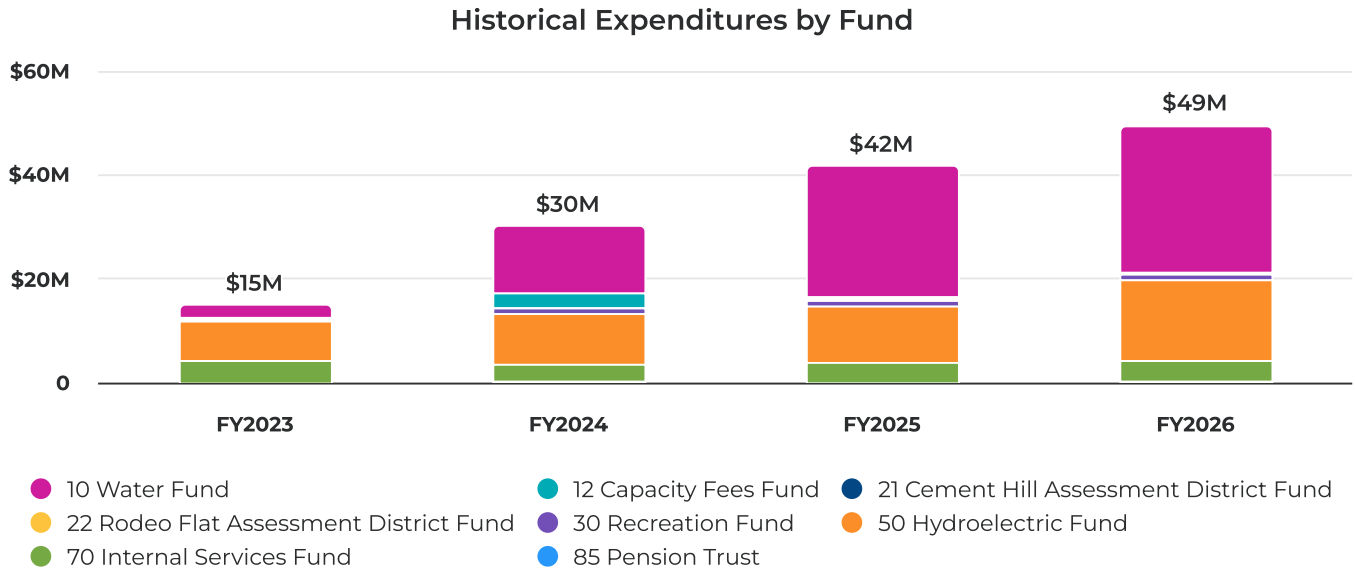
Personnel Summary

| Classification | 2024 FTE | 2025 FTE | 2026 FTE |
|--------------------------------|-------------|-------------|-------------|
| Hydrographer I/II | 2.00 | 2.00 | 2.00 |
| Water Resources Superintendent | 1.00 | 1.00 | 1.00 |
| Total | 3.00 | 3.00 | 3.00 |

Non-Departmental

The Non-Departmental items account for general district expenses such as debt service, insurance costs, interfund transfers, etc.

Expenditures by Fund



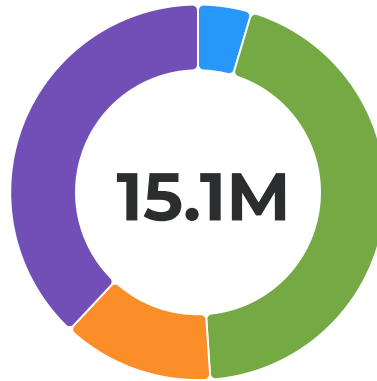
Expenditures by Fund

| Category | FY 2023 Actual | FY 2024 Actual | FY 2025 Original Budget | FY 2026 Budgeted |
|---|---------------------|---------------------|-------------------------|---------------------|
| 10 Water Fund | \$2,447,057 | \$12,755,265 | \$25,205,823 | \$28,101,059 |
| 12 Capacity Fees Fund | \$218,578 | \$3,004,751 | \$220,080 | \$220,080 |
| 21 Cement Hill Assessment District Fund | \$48,600 | \$42,680 | \$402,602 | \$402,620 |
| 22 Rodeo Flat Assessment District Fund | \$20,395 | \$19,445 | \$51,290 | \$44,215 |
| 30 Recreation Fund | \$270,686 | \$1,008,346 | \$1,123,762 | \$988,297 |
| 50 Hydroelectric Fund | \$7,658,152 | \$9,648,283 | \$10,918,292 | \$15,525,753 |
| 70 Internal Services Fund | \$4,261,200 | \$3,592,524 | \$3,703,035 | \$4,081,967 |
| 85 Pension Trust | - | \$518 | - | \$8,000 |
| Total Expenditures | \$14,924,669 | \$30,071,812 | \$41,624,883 | \$49,371,991 |

Capital Improvements: One Year Plan

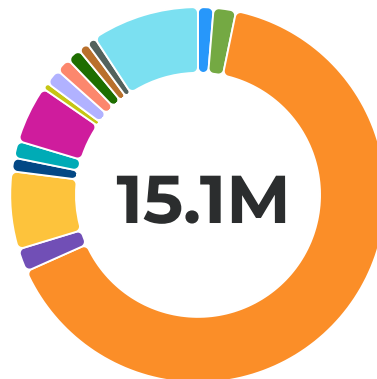
59 Capital Improvement Projects

FY26 Total Funding Requested by Source



| | | |
|-------------------------------|-------------|--------|
| Grant Funding | \$694,433 | 4.61% |
| Hydroelectric Capital Fund 55 | \$6,685,000 | 44.35% |
| Internal Services Fund 70 | \$1,960,065 | 13.00% |
| Water Capital Fund 15 | \$5,733,050 | 38.04% |

FY26 Total Funding Requested by Division

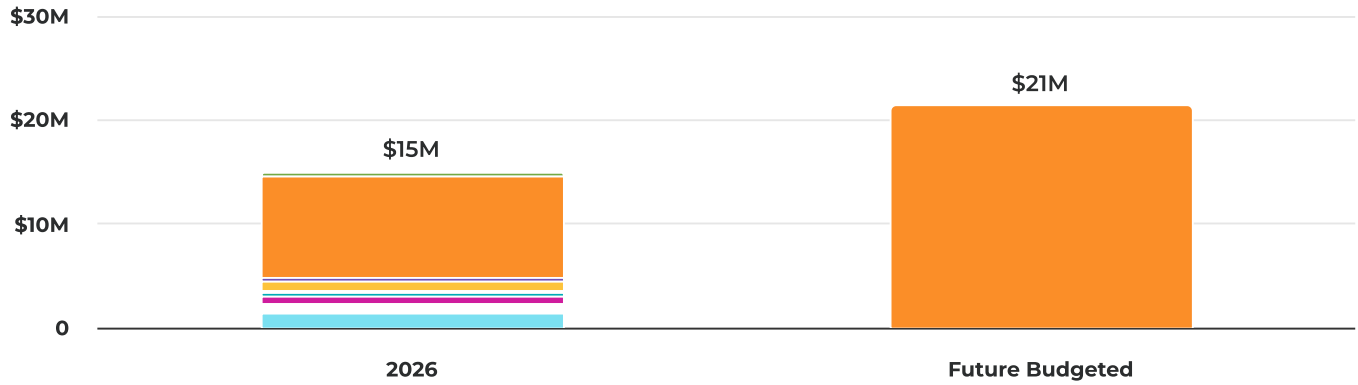


| | | |
|------------------------|-------------|--------|
| Distribution | \$201,600 | 1.34% |
| Electrical Systems | \$289,250 | 1.92% |
| Engineering | \$9,806,800 | 65.06% |
| Engineering Operations | \$300,000 | 1.99% |
| Hydro Admin | \$1,010,000 | 6.70% |
| Hydro Maintenance | \$175,000 | 1.16% |
| Hydro Operations | \$220,000 | 1.46% |
| Information Technology | \$747,998 | 4.96% |
| Raw Water Maint | \$85,000 | 0.56% |
| Shop Operations | \$210,000 | 1.39% |
| Treated Water | \$190,400 | 1.26% |
| Treated Water Maint | \$185,000 | 1.23% |
| Vegetation | \$135,000 | 0.90% |
| Water Resources | \$120,000 | 0.80% |
| Watershed | \$1,396,500 | 9.27% |

Capital Improvements: Multi-Year Plan

59 Capital Improvement Projects

FY26 - FY30 Total Funding Requested by Department (including Future Budgeted)



Funding by Department Totals (all years)

| | | |
|--------------------------|---------------------|--------|
| ● Distribution | \$201,600 | 0.55% |
| ● Electrical Systems | \$289,250 | 0.79% |
| ● Engineering | \$31,163,800 | 85.55% |
| ● Engineering Operations | \$300,000 | 0.82% |
| ● Hydro Admin | \$1,010,000 | 2.77% |
| ● Hydro Maintenance | \$175,000 | 0.48% |
| ● Hydro Operations | \$220,000 | 0.60% |
| ● Information Technology | \$747,998 | 2.05% |
| ● Raw Water Maint | \$85,000 | 0.23% |
| ● Shop Operations | \$210,000 | 0.58% |
| ● Treated Water | \$190,400 | 0.52% |
| ● Treated Water Maint | \$185,000 | 0.51% |
| ● Vegetation | \$135,000 | 0.37% |
| ● Water Resources | \$120,000 | 0.33% |
| ● Watershed | \$1,396,500 | 3.83% |

Capital Projects

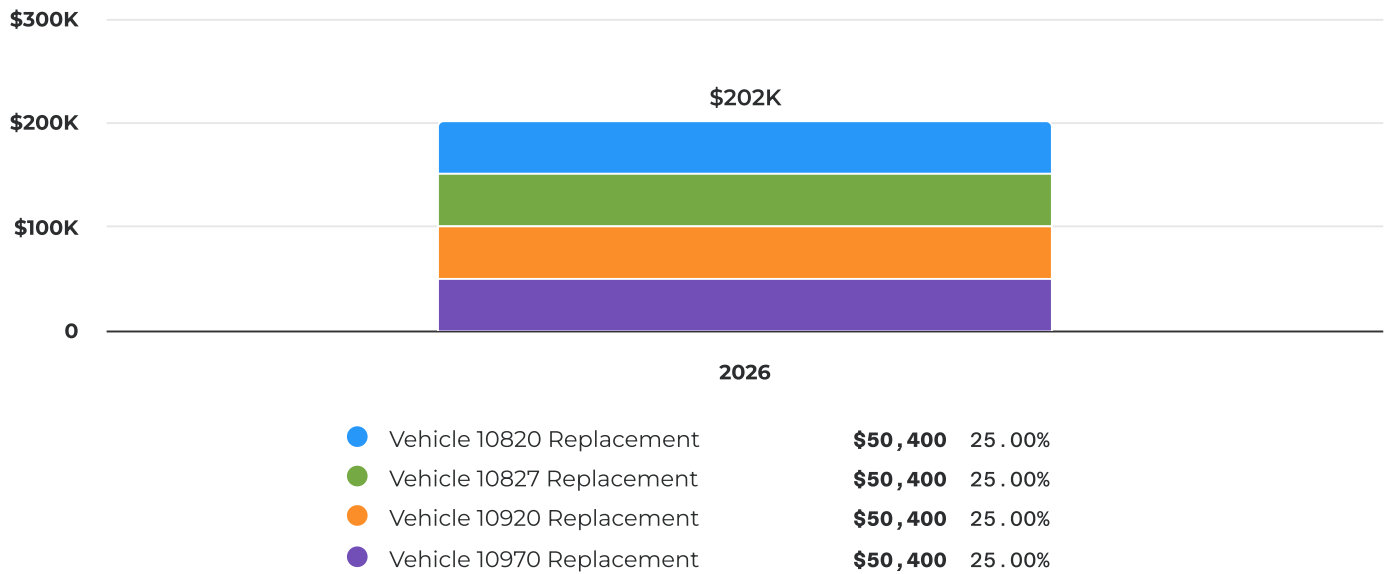
| Project No. / Project Name | Years | Departments | Type | Total |
|--|-------|------------------------|------------------------------------|-------------|
| N/A 1-Ton Flatbed Truck (Replace Vehicle 9912) | 2026 | Treated Water Maint | Vehicles and Equipment | \$95,000 |
| N/A 3/4-Ton Utility Bed Truck (Replace Vehicle 10000) | 2026 | Treated Water Maint | Vehicles and Equipment | \$90,000 |
| C0024 (2687) ADA Transition Plan | 2026 | Engineering Operations | Capital Improvement Projects (CIP) | \$50,000 |
| C0005 (2359) Bowman North Dam Upstream Lining Improvements | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$50,000 |
| C0061 (2761) Bowman South Arch Dam Repair | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$100,000 |
| C0062 (2762) Bowman Transmission Line Pole Replacements | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$200,000 |
| C0026 (2689) Charging Stations at District Facilities | 2026 | Engineering Operations | Capital Improvement Projects (CIP) | \$250,000 |
| C0063 (2763) Chicago Park Flume Controls Upgrade | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$60,000 |
| C0064 (2764) Chicago Park Flume Intake Gate Slot Repair | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$100,000 |
| C0019 (2655) Chicago Park Powerhouse Refurbishment | 2026 | Engineering | Capital Improvement Projects (CIP) | \$2,000,000 |
| N/A Compact (Mini) Excavator (Replace Eqpt 10420) | 2026 | Raw Water Maint | Vehicles and Equipment | \$85,000 |
| C0010 (2395) Deer Creek Excitation Upgrade | 2026 | Engineering | Capital Improvement Projects (CIP) | \$150,000 |
| C0065 (2765) Deer Creek Power Pole Replacements | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$125,000 |
| C0067 (2767) Diesel Tanks and Pump (Replace) | 2026 | Shop Operations | Capital Improvement Projects (CIP) | \$150,000 |
| C0041 (2723) Dutch Flat #2 RTU Replacement | 2026 | Engineering | Capital Improvement Projects (CIP) | \$50,000 |
| C0043 (2725) Dutch Flat Forebay Drain Line Repair | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$75,000 |
| T0015 (2748) English Meadow Restoration Project Post-Construction Monitoring and Management | 2026 | Watershed | Capital Improvement Projects (CIP) | \$100,000 |

