



# **Nevada Irrigation District 2025 Adopted Budget**





# TABLE OF CONTENTS

<b>Introduction</b> .....	<b>4</b>
Transmittal Letter .....	5
History of NID .....	6
District Boundaries .....	8
Nevada County Demographics .....	9
Placer County Demographics .....	11
Yuba County Demographics .....	13
Organization Chart .....	15
Basis of Budgeting .....	16
Budget Process .....	17
Fund Structure .....	19
Financial Policies .....	20
<b>Budget Overview</b> .....	<b>21</b>
Executive Overview .....	22
Strategic Plan .....	28
Personnel .....	29
<b>Fund Summaries</b> .....	<b>34</b>
District Wide Budget Summary .....	35
10 Water Fund .....	45
12 Capacity Fees Fund .....	53
15 Water Capital Fund .....	58
21 Cement Hill Assessment District Fund .....	64
22 Rodeo Flat Assessment District Fund .....	69
30 Recreation Fund .....	74
35 Recreation Capital Fund .....	81
50 Hydroelectric Fund .....	83
55 Hydroelectric Capital Fund .....	90
70 Internal Services Fund .....	95
<b>Funding Sources</b> .....	<b>102</b>
Revenue Summary .....	103
<b>Departments</b> .....	<b>112</b>
Board of Directors .....	113
Water .....	119
10114 Water Administration .....	124
10133 Customer Service .....	128
10171 Water Operations .....	133
Engineering .....	139
Recreation .....	146
30114 Recreation Administration .....	152
30250 General Recreation .....	155
Maintenance .....	160
10191 Maintenance .....	165
10192 Vegetation .....	172



70195 Shop Operations .....	178
Hydroelectric .....	182
50112 Hydro Admin .....	187
50114 Hydro Administration .....	192
50161 Hydro Operations .....	195
50167 Hydro Maintenance .....	200
Administration .....	205
70114 ISF Administration .....	210
70115 Management .....	213
70116 Watershed .....	218
70117 Human Resources .....	222
70118 Information Services .....	226
70119 Safety .....	231
70120 Communications .....	235
Finance .....	239
70135 Accounting .....	246
70193 Purchasing .....	250
Capacity Fee Administration .....	254
Cement Hill Administration .....	257
Rodeo Flat Administration .....	260
<b>Capital Improvements .....</b>	<b>263</b>
One year plan .....	264
Multi-year plan .....	271
<b>Debt .....</b>	<b>278</b>
All Funds Debt .....	279
<b>Appendix .....</b>	<b>280</b>
15151 Engineering Requests .....	281
15171 Water Operations Requests .....	330
15191 Maintenance Requests .....	346
55112 Hydro Admin Requests .....	368
55161 Hydro Operations Requests .....	420
55167 Hydro Maintenance Requests .....	424
70116 Watershed Requests .....	431
70118 Information Services Requests .....	447
70151 Engineering Requests .....	452
Glossary .....	462

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# **INTRODUCTION**

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# Nevada Irrigation District

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January 28, 2025

To the Honorable Board of Directors of Nevada Irrigation District:

We are pleased to present the budget for Fiscal Year 2025 which covers the period from January 1, 2025, to December 31, 2025. 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:** Revenue projections are relatively flat with no major increases projected. It is anticipated that new rates will go into effect in 2025; therefore, no increase in rate revenue is included.
- **Conservative Staffing:** This year's staffing plan was reduced from 199 FTEs to 198, resulting in a net decrease of one position in the 2025 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 until such time that master plans (infrastructure and financing) are completed.
- **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 benefit possible.
  - 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
  - Interfund transfers have also increased due to capital funding transfers from operating to capital funds.

This is the second year the District is using ClearGov budget software. This technology has dramatically improved the budgeting process, and budget book for use by the District and the community. In following best practices recommended by the Government Finance Officers Association (GFOA), we will continue to improve the budget process and digital budget book in future years.

In closing, the Fiscal Year 2025 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.



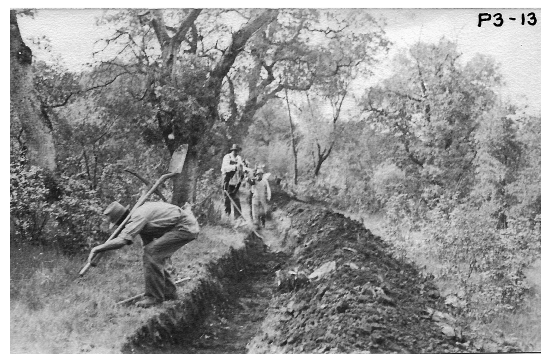
*Early Board Members, BS Canal*



*Drescher Flume CP, 1926*



*Drescher Flume, 1927*

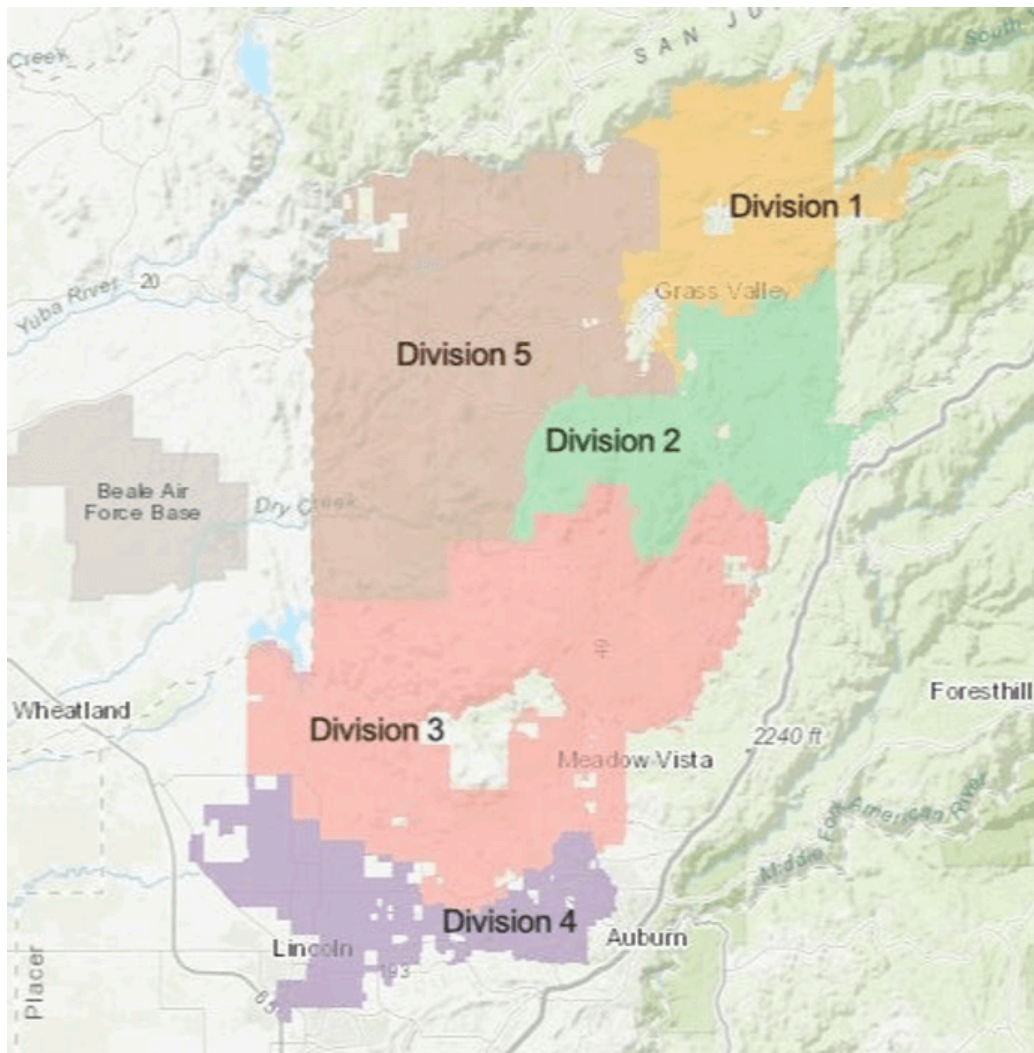


*Reille Ditch Construction, 1930s Placer Co.*



# 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.



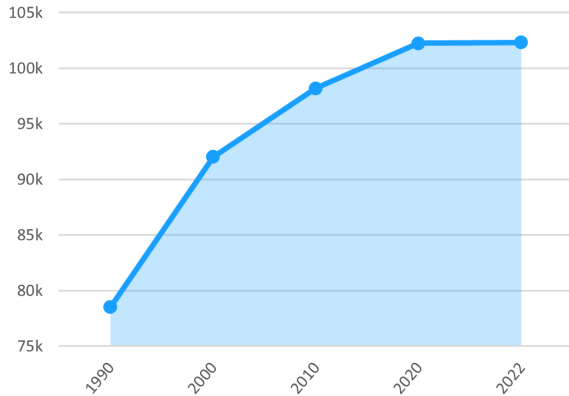
# Nevada County Demographics



## TOTAL POPULATION

**102,322**

▲ 0.2%  
vs. 2021



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

## POPULATION BY AGE GROUP

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



Age Range	Count	Percent
0-14 Years	14,143	13.8%
15-24 Years	9,172	9.0%
25-44 Years	21,887	21.4%
45-64 Years	28,075	27.4%
65+ Years	29,045	28.4%

\* Data Source: American Community Survey 5-year estimates



## DAYTIME POPULATION

**98,503**

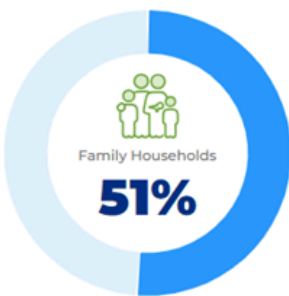
Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

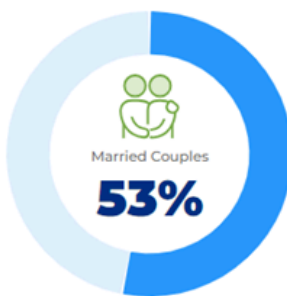
## TOTAL HOUSEHOLDS

**41,415**

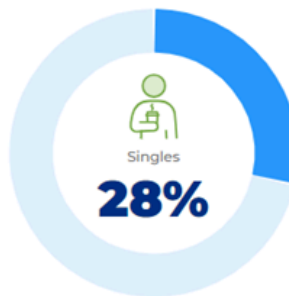
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 4%  
higher than state average



▲ 7%  
higher than state average



▲ 19%  
higher than state average



▲ 20%  
higher than state average

\* Data Source: American Community Survey 5-year estimates


## HOUSEHOLD INCOME

Median Income:	<b>\$79,395</b>
Above \$200,000:	<b>13%</b>
Below \$25,000:	<b>15%</b>

\* Data Source: American Community Survey 5-year estimates

## HOME OWNERS VS RENTERS

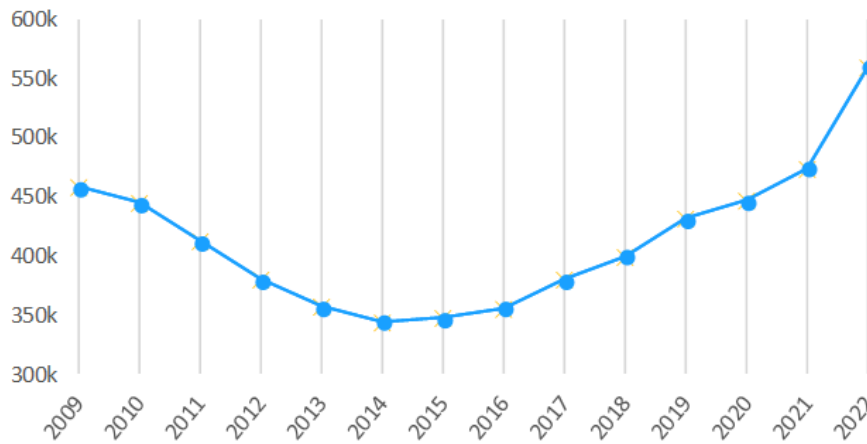
	Nevada County	State Average
Own:	<b>75%</b>	<b>56%</b>
Rent:	<b>25%</b>	<b>44%</b>

\* Data Source: 2022 US Census Bureau , American Community Survey. Home value data includes all types of owner-occupied housing.



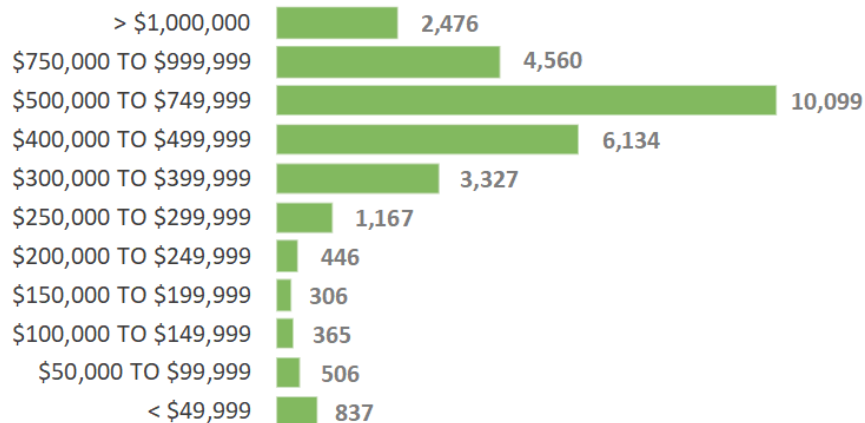
## 2022 MEDIAN HOME VALUE

# \$559,700



\* Data Source: 2022 US Census Bureau , American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau , American Community Survey. Home value data includes all types of owner-occupied housing.



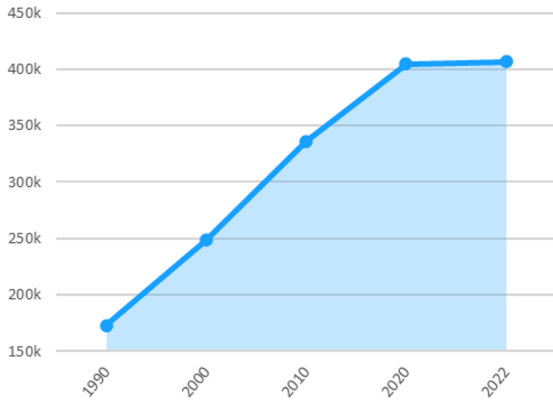
# Placer County Demographics



TOTAL POPULATION

**406,608**

▲ 1.6%  
vs. 2021



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

## POPULATION BY AGE GROUP

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



Age Range	Count	Percent
0-14 Years	72,602	17.9%
15-24 Years	47,091	11.6%
25-44 Years	98,646	24.3%
45-64 Years	107,118	26.3%
65+ Years	81,151	20.0%

\* Data Source: American Community Survey 5-year estimates



DAYTIME POPULATION

**413,565**

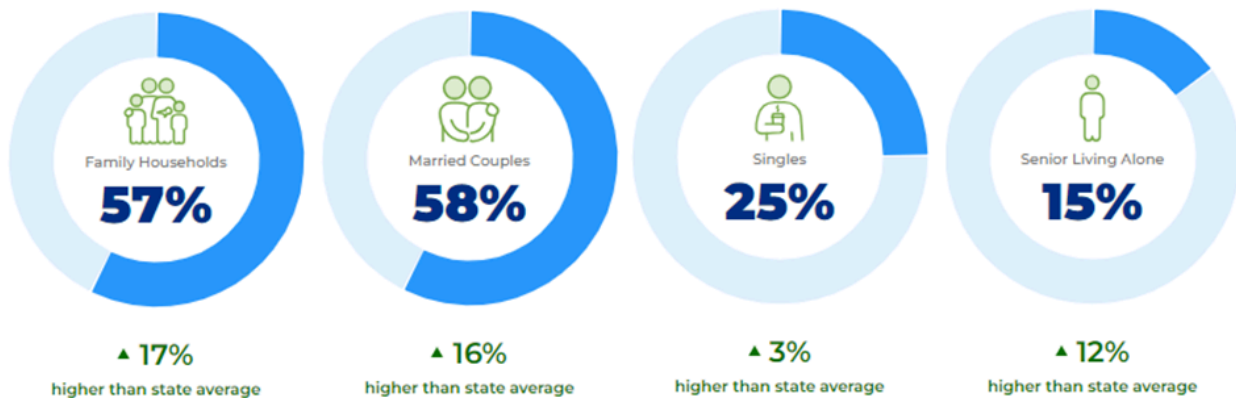
Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

TOTAL HOUSEHOLDS

**152,537**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



\* Data Source: American Community Survey 5-year estimates

## HOUSEHOLD INCOME

Median Income:	<b>\$66,693</b>
Above \$200,000:	<b>7%</b>
Below \$25,000:	<b>18%</b>

\* Data Source: American Community Survey 5-year estimates

## HOME OWNERS VS RENTERS

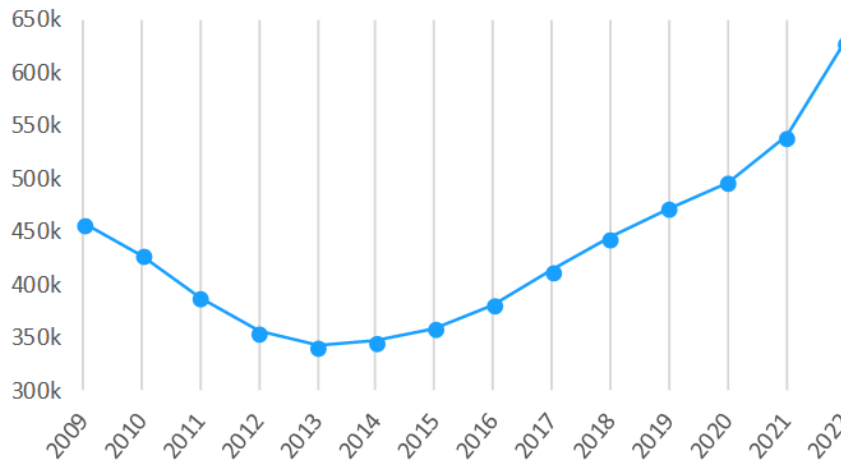
	Nevada County	State Average
Own:	<b>74%</b>	<b>56%</b>
Rent:	<b>26%</b>	<b>44%</b>

\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.



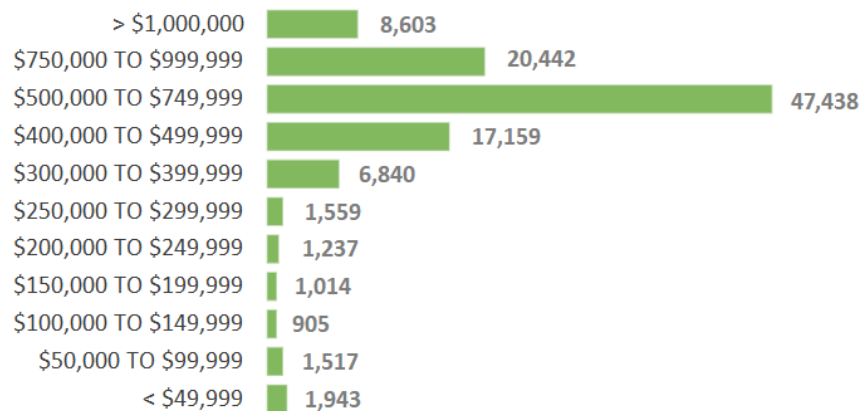
## 2022 MEDIAN HOME VALUE

# \$627,100



\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.

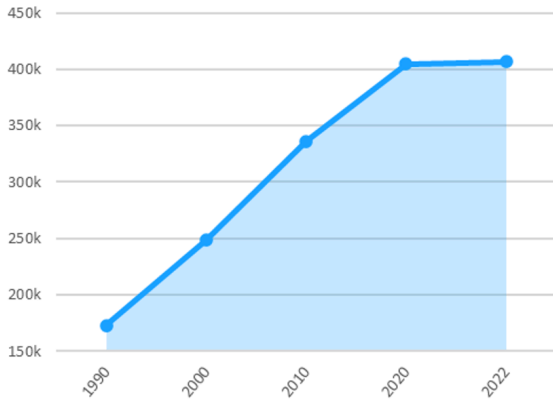
# Yuba County Demographics



## TOTAL POPULATION

**81,705**

▲ 1.6%  
vs. 2021



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

## POPULATION BY AGE GROUP

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



Age Range	Count	Percent
0-14 Years	18,878	23.1%
15-24 Years	11,227	13.7%
25-44 Years	23,750	29.1%
45-64 Years	17,300	21.2%
65+ Years	10,550	12.9%

\* Data Source: American Community Survey 5-year estimates



## DAYTIME POPULATION

**74,449**

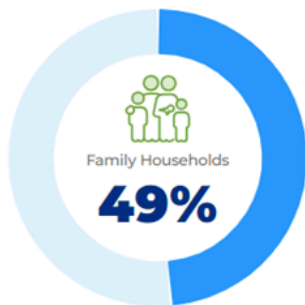
Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

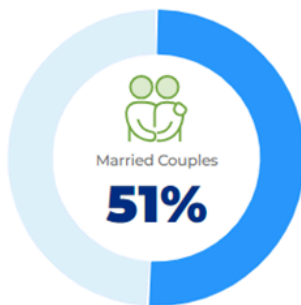
## TOTAL HOUSEHOLDS

**27,567**

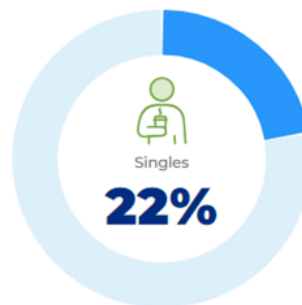
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▼ 1%  
lower than state average



▲ 2%  
higher than state average



▼ 8%  
lower than state average



▼ 9%  
lower than state average

\* Data Source: American Community Survey 5-year estimates

## HOUSEHOLD INCOME

Median Income: **\$66,693**  
 Above \$200,000: **7%**  
 Below \$25,000: **18%**

\* Data Source: American Community Survey 5-year estimates

## HOME OWNERS VS RENTERS

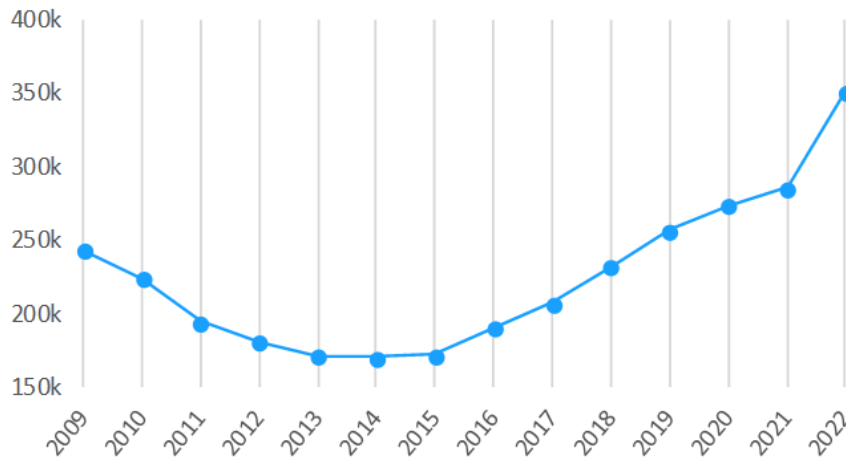
	Nevada County	State Average
Own:	<b>61%</b>	<b>56%</b>
Rent:	<b>39%</b>	<b>44%</b>

\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.



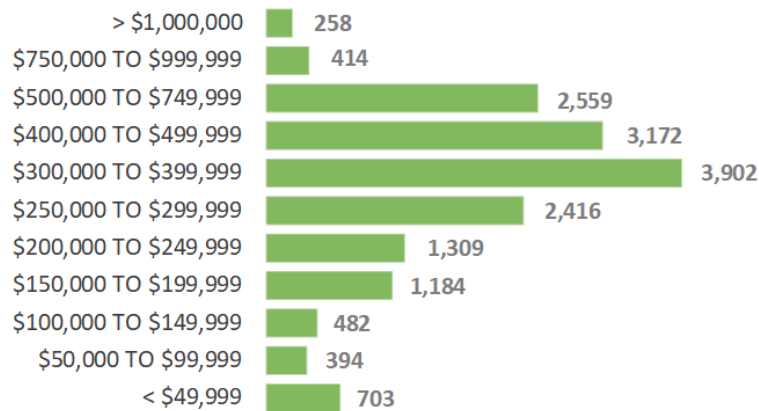
## 2022 MEDIAN HOME VALUE

# \$350,600



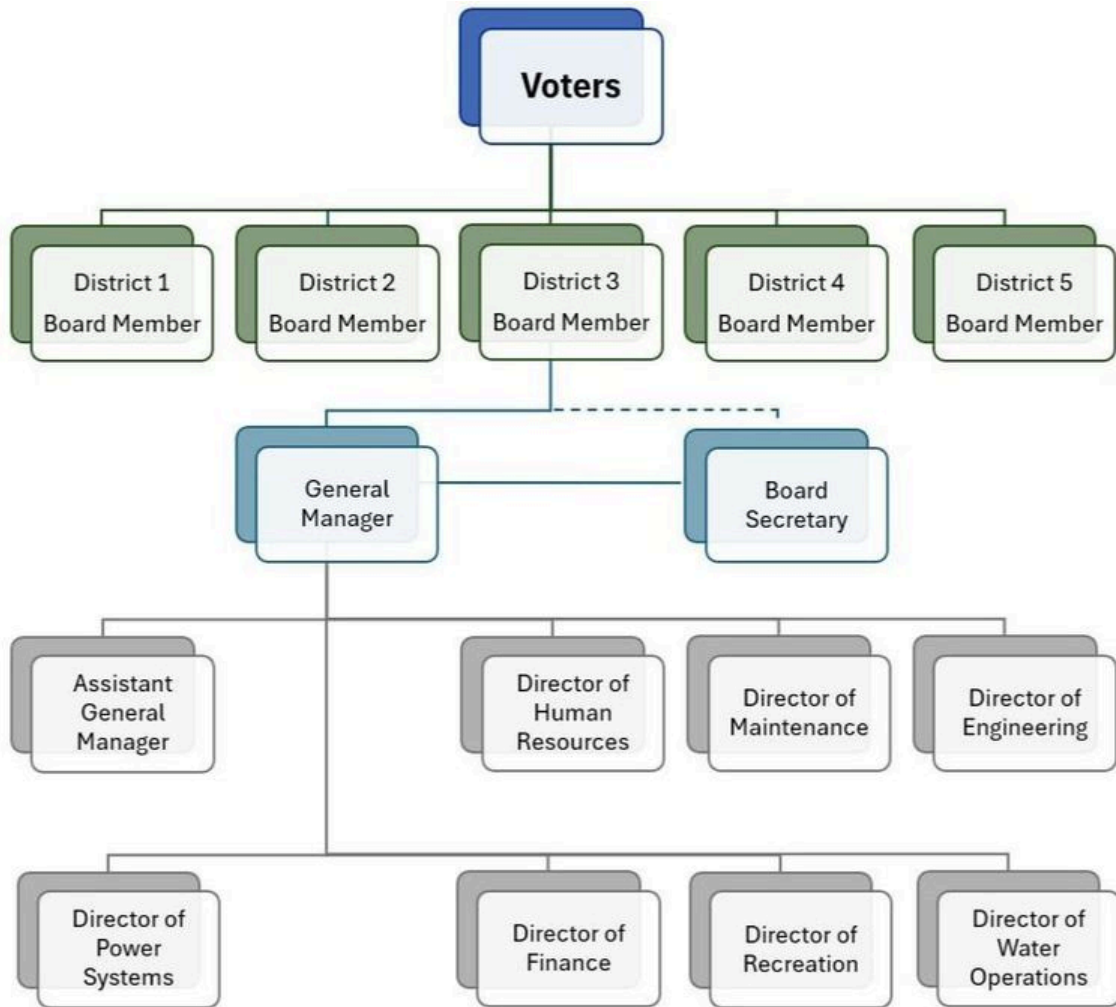
\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.

## HOME VALUE DISTRIBUTION



\* Data Source: 2022 US Census Bureau [🔗](#), American Community Survey. Home value data includes all types of owner-occupied housing.

# 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.

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal service funds are used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis.

Custodial funds are used to account for assets held by the District in a fiduciary capacity for improvement districts and retirees. The improvement districts were established to allow certain property owners to finance improvements incurred by the District. No resources have been collected by the Improvement Districts for several years and the assets of the Improvement Districts were distributed to the Water fund during the year ended December 31, 2023 as reimbursement for the completed projects. The financial activities of the custodial funds are excluded from the District-wide financial statements but are presented in separate Fiduciary Fund financial statements.

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, Electric, 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 Electric 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 also 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. A structurally balanced budget means ongoing expenses should be covered by ongoing revenues and one-time or short-term revenues will be used to fund one-time or short-term expenses.
- 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 verifying or conservatively projecting revenues and expenditures for the coming fiscal year. The Finance Department will document all assumptions for revenue and expenditure forecasts each year.
- The budget will be developed to maintain the level of reserves identified in the District's Reserve Policy (Number 3040).
- The budget will be developed consistent with the provisions of the District's Capital Asset Policy (Number 11090).
- All budgeted expenditures are made consistent with the provisions of the District's Procurement Policy (Number 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 of the budget, the Board of Directors will conduct workshops to receive public input on the proposed annual expenditure plan and five-year capital improvement program.
- The General Manager will submit to the Board of Directors a quarterly budget status report providing information on revenues, expenditures, and capital projects.
- 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 to the Finance Director authority for approval of budget transfers within a fund up to \$25,000.
- 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 June 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 is comprised 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.





# 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. Water Operations consists of the following departments: Water Administration, Customer Service, Water Operations, Maintenance, and Vegetation.