| Project No. / Project Name | Years | Departments | Type | Total | |
|----------------------------|---|-------------|--------------------|------------------------------------|-------------|
| C0020 (2658) | French Lake Low Level Outlet Gate Improvements | 2026 | Engineering | Capital Improvement Projects (CIP) | \$250,000 |
| N/A | FuelMaster System (Upgrade) | 2026 | Shop Operations | Vehicles and Equipment | \$60,000 |
| C0052 (2752) | Gaging Station - Tarr @ Hog Chute | 2026 | Water Resources | Capital Improvement Projects (CIP) | \$120,000 |
| C0053 (2753) | Gold Hill Diversion | 2026 | Engineering | Capital Improvement Projects (CIP) | \$250,000 |
| N/A | Half-Ton Pickup Truck (Replace Vehicle 10721) | 2026 | Vegetation | Vehicles and Equipment | \$50,000 |
| T0003 (2455) | Hazard Tree / Fire Fuels Management | 2026 | Watershed | Capital Improvement Projects (CIP) | \$340,000 |
| C0049 (2749) | Lake of the Pines WTP Chemical Tanks | 2026 | Treated Water | Capital Improvement Projects (CIP) | \$140,000 |
| C0013 (2568) | Lake Wildwood Treatment Plant | 2026 | Engineering | Capital Improvement Projects (CIP) | \$250,000 |
| C0054 (2754) | Loma Rica Dam | 2026 | Engineering | Capital Improvement Projects (CIP) | \$200,000 |
| C0060 (2760) | Microwave Link | 2026 | Engineering | Capital Improvement Projects (CIP) | \$200,000 |
| C0011 (2432) | New Hydroelectric Field Office Development | 2026 | Engineering | Capital Improvement Projects (CIP) | \$2,000,000 |
| C0055 (2755) | Newtown Canal Diversion Dam in Deer Creek | 2026 | Engineering | Capital Improvement Projects (CIP) | \$200,000 |
| C0050 (2750) | Operations PLC Replacement - Banner Cascade | 2026 | Electrical Systems | Vehicles and Equipment | \$100,000 |
| C0051 (2751) | Operations PLC Replacement - LWWTP | 2026 | Electrical Systems | Vehicles and Equipment | \$100,000 |
| C0033 (2714) | Red Dog Road Shotgun Culvert Replacement | 2026 | Engineering | Capital Improvement Projects (CIP) | \$300,000 |
| N/A | Replacement of Vehicle #H5440 | 2026 | Hydro Maintenance | Vehicles and Equipment | \$175,000 |
| N/A | Replacement of Vehicle #H5446 | 2026 | Hydro Operations | Vehicles and Equipment | \$55,000 |
| N/A | Replacement of Vehicle #H5447 | 2026 | Hydro Operations | Vehicles and Equipment | \$55,000 |
| N/A | Replacement of Vehicle #H5469 | 2026 | Hydro Operations | Vehicles and Equipment | \$55,000 |
| N/A | Replacement of Vehicle #H5470 | 2026 | Hydro Operations | Vehicles and Equipment | \$55,000 |
| C0056 (2756) | Ridge Road Pipeline Replacement | 2026 | Engineering | Capital Improvement Projects (CIP) | \$980,000 |
| C0009 (2392) | Rollins Powerhouse Governor Replacement Project | 2026 | Engineering | Capital Improvement Projects (CIP) | \$100,000 |

| Project No. / Project Name | Years | Departments | Type | Total |
|--|-------|------------------------|------------------------------------|-------------|
| C0057 (2757) Rough & Ready Roundabout | 2026 | Engineering | Capital Improvement Projects (CIP) | \$121,800 |
| C0004 (2339) Rucker Creek Spill Gate Replacement | 2026 | Engineering | Capital Improvement Projects (CIP) | \$30,000 |
| C0001 (2094) Scotts Flat Spillway Repair and Upgrade | 2026 | Engineering | Capital Improvement Projects (CIP) | \$1,350,000 |
| T0007 (2699) Selective Logging | 2026 | Watershed | Capital Improvement Projects (CIP) | \$181,500 |
| N/A Side-by-Side XUV (Replace Eqpt 10736) | 2026 | Vegetation | Vehicles and Equipment | \$40,000 |
| C0058 (2758) Smith Road Crossing | 2026 | Engineering | Capital Improvement Projects (CIP) | \$150,000 |
| C0038 (2720) Smith Road PRV | 2026 | Engineering | Capital Improvement Projects (CIP) | \$400,000 |
| C0045 (2727) South Yuba Canal 8.5 Mile Slide Repair | 2026 | Engineering | Capital Improvement Projects (CIP) | \$500,000 |
| C0066 (2766) South Yuba Canal Maintenance | 2026 | Hydro Admin | Capital Improvement Projects (CIP) | \$300,000 |
| C0059 (2759) Spray Shed Enclosure (New) | 2026 | Vegetation | Capital Improvement Projects (CIP) | \$45,000 |
| C0039 (2721) Summit Ridge Tank Replacement | 2026 | Engineering | Capital Improvement Projects (CIP) | \$325,000 |
| C0002 (2295) Tyler ERP | 2026 | Information Technology | Capital Improvement Projects (CIP) | \$747,998 |
| G0006 (2697) Upper Middle Yuba Watershed Forest Restoration: NEPA Planning | 2026 | Watershed | Capital Improvement Projects (CIP) | \$250,000 |
| G0005 (2684) Upper Yuba Forest Restoration Implementation Project | 2026 | Watershed | Capital Improvement Projects (CIP) | \$525,000 |
| N/A Vehicle 10516 Replacement | 2026 | Electrical Systems | Vehicles and Equipment | \$89,250 |
| N/A Vehicle 10688 Replacement | 2026 | Treated Water | Vehicles and Equipment | \$50,400 |
| N/A Vehicle 10820 Replacement | 2026 | Distribution | Vehicles and Equipment | \$50,400 |
| N/A Vehicle 10827 Replacement | 2026 | Distribution | Vehicles and Equipment | \$50,400 |
| N/A Vehicle 10920 Replacement | 2026 | Distribution | Vehicles and Equipment | \$50,400 |
| N/A Vehicle 10970 Replacement | 2026 | Distribution | Vehicles and Equipment | \$50,400 |

Distribution

FY26 - FY30 Distribution Projects



Summary of Requests

| Project No. / Category | FY2026 |
|----------------------------------|------------------|
| N/A Vehicle 10820 Replacement | \$50,400 |
| N/A Vehicle 10827 Replacement | \$50,400 |
| N/A Vehicle 10920 Replacement | \$50,400 |
| N/A Vehicle 10970 Replacement | \$50,400 |
| Total Summary of Requests | \$201,600 |

Vehicle 10820 Replacement

Overview

| | |
|-----------------------|-------------------|
| Department | Distribution |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose: Vehicle #10820 has been recommended for replacement in 2026 by the District's fleet mechanics.

Solution: Vehicle #10820 is a 2017 Chevy Colorado with 135,878 miles. Based upon historical usage, this vehicle is expected to have over 148,000 miles by June 2026.

Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily water distribution operations and emergency response.

Budget: The 2026 budget includes \$50,400 for the replacement of this vehicle.

Images



Ops_Vehicle_10820

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50.4K | \$50.4K | \$50.4K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,400 |
| Total | \$50,400 |

Vehicle 10827 Replacement

Overview

| | |
|-----------------------|-------------------|
| Department | Distribution |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose: Vehicle #10827 has been recommended for replacement in 2026 by the District's fleet mechanics.

Solution: Vehicle #10827 is a 2017 Chevy Colorado with 147,036 miles. Based upon historical usage, this vehicle is expected to have over 150,000 miles by May 2026.

Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily water distribution operations and emergency response.

Budget: The 2026 budget includes \$50,400 for the replacement of this vehicle.

Images



Ops_Vehicle_10827

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50.4K | \$50.4K | \$50.4K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,400 |
| Total | \$50,400 |

Vehicle 10920 Replacement

Overview

| | |
|-----------------------|-------------------|
| Department | Distribution |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose: Vehicle #10920 has been recommended for replacement in 2026 by the District's fleet mechanics.

Solution: Vehicle #10920 is a 2018 Chevy Colorado with 120,089 miles. Based upon historical usage, this vehicle is expected to have over 145,000 miles by June 2026.

Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily water distribution operations and emergency response.

Budget: The 2026 budget includes \$50,400 for the replacement of this vehicle.

Images



Ops_Vehicle_10920

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50.4K | \$50.4K | \$50.4K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,400 |
| Total | \$50,400 |

Vehicle 10970 Replacement

Overview

| | |
|-----------------------|-------------------|
| Department | Distribution |
| Type | Capital Equipment |
| Project Number | N/A |

Description

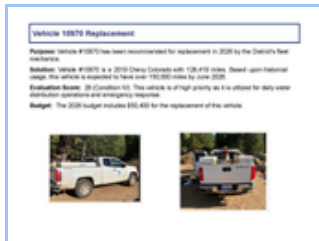
Purpose: Vehicle #10970 has been recommended for replacement in 2026 by the District's fleet mechanics.

Solution: Vehicle #10970 is a 2019 Chevy Colorado with 128,419 miles. Based upon historical usage, this vehicle is expected to have over 150,000 miles by June 2026.

Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily water distribution operations and emergency response.

Budget: The 2026 budget includes \$50,400 for the replacement of this vehicle.

Images



Ops_Vehicle_10970

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50.4K | \$50.4K | \$50.4K |

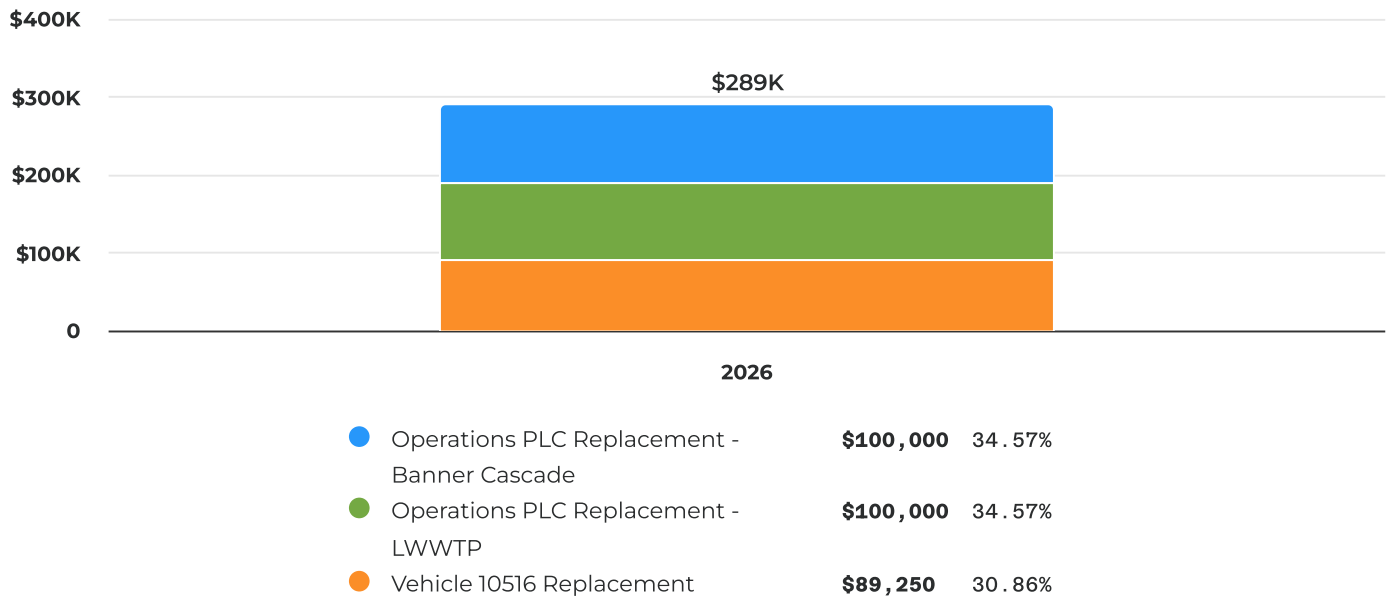
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,400 |
| Total | \$50,400 |

Electrical Systems

FY26 - FY30 Electrical Systems Projects



Summary of Requests

| Project No. / Category | FY2026 |
|--|------------------|
| C0050 (2750) Operations PLC Replacement - Banner Cascade | \$100,000 |
| C0051 (2751) Operations PLC Replacement - LWWTP | \$100,000 |
| N/A Vehicle 10516 Replacement | \$89,250 |
| Total Summary of Requests | \$289,250 |

Operations PLC Replacement - Banner Cascade

Overview

| | |
|-----------------------|--------------------|
| Department | Electrical Systems |
| Type | Capital Equipment |
| Project Number | C0050 (2750) |

Description

Replacement of the Programmable Logic Controller (PLC). The manufacturer has notified NID that the existing equipment will not be supported in the future. The PLC is the computer hub that operates, maintains, and monitors the water treatment plant's electronics. Spare parts and security patches will no longer be supported.

The Project will replace two PLC racks on the Banner Cascade Pipeline with new updated equipment. This will increase reliability and security.

All water treatment plants will need this upgrade in the near future. Elizabeth George was the first Treatment Plant to have the PLC replaced. A different facility will receive a replacement PLC every year. This year will be the third phase.

Images



Programmable Logic Controller.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$100K | \$100K | \$100K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$100,000 |
| Total | \$100,000 |

Operations PLC Replacement - LWWTP

Overview

| | |
|-----------------------|--------------------|
| Department | Electrical Systems |
| Type | Capital Equipment |
| Project Number | C0051 (2751) |

Description

Replacement of the Programmable Logic Controller (PLC). The manufacturer has notified NID that the existing equipment will not be supported in the future. The PLC is the computer hub that operates, maintains, and monitors the water treatment plant's electronics. Spare parts and security patches will no longer be supported.

The Project will replace one PLC rate at Lake Wildwood Water Treatment Plant with new updated equipment. This will increase reliability and security.

All water treatment plants will need this upgrade in the near future. Elizabeth George was the first Treatment Plant to have the PLC replaced. A different facility will receive a replacement PLC every year. This year will be the third phase.

Images



Programmable Logic Controller

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$100K | \$100K | \$100K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$100,000 |
| Total | \$100,000 |

Vehicle 10516 Replacement

Overview

| | |
|-----------------------|--------------------|
| Department | Electrical Systems |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose: Vehicle #10516 has been recommended for replacement in 2026 by the District's fleet mechanics.
Solution: Vehicle #10516 is a 2014 Ford F250 Utility Bed with 132,016 miles. Based upon historic usage, this vehicle is expected to have over 141,500 miles by June 2026.
Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily electrical operations and emergency response.
Budget: The 2026 budget includes \$89,250 for the replacement of this vehicle.