**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.

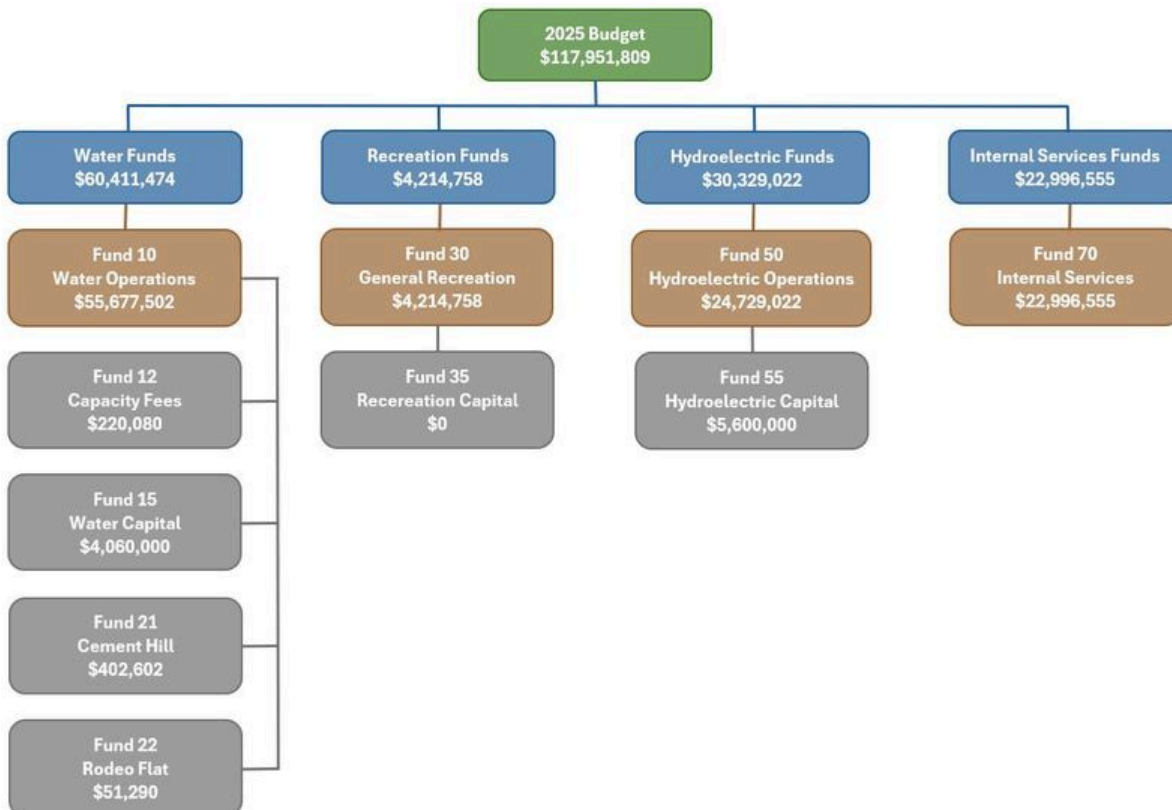
**Fund 30 - Recreation Operations:** The Recreation Operations fund includes expenditures and revenue associated with general recreation operations at District-owned campgrounds.

**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 four departments: Hydro Admin, Hydro Administration, Hydro Operations, and Hydro Maintenance.

**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 departments: Board of Directors, ISF Administration, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Engineering, Purchasing, and Shop Operations.



# 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 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

The purpose of this policy is to ensure 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. The debt management policy addresses the following objectives:

- Guides the Board and management in debt issuance decisions considering impact to fiscal budgets and long-term goals
- Identifies the type of Debt the District issues
- Identifies the purpose for which the proceeds may be used
- Insures the proper use of bond proceeds in accordance with the District's internal controls and financial reporting structure
- Protects and enhances the District's Bond rating

## 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

In accordance with California Water Code, the District has authority to procure the necessary goods and services to operate. As an irrigation district, competitive bidding is legally required when the District constructs works "paid for with the proceeds of the sale of bonds or a limited assessment" (Cal. Public Contract Code § 20561). 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

Nevada Irrigation District (District) is committed to operating in compliance with all applicable laws, rules and regulations, including those concerning accounting and auditing, and prohibits fraudulent practices by any of its Board of Directors, managers, employees, or volunteers. This policy outlines a procedure for an employee to report actions that he/she reasonably believes violate a law or regulation, or that constitute 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.

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# **BUDGET OVERVIEW**

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# Executive Overview

## **Background**

Each year, prior to January 1<sup>st</sup>, 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 June to December, culminating in the adoption of the Budget prior to January 1<sup>st</sup>. Staff performs a rigorous revenue analysis, expenditure projection, and development of the proposed capital program to support the budget development process.

Two Budget Workshops were held to obtain input from the Board and the Public. The first workshop was held on September 11, 2024, and reviewed the proposed capital program for 2024. The second workshop was held on September 25, 2024, and focused on the proposed operating budget. Board approval of the final 2025 budget took place on October 9, 2024.

## **Budget Principles**

The Annual Budget is based on the Board's stated strategic priorities, adopted in April of 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 4% Property tax increase from FY2023 actuals, Recreation rate increases of 10%, and Power Generation revenue increase of 2%.
- Conservative Staffing: This year's staffing plan was reduced from 199 FTEs to 198, resulting in a net decrease of one position in the 2025 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; however, there has been a decrease of one FTE position to 198.
  - Interfund transfers have decreased due to capital funding transfers from operating to capital funds.

## **Budget Summary**

The proposed budget for 2025 includes operational (Fund 10 Water Operations, Fund 30 Recreation, and Fund 50 Hydroelectric Operations) revenue of \$80.4 M and interfund transfers of \$30.9 M combined for total inflows of \$111.3 M. Total projected outflow (including expenditures and transfers) for all funds is \$117.9 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 the need to budget for additional water purchases to cover any unplanned reductions in water flows that may occur, similar to what was experienced in 2024.

## **Fund 10 Water Operations**

Fund 10 Water Operations is projected to receive total revenue of \$50.4 M, reflecting an increase of 3.5% over the prior year. The District's water rate study is ongoing and anticipated to be completed during 2025. This process will include the proposal of several different structure models for the Board to consider. Notable observations regarding revenues are provided below:

- Water Sales are projected at a 4% increase over 2023 actual revenues. The early audit results from 2023 have provided the opportunity to make projections based on actual receipts.
- Property tax revenues are projected to increase by 4% percent over 2023 actuals. The early audit results from 2023 have provided the opportunity to make projections based on actual receipts.
- Revenues associated with investments remain very conservative, reflecting current market conditions.

Total outflows for 2025 are projected at \$55.7 M, including expenses of \$36 M and transfers-out to other funds totaling \$19.7 M. Notable items are summarized below:

- Other Post Employee Benefit Contribution: \$612,513
- As a result of a Cost Allocation Study, it was determined that the Engineering department is an overhead cost and will be relocated from Fund 10 to Fund 70 starting in 2025.
- 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: \$6.2 M contributed to the Water Capital Fund to pay for the current year's capital projects.
- Internal Services Fund cost allocation of \$11 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 \$20.6M.
- 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 2025, 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 2025. 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 2025, 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 2025, 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 2025, it is proposed that the reserve be funded in an amount equal to the adopted amount for 2024 (\$250,000).

Based on the projected fund balance at the end of Fiscal Year 2025, below are the estimated reserve levels:

Fund 10 Water Operations Reserve	
<b>Projected Ending Fund Balance</b>	<b>\$24,218,073</b>
<b>Reserve Target</b>	
Operating Reserve	20,591,426
Water Rate Stabilization Reserve	0
Community Investment Stabilization Reserve	0
Insurance and Catastrophic Reserve	0
Watershed Stewardship Reserve	0
Accrued Leave Reserve	250,000
<b>Total Reserve Target</b>	<b>\$20,841,426</b>
<b>Fund Balance Above/Below Reserve Target</b>	<b>\$3,376,647</b>

The proposed budget for 2025 includes three transfers-out to other funds as follows:

- Fund 15 Water Capital: \$6.2 M, to fund this year’s Water Capital Improvements.
- Fund 70 Internal Services: \$2.4 M; the Water Fund’s share of costs for Internal Services Capital Improvements.
- Fund 70 Internal Services: \$11 M, which is Water Fund 10’s calculated share of the Internal Services expenses.

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 2025 will be \$24.2 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 \$8.2 M.

Revenue is projected at \$1 M for the year. Fund 12 is budgeted to transfer-out \$219K for the fund’s share of cost 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 \$9 M.

**Fund 15 Water Capital**

Fund 15 Water Capital is projected to have a beginning spendable fund balance of \$19.8 M available for capital acquisitions and will receive transfers-in totaling \$6.2 M. The FY2025 water capital program includes 28 capital projects and acquisitions totaling \$4 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 2025.

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 \$6.2 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 in the 2024 budget as well as additional continuation of projects from 2024, which will be calculated at mid-year in 2025.

### **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 \$51K 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 2025.

At fiscal year-end, Cement Hill Fund 21 is projected to have a Fund Balance of -\$129K and Rodeo Flat Fund 22 is projected to have an ending fund balance of \$113K.

### **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 2025, total outflows of \$4.2 M exceed projected revenues of \$2.6 M. Fee increases were adopted by the Board and will be implemented in 2025. Included in the expenditure budget is the Fund's share of cost for Internal Services expenses Internal Services Capital Improvements, which totals \$1.0 M for 2025.

Per Board Policy, Fund 30 is required to maintain an operating reserve equal to six month's annual expenditures, or \$1.8 M for 2025. Current projections show the projected ending fund balance for 2025 as \$143K, 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: \$863K will be transferred to Fund 70 to pay for Fund 30's fair share of the cost allocation of the internal services fund.
- Fund 70 Internal Services: \$187K will be transferred to fund Recreation's allocated share of cost for Internal Service Fund shared Capital projects.

### **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 2025. Per Board Policy, Fund 35 has a capital reserve of \$500,000, which is proposed to not be fully funded for 2025. 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 \$25.4 M, all of which is revenues with \$0 transfers-in. Projected outflows for the fund total \$24.7 M, including expenditures of \$14.7 M and transfers-out of \$10 M. Included in those costs is the Fund's share of cost for the annual Other Post Employee Benefit Contribution, which totals \$370K for 2025.

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 \$9.5 M for 2025.

- 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 2025, 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 2025, 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 2025, below are the estimated reserve levels:

Fund 50 Hydroelectric Operations Reserve	
<b>Projected Ending Fund Balance</b>	<b>\$21,732,158</b>
<b>Reserve Target</b>	
Operating Reserve	9,547,370
Insurance and Catastrophic Reserve	0
Accrued Leave Reserve	250,000
<b>Total Reserve Target</b>	<b>\$9,797,370</b>
<b>Fund Balance Above/Below Reserve Target</b>	<b>\$11,934,788</b>

Transfers-out from Fund 50 are summarized below:

- Fund 70 Internal Services: \$5.3 M will be transferred to Fund 70 to pay Fund 50's fair share of the cost allocation of Internal Service Fund expenses.
- Fund 55 Hydroelectric Capital Program: \$3.5 M will be transferred to Fund 55 to fund hydroelectric capital expenditures for 2025.
- Fund 70: \$1.2 M will fund Hydro's share of cost for Internal Services Capital projects.

There are no transfers-in proposed for Hydroelectric Operations.

The projected fund balance at fiscal year-end is \$11.9 M including reserves. While the fund shows 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 due to lack of funds available. 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 \$52.1 M. This year's capital program for the fund includes 20 capital projects and purchases of equipment for a total of \$5.6 M; this includes rollover projects from 2024.

Fund 55 does not have a dedicated revenue source and is instead funded by transfers-in from the Hydroelectric Operating Fund 50. For FY 2025, Fund 50 Hydroelectric Operations will transfer-in \$3.5 M to fund the current year's budgeted capital expenditures with the remaining \$2.1 M 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	
<b>Projected Ending Fund Balance</b>	<b>\$52,129,125</b>
<b>Reserve Target</b>	
Capital Improvement/Replacement Reserve	15,000,000
FERC Capital Reserve	35,000,000
<b>Total Reserve Target</b>	<b>\$50,000,000</b>
<b>Fund Balance Above/Below Reserve Target</b>	<b>\$2,129,125</b>

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, 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 2025 is: (1) Fund 10, 64%, (2) Fund 30, 5%, and (3) Fund 50, 31%. 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 \$23 M, including \$19.3 M in operating costs and \$3.7 M in proposed capital expenditures, of which \$743K 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 \$316K for 2025.

There are six transfers-in proposed for this fund:

- To Fund Operating Expenses
  - Fund 10 Water Operations, \$11 M
  - Fund 30 Recreation, \$863K
  - Fund 50 Hydroelectric Operations, \$5.3 M
  
- To Fund Capital Expenses
  - Fund 10 Water Operations, \$2.4 M
  - Fund 30 Recreation, \$187K
  - Fund 50 Hydroelectric Operations, \$1.2 M

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.

# 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.



## 2. Employee Engagement

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



## 3. Watershed Stewardship and Resiliency

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



## 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.

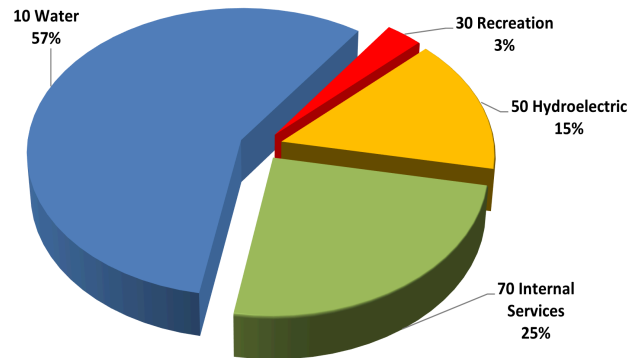


The full board approved 2023 Strategic Plan can be viewed on the NID website by clicking here [🔗](#).

# Personnel

## 2025 FTE Counts

FTE by Fund		
10	Water	113.00
30	Recreation	6.00
50	Hydroelectric	30.00
70	Services	49.00
<b>Total</b>		<b>198.00</b>



FTE by Department		
10133	Customer Service	9.00
10171	Water Operations	43.00
10191	Maintenance	55.00
10192	Vegetation	6.00
30250	General Recreation	6.00
50112	Hydro Admin	4.00
50161	Hydro Operations	11.00
50167	Hydro Maintenance	15.00
70115	Management	5.00
70116	Watershed	2.00
70117	Human Resources	2.00
70118	Information Services	4.00
70119	Safety	2.00
70120	Communications	1.00
70135	Accounting	9.00
70151	Engineering	16.00
70193	Purchasing	4.00
70195	Shop Operations	4.00
<b>Total</b>		<b>198.00</b>

## Yearly Personnel Comparison

There has been a net reduction in staffing of one from FY2024 to FY2025. This was done as a result of identifying any unfilled positions and continuously focusing on conservative staffing. Also, after completing a cost allocation plan during the summer of 2024, the District has determined that the Engineering Department will be moved from the Water Fund to the Internal Services Fund. This shift can be seen in the tables below.

### FTE by Fund

Fund		2023 FTE	2024 FTE	2025 FTE
10	Water	133.00	129.00	113.00
30	Recreation	7.00	6.00	6.00
50	Hydroelectric	34.00	30.00	30.00
70	Internal Services	34.00	34.00	49.00
<b>Total</b>		<b>208.00</b>	<b>199.00</b>	<b>198.00</b>

### FTE by Department

Department		2023 FTE	2024 FTE	2025 FTE
10133	Customer Service	10.00	10.00	9.00
10151	Engineering	18.00	16.00	0.00
10171	Water Operations	42.00	42.00	43.00
10191	Maintenance	57.00	55.00	55.00
10192	Vegetation	6.00	6.00	6.00
30250	General Recreation	7.00	6.00	6.00
50112	Hydro Admin	7.00	4.00	4.00
50161	Hydro Operations	11.00	11.00	11.00
50167	Hydro Maintenance	16.00	15.00	15.00
70115	Management	5.00	5.00	5.00
70116	Watershed	2.00	2.00	2.00
70117	Human Resources	2.00	2.00	2.00
70118	Information Services	5.00	5.00	4.00
70119	Safety	2.00	2.00	2.00
70120	Communications	1.00	1.00	1.00
70135	Accounting	9.00	9.00	9.00
70151	Engineering	0.00	0.00	16.00
70193	Purchasing	4.00	4.00	4.00
70195	Shop Operations	4.00	4.00	4.00
<b>Total</b>		<b>208.00</b>	<b>199.00</b>	<b>198.00</b>

## FTE by Classification

Classification	2023 FTE	2024 FTE	2025 FTE
Accountant I/II	3.00	3.00	3.00
Administrative Analyst I/II	4.00	4.00	4.00
Assistant General Manager	1.00	1.00	1.00
Assistant Maintenance Superintendent	1.00	1.00	1.00
Assistant Water Superintendent	1.00	1.00	1.00
Associate Engineer	1.00	0.00	0.00
Associate Engineer / Assistant Engineer	1.00	2.00	0.00
Board Secretary	1.00	1.00	1.00
Budget Analyst	1.00	1.00	1.00
Business Service Technician I/II	1.00	1.00	1.00
Buyer	1.00	1.00	1.00
Cashier	2.00	2.00	2.00
Chief Water Treatment Operator	2.00	2.00	3.00
Communications Specialist I/II	1.00	1.00	1.00
Construction Inspector I/II	2.00	2.00	2.00
Controller	1.00	1.00	1.00
Cross Connection Control Technician I/II	2.00	2.00	2.00
Customer Service Administrator	1.00	1.00	1.00
Customer Service Representative I/II	1.00	1.00	2.00
Customer Service Technician I/II	2.00	2.00	2.00
Director of Engineering	1.00	1.00	1.00
Director of Finance	1.00	1.00	1.00
Director of Human Resources	1.00	1.00	1.00
Director of Maintenance	1.00	1.00	1.00
Director of Power Systems	1.00	1.00	1.00
Director of Recreation	1.00	1.00	1.00
Director of Water Operations	1.00	1.00	1.00
Dispatcher I/II	2.00	2.00	1.00
Electrical Systems Superintendent	1.00	1.00	1.00
Electrical Systems Technician I/II	3.00	3.00	3.00
Engineer Technician I/II	4.00	2.00	2.00
Environmental Resources Administrator	1.00	1.00	1.00
Environmental Resources Technician I/II	1.00	1.00	1.00
Equipment Mechanic I/II	2.00	2.00	2.00
Equipment Mechanic Supervisor	1.00	1.00	1.00
Equipment Operator	12.00	12.00	12.00
Equipment Service Worker	1.00	1.00	1.00
Facility Ranger	1.00	1.00	1.00

**FTE by Classification (cont.)**

<b>Classification</b>	<b>2023 FTE</b>	<b>2024 FTE</b>	<b>2025 FTE</b>
Finance Assistant I/II	1.00	1.00	1.00
General Manager	1.00	1.00	1.00
GIS Technician I/II	1.00	1.00	1.00
Human Resources Representative I/II	1.00	1.00	1.00
Hydraulic Technician I/II	1.00	1.00	1.00
Hydroelectric Communication Technician I/II	2.00	2.00	2.00
Hydroelectric Compliance & Protection Systems Specialist	1.00	1.00	1.00
Hydroelectric Compliance Analyst	1.00	1.00	1.00
Hydroelectric Compliance Technician I/II	1.00	1.00	1.00
Hydroelectric Electrical Machinist I/II	2.00	2.00	2.00
Hydroelectric Generation Superintendent	1.00	1.00	1.00
Hydroelectric Maintenance Superintendent	1.00	1.00	1.00
Hydroelectric Maintenance Technician I/II	3.00	3.00	4.00
Hydroelectric Plant Operator I/II	4.00	4.00	4.00
Hydroelectric Systems Technician II	1.00	1.00	1.00
Hydroelectric Water Systems Operator I/II	3.00	3.00	3.00
Hydrographer I/II	2.00	2.00	2.00
Information Technology Administrator	1.00	1.00	1.00
Information Technology Analyst	2.00	2.00	2.00
Information Technology Network Analyst	1.00	1.00	0.00
Information Technology Technician	1.00	1.00	1.00
Land Surveyor	1.00	1.00	1.00
Maintenance Superintendent	2.00	2.00	2.00
Maintenance Supervisor	4.00	4.00	4.00
Office Assistant I/II	3.00	2.00	2.00
Payroll Technician	1.00	1.00	1.00
Project Manager	1.00	0.00	1.00
Purchasing Supervisor	1.00	1.00	1.00
Records Management Assistant	1.00	1.00	1.00
Recreation Facility Superintendent	1.00	1.00	1.00
Safety Analyst	1.00	1.00	1.00
Safety Technician I/II	1.00	1.00	1.00
Senior Customer Service Representative	1.00	1.00	0.00
Senior Engineer	3.00	2.00	3.00
Senior Engineer Dam Safety	1.00	0.00	0.00
Senior Finance Assistant	1.00	1.00	1.00
Senior Hydroelectric Electric Machinist	1.00	1.00	0.00
Senior Hydroelectric Maintenance Technician	1.00	1.00	1.00



**FTE by Classification (cont.)**

<b>Classification</b>	<b>2023 FTE</b>	<b>2024 FTE</b>	<b>2025 FTE</b>
Senior Hydroelectric Plant Operator	2.00	2.00	2.00
Senior Hydroelectric Systems Technician	1.00	1.00	1.00
Senior Hydrographer	1.00	1.00	1.00
Senior Park Ranger	3.00	3.00	3.00
Senior Right Of Way Agent	1.00	1.00	1.00
Senior Survey Technician	1.00	1.00	0.00
Senior Utility Worker	5.00	5.00	5.00
Senior Vegetation Control Worker	1.00	1.00	1.00
Senior Water Distribution Operator	4.00	3.00	5.00
Senior Welder	1.00	0.00	1.00
Storekeeper	2.00	2.00	0.00
Senior Storekeeper	0.00	0.00	2.00
Supervising Electrical Systems Technician	1.00	1.00	1.00
Supervising Mechanical/Civil Foreman	1.00	1.00	1.00
Survey Technician I/II	1.00	1.00	2.00
Treated Water Superintendent	1.00	1.00	1.00
Utility Worker I/II	29.00	27.00	27.00
Utility Worker II	1.00	0.00	0.00
Vegetation Control Worker I/II	4.00	4.00	4.00
Water Distribution Operator I/II	10.00	11.00	10.00
Water Distribution Supervisor	3.00	3.00	3.00
Water Efficiency Technician I	1.00	1.00	1.00
Water Resources Superintendent	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00
Water Treatment Operator I/II/III	7.00	7.00	6.00
Water Treatment Supervisor	1.00	1.00	1.00
Welder I/II	1.00	2.00	1.00
	<b>208.00</b>	<b>199.00</b>	<b>198.00</b>

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# **FUND SUMMARIES**

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## 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 FY2025, the budget includes revenues totaling \$111,283,190 and expenditure appropriations totaling \$117,951,809.

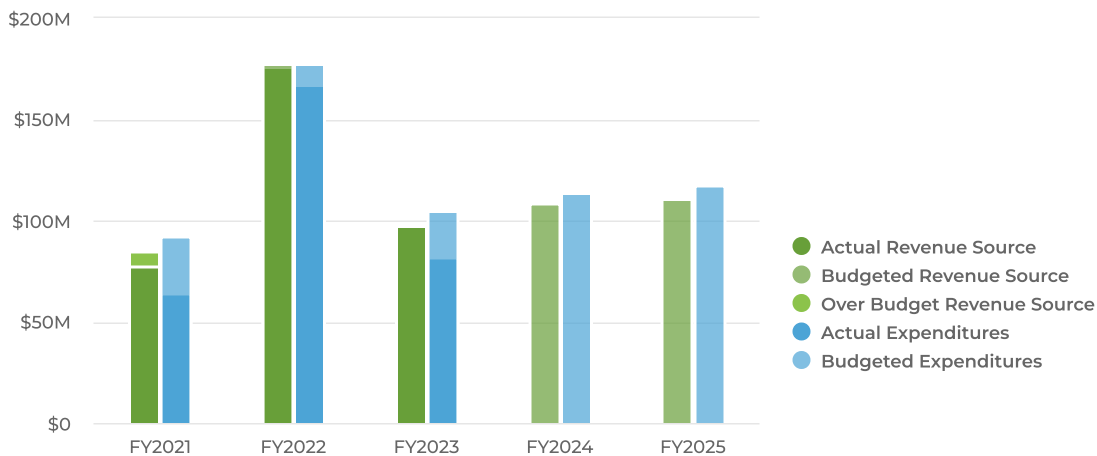
The Budget is developed in three sections: Revenue, Operating expenditures, and Capital expenditures. The Revenue budget incorporates two types of inflows: revenues totaling \$80,366,560 and internal transfers-in of \$30,916,630, for total inflows of \$111,283,190. Revenue includes money earned from 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 budget is designed to account for the operations activity of the District and totals \$73,638,212 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 \$30,916,630 and represent the other half of the interfund transfers-in detailed above. The total Operating budget including expenses and transfers-out totals \$104,554,842.

The Capital budget for FY2024 totals \$13,396,967 in expenditures and accounts for the capital activity of the District such as asset acquisition, maintenance, and special projects. In combining the Operating and Capital budgets together, total outflows for the year are \$117,951,809.

### Summary

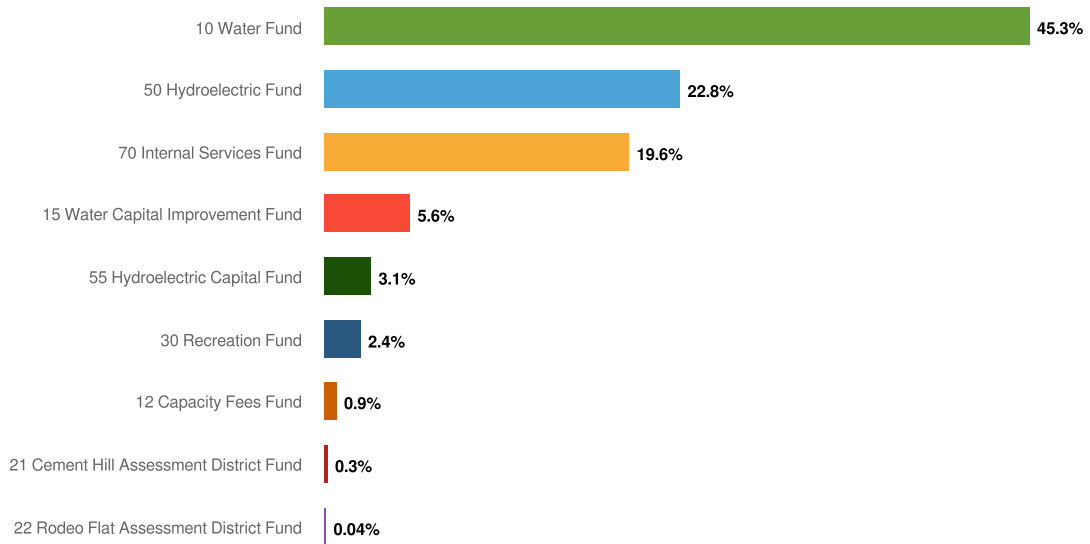
Nevada Irrigation District is projecting \$111.28M of revenue in FY2025, which represents a 2.1% increase over the prior year. Budgeted expenditures are projected to increase by 3.6% or \$4.15M to \$117.95M in FY2025.



# Revenue by Fund

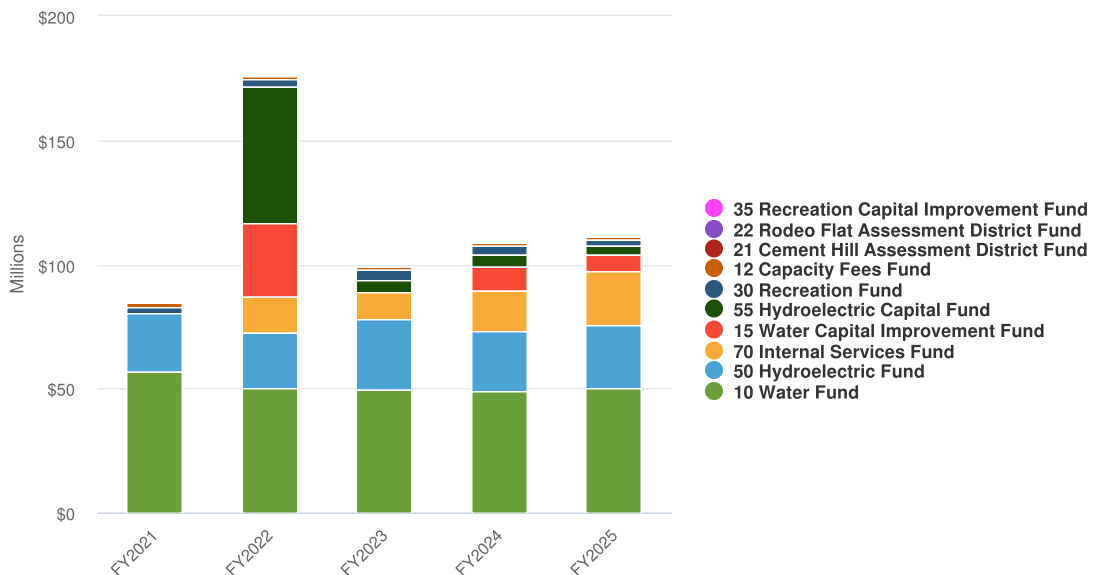
The District's Water Fund represents the largest portion of the total Revenue budget at 45.3%, followed by the Hydroelectric Fund at 22.8%, and Internal Services at 19.6%. Included in the total revenue are transfers-in, or funds internally transferred from one fund to another.