Images



Ops_Vehicle_10516

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$89.3K | \$89.3K | \$89.3K |

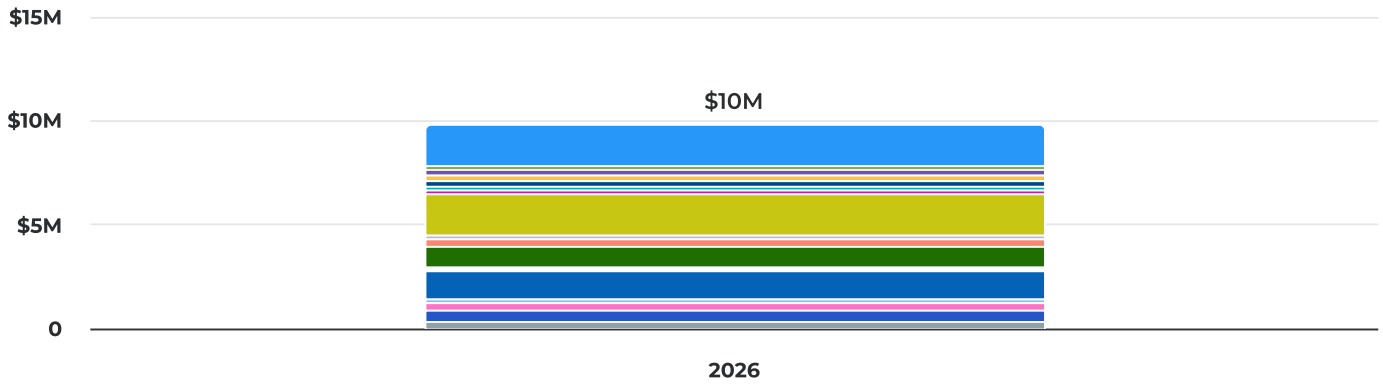
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$89,250 |
| Total | \$89,250 |

Engineering

FY26 - FY30 Engineering Projects



| | | |
|---|-------------|--------|
| Chicago Park Powerhouse Refurbishment | \$2,000,000 | 20.39% |
| Deer Creek Excitation Upgrade | \$150,000 | 1.53% |
| Dutch Flat #2 RTU Replacement | \$50,000 | 0.51% |
| French Lake Low Level Outlet Gate Improvements | \$250,000 | 2.55% |
| Gold Hill Diversion | \$250,000 | 2.55% |
| Lake Wildwood Treatment Plant | \$250,000 | 2.55% |
| Loma Rica Dam | \$200,000 | 2.04% |
| Microwave Link | \$200,000 | 2.04% |
| New Hydroelectric Field Office Development | \$2,000,000 | 20.39% |
| Newtown Canal Diversion Dam in Deer Creek | \$200,000 | 2.04% |
| Red Dog Road Shotgun Culvert Replacement | \$300,000 | 3.06% |
| Ridge Road Pipeline Replacement | \$980,000 | 9.99% |
| Rollins Powerhouse Governor Replacement Project | \$100,000 | 1.02% |
| Rough & Ready Roundabout | \$121,800 | 1.24% |
| Rucker Creek Spill Gate Replacement | \$30,000 | 0.31% |
| Scotts Flat Spillway Repair and Upgrade | \$1,350,000 | 13.77% |
| Smith Road Crossing | \$150,000 | 1.53% |
| Smith Road PRV | \$400,000 | 4.08% |
| South Yuba Canal 8.5 Mile Slide Repair | \$500,000 | 5.10% |
| Summit Ridge Tank Replacement | \$325,000 | 3.31% |

Summary of Requests

| Project No. / Category | FY2026 |
|--|--------------------|
| C0019 (2655) Chicago Park Powerhouse Refurbishment | \$2,000,000 |
| C0010 (2395) Deer Creek Excitation Upgrade | \$150,000 |
| C0041 (2723) Dutch Flat #2 RTU Replacement | \$50,000 |
| C0020 (2658) French Lake Low Level Outlet Gate Improvements | \$250,000 |
| C0053 (2753) Gold Hill Diversion | \$250,000 |
| C0013 (2568) Lake Wildwood Treatment Plant | \$250,000 |
| C0054 (2754) Loma Rica Dam | \$200,000 |
| C0060 (2760) Microwave Link | \$200,000 |
| C0011 (2432) New Hydroelectric Field Office Development | \$2,000,000 |
| C0055 (2755) Newtown Canal Diversion Dam in Deer Creek | \$200,000 |
| C0033 (2714) Red Dog Road Shotgun Culvert Replacement | \$300,000 |
| C0056 (2756) Ridge Road Pipeline Replacement | \$980,000 |
| C0009 (2392) Rollins Powerhouse Governor Replacement Project | \$100,000 |
| C0057 (2757) Rough & Ready Roundabout | \$121,800 |
| C0004 (2339) Rucker Creek Spill Gate Replacement | \$30,000 |
| C0001 (2094) Scotts Flat Spillway Repair and Upgrade | \$1,350,000 |
| C0058 (2758) Smith Road Crossing | \$150,000 |
| C0038 (2720) Smith Road PRV | \$400,000 |
| C0045 (2727) South Yuba Canal 8.5 Mile Slide Repair | \$500,000 |
| C0039 (2721) Summit Ridge Tank Replacement | \$325,000 |
| Total Summary of Requests | \$9,806,800 |

Chicago Park Powerhouse Refurbishment

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0019 (2655) |
| Estimated Start Date | 02/3/2023 |
| Estimated Completion Date | 12/31/2026 |

Project Location



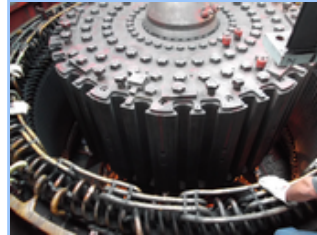
Description

This is a multi-year project. Develop technical specifications for the procurement and production of a new transformer for the Chicago Park Powerhouse. Replace or upgrade the existing turbine and their appurtenances. Replace deteriorated generator windings, insulation, poles, and other generator appurtenances. The last rewind was completed in 1991, and test results are showing signs of degradation.

Images



CP Powerhouse



Chicago Park Rewind.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$2M | \$2M | \$2M |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|--------------------|
| Hydroelectric Capital Fund 55 | \$2,000,000 |
| Total | \$2,000,000 |

Deer Creek Excitation Upgrade

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0010 (2395) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Procure a new excitation system to replace the existing, obsolete exciter to maintain powerhouse reliability and function.

Images



Deer Creek Powerhouse

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$150K | \$150K | \$150K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$150,000 |
| Total | \$150,000 |

Dutch Flat #2 RTU Replacement

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0041 (2723) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Design and replace Remote Terminal Unit (RTU) similar to Chicago Park Powerhouse.

Images



Dutch Flat #2 Powerhouse



RTU.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50K | \$50K | \$50K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$50,000 |
| Total | \$50,000 |

French Lake Low Level Outlet Gate Improvements

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0020 (2658) |
| Estimated Start Date | 08/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

An exploratory dive to accurately measure the existing ram performed in 2025. A new ram will be fabricated and installed during a second diving event in fall 2026. The existing pump and ram are showing signs of degradation and must be refurbished or replaced. The inability to operate a low-level outlet valve for a regulated dam would result in the suspension of the District's ability to store and release water at that facility.

Images



French Lake Dam



French Dam Gate House

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$250K | \$250K | \$250K |

Funding Sources

Detailed Breakdown

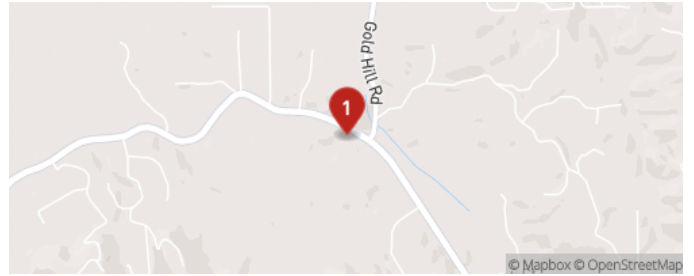
| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$250,000 |
| Total | \$250,000 |

Gold Hill Diversion

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0053 (2753) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Fix the leak at the dam. Replace the outlet pipe for Gold Hill 1. Replace the spill #1 structure. Install new pipe/Diversion around the pond.

Images



Gold Hill 1 Outlet



Gold Hill 1 Spill 1

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$250K | \$250K | \$250K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$250,000 |
| Total | \$250,000 |

Lake Wildwood Treatment Plant

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0013 (2568) |
| Estimated Start Date | 01/1/2024 |
| Estimated Completion Date | 12/31/2032 |

Project Location



Description

Construction of a new water treatment plant is anticipated to begin in 2030. This project will help support interim plant improvements to keep it online and reliable.

Images



LWW



LWW

Capital Cost

| | | |
|---------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$250K | \$250K | \$21.6M |

Funding Sources

Detailed Breakdown

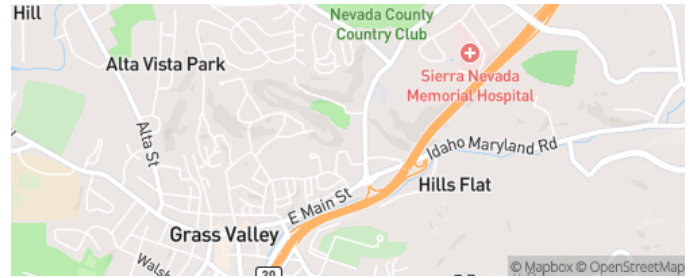
| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$250,000 |
| Total | \$250,000 |

Loma Rica Dam

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0054 (2754) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2027 |

Project Location



Description

Develop plans and specifications to notch the Loma Rica Dam and lower the spillway. Plans and specs to be ready for DSOD review by January 2027.

Images



Loma Rica Dam

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$200K | \$200K | \$200K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$200,000 |
| Total | \$200,000 |

Microwave Link

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0060 (2760) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Microwave Link Between Rollins Microwave and Whitcomb Building (1 system); Rollins to Chicago Park (2nd system)

Images



Microwave Link.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$200K | \$200K | \$200K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$200,000 |
| Total | \$200,000 |

New Hydroelectric Field Office Development

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0011 (2432) |
| Estimated Start Date | 01/1/2023 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

This is a multi-year project. Complete office building renovations, make repairs to the roof, install perimeter fencing, upgrade communications, and install a backup generator. This work is to make the building suitable for the future relocation of the Hydroelectric Department.

Images



Existing Building

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$2M | \$2M | \$2M |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|--------------------|
| Hydroelectric Capital Fund 55 | \$2,000,000 |
| Total | \$2,000,000 |

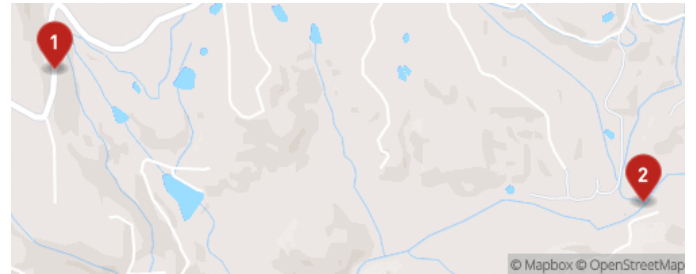
Newtown Canal Diversion Dam in Deer Creek

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0055 (2755) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Newtown Road



Description

Raise the Diversion Dam across the creek and modify the inlet structure to the pipe at the start of the Newtown canal.

Images



Newtown Canal Diversion

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$200K | \$200K | \$200K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$200,000 |
| Total | \$200,000 |

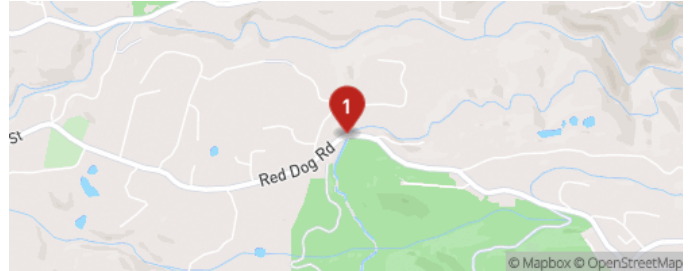
Red Dog Road Shotgun Culvert Replacement

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0033 (2714) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Red Dog Road



Description

Replace existing shotgun culverts at Red Dog Road with a single concrete box culvert or arch pipe.

Images



DS Canal Shotgun Culvert - Red Dog Rd

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$300K | \$300K | \$300K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$300,000 |
| Total | \$300,000 |

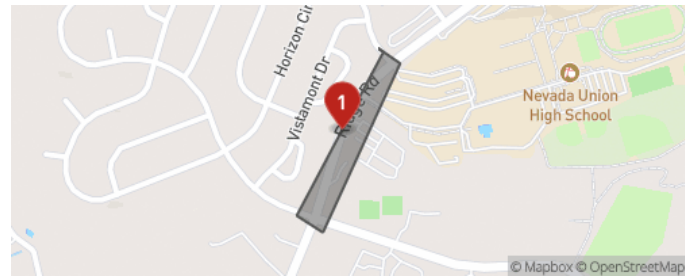
Ridge Road Pipeline Replacement

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0056 (2756) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Ridge Road



Description

Replace the aged pipe and bring it up to grade from just south of the Morgan Ranch intersection, connecting to the new 20" pipeline, including a section to the Morgan Ranch PRV, to the Wood Creek PRV.

Images



Ridge Road



Ridge Road

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$980K | \$980K | \$980K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$980,000 |
| Total | \$980,000 |

Rollins Powerhouse Governor Replacement Project

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0009 (2392) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Replace or upgrade the existing Rollins Powerhouse governor and appurtenances. The existing governor is at the end of its useful life. The existing governor is over 40 years old, and spare parts are increasingly difficult to find.

Images



RPH Governor Replacement.jpg

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$100K | \$100K | \$100K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$100,000 |
| Total | \$100,000 |

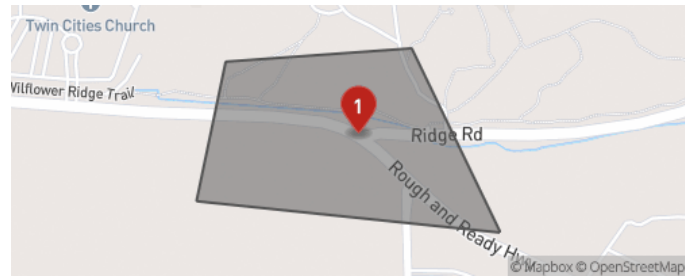
Rough & Ready Roundabout

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0057 (2757) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Rough and Ready Highway and Ridge Road



Description

Portions of the treated waterline are to be relocated outside the turn lane and roundabout. NID to design and construct. A new culvert was installed under Ridge Rd in cooperation with Nevada County.

Images



Roundabout location

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$122K | \$122K | \$122K |

Funding Sources

Detailed Breakdown

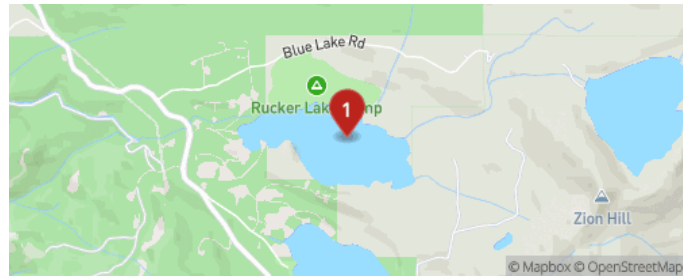
| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$121,800 |
| Total | \$121,800 |

Rucker Creek Spill Gate Replacement

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0004 (2339) |
| Estimated Start Date | 07/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Replace the existing radial gate at Rucker Creek Diversion with an overshot gate to improve personnel safety and operational performance. The new gate will be designed to accommodate passive overflow, eliminating the need to dispatch District staff to this site to make necessary flow changes. This project has been delayed due to an extensive Federal Energy Regulatory Commission (FERC) review.

Images



Rucker Creek Spillgate.jpg

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$30K | \$30K | \$30K |

Funding Sources

Detailed Breakdown

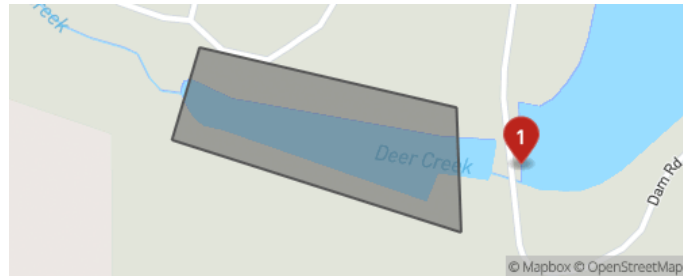
| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$30,000 |
| Total | \$30,000 |

Scotts Flat Spillway Repair and Upgrade

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0001 (2094) |
| Estimated Start Date | 06/1/2018 |
| Estimated Completion Date | 12/31/2028 |

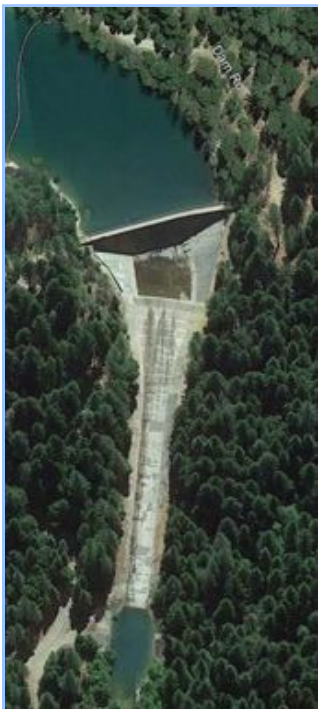
Project Location



Description

This is a multi-year project. Design and construct planned modifications of the Scotts Flat spillway chute, chute walls, and the terminal energy dissipation structure. The project is required to be completed by the Federal Energy Regulatory Commission (FERC) and the Division of Safety of Dams (DSOD).

Images



Scotts Flat Spillway

Capital Cost

FY2026 Budget

\$1.35M

Total Budget (all years)

\$1.35M

Project Total

\$1.35M

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|--------------------|
| Water Capital Fund 15 | \$1,350,000 |
| Total | \$1,350,000 |

Smith Road Crossing

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0058 (2758) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 10/1/2026 |

Project Location



Description

Install 120 feet of 10-inch ductile iron transmission in an 18-inch casing pipe across Highway 49 to Smith Road PRV. Contractor to install at night while CalTrans is doing construction in the same area.

Images



Smith Rd

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$150K | \$150K | \$150K |

Funding Sources

Detailed Breakdown

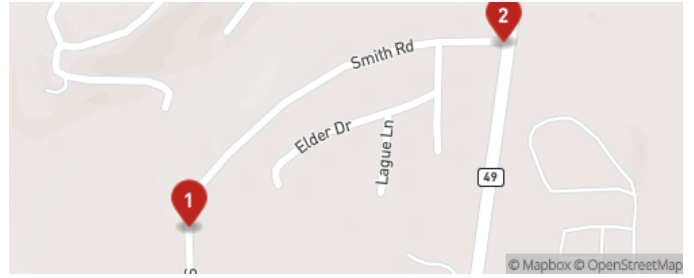
| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$150,000 |
| Total | \$150,000 |

Smith Road PRV

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0038 (2720) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Abandon the existing Smith Road PRV and construct a new PRV next to Dog Bar Road.

Images



Inside PRV



Inside PRV



Outside View



Outside View

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$400K | \$400K | \$400K |

Funding Sources

Detailed Breakdown

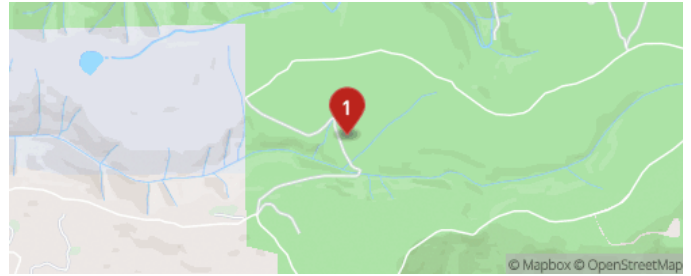
| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$400,000 |
| Total | \$400,000 |

South Yuba Canal 8.5 Mile Slide Repair

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0045 (2727) |
| Estimated Start Date | 07/11/2025 |
| Estimated Completion Date | 10/31/2029 |

Project Location



Description

This area of the flume experienced a landslide that required replacement of a portion of the flume. The mountain side continues to move and puts infrastructure at significant risk. The project requires geotechnical investigation and slope removal and stabilization or an alternative conveyance route.

Images



South Yuba Flume

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$500K | \$500K | \$500K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$500,000 |
| Total | \$500,000 |

Summit Ridge Tank Replacement

Overview

| | |
|----------------------------------|---------------------|
| Department | Engineering |
| Type | Capital Improvement |
| Project Number | C0039 (2721) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location



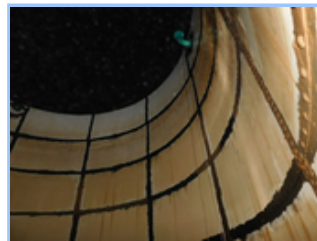
Description

The project entails replacing the corroded roof and improving the inlet spill characteristics to reduce the fall of incoming water and thus reducing the off-gassing of chlorine within the top non-submerged portion of the tank.

Images



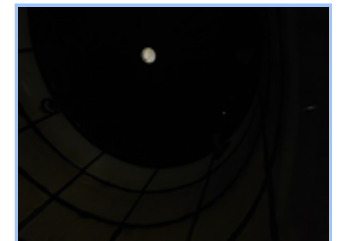
Water Tank



Rusted Bolts



Rusted wall inside tank



Hole in roof of tank

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$325K | \$325K | \$325K |

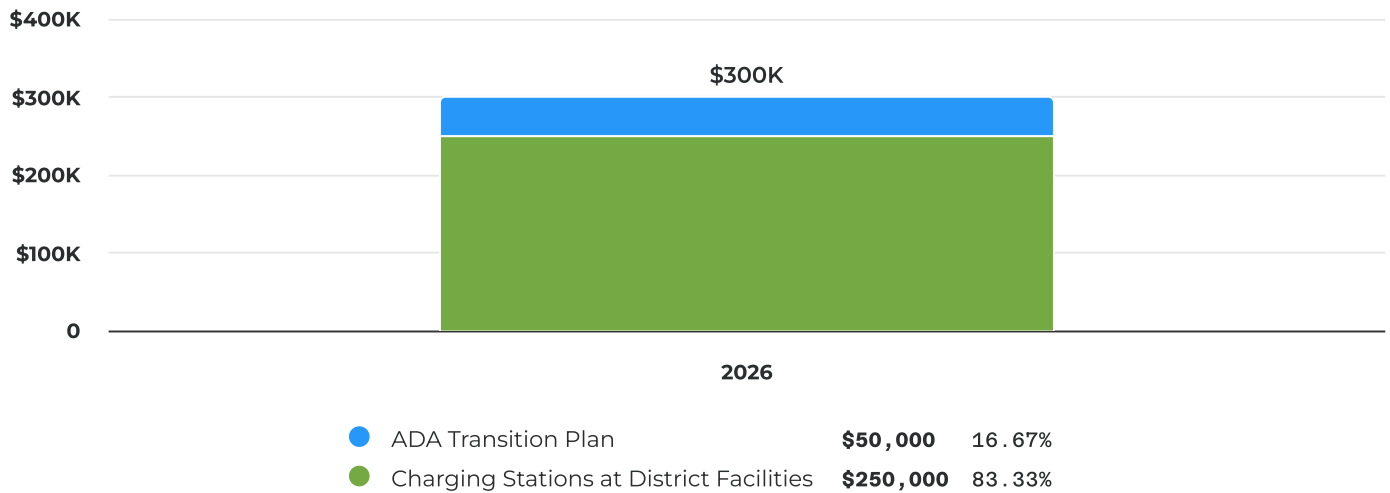
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$325,000 |
| Total | \$325,000 |

Engineering Operations

FY26 - FY30 Engineering Operations Projects



Summary of Requests

| Project No. / Category | FY2026 |
|---|------------------|
| C0024 (2687) ADA Transition Plan | \$50,000 |
| C0026 (2689) Charging Stations at District Facilities | \$250,000 |
| Total Summary of Requests | \$300,000 |

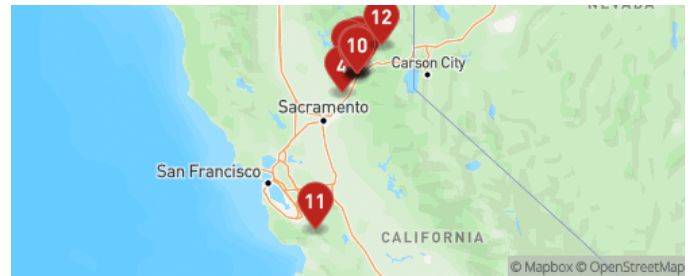
ADA Transition Plan

Overview

| | |
|----------------------------------|------------------------|
| Department | Engineering Operations |
| Type | Capital Improvement |
| Project Number | C0024 (2687) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2029 |

Project Location

Fibreboard Road



Description

Review the District offices, buildings, and camp sites to ensure compliance with the Americans with Disabilities Act (ADA) and develop a plan to make necessary improvements.

Images



Picture1.png



Picture2.png

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50K | \$50K | \$50K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|-----------------|
| Internal Services Fund 70 | \$50,000 |
| Total | \$50,000 |

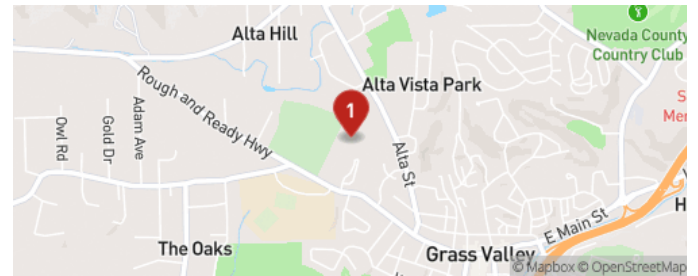
Charging Stations at District Facilities

Overview

| | |
|----------------------------------|------------------------|
| Department | Engineering Operations |
| Type | Capital Improvement |
| Project Number | C0026 (2689) |
| Estimated Start Date | 01/1/2024 |
| Estimated Completion Date | 12/31/2027 |

Project Location

1036 West Main Street



Description

Installation of new PG&E service meters and transformers, and installation of two electric vehicle charging stations.

Images



1036 W. Main

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$250K | \$250K | \$250K |

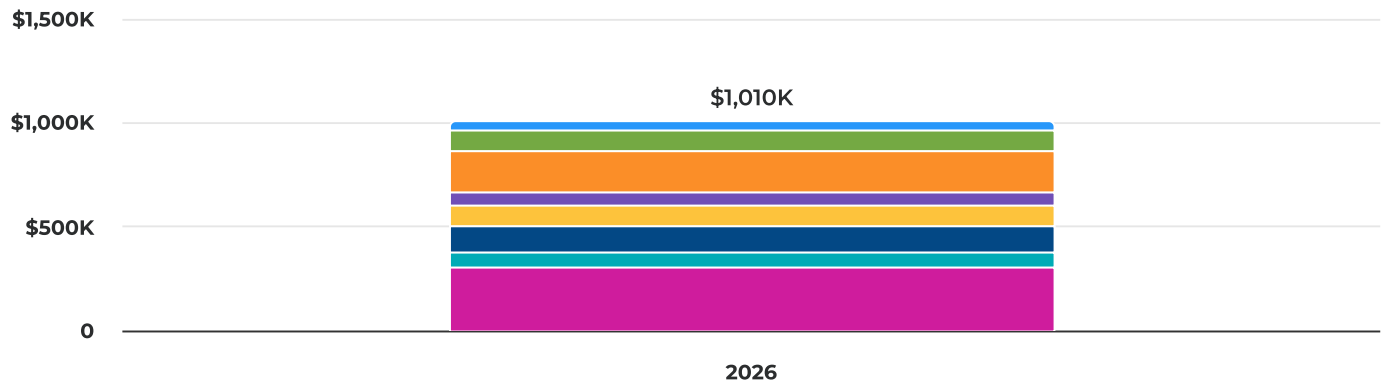
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|------------------|
| Internal Services Fund 70 | \$250,000 |
| Total | \$250,000 |

Hydro Admin

FY26 - FY30 Hydro Admin Projects



| | | |
|---|------------------|--------|
| ● Bowman North Dam Upstream Lining Improvements | \$50,000 | 4.95% |
| ● Bowman South Arch Dam Repair | \$100,000 | 9.90% |
| ● Bowman Transmission Line Pole Replacements | \$200,000 | 19.80% |
| ● Chicago Park Flume Controls Upgrade | \$60,000 | 5.94% |
| ● Chicago Park Flume Intake Gate Slot Repair | \$100,000 | 9.90% |
| ● Deer Creek Power Pole Replacements | \$125,000 | 12.38% |
| ● Dutch Flat Forebay Drain Line Repair | \$75,000 | 7.43% |
| ● South Yuba Canal Maintenance | \$300,000 | 29.70% |

Summary of Requests

| Project No. / Category | FY2026 |
|--|--------------------|
| C0005 (2359) Bowman North Dam Upstream Lining Improvements | \$50,000 |
| C0061 (2761) Bowman South Arch Dam Repair | \$100,000 |
| C0062 (2762) Bowman Transmission Line Pole Replacements | \$200,000 |
| C0063 (2763) Chicago Park Flume Controls Upgrade | \$60,000 |
| C0064 (2764) Chicago Park Flume Intake Gate Slot Repair | \$100,000 |
| C0065 (2765) Deer Creek Power Pole Replacements | \$125,000 |
| C0043 (2725) Dutch Flat Forebay Drain Line Repair | \$75,000 |
| C0066 (2766) South Yuba Canal Maintenance | \$300,000 |
| Total Summary of Requests | \$1,010,000 |

Bowman North Dam Upstream Lining Improvements

Overview

| | |
|---------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0005 (2359) |
| Estimated Start Date | 01/1/2024 |
| Estimated Completion Date | 12/31/2028 |

Project Location



Description

Continuing project from 2023. Maintenance and Repair: Improve the failing lining on the upstream face of Bowman North Dam. The existing lining has been damaged by extreme freeze/thaw action of the concrete at a high elevation and is in need of significant repair to prevent serious damage to critical infrastructure.

Images



Bowman North Upstream

Capital Cost

FY2026 Budget

\$50K

Total Budget (all years)

\$50K

Project Total

\$50K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$50,000 |
| Total | \$50,000 |

Bowman South Arch Dam Repair

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0061 (2761) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

The Bowman South Arch Dam is a concrete dam at elevation 5,500 feet elevation. The concrete dam shows evidence of damage from freeze-thaw and other various conditions. This project is to evaluate the current condition and make appropriate repairs to the Bowman South Dam. Repair methods will be evaluated as part of this project. This project is regulatory required for dam safety.