## 2025 Revenue by Fund



The District's Water Fund revenue budget historically has been, and remains, the largest revenue source within the District, followed by Hydroelectric, and then the Internal Services Fund which was established in 2022.

## Budgeted and Historical 2025 Revenue by Fund

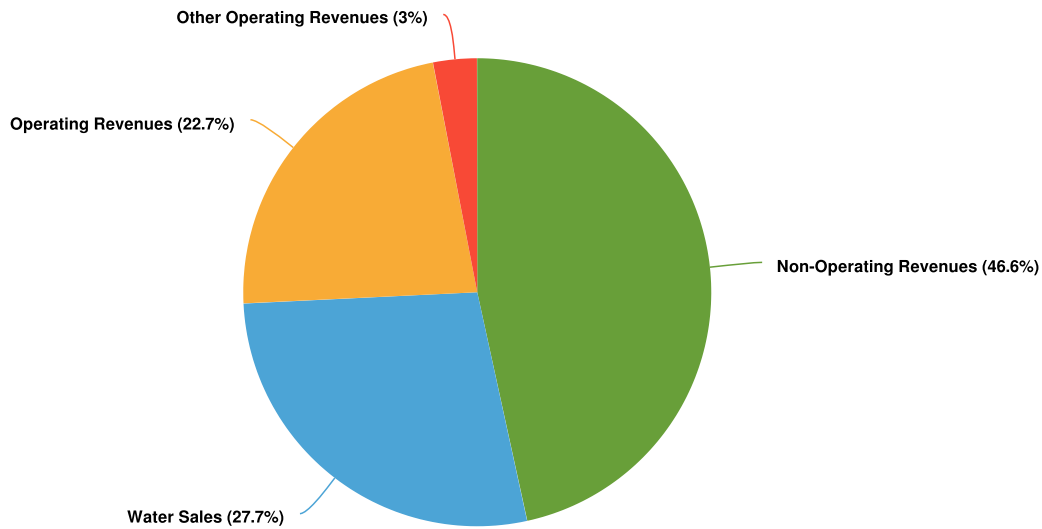


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
10 Water Fund	\$56,728,548	\$49,916,655	\$49,330,229	\$48,685,116	\$50,368,583
12 Capacity Fees Fund	\$1,564,980	\$971,246	\$1,035,635	\$800,000	\$1,000,000
21 Cement Hill Assessment District Fund	\$349,456	\$313,368	\$314,734	\$333,000	\$318,000
22 Rodeo Flat Assessment District Fund	\$79,723	\$44,414	\$47,311	\$47,500	\$47,500
30 Recreation Fund	\$2,511,337	\$3,045,729	\$4,272,243	\$4,153,847	\$2,640,688
50 Hydroelectric Fund	\$23,591,546	\$22,391,637	\$28,773,335	\$24,696,000	\$25,427,420
70 Internal Services Fund	\$0	\$14,786,002	\$10,857,341	\$15,972,596	\$21,777,084
15 Water Capital Improvement Fund	\$0	\$29,658,000	\$60,030	\$9,737,865	\$6,233,041
35 Recreation Capital Improvement Fund	\$0	\$650,000	\$53,583	\$0	\$0
55 Hydroelectric Capital Fund	\$0	\$54,805,000	\$4,558,514	\$4,565,000	\$3,470,875
<b>Total:</b>	<b>\$84,825,589</b>	<b>\$176,582,052</b>	<b>\$99,302,955</b>	<b>\$108,990,924</b>	<b>\$111,283,190</b>

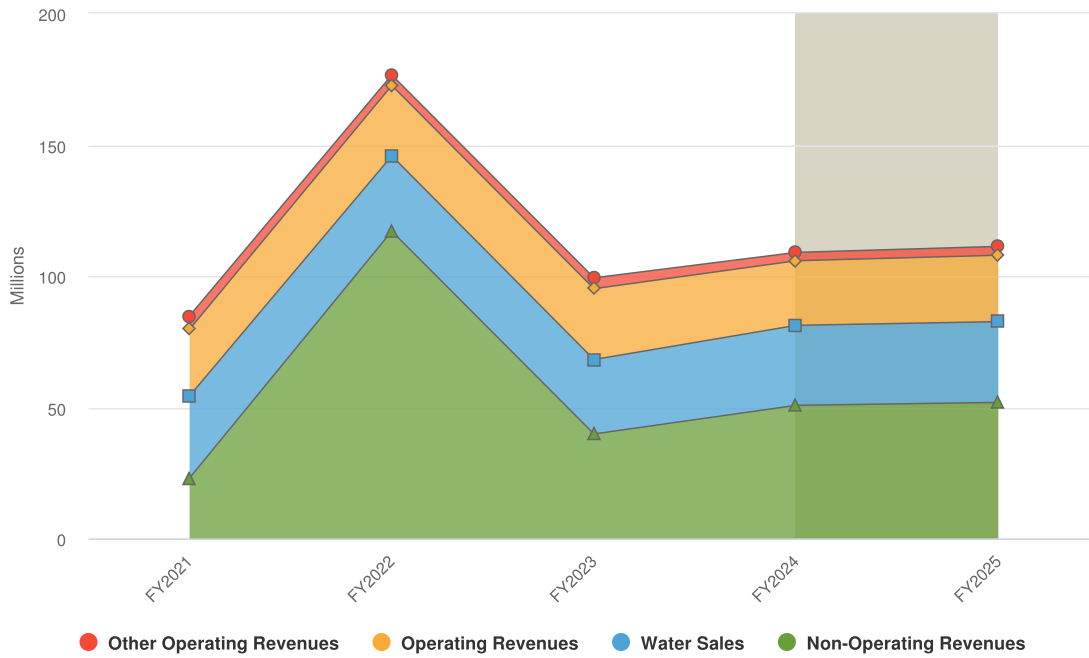
## Revenues by Source

The District's top revenue sources are Non-Operating Revenues at 46.6%, Water Sales at 27.7%, and Operating Revenues at 22.7%. Non-Operating revenues include property taxes, interest income, and internal transfers-in from other funds. Water Sales consists primarily of user water rates, and Operating revenue includes charges for services including hydroelectric energy and water connections.

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



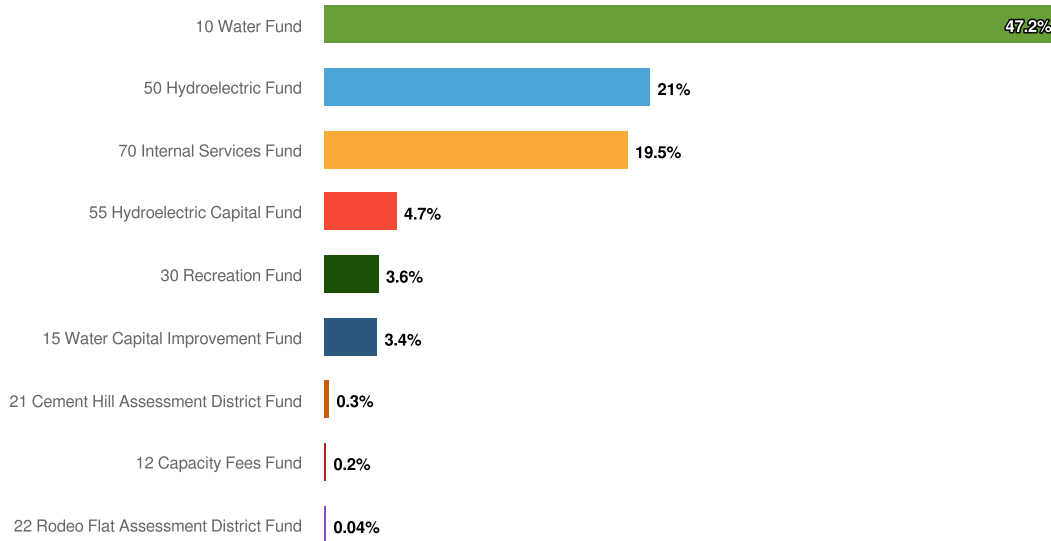
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Water Sales	\$31,269,097	\$28,692,490	\$28,351,154	\$30,472,500	\$30,780,000
Operating Revenues	\$25,409,459	\$26,828,199	\$26,978,329	\$24,614,000	\$25,291,920
Non-Operating Revenues	\$23,058,978	\$117,081,812	\$39,830,739	\$50,732,334	\$51,839,496
Other Operating Revenues	\$5,088,055	\$3,979,550	\$4,142,733	\$3,172,090	\$3,371,774
<b>Total Revenue Source:</b>	<b>\$84,825,589</b>	<b>\$176,582,052</b>	<b>\$99,302,955</b>	<b>\$108,990,924</b>	<b>\$111,283,190</b>

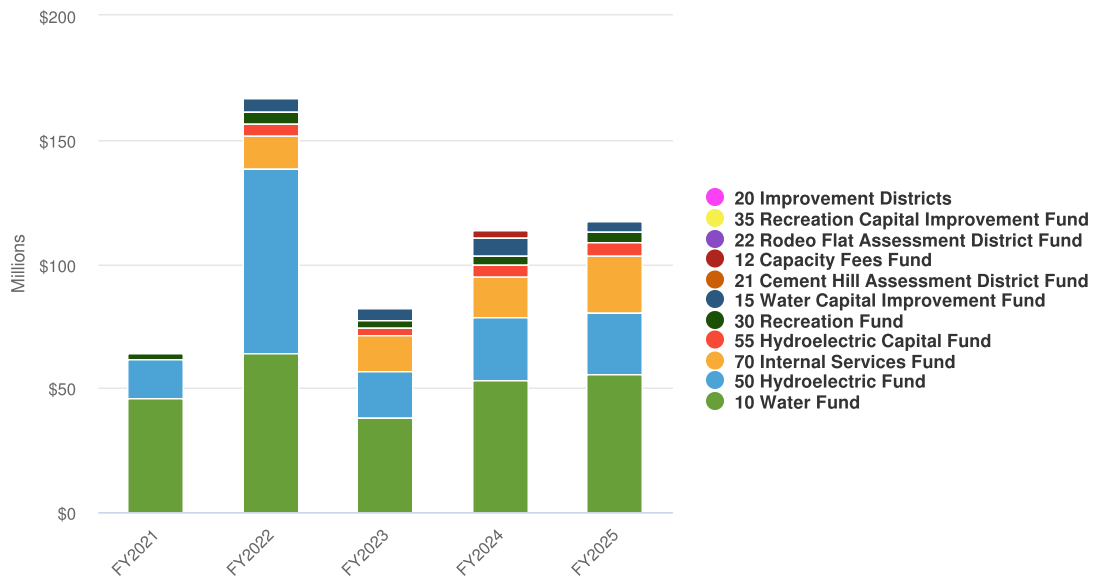
# Expenditures by Fund

The District's three largest expenditure funds are Water operations at 47.2%, Hydroelectric at 21%, and Internal Services totaling 19.5% of budgeted expenditures.

## 2025 Expenditures by Fund



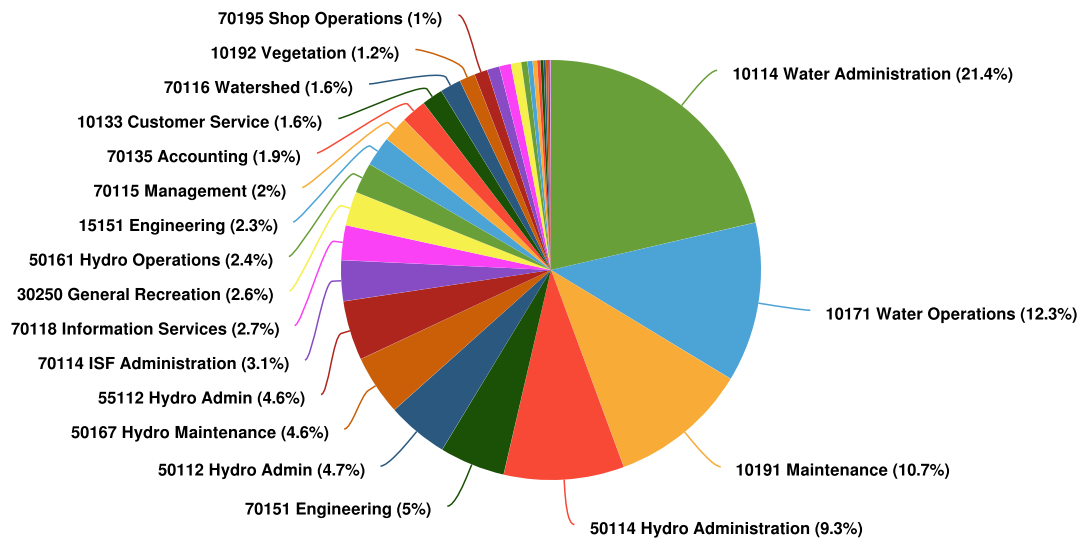
## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
10 Water Fund	\$46,203,400	\$63,944,241	\$37,800,383	\$53,282,061	\$55,677,502
12 Capacity Fees Fund	\$171,504	\$218,578	\$218,578	\$3,004,939	\$220,080
20 Improvement Districts	\$0	\$565,671	\$0	\$0	\$0
21 Cement Hill Assessment District Fund	\$65,673	\$57,923	\$48,600	\$400,005	\$402,602
22 Rodeo Flat Assessment District Fund	\$23,092	\$22,413	\$20,395	\$47,720	\$51,290
30 Recreation Fund	\$2,567,413	\$4,997,286	\$3,077,703	\$3,976,391	\$4,214,758
50 Hydroelectric Fund	\$15,481,265	\$74,699,265	\$19,249,681	\$25,902,262	\$24,729,022
70 Internal Services Fund	\$0	\$13,039,340	\$14,273,041	\$17,119,816	\$22,996,555
15 Water Capital Improvement Fund	\$0	\$4,950,965	\$4,691,799	\$9,986,171	\$4,060,000
35 Recreation Capital Improvement Fund	\$0	\$45,000	\$255,000	\$0	\$0
55 Hydroelectric Capital Fund	\$0	\$4,854,893	\$2,869,495	\$4,075,000	\$5,600,000
<b>Total:</b>	<b>\$64,512,348</b>	<b>\$167,395,576</b>	<b>\$82,504,675</b>	<b>\$117,794,364</b>	<b>\$117,951,809</b>