Images



BS Arch Gravity Spillway.jpg

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$100K | \$100K | \$100K |

Funding Sources

Detailed Breakdown

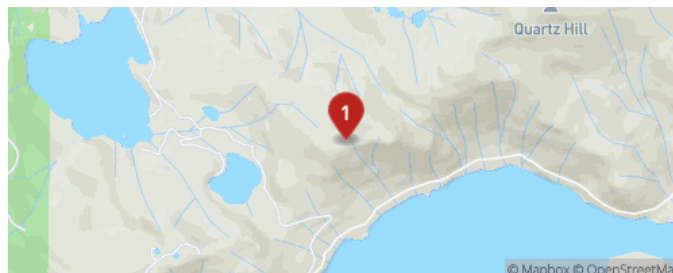
| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$100,000 |
| Total | \$100,000 |

Bowman Transmission Line Pole Replacements

Overview

| | |
|---------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0062 (2762) |
| Estimated Start Date | 10/1/2026 |
| Estimated Completion Date | 11/30/2026 |

Project Location



Description

Staff and contractors have identified several power poles that are no longer serviceable and require immediate replacement. These poles are located in remote areas without vehicle access, necessitating the use of specialized contractors and equipment. Helicopters will be required to transport materials, personnel, and tools to the sites. Due to the complexity and logistical challenges of the work, the replacement project will need to be carried out over multiple years.

Images



IMG_0900.JPG



IMG_0874.JPG

Capital Cost

FY2026 Budget

\$200K

Total Budget (all years)

\$200K

Project Total

\$200K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$200,000 |
| Total | \$200,000 |

Chicago Park Flume Controls Upgrade

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0063 (2763) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Chicago Park Powerhouse Road



Description

Upgrade flume controls with SCADA pack or AB Programmable Logic Controller (PLC)

Images



ScadaPak.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$60K | \$60K | \$60K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$60,000 |
| Total | \$60,000 |

Chicago Park Flume Intake Gate Slot Repair

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0064 (2764) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

Chicago Park Powerhouse Road



Description

Plan and design a suitable repair for the flume intake gate slot.

Images



IMG_0089.JPG



IMG_1386.JPG

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$100,000 |
| Total | \$100,000 |

Deer Creek Power Pole Replacements

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0065 (2765) |
| Estimated Start Date | 06/1/2026 |
| Estimated Completion Date | 12/18/2026 |

Project Location



Description

Replacement of approximately 15 utility poles and associated materials between Deer Creek Forebay and the Powerhouse, located on very steep terrain. The challenging conditions will likely necessitate two separate contractors: one for excavation of pole holes and another, a line contractor, for pole installation.

Images



2008-06-03 Deer Creek
Penstock 011.jpg



2008-06-19 Deer Creek
Penstock 007.jpg

Capital Cost

FY2026 Budget
\$125K

Total Budget (all years)
\$125K

Project Total
\$125K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$125,000 |
| Total | \$125,000 |

Dutch Flat Forebay Drain Line Repair

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0043 (2725) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2026 |

Project Location



Description

Dig up the drain line to investigate a blockage observed during a remote operating vehicle inspection in 2023. Make repairs or replace sections of the pipe once the extent of the damage is known.

Images



Dutch Flat Forebay



Dutch Flat Forebay Repair.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$75K | \$75K | \$75K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$75,000 |
| Total | \$75,000 |

South Yuba Canal Maintenance

Overview

| | |
|----------------------------------|---------------------|
| Department | Hydro Admin |
| Type | Capital Improvement |
| Project Number | C0066 (2766) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

South Yuba Canal Service Road



Description

Materials and construction expenses related to the maintenance of the South Yuba Canal.

Images



South Yuba Canal



South Yuba Canal Leak.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$300K | \$300K | \$300K |

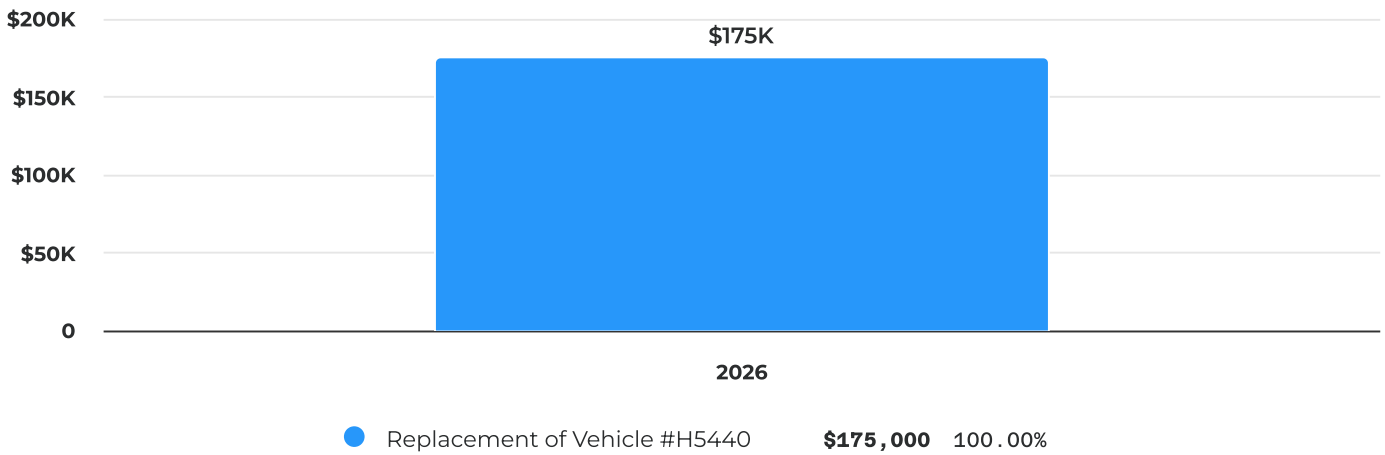
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$300,000 |
| Total | \$300,000 |

Hydro Maintenance

FY26 - FY30 Hydro Maintenance Projects



Summary of Requests

| Project No. / Category | FY2026 |
|-----------------------------------|------------------|
| N/A Replacement of Vehicle #H5440 | \$175,000 |
| Total Summary of Requests | \$175,000 |

Replacement of Vehicle #H5440

Overview

| | |
|-----------------------|-------------------|
| Department | Hydro Maintenance |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Vehicle #H5440 is overdue for replacement per the District's Mechanic Shop. Vehicle H5440 is a 2016 Ford F550 Utility Truck with 126,490 miles. Based upon historic usage, this vehicle is expected to have over 140000 miles by the end of 2026.

Images



Picture1.jpg

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$175K | \$175K | \$175K |

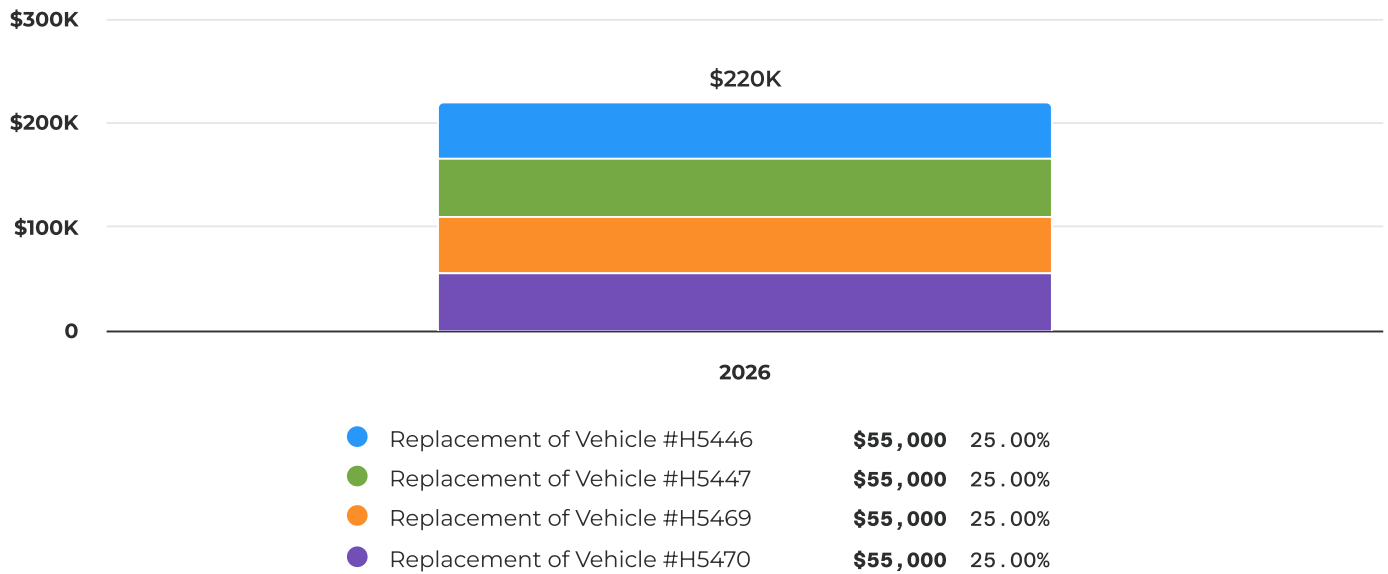
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|------------------|
| Hydroelectric Capital Fund 55 | \$175,000 |
| Total | \$175,000 |

Hydro Operations

FY26 - FY30 Hydro Operations Projects



Summary of Requests

| Project No. / Category | FY2026 |
|-----------------------------------|------------------|
| N/A Replacement of Vehicle #H5446 | \$55,000 |
| N/A Replacement of Vehicle #H5447 | \$55,000 |
| N/A Replacement of Vehicle #H5469 | \$55,000 |
| N/A Replacement of Vehicle #H5470 | \$55,000 |
| Total Summary of Requests | \$220,000 |

Replacement of Vehicle #H5446

Overview

| | |
|-----------------------|-------------------|
| Department | Hydro Operations |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Vehicle #H5446 has been recommended for replacement in 2026 due to new fleet regulations per the District's Mechanic Shop. Vehicle H5446 is a 2017 Toyota Tundra with 136,761 miles. Based upon historic usage, this vehicle is expected to have over 150,000 miles by the end of 2026.

Images



Vehicle

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$55K | \$55K | \$55K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$55,000 |
| Total | \$55,000 |

Replacement of Vehicle #H5447

Overview

| | |
|-----------------------|-------------------|
| Department | Hydro Operations |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Vehicle #H5447 has been recommended for replacement in 2026 due to new fleet regulations per the District's Mechanic Shop. Vehicle H5447 is a 2017 Chevy Colorado with 117,483 miles. Based upon historic usage, this vehicle is expected to have over 135,000 miles by the end of 2026.

Images



Vehicle

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$55K | \$55K | \$55K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$55,000 |
| Total | \$55,000 |

Replacement of Vehicle #H5469

Overview

| | |
|-----------------------|-------------------|
| Department | Hydro Operations |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Vehicle #H5469 has been recommended for replacement in 2026 due to new fleet regulations per the District's Mechanic Shop. Vehicle H5469 is a 2019 Dodge 1500 with 122,170 miles. Based upon historic usage, this vehicle is expected to have over 140,000 miles by the end of 2026.

Images



Vehicle

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$55K | \$55K | \$55K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$55,000 |
| Total | \$55,000 |

Replacement of Vehicle #H5470

Overview

| | |
|-----------------------|-------------------|
| Department | Hydro Operations |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Vehicle #H5470 has been recommended for replacement in 2026 due to new fleet regulations per the District's Mechanic Shop. Vehicle H5470 is a 2019 Dodge 1500 with 114,140 miles. Based upon historic usage, this vehicle is expected to have over 130,000 miles by the end of 2026.

Images



Picture2.jpg

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$55K | \$55K | \$55K |

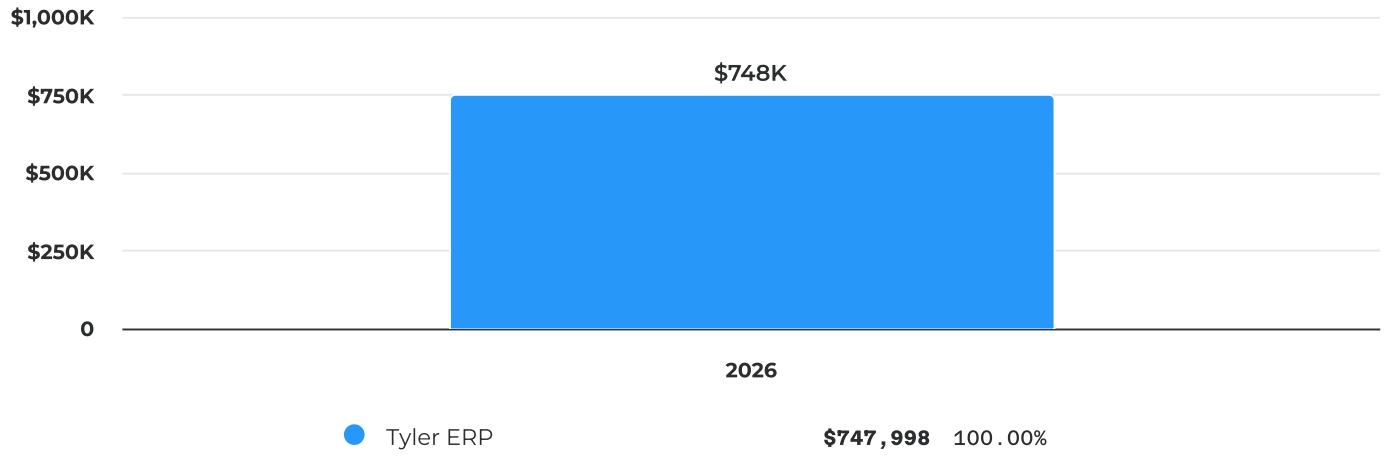
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-------------------------------|-----------------|
| Hydroelectric Capital Fund 55 | \$55,000 |
| Total | \$55,000 |

Information Technology

FY26 - FY30 Information Technology Projects



Summary of Requests

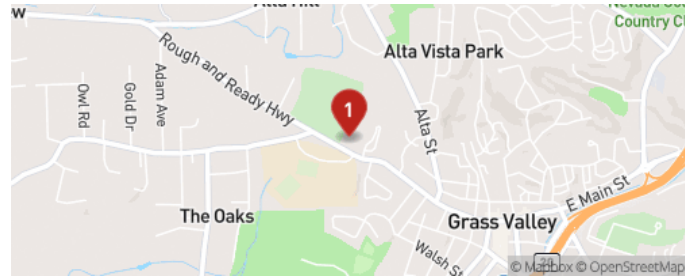
| Project No. / Category | FY2026 |
|----------------------------------|------------------|
| C0002 (2295) Tyler ERP | \$747,998 |
| Total Summary of Requests | \$747,998 |

Tyler ERP

Overview

| | |
|----------------------------------|------------------------|
| Department | Information Technology |
| Type | Capital Improvement |
| Project Number | C0002 (2295) |
| Estimated Start Date | 10/1/2024 |
| Estimated Completion Date | 01/1/2027 |

Project Location



Description

Re-implementation Tyler ERP Project

- Annual Maintenance (SaaS)
- Implementation Services (SaaS)
- EAM w/GIS, Annual Maintenance (SaaS)
- EAM Implementation
- EAM Analytics
- Customer Service Hardware
- Tyler Services Re-implementation fees
- Finance 3rd party hardware

Images



ERP Dashboard

Capital Cost

FY2026 Budget
\$748K

Total Budget (all years)
\$748K

Project Total
\$748K

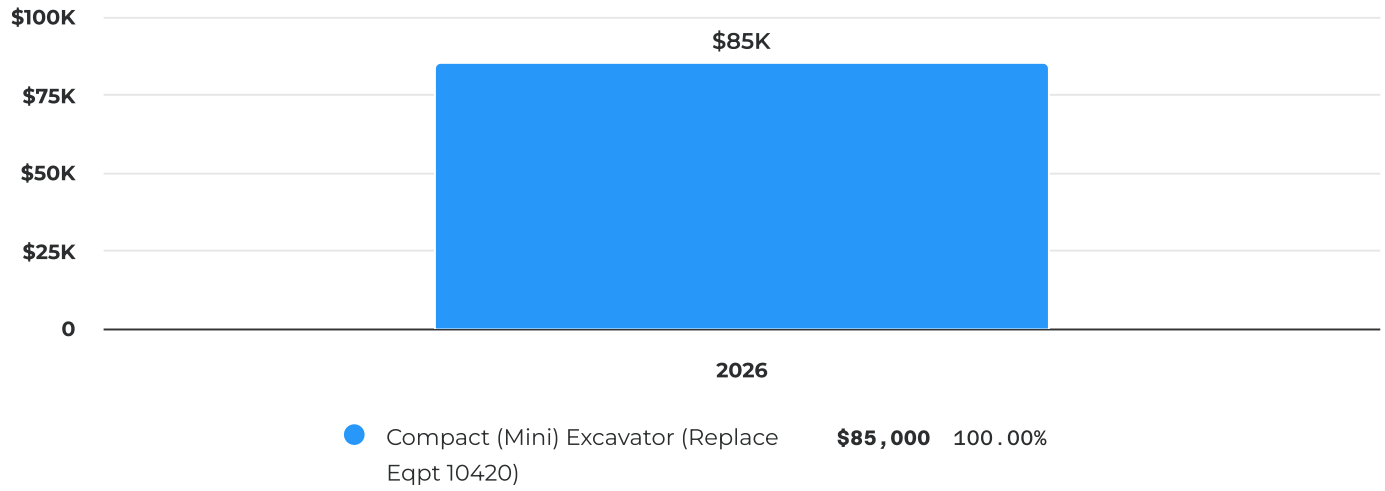
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|------------------|
| Internal Services Fund 70 | \$747,998 |
| Total | \$747,998 |

Raw Water Maint

FY26 - FY30 Raw Water Maint Projects



Summary of Requests

| Project No. / Category | FY2026 |
|---|-----------------|
| N/A Compact (Mini) Excavator (Replace Eqpt 10420) | \$85,000 |
| Total Summary of Requests | \$85,000 |

Compact (Mini) Excavator (Replace Eqpt 10420)

Overview

| | |
|-----------------------|-------------------|
| Department | Raw Water Maint |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - Both the Grass Valley and Placer raw water crews maintain a large area of infrastructure. They utilize different sizes of excavators to repair leaks, build berms, masticate the District's access and egress, and install new raw water conduits. A compact (mini) excavator is one of, if not the most utilized type of excavator within the District's fleet.

Solution - Purchase a new, similar excavator to replace an existing 2012 John Deere 17D Compact (Mini) Track Excavator (Asset #10420), which has reached its useful life.

Basis for Priority - A mini excavator is a vital tool for the raw water crews to use on a daily basis. A mini excavator with a 25-hp motor provides ample power to perform daily duties, yet it is a compact machine with zero tail swing that allows the machine to traverse many areas that larger excavators cannot access. This size/type of machine also supports a variety of much-needed attachments, such as rock hammers and masticators, to help repair and make improvements to the District's infrastructure. The mini excavator can and would be utilized by both raw and treated water crews in both the Grass Valley and Placer Maintenance yards.

Notes - This purchase would be a CARB-compliant net benefit to the District. The existing/old excavator will be used as a trade-in or surplus/auctioned.

Images



Compact (Mini) Excavator

Photos

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$85K | \$85K | \$85K |

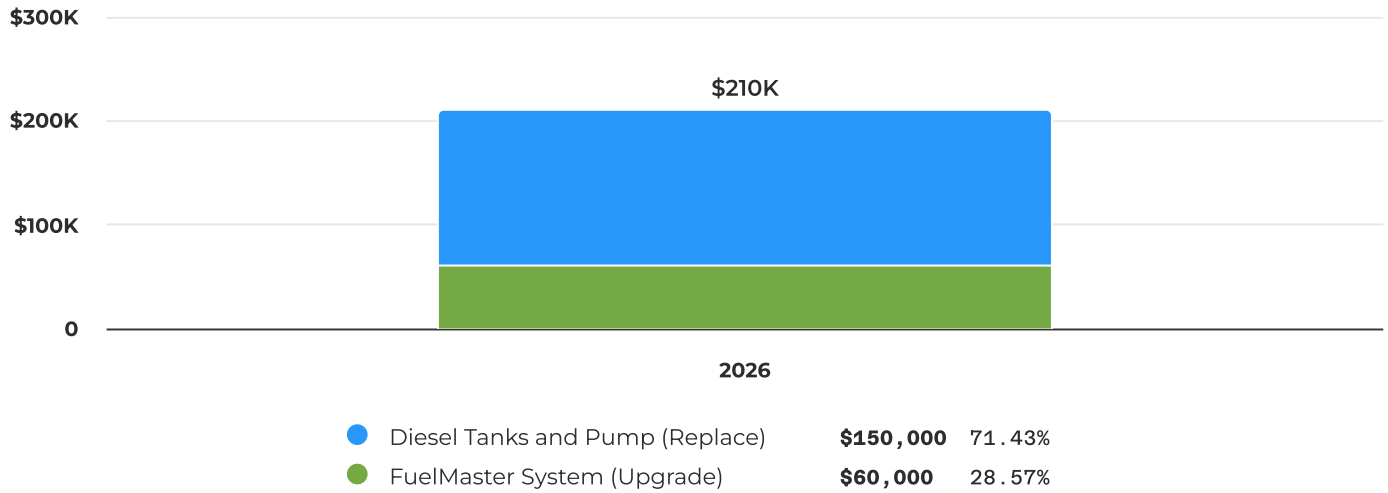
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$85,000 |
| Total | \$85,000 |

Shop Operations

FY26 - FY30 Shop Operations Projects



Summary of Requests

| Project No. / Category | FY2026 |
|--|------------------|
| C0067 (2767) Diesel Tanks and Pump (Replace) | \$150,000 |
| N/A FuelMaster System (Upgrade) | \$60,000 |
| Total Summary of Requests | \$210,000 |

Diesel Tanks and Pump (Replace)

Overview

| | |
|----------------------------------|---------------------|
| Department | Shop Operations |
| Type | Capital Improvement |
| Project Number | C0067 (2767) |
| Estimated Start Date | 05/4/2026 |
| Estimated Completion Date | 07/31/2026 |

Project Location

1036 West Main Street



Description

Solution - Replace both diesel tanks and the associated dispenser (pump) with two (2) new 2,000 gallon tanks and similar pump.

Images



Diesel Tanks and Pump

Photo

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$150K | \$150K | \$150K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|------------------|
| Internal Services Fund 70 | \$150,000 |
| Total | \$150,000 |

FuelMaster System (Upgrade)

Overview

| | |
|-----------------------|-------------------|
| Department | Shop Operations |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - The current FuelMaster System is now outdated and will not be supported. This upgrade would replace the existing system and provide product support.

Solution - Purchase and install/replace outdated fuel tracking system in both the Grass Valley and Placer Maintenance yards.

Basis for Priority - The current FuelMaster System is now outdated and will not be supported. The proposed FMLive System (through SynTech) is the latest FuelMaster version and will keep our in-house fueling and equipment data tracking system operational.

Notes - Adding 6% inflation plus 10% to attached SynTech quote total of \$49,939.25.

Images



FMLive.png

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$60K | \$60K | \$60K |

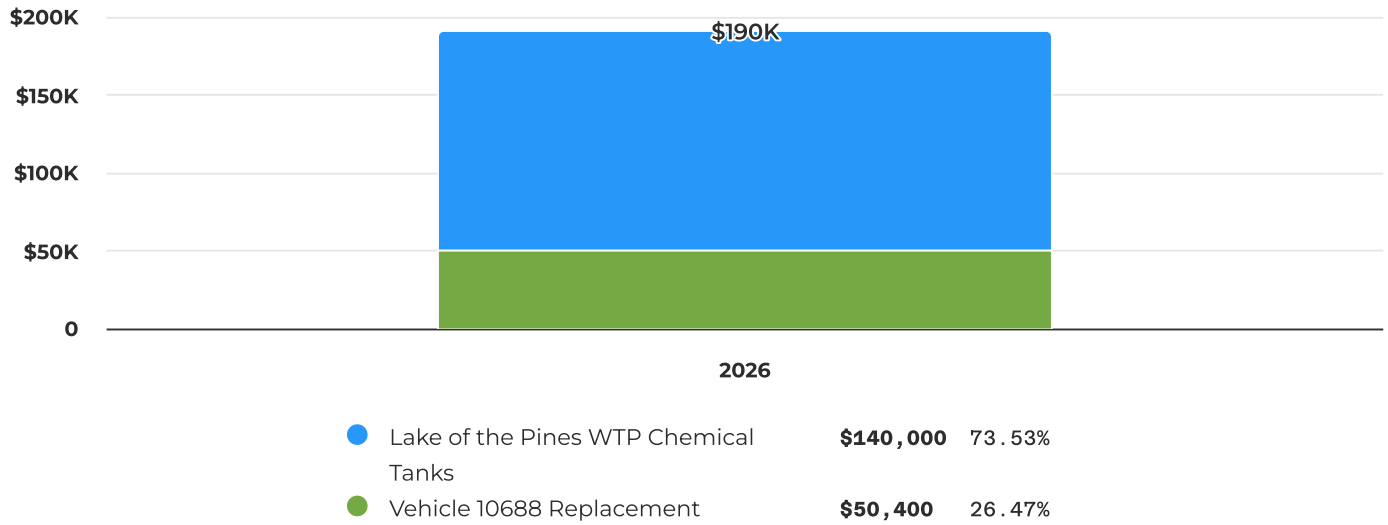
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|-----------------|
| Internal Services Fund 70 | \$60,000 |
| Total | \$60,000 |

Treated Water

FY26 - FY30 Treated Water Projects



Summary of Requests

| Project No. / Category | FY2026 |
|---|------------------|
| C0049 (2749) Lake of the Pines WTP Chemical Tanks | \$140,000 |
| N/A Vehicle 10688 Replacement | \$50,400 |
| Total Summary of Requests | \$190,400 |

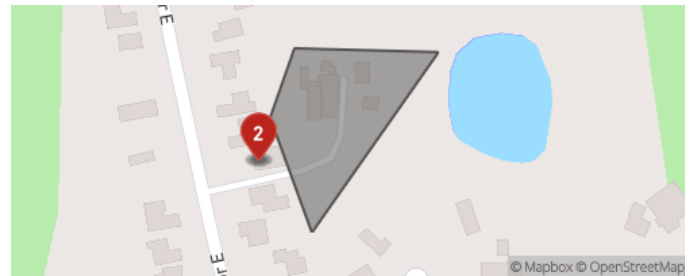
Lake of the Pines WTP Chemical Tanks

Overview

| | |
|----------------------------------|---------------------|
| Department | Treated Water |
| Type | Capital Improvement |
| Project Number | C0049 (2749) |
| Estimated Start Date | 01/1/2026 |
| Estimated Completion Date | 12/31/2026 |

Project Location

12812 Torrey Pines Drive



Description

This project will consist of the removal and disposal of the existing abandoned lime silo, followed by the construction of a new concrete tank pad complete with curbing and drainage to tie-in with the existing system and prevent off-site chemical spills. Once the pad is completed, we will need to purchase and install double-walled chemical storage tank(s).

Images



Picture # 1



Picture # 2



Picture # 3

Capital Cost

FY2026 Budget
\$140K

Total Budget (all years)
\$140K

Project Total
\$140K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$140,000 |
| Total | \$140,000 |

Vehicle 10688 Replacement

Overview

| | |
|-----------------------|-------------------|
| Department | Treated Water |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose: Vehicle #10688 has been recommended for replacement in 2026 by the District's fleet mechanics.
Solution: Vehicle #10688 is a 2015 Ford F150 with 129,247 miles. Based upon historical usage, this vehicle is expected to have over 145,000 miles by June 2026.
Evaluation Score: 28 (Condition IV): This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.
Budget: The 2026 budget includes \$50,400 for the replacement of this vehicle.