## Expenditures by Department

### Budgeted Expenditures by Department



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	-\$9,460,576	\$95,250,797	-\$14,116,802	\$0	\$0
10113 Directors	\$208,351	\$0	\$0	\$0	\$0
10114 Water Administration	\$0	-\$2,258,317	\$11,522,887	\$22,586,723	\$25,205,823
10115 Management	\$2,141,593	\$314,862	\$314,862	\$0	\$0
10116 Watershed	\$1,516,832	\$0	\$0	\$0	\$0
10117 Human Resources	\$432,181	\$0	\$0	\$0	\$0
10118 Information Services	\$1,745,162	\$24,431	\$23,227	\$0	\$0
10119 Safety	\$328,449	\$5,426	\$5,426	\$0	\$0
10120 Communications	\$207,277	\$0	\$0	\$0	\$0
10131 Cashiering	\$210,833	\$191,659	\$145,960	\$0	\$0
10133 Customer Service	\$1,264,877	\$1,288,653	\$1,392,805	\$1,914,670	\$1,911,757
10135 Accounting	\$1,207,561	\$0	\$0	\$0	\$0
10151 Engineering	\$12,440,167	\$3,458,156	\$3,829,675	\$4,030,895	\$0
10171 Water Operations	\$16,512,338	\$16,400,233	\$16,420,866	\$12,198,497	\$14,512,110
10191 Maintenance	\$11,697,557	\$10,476,091	\$11,974,550	\$11,216,456	\$12,624,714
10192 Vegetation	\$1,006,611	\$959,366	\$1,224,601	\$1,334,820	\$1,423,099
10193 Purchasing	\$712,237	\$9,842	\$8,097	\$0	\$0
10195 Shop Operations	\$723,855	\$15,384	\$13,257	\$0	\$0
12114 Water Capacity Administration	\$0	\$0	\$0	\$3,004,939	\$220,080
15151 Engineering	\$0	\$4,674,526	\$3,788,446	\$8,317,071	\$2,730,000
15171 Water Operations	\$0	\$39,031	\$364,453	\$237,000	\$277,000
15191 Maintenance	\$0	\$237,408	\$538,900	\$1,432,100	\$1,053,000
21114 Cement Hill Administration	\$0	\$51,359	\$48,600	\$400,005	\$402,602
22114 Rodeo Flat Administration	\$0	\$9,595	\$20,395	\$47,720	\$51,290
30114 Recreation Administration	\$0	\$1,396,706	\$688,457	\$1,033,129	\$1,123,762
30250 General Recreation	\$2,233,517	\$2,540,399	\$2,807,017	\$2,943,262	\$3,090,996
30253 Scotts Flat	\$20	\$0	\$0	\$0	\$0
30254 Jackson Meadows	\$349,993	\$0	\$0	\$0	\$0
35250 General Recreation	\$0	\$45,000	\$0	\$0	\$0
50112 Hydro Admin	\$13,364,458	\$5,083,612	\$4,733,707	\$4,514,862	\$5,565,239
50114 Hydro Administration	\$0	\$7,364,818	\$12,754,932	\$12,967,584	\$10,918,292
50161 Hydro Operations	\$2,496,336	\$2,543,157	\$2,876,707	\$2,626,940	\$2,773,931
50167 Hydro Maintenance	\$3,172,718	\$3,349,613	\$3,981,114	\$5,792,875	\$5,471,560
55112 Hydro Admin	\$0	\$4,429,023	\$2,627,995	\$3,500,000	\$5,400,000
55161 Hydro Operations	\$0	\$50,983	\$0	\$110,000	\$50,000
55167 Hydro Maintenance	\$0	\$374,888	\$241,500	\$465,000	\$150,000
70113 Directors	\$0	\$181,555	\$161,525	\$247,533	\$199,894
70114 ISF Administration	\$0	\$130,986	\$4,261,200	\$3,309,499	\$3,703,035
70115 Management	\$0	\$2,780,499	\$1,931,628	\$2,146,811	\$2,329,112
70116 Watershed	\$0	\$843,913	\$1,980,422	\$2,373,167	\$1,909,139
70117 Human Resources	\$0	\$433,000	\$507,885	\$562,189	\$577,851
70118 Information Services	\$0	\$1,562,483	\$1,927,532	\$3,639,442	\$3,160,390
70119 Safety	\$0	\$327,444	\$348,276	\$434,289	\$462,712

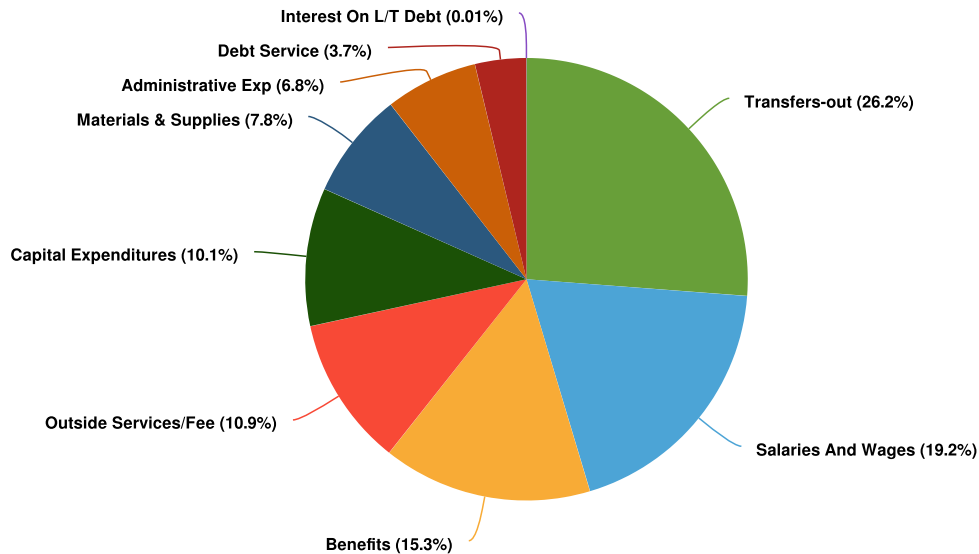


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
70120 Communications	\$0	\$205,294	\$209,600	\$269,570	\$290,114
70135 Accounting	\$0	\$1,179,023	\$1,359,858	\$2,141,914	\$2,283,842
70151 Engineering	\$0	\$0	\$0	\$0	\$5,951,793
70193 Purchasing	\$0	\$620,887	\$701,351	\$917,334	\$927,557
70195 Shop Operations	\$0	\$803,793	\$883,764	\$1,078,069	\$1,201,115
<b>Total Expenditures:</b>	<b>\$64,512,348</b>	<b>\$167,395,576</b>	<b>\$82,504,675</b>	<b>\$117,794,364</b>	<b>\$117,951,809</b>

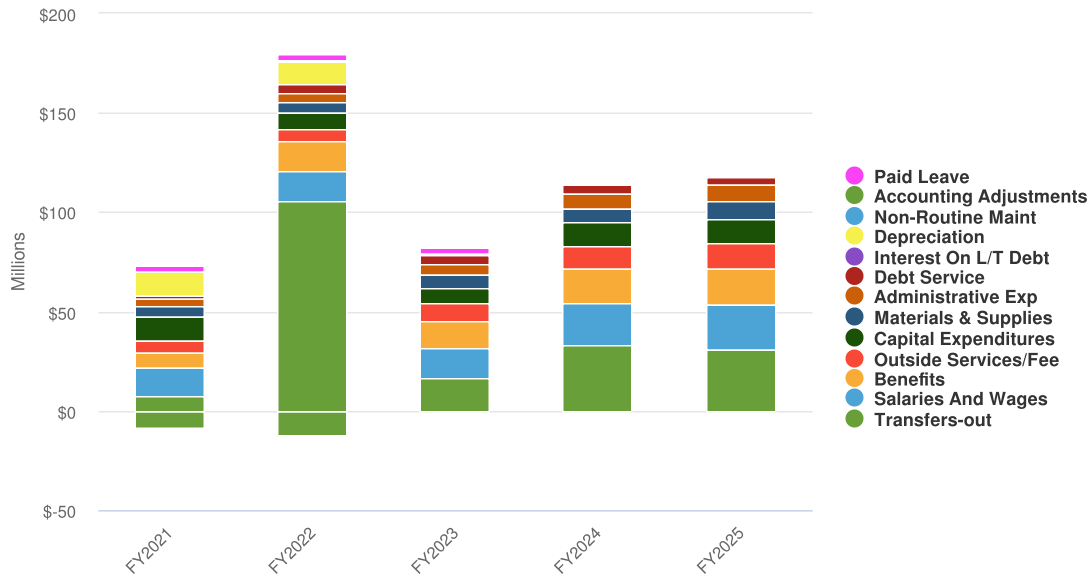
## Expenditures by Expense Type

The District's top three expenditure categories are Transfers-out at 26.2%, Salaries at 19.2%, and Benefits representing 15.3%. Transfers-out are funds internally transferred from one fund to another. Salaries and Benefits combined represent 34.5% of total expenditures.

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Salaries And Wages	\$14,719,858	\$15,132,162	\$15,531,870	\$21,245,032	\$22,595,294
Paid Leave	\$2,844,986	\$3,220,015	\$3,371,752	\$0	\$0
Benefits	\$7,504,944	\$14,688,209	\$13,841,033	\$16,668,433	\$18,049,547
Materials & Supplies	\$4,631,170	\$5,141,093	\$6,253,793	\$8,100,568	\$9,206,693
Outside Services/Fee	\$6,160,844	\$6,433,951	\$8,945,271	\$12,014,367	\$12,901,987
Administrative Exp	\$4,391,825	\$4,610,459	\$5,492,970	\$7,774,902	\$7,978,284
Capital Expenditures	\$12,243,044	\$8,570,627	\$7,622,315	\$14,779,202	\$11,890,200
Debt Service	\$1,444,148	\$4,368,596	\$4,367,946	\$4,399,780	\$4,400,123
Accounting Adjustments	-\$8,481,563	-\$12,341,512	\$965,048	\$0	\$0
Transfers-out	\$7,104,572	\$105,664,521	\$16,095,480	\$32,812,080	\$30,916,630
Non-Routine Maint	\$0	\$565,671	\$0	\$0	\$0
Depreciation	\$11,841,001	\$11,337,412	\$0	\$0	\$0
Interest On L/T Debt	\$107,520	\$4,373	\$17,200	\$0	\$13,051
<b>Total Expense Objects:</b>	<b>\$64,512,348</b>	<b>\$167,395,576</b>	<b>\$82,504,675</b>	<b>\$117,794,364</b>	<b>\$117,951,809</b>

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

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



## 10 Water Fund

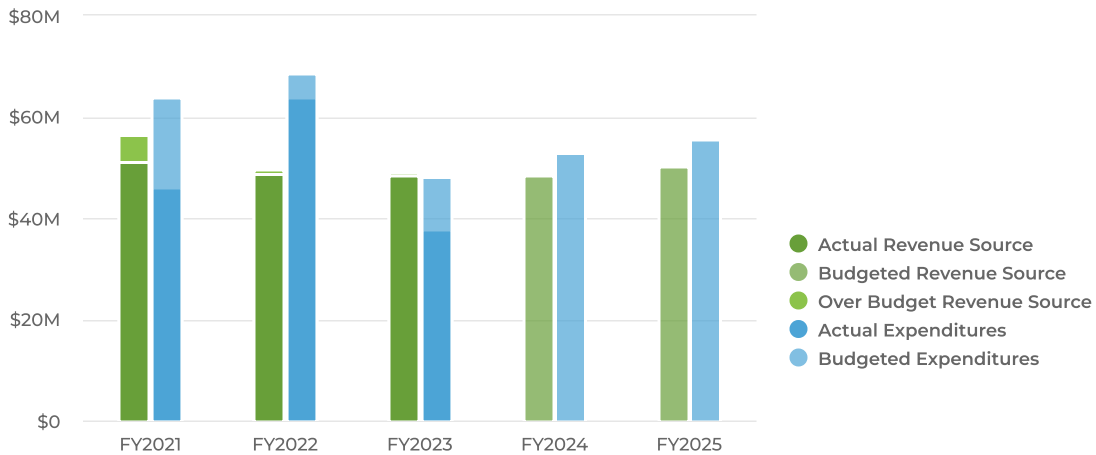
The Water Operations Fund includes expenditures and revenues associated with general water operations that provide for both the raw and treated water systems. Water Operations consists of the following departments: Customer Service, Water Operations, Maintenance, and Vegetation.

### Summary

Nevada Irrigation District is projecting \$50.37M of revenue in FY2025, which represents a 3.5% increase over the prior year. Budgeted expenditures are projected to increase by 5.3% or \$2.78M to \$55.68M in FY2025.

Water Operations Fund 10 revenues are projected to increase by 3.5% over the prior years projections. The primary cause for this increase is the anticipated property tax revenue increase of 4% for the year.

Expenditures for the Water Fund are projected to increase by 5.3%, primarily resulting from increased internal transfers. The Water Funds internal transfers have increased from \$16.8 million to \$19.7 million. This is mostly due to moving the Engineering Department from Fund 10 to Fund 70, which caused an increase in allocations to the Internal Services Fund 70.



Revenues increased by about 3.5% over the prior year, while expenditures increased by 5.3% over the prior year resulting from increased interfund transfers, primarily to cover costs of capital projects in Water Capital Fund 15 and allocated expenses to Internal Services Fund 70.