Images



Ops_Vehicle_10688

Capital Cost

| | | |
|----------------|--------------------------|----------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50.4K | \$50.4K | \$50.4K |

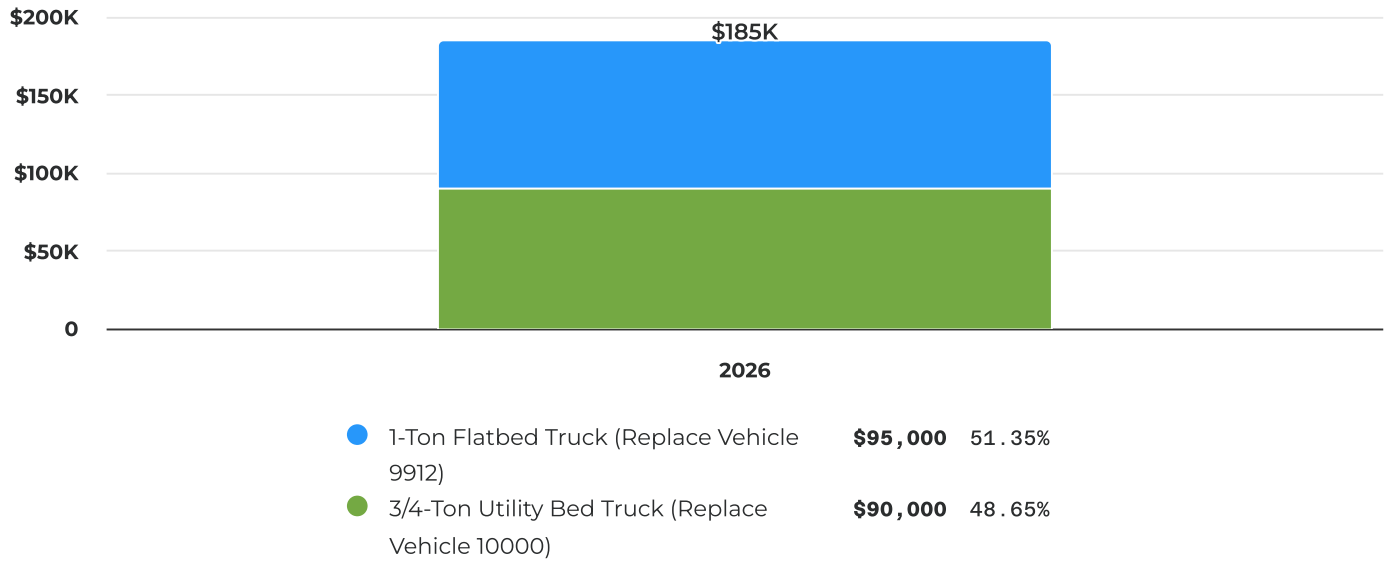
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,400 |
| Total | \$50,400 |

Treated Water Maint

FY26 - FY30 Treated Water Maint Projects



Summary of Requests

| Project No. / Category | FY2026 |
|---|------------------|
| N/A 1-Ton Flatbed Truck (Replace Vehicle 9912) | \$95,000 |
| N/A 3/4-Ton Utility Bed Truck (Replace Vehicle 10000) | \$90,000 |
| Total Summary of Requests | \$185,000 |

1-Ton Flatbed Truck (Replace Vehicle 9912)

Overview

| | |
|-----------------------|---------------------|
| Department | Treated Water Maint |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - This heavier duty vehicle is assigned to the Construction Crew and, when in-service, is utilized on a daily basis. It is a “workhorse” of a truck, and the dependability and ability of this vehicle to consistently perform is vital in supporting the work this crew accomplishes.

Solution - Purchase a new one-ton flatbed truck to replace an existing 2008 Ford F-350 4x4 flatbed truck (Asset #9912).

Basis for Priority - This vehicle has a lengthy and expensive maintenance history and is currently out-of-service, due to a bad (manual) transmission. In addition, the engine associated with this specific truck type and year has a poor failure record.

The California Air Resources Board (CARB) and Advanced Clean Fleets (ACF) Regulation have established rules for replacing this classification of vehicle. Given the above-factors, NID applied for a “Zero-Emission Vehicle (ZEV) Purchase Exemption of the ACF Regulation” through CARB, which would allow the replacement of this one-ton truck with a like vehicle that has an internal combustion engine (ICE). On July 30, 2025, CARB approved the exemption, and NID now has 365 calendar days from the date of this approval (before July 30, 2026) to order a new vehicle.

Images



1-Ton Flatbed Truck

Photos

Capital Cost

FY2026 Budget
\$95K

Total Budget (all years)
\$95K

Project Total
\$95K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$95,000 |
| Total | \$95,000 |

3/4-Ton Utility Bed Truck (Replace Vehicle 10000)

Overview

| | |
|-----------------------|---------------------|
| Department | Treated Water Maint |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - This heavier duty vehicle is assigned to the Facilities Maintenance Crew, which needs a reliable vehicle to drive on a daily basis to maintain the District's many sites.

Solution - Purchase a new 3/4-ton utility bed truck to replace an existing 2008 Ford F-250 4x4 utility bed truck (Asset #10000), which has reached its useful life.

Basis for Priority - To date, this vehicle has been driven 142,546 miles. Replacing this truck in mid-2026 ages this truck to 18 years and pushes the mileage to +148,000. This vehicle will also incur additional wear and tear before its replacement.

The California Air Resources Board (CARB) and Advanced Clean Fleets (ACF) Regulation have established rules for replacing this classification of vehicle. Given the above-factors, NID applied for a "Zero-Emission Vehicle (ZEV) Purchase Exemption of the ACF Regulation" through CARB, which would allow the replacement of this 3/4-ton truck with a like vehicle that has an internal combustion engine (ICE). On July 30, 2025, CARB approved the exemption, and NID now has 365 calendar days from the date of this approval (before July 30, 2026) to order a new vehicle.

Images



3/4-Ton Utility Bed Truck

Photos

Capital Cost

FY2026 Budget
\$90K

Total Budget (all years)
\$90K

Project Total
\$90K

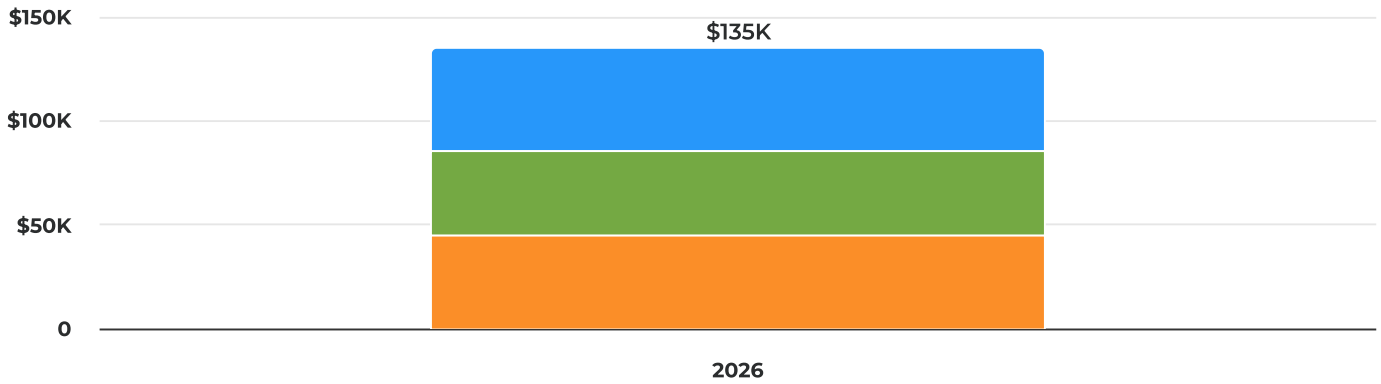
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$90,000 |
| Total | \$90,000 |

Vegetation

FY26 - FY30 Vegetation Projects



- Half-Ton Pickup Truck (Replace Vehicle 10721) **\$50,000** 37.04%
- Side-by-Side XUV (Replace Eqpt 10736) **\$40,000** 29.63%
- Spray Shed Enclosure (New) **\$45,000** 33.33%

Summary of Requests

| Project No. / Category | FY2026 |
|---|------------------|
| N/A Half-Ton Pickup Truck (Replace Vehicle 10721) | \$50,000 |
| N/A Side-by-Side XUV (Replace Eqpt 10736) | \$40,000 |
| C0059 (2759) Spray Shed Enclosure (New) | \$45,000 |
| Total Summary of Requests | \$135,000 |

Half-Ton Pickup Truck (Replace Vehicle 10721)

Overview

| | |
|-----------------------|-------------------|
| Department | Vegetation |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - This vehicle is assigned to the Assistant Maintenance Superintendent of the Vegetation Control Crew, who needs a reliable vehicle to drive on a daily basis over rough terrain and to haul materials.

Solution - Purchase a new half-ton pickup truck (or similar) to replace an existing 2016 Ford F-150 4x4 pickup truck (Asset #10721), which has reached its useful life.

Basis for Priority - To-date, this vehicle has been driven 149,564 miles. It was initially utilized as a WDO truck by the Operations Department. Once reassigned to Vegetation Control, the drive time averages +8,000 miles per year. Replacing this truck in mid-2026 ages this truck to 11 years and pushes the mileage to +157,000. This vehicle will also incur additional wear and tear before its replacement.

Images



Half-Ton Pickup Truck

Photos

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$50K | \$50K | \$50K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$50,000 |
| Total | \$50,000 |

Side-by-Side XUV (Replace Eqpt 10736)

Overview

| | |
|-----------------------|-------------------|
| Department | Vegetation |
| Type | Capital Equipment |
| Project Number | N/A |

Description

Purpose - This equipment is assigned to the Vegetation Control Crew, which needs reliable equipment to operate/drive on a daily basis over rough terrain and to haul materials.

Solution - Purchase a new side-by-side (or similar) to replace an existing 2016 John Deere 825i Gator 2-seat XUV (Asset #10736), which has reached its useful life.

Basis for Priority - To-date, this equipment has been operated/driven 9,860 miles, which averages +/-1,000 miles per year.

Replacing this equipment in mid-2026 ages this side-by-side to 11 years and pushes the mileage to +10,000. This equipment will also incur additional wear and tear before its replacement.

Images



Side-by-Side XUV

Photos

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$40K | \$40K | \$40K |

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$40,000 |
| Total | \$40,000 |

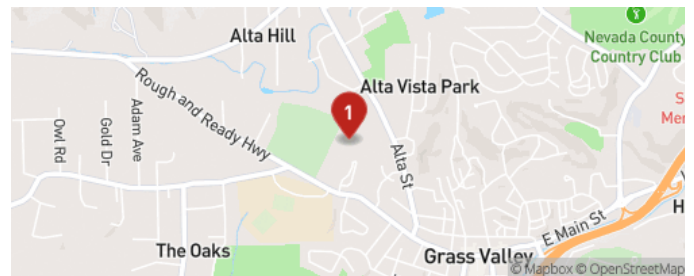
Spray Shed Enclosure (New)

Overview

| | |
|----------------------------------|---------------------|
| Department | Vegetation |
| Type | Capital Improvement |
| Project Number | C0059 (2759) |
| Estimated Start Date | 05/4/2026 |
| Estimated Completion Date | 07/31/2026 |

Project Location

1036 West Main Street



Description

Solution - Enclose (wall in) an existing storage area between the vegetation spray shed and water treatment electrical building, to increase chemical and application equipment storage space and secure contents. Enclosure will include a 10-foot roll up door and 3-foot access door with siding and roofing to match existing buildings.

Notes - Estimated cost is based on attached North Valley Building Systems (NVBS) quote for full enclosure (option 2).

Images



Spray Shed Enclosure

Photos

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$45K | \$45K | \$45K |

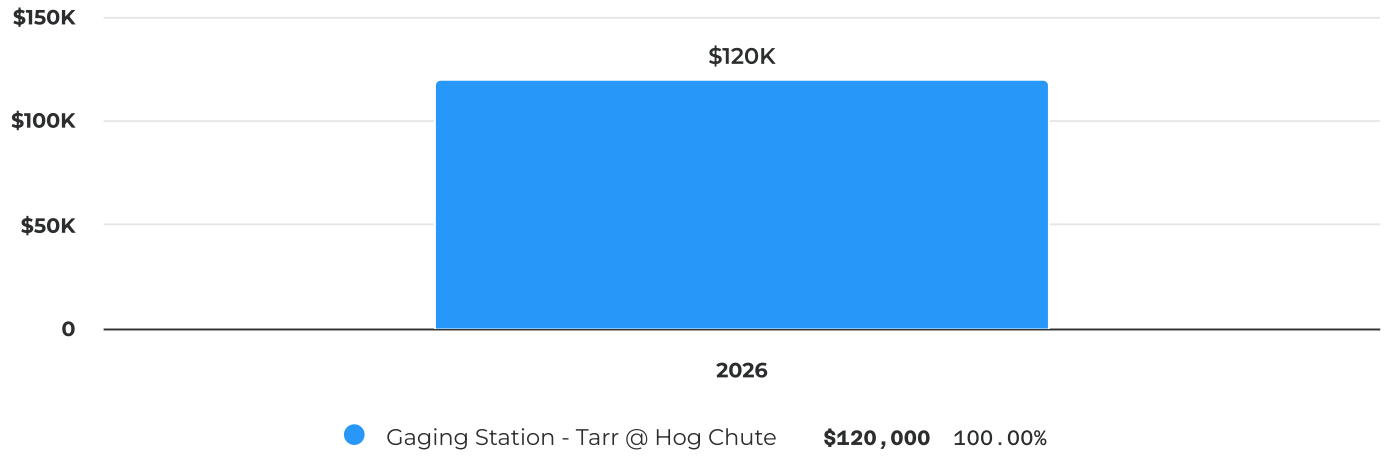
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|-----------------|
| Water Capital Fund 15 | \$45,000 |
| Total | \$45,000 |

Water Resources

FY26 - FY30 Water Resources Projects



Summary of Requests

| Project No. / Category | FY2026 |
|--|------------------|
| C0052 (2752) Gaging Station - Tarr @ Hog Chute | \$120,000 |
| Total Summary of Requests | \$120,000 |

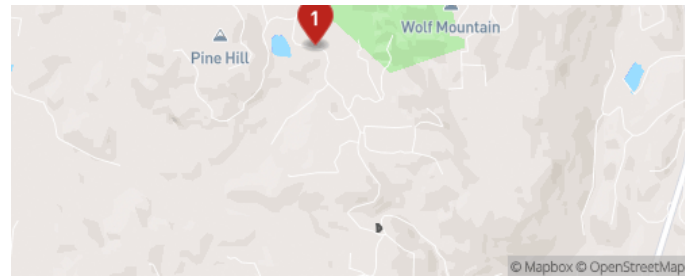
Gaging Station - Tarr @ Hog Chute

Overview

| | |
|----------------------------------|---------------------|
| Department | Water Resources |
| Type | Capital Improvement |
| Project Number | C0052 (2752) |
| Estimated Start Date | 03/1/2026 |
| Estimated Completion Date | 04/1/2026 |

Project Location

Retrac Way



Description

This project proposes replacing both the rated sections with a standard measuring station. The Tarr Canal is a high-priority canal, as it provides source water to a large customer base and is a critical feeder canal.

Images



Picture #1



Picture #2

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$120K | \$120K | \$120K |

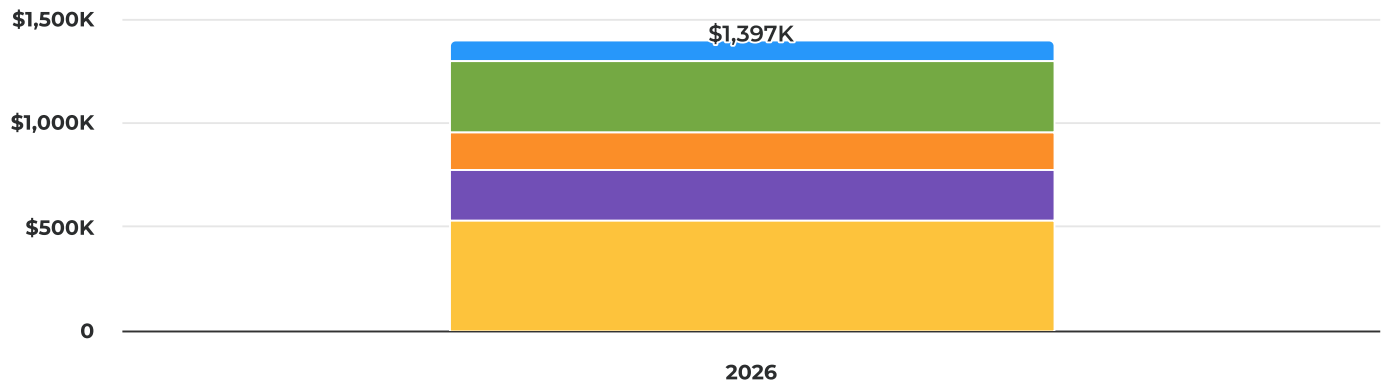
Funding Sources

Detailed Breakdown

| Category | FY2026 |
|-----------------------|------------------|
| Water Capital Fund 15 | \$120,000 |
| Total | \$120,000 |

Watershed

FY26 - FY30 Watershed Projects



- English Meadow Restoration Project Post- Construction Monitoring and Management **\$100,000** 7.16%
- Hazard Tree / Fire Fuels Management **\$340,000** 24.35%
- Selective Logging **\$181,500** 13.00%
- Upper Middle Yuba Watershed Forest Restoration: NEPA Planning **\$250,000** 17.90%
- Upper Yuba Forest Restoration Implementation Project **\$525,000** 37.59%

Summary of Requests

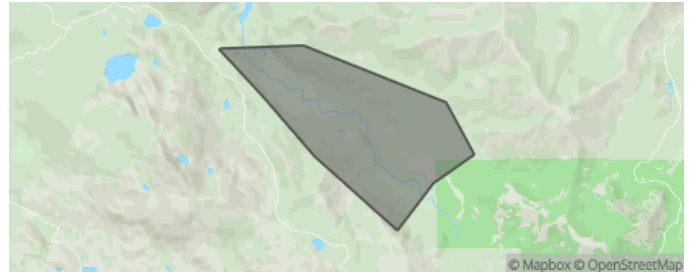
| Project No. / Category | FY2026 |
|--|--------------------|
| T0015 (2748) English Meadow Restoration Project Post- Construction Monitoring and Management | \$100,000 |
| T0003 (2455) Hazard Tree / Fire Fuels Management | \$340,000 |
| T0007 (2699) Selective Logging | \$181,500 |
| G0006 (2697) Upper Middle Yuba Watershed Forest Restoration: NEPA Planning | \$250,000 |
| G0005 (2684) Upper Yuba Forest Restoration Implementation Project | \$525,000 |
| Total Summary of Requests | \$1,396,500 |

English Meadow Restoration Project Post-Construction Monitoring and Management

Overview

| | |
|----------------------------------|---------------------|
| Department | Watershed |
| Type | Capital Improvement |
| Project Number | T0015 (2748) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2025 |

Project Location



Description

The Nevada Irrigation District (NID) is taking a proactive approach to climate change and seeks to improve natural processes that deliver ecosystem services in its supply watersheds. The English Meadow Floodplain Restoration and Enhancement Project was implemented during two field seasons, in the summer and fall of 2023-2024. This project will advance NID's goal of ensuring that the headwaters, or the origin of our water supply, is managed for forest health and year-round flows. This montane meadow is part of the Sierra Nevada headwaters, which is integral to the natural water supply infrastructure that NID manages for communities in Nevada, Placer and Yuba counties.

Desired Outcomes

The purpose of this project is to improve watershed/floodplain function and resilience of English Meadow and the surrounding forest to achieve the following benefits:

- Reduce the transport of bedload and fine sediment from the upper watershed into Jackson Meadows Reservoir (maintain reservoir water storage capacity).
- Increase seasonal retention and release of spring runoff in the meadow floodplain aquifer.
- Enhance habitat for meadow-dependent species.
- Improve forest health to reduce wildfire risk through fuels reduction.
- Increase snowpack and surface flow through mechanical thinning of the forest community.
- Reduce conifer encroachment into the meadow.

Images



English Meadow Restoration Project 2023

Woody Debris Jam



English Meadow Middle Yuba Streamgage

NID staff monitoring in English Meadow

Capital Cost

FY2026 Budget

\$100K

Total Budget (all years)

\$100K

Project Total

\$100K

Funding Sources

Detailed Breakdown

Category

FY2026

Internal Services Fund 70

\$100,000

Total

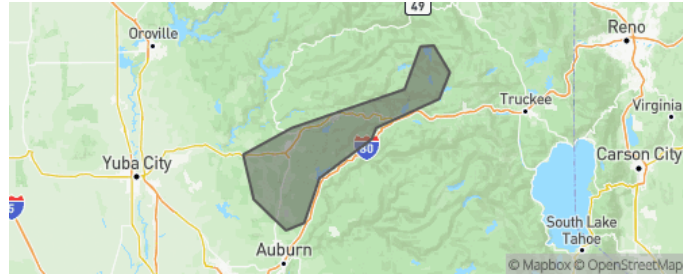
\$100,000

Hazard Tree / Fire Fuels Management

Overview

| | |
|----------------------------------|---------------------|
| Department | Watershed |
| Type | Capital Improvement |
| Project Number | T0003 (2455) |
| Estimated Start Date | 01/1/2023 |
| Estimated Completion Date | 12/31/2027 |

Project Location



Description

Fire Fuels Reduction, Hazard Tree Removal, Defensible Space, and other associated work.

Images



masticator2.JPG



DSCN0367.JPG



Picture2.png

Capital Cost

FY2026 Budget

\$340K

Total Budget (all years)

\$340K

Project Total

\$340K

Funding Sources

Detailed Breakdown

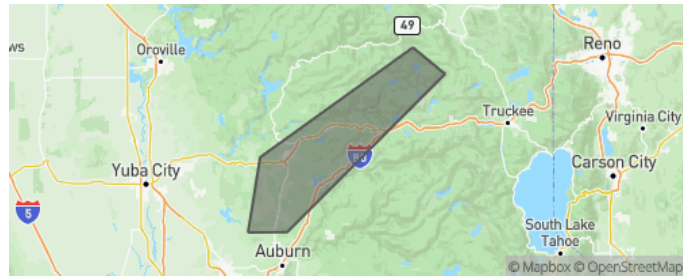
| Category | FY2026 |
|---------------------------|------------------|
| Internal Services Fund 70 | \$340,000 |
| Total | \$340,000 |

Selective Logging

Overview

| | |
|----------------------------------|---------------------|
| Department | Watershed |
| Type | Capital Improvement |
| Project Number | T0007 (2699) |
| Estimated Start Date | 01/1/2025 |
| Estimated Completion Date | 12/31/2027 |

Project Location



Description

Commercial thinning of timber to improve watershed function, protect habitat, and decrease wildfire risk.

The timber market appears to be rebounding however this is highly volatile and may continue to change, increasing or decreasing without notice.

Images



DSCN0209.JPG



photo 1.JPG



DSCN0336.JPG

Capital Cost

| | | |
|---------------|--------------------------|---------------|
| FY2026 Budget | Total Budget (all years) | Project Total |
| \$182K | \$182K | \$182K |

Funding Sources

Detailed Breakdown

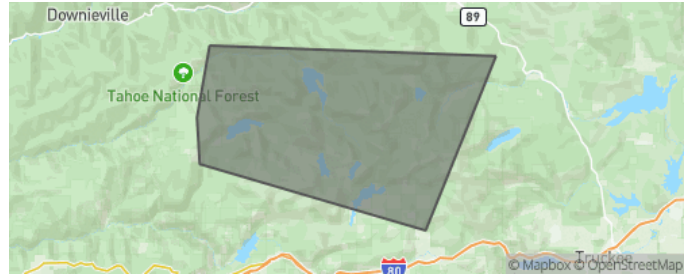
| Category | FY2026 |
|---------------------------|------------------|
| Internal Services Fund 70 | \$181,500 |
| Total | \$181,500 |

Upper Middle Yuba Watershed Forest Restoration: NEPA Planning

Overview

| | |
|----------------------------------|---------------------|
| Department | Watershed |
| Type | Capital Improvement |
| Project Number | G0006 (2697) |
| Estimated Start Date | 09/1/2024 |
| Estimated Completion Date | 12/31/2027 |

Project Location



Description

The Nevada Irrigation District (NID), in partnership with the Tahoe National Forest (TNF), will complete forest restoration and fuels reduction treatment plans including surveys, reporting and consultation associated with biological, hydrological, and archaeological resources to complete NEPA on at least 2,000 acres of National Forest Lands within the headwaters region of the Middle Yuba River watershed. The potential treatments surround Jackson Meadows Reservoir. The project is located on Washoe tribal homelands near Jackson Meadows and Milton reservoirs on the Sierraville Ranger District, Tahoe National Forest, in Nevada and Sierra counties.

This project will utilize Vibrant Planet’s Land Tender tool to identify high priority areas for treatment and treatment options within the Middle Yuba River watershed, and will complete the necessary environmental compliance and forestry/fuels planning to define and prepare at least 2,000 acres for forest management actions to return the Middle Yuba headwaters region to a healthier state. The project will conduct surveys, reporting and consultation associated with biological, hydrological, and archaeological resources; finalize forest restoration and fuels reduction treatment plans; and complete NEPA (including Proposed Action, scoping, comment period, and Decision Memo). Tahoe National Forest, Sierraville Ranger District staff will develop project treatment locations, develop contractor scopes of work, provide information to and work directly with contractor(s) to ensure products meet the needs of the USFS survey, reporting, and NEPA process, and utilize an interdisciplinary team of specialists (biologists, silviculturists, archaeologists, hydrologists, etc.) to review and revise all reports and documents.

Images



TNF_MeadowLakeRd.JPG

Capital Cost

FY2026 Budget
\$250K

Total Budget (all years)
\$250K

Project Total
\$250K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------|------------------|
| Grant Funding | \$250,000 |
| Total | \$250,000 |

Upper Yuba Forest Restoration Implementation Project

Overview

| | |
|----------------------------------|---------------------|
| Department | Watershed |
| Type | Capital Improvement |
| Project Number | G0005 (2684) |
| Estimated Start Date | 01/1/2024 |
| Estimated Completion Date | 12/31/2027 |

Project Location



Description

Nevada Irrigation District (NID) will implement the Upper Yuba Headwaters Forest Restoration Project to remove understory fire fuels, hazard trees, and overly dense small trees on 400 acres owned and managed by NID to reduce the risk of catastrophic wildfire, improve forest ecological health and resilience, protect water supply and quality, and to remove risks to human health and safety in a critical headwater watershed. The project is located in the upper headwaters of the Middle Fork Yuba River around Jackson Meadows Reservoir in Eastern Nevada County on the border of Sierra County, approximately 35 miles northwest of Lake Tahoe, at an elevation of approximately 6,000 to 6,500 feet.

The project will reduce fuel loading at a pace of about 120–140 acres per year over a period of 3–4 years for treatment to achieve the desired healthy forest conditions. The annual pace of treatment will vary depending on weather and winter snows and may require a fourth year to complete the project. Site preparation will begin in 2023 during the fall, when a Registered Professional Forester and NID staff will begin flagging treatment areas, setbacks and protection zones. NID will hire local Licensed Timber Operators to begin hand and mechanical treatment in 2024. Hand crew and tracked chipper treatment will be utilized on approximately 140 acres and mastication treatment and mechanical understory thinning operations will be implemented on approximately 260 acres of the project area.

NID will provide approximately 34% cash match for the treatment of 400 acres (\$376,000 total, and grant funding will be \$1,114,000 for the treatment). Forester support is \$160,000 total for the entire project and is entirely grant funded. NID staff will be tracked as matching funding and is estimated at \$165,000 over the 3–4-year period. Total Grant Award is \$1,274,000. NID Cash match \$376,000 and NID In-kind \$165,000. Total Project Cost = \$1,815,000

Images



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Picture5.png

Capital Cost

FY2026 Budget

\$525K

Total Budget (all years)

\$525K

Project Total

\$525K

Funding Sources

Detailed Breakdown

| Category | FY2026 |
|---------------------------|------------------|
| Grant Funding | \$444,433 |
| Internal Services Fund 70 | \$80,567 |
| Total | \$525,000 |

Nevada Irrigation District

Fiscal Year Budget: 2026

Debt Schedule

| DEBT | | Outstanding Balance | | | | |
|-------------------------------|-----|---------------------|-------------------|-------------------|-------------------|-------------------|
| | | 31-Dec 2022 | 31-Dec 2023 | 31-Dec 2024 | 31-Dec 2025 | 31-Dec 2026 |
| EXTERNAL DEBT | | | | | | |
| 2016A Revenue Bonds | (a) | 16,470,000 | 14,980,000 | 13,415,000 | 11,765,000 | 10,035,000 |
| 2020A Revenue Bonds | (b) | 12,265,000 | 11,625,000 | 10,955,000 | 10,255,000 | 9,510,000 |
| State of CA - Cement Hill | (c) | 3,742,594 | 3,213,878 | 2,673,019 | 2,119,739 | 1,553,752 |
| TOTAL EXTERNAL DEBT | | 32,477,594 | 29,818,878 | 27,043,019 | 24,139,739 | 21,098,752 |
| INTERFUND DEBT | | | | | | |
| Cement Hill Distribution Loan | (d) | 1,361,323 | 1,050,282 | 732,098 | 406,606 | 73,638 |
| Cement Hill Connection Loan | (e) | 457,726 | 415,700 | 372,709 | 328,731 | 283,742 |
| Rodeo Flat 2008-1 Bonds | (f) | 373,800 | 359,700 | 334,400 | 257,700 | 234,300 |
| CFD Capacity Reserve | (g) | 1,944,308 | 1,769,136 | 1,589,940 | 1,406,629 | 1,219,108 |
| TOTAL INTERFUND DEBT | | 4,147,157 | 3,594,817 | 3,029,147 | 2,399,666 | 1,810,789 |

- (a) In April 2016, the Nevada Irrigation District JPA sold \$20,210,000 of Revenue Bonds, Series 2016A, to finance the Combie Phase I Canal and Bear River Siphon Project, Centennial Reservoir project planning, and to acquire certain land interests for mitigation of various District projects.
- (b) In December 2020, the Nevada Irrigation District JPA issued \$15,015,000 of Revenue Bonds, Series 2020A, to refund the outstanding 2011A Revenue Bonds.
- (c) In October 2007, the District signed a \$9,768,858 agreement with the State of California Department of Public Health to finance construction of the Cement Hill pump zone extension.
- (d) The Cement Hill Assessment District Fund is responsible for 55.69% of the State Water Resources Control Board Loan for Cement Hill distribution. Bi-Annual payments are made from the Cement Hill Assessment District Fund to the Water Operations Fund.
- (e) The Cement Hill Assessment District Fund is responsible for 8.55% of the State Water Resources Control Board Loan for Cement Hill connections. Bi-Annual payments are made from the Cement Hill Assessment District Fund to the Water Operations Fund.
- (f) In August 2008, the Nevada Irrigation District issued \$681,628 in Bonds to fund improvements. The Rodeo Flat Assessment District funds that debt through bi-annual payments to the Water Operations Fund.
- (g) The Water Capacity Fund is responsible for 35.76% of the State Water Resources Control Board Loan. Bi-Annual payments are made from the Water Capacity Fund to the Water Operations Fund.

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the

betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees

processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Principal: The face amount of a bond, exclusive of accrued interest.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.