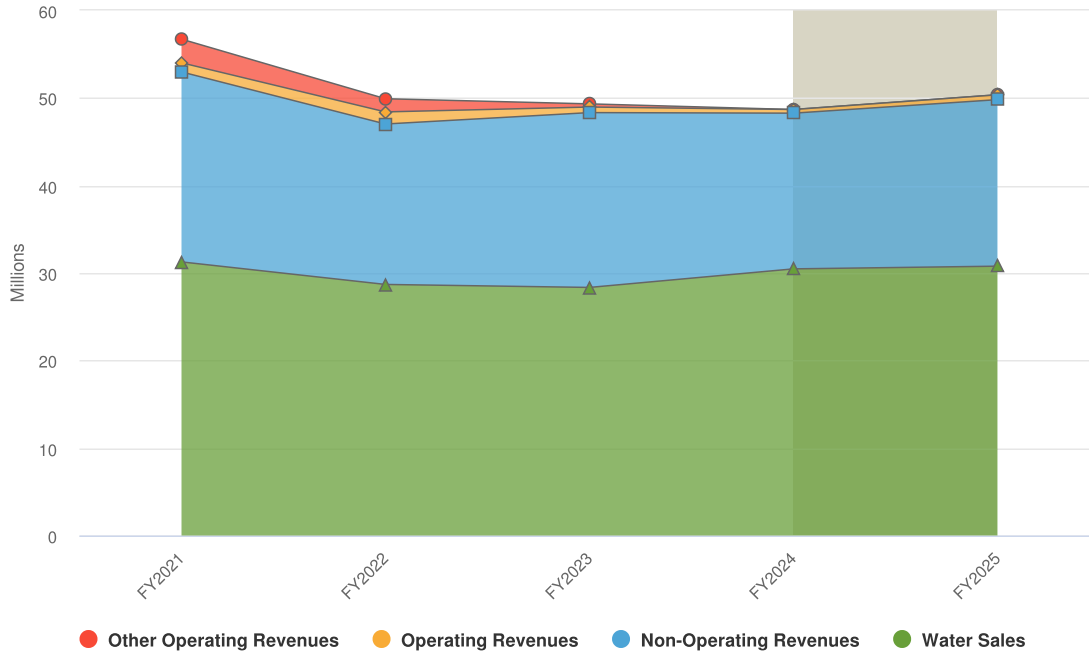
## 10 Water Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	\$265,847,485	\$276,372,634	\$263,463,323	\$274,993,168	\$270,456,223
<b>Revenues</b>					
Water Sales	\$31,269,097	\$28,692,490	\$28,351,154	\$30,472,500	\$30,780,000
Operating Revenues	\$1,043,053	\$1,383,124	\$636,436	\$418,000	\$557,000
Non-Operating Revenues	\$21,713,249	\$18,334,837	\$19,979,897	\$17,794,516	\$19,031,483
Other Operating Revenues	\$2,703,150	\$1,506,203	\$362,742	\$100	\$100
<b>Total Revenues:</b>	<b>\$56,728,548</b>	<b>\$49,916,655</b>	<b>\$49,330,229</b>	<b>\$48,685,116</b>	<b>\$50,368,583</b>
<b>Expenditures</b>					
Salaries And Wages	\$11,405,716	\$9,217,006	\$9,306,626	\$12,521,222	\$11,401,622
Paid Leave	\$2,264,295	\$1,945,007	\$2,043,190	\$0	\$0
Benefits	\$5,936,009	\$2,384,856	\$8,916,006	\$9,913,270	\$9,651,214
Materials & Supplies	\$3,955,102	\$3,329,205	\$3,848,680	\$5,019,450	\$6,590,387
Outside Services/Fee	\$3,240,946	\$1,381,912	\$2,481,266	\$2,756,404	\$2,520,482
Administrative Exp	\$3,431,401	\$2,012,533	\$2,683,805	\$2,263,876	\$1,867,229
Capital Expenditures	\$10,270,290	-\$648,543	\$15,144	\$25,000	\$0
Debt Service	\$1,365,538	\$3,933,105	\$3,932,480	\$3,963,855	\$3,964,230
Accounting Adjustments	-\$5,428,297	-\$7,579,180	-\$1,527,905	\$0	\$0
Transfers-out	\$120,517	\$38,985,688	\$6,084,205	\$16,818,984	\$19,669,287
Depreciation	\$9,534,441	\$8,978,533	\$0	\$0	\$0
Interest On L/T Debt	\$107,442	\$4,119	\$16,888	\$0	\$13,051
<b>Total Expenditures:</b>	<b>\$46,203,400</b>	<b>\$63,944,241</b>	<b>\$37,800,383</b>	<b>\$53,282,061</b>	<b>\$55,677,502</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$10,525,148</b>	<b>-\$14,027,586</b>	<b>\$11,529,846</b>	<b>-\$4,596,945</b>	<b>-\$5,308,919</b>
<b>Ending Fund Balance:</b>	<b>\$276,372,633</b>	<b>\$262,345,047</b>	<b>\$274,993,168</b>	<b>\$270,396,223</b>	<b>\$265,147,304</b>

## Revenues by Source

Water Sales are the primary source of revenue in the Water Operations Fund at 61.1%, followed by Non-Operating Revenues at 37.8%, which are primarily derived from property taxes.

### Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

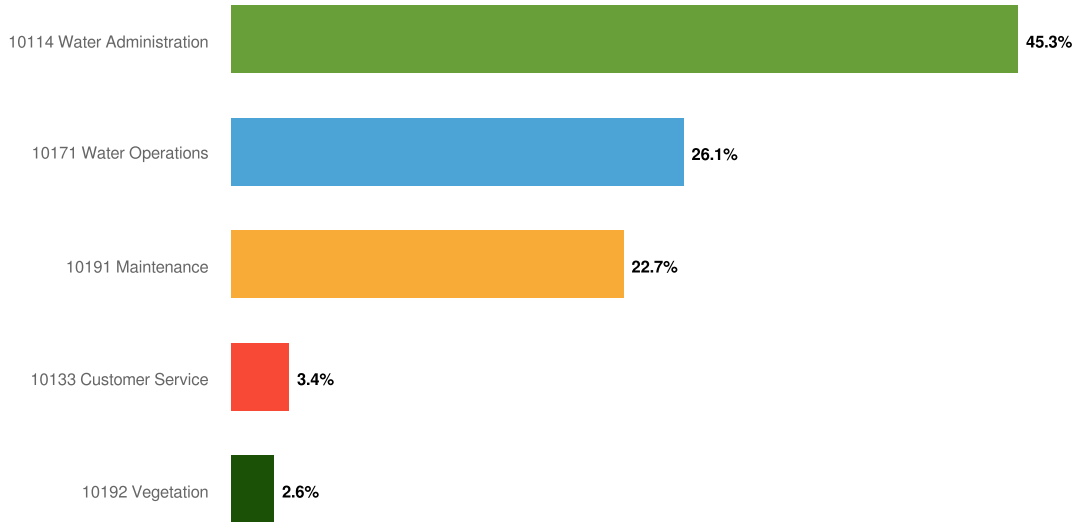
Historical Revenues are relatively constant except for Non-Operating Revenues which topped the charts at \$39.5 million in 2020 due to an influx of bond proceeds and then returned to normal levels in 2022, totaling \$18.3 million.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Water Sales	\$31,269,097	\$28,692,490	\$28,351,154	\$30,472,500	\$30,780,000
Operating Revenues	\$1,043,053	\$1,383,124	\$636,436	\$418,000	\$557,000
Non-Operating Revenues	\$21,713,249	\$18,334,837	\$19,979,897	\$17,794,516	\$19,031,483
Other Operating Revenues	\$2,703,150	\$1,506,203	\$362,742	\$100	\$100
<b>Total Revenue Source:</b>	<b>\$56,728,548</b>	<b>\$49,916,655</b>	<b>\$49,330,229</b>	<b>\$48,685,116</b>	<b>\$50,368,583</b>

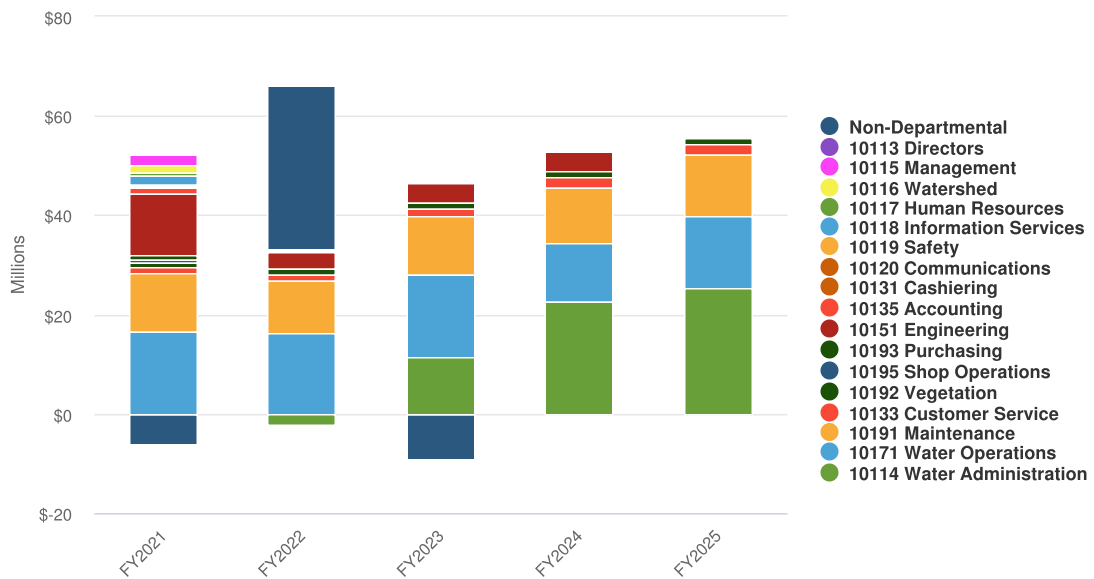
# Expenditures by Department

The Water Administration Department is projected to account for 45.3% of the Fund's expenditures, including debt service payments, and internal transfers-out to support Water Capital Fund projects and Internal Services Fund activity. Water Operations is projected to account for 26.1% of the Fund's expenses, followed by Maintenance at 22.7%.

## Budgeted Expenditures by Department



## Budgeted and Historical Expenditures by Department



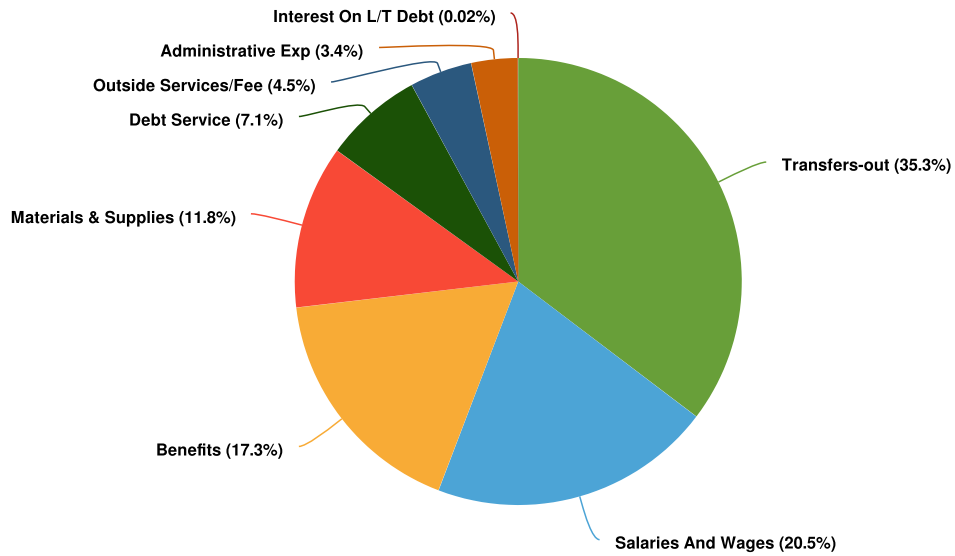


<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
Expenditures					
Non-Departmental	-\$6,152,482	\$33,058,456	-\$9,075,830	\$0	\$0
10113 Directors	\$208,351	\$0	\$0	\$0	\$0
10114 Water Administration	\$0	-\$2,258,317	\$11,522,887	\$22,586,723	\$25,205,823
10115 Management	\$2,141,593	\$314,862	\$314,862	\$0	\$0
10116 Watershed	\$1,516,832	\$0	\$0	\$0	\$0
10117 Human Resources	\$432,181	\$0	\$0	\$0	\$0
10118 Information Services	\$1,745,162	\$24,431	\$23,227	\$0	\$0
10119 Safety	\$328,449	\$5,426	\$5,426	\$0	\$0
10120 Communications	\$207,277	\$0	\$0	\$0	\$0
10131 Cashiering	\$210,833	\$191,659	\$145,960	\$0	\$0
10133 Customer Service	\$1,264,877	\$1,288,653	\$1,392,805	\$1,914,670	\$1,911,757
10135 Accounting	\$1,207,561	\$0	\$0	\$0	\$0
10151 Engineering	\$12,440,167	\$3,458,156	\$3,829,675	\$4,030,895	\$0
10171 Water Operations	\$16,512,338	\$16,400,233	\$16,420,866	\$12,198,497	\$14,512,110
10191 Maintenance	\$11,697,557	\$10,476,091	\$11,974,550	\$11,216,456	\$12,624,714
10192 Vegetation	\$1,006,611	\$959,366	\$1,224,601	\$1,334,820	\$1,423,099
10193 Purchasing	\$712,237	\$9,842	\$8,097	\$0	\$0
10195 Shop Operations	\$723,855	\$15,384	\$13,257	\$0	\$0
<b>Total Expenditures:</b>	<b>\$46,203,400</b>	<b>\$63,944,241</b>	<b>\$37,800,383</b>	<b>\$53,282,061</b>	<b>\$55,677,502</b>

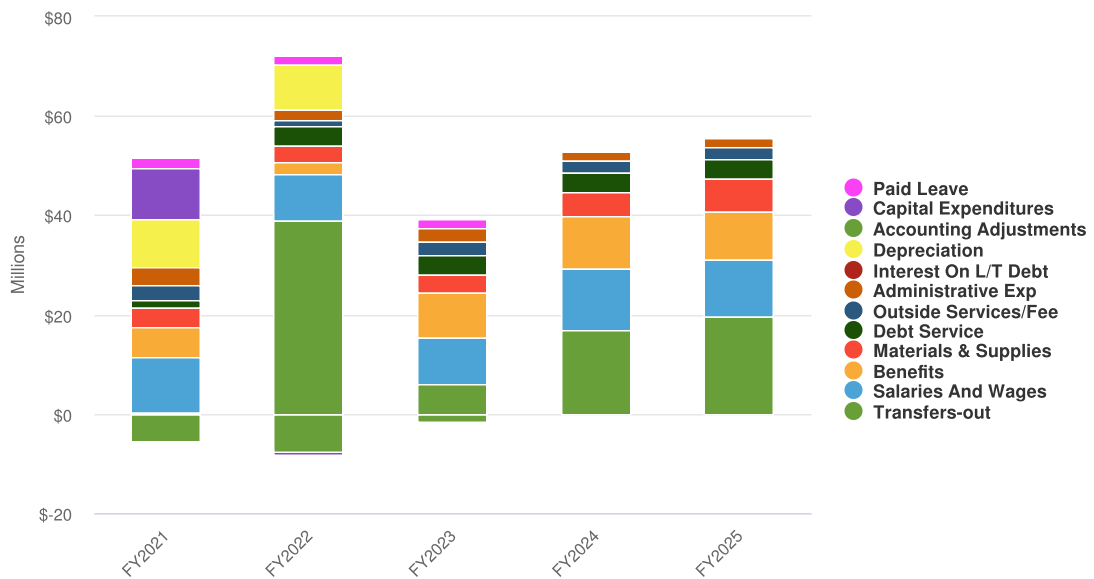
# Expenditures by Expense Type

Transfers-out is the largest expense category within the Fund, totaling 35.3% of expenditures. Salaries and Wages are the second-largest expense, totaling 20.5%, followed by Benefits at 17.3%.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

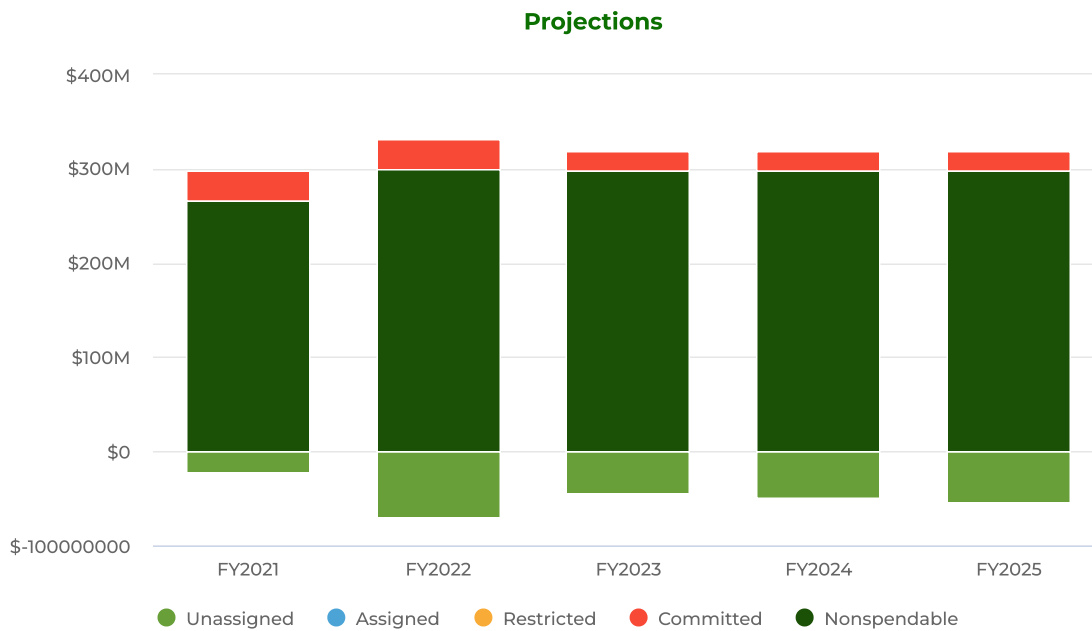


<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
Expense Objects					
Salaries And Wages	\$11,405,716	\$9,217,006	\$9,306,626	\$12,521,222	\$11,401,622
Paid Leave	\$2,264,295	\$1,945,007	\$2,043,190	\$0	\$0
Benefits	\$5,936,009	\$2,384,856	\$8,916,006	\$9,913,270	\$9,651,214
Materials & Supplies	\$3,955,102	\$3,329,205	\$3,848,680	\$5,019,450	\$6,590,387
Outside Services/Fee	\$3,240,946	\$1,381,912	\$2,481,266	\$2,756,404	\$2,520,482
Administrative Exp	\$3,431,401	\$2,012,533	\$2,683,805	\$2,263,876	\$1,867,229
Capital Expenditures	\$10,270,290	-\$648,543	\$15,144	\$25,000	\$0
Debt Service	\$1,365,538	\$3,933,105	\$3,932,480	\$3,963,855	\$3,964,230
Accounting Adjustments	-\$5,428,297	-\$7,579,180	-\$1,527,905	\$0	\$0
Transfers-out	\$120,517	\$38,985,688	\$6,084,205	\$16,818,984	\$19,669,287
Depreciation	\$9,534,441	\$8,978,533	\$0	\$0	\$0
Interest On L/T Debt	\$107,442	\$4,119	\$16,888	\$0	\$13,051
<b>Total Expense Objects:</b>	<b>\$46,203,400</b>	<b>\$63,944,241</b>	<b>\$37,800,383</b>	<b>\$53,282,061</b>	<b>\$55,677,502</b>

# Fund Balance

The District's Water Fund 10 Net Position, often referred to as Fund Balance, totals \$275 million. Inclusive of that total are all the Fund's non-spendable assets totaling \$297.7 million, funds restricted by external sources totaling \$0.6 million, funds committed to reserves totaling \$20.9 million, and unassigned/undesignated Fund Balance of -\$44.2 million, as of the most recent audit completed for the year ending December 31, 2023. The unassigned Fund Balance/Net Position is negative due to the inclusion of long-term liabilities which will be funded over many years.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Water Fund 10 is estimated at \$29.5 million.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$-22,259,792	\$-69,033,499	\$-44,218,137	\$-48,755,082	\$-54,064,002
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$31,446,620	\$31,446,620	\$20,917,420	\$20,917,420	\$20,917,420
Restricted	\$611,180	\$611,180	\$611,180	\$611,180	\$611,180
Nonspendable	\$266,574,626	\$300,439,022	\$297,682,706	\$297,682,706	\$297,682,706
<b>Total Fund Balance:</b>	<b>\$276,372,633</b>	<b>\$263,463,323</b>	<b>\$274,993,168</b>	<b>\$270,456,223</b>	<b>\$265,147,304</b>

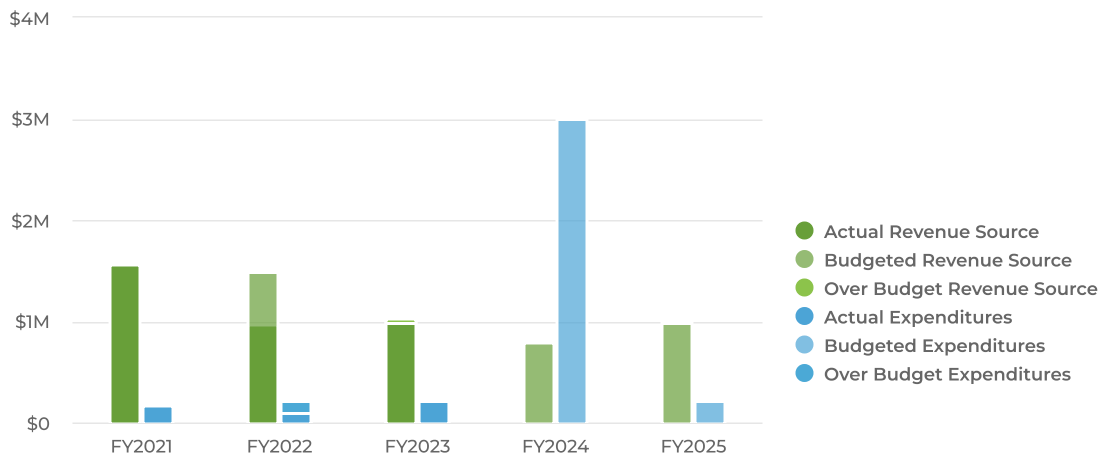


## 12 Capacity Fees Fund

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

### Summary

Nevada Irrigation District is projecting \$1M of revenue in FY2025, which represents a 25% increase over the prior year. Budgeted expenditures are projected to decrease by 92.7% or \$2.78M to \$220.08K in FY2025.



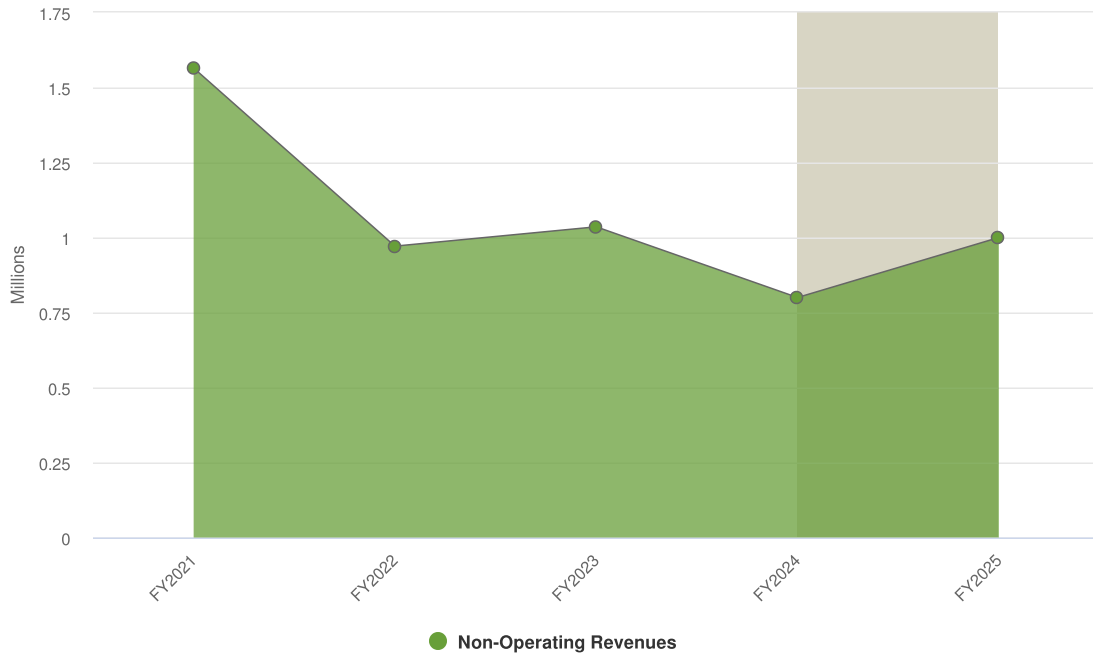
### 12 Capacity Fees Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	\$7,472,041	\$8,865,517	\$9,618,184	\$10,435,241	\$8,230,302
<b>Revenues</b>					
Non-Operating Revenues	\$1,564,980	\$971,246	\$1,035,635	\$800,000	\$1,000,000
<b>Total Revenues:</b>	\$1,564,980	\$971,246	\$1,035,635	\$800,000	\$1,000,000
<b>Expenditures</b>					
Administrative Exp	\$0	\$0	\$0	\$594	\$1,500
Transfers-out	\$171,504	\$218,578	\$218,578	\$3,004,345	\$218,580
<b>Total Expenditures:</b>	\$171,504	\$218,578	\$218,578	\$3,004,939	\$220,080
<b>Total Revenues Less Expenditures:</b>	\$1,393,476	\$752,668	\$817,057	-\$2,204,939	\$779,920
<b>Ending Fund Balance:</b>	\$8,865,517	\$9,618,184	\$10,435,241	\$8,230,302	\$9,010,222

## Revenues by Source

Revenue for the Water Capacity Fund is derived from water connections, with occasional interest and/or gains or losses from investments. Recent market fluctuations have resulted in erratic investment returns and, for that reason, have not been budgeted for FY2025.

**Budgeted and Historical 2025 Revenues by Source**



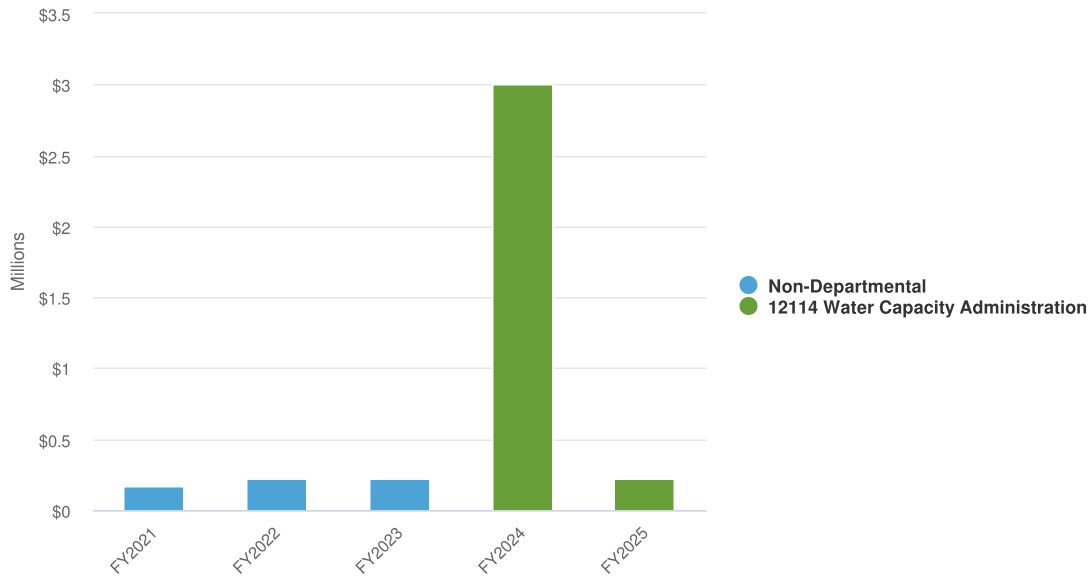
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Non-Operating Revenues	\$1,564,980	\$971,246	\$1,035,635	\$800,000	\$1,000,000
<b>Total Revenue Source:</b>	<b>\$1,564,980</b>	<b>\$971,246</b>	<b>\$1,035,635</b>	<b>\$800,000</b>	<b>\$1,000,000</b>

## Expenditures by Department

Expenditures for the Water Capacity Fund consist solely of internal transfers-out to the Water Capital Fund for capital projects, and to the Water Operations Fund for debt service activities. These activities are accounted for in the Funds Administration Department.

### Budgeted and Historical Expenditures by Department



Historical expenditures by department show prior year expenditure activities in the Non-Departmental Department, which has been phased out of use. As of 2024, the District accounts for interfund transactions and debt service in each fund's Administration Department.

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.

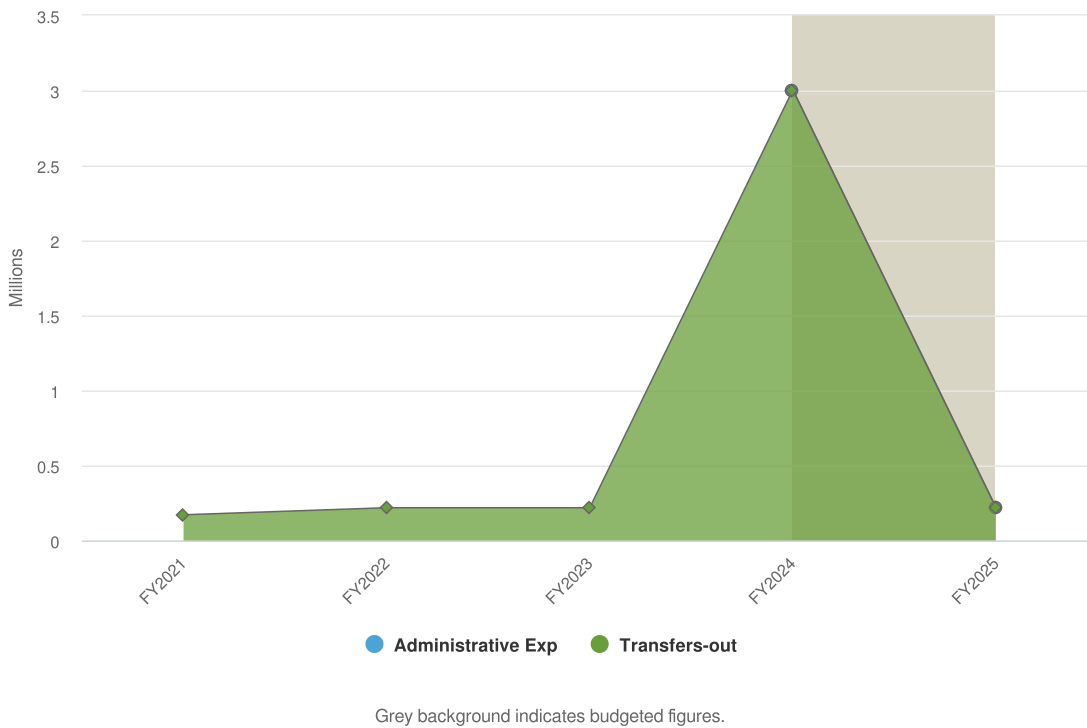
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	\$171,504	\$218,578	\$218,578	\$0	\$0
12114 Water Capacity Administration	\$0	\$0	\$0	\$3,004,939	\$220,080
<b>Total Expenditures:</b>	<b>\$171,504</b>	<b>\$218,578</b>	<b>\$218,578</b>	<b>\$3,004,939</b>	<b>\$220,080</b>



## Expenditures by Expense Type

A small amount of expenditures have been budgeted under Administrative Expenses to account for bank fees associated with investing the revenues from the Capacity Fee Fund.

### Budgeted and Historical Expenditures by Expense Type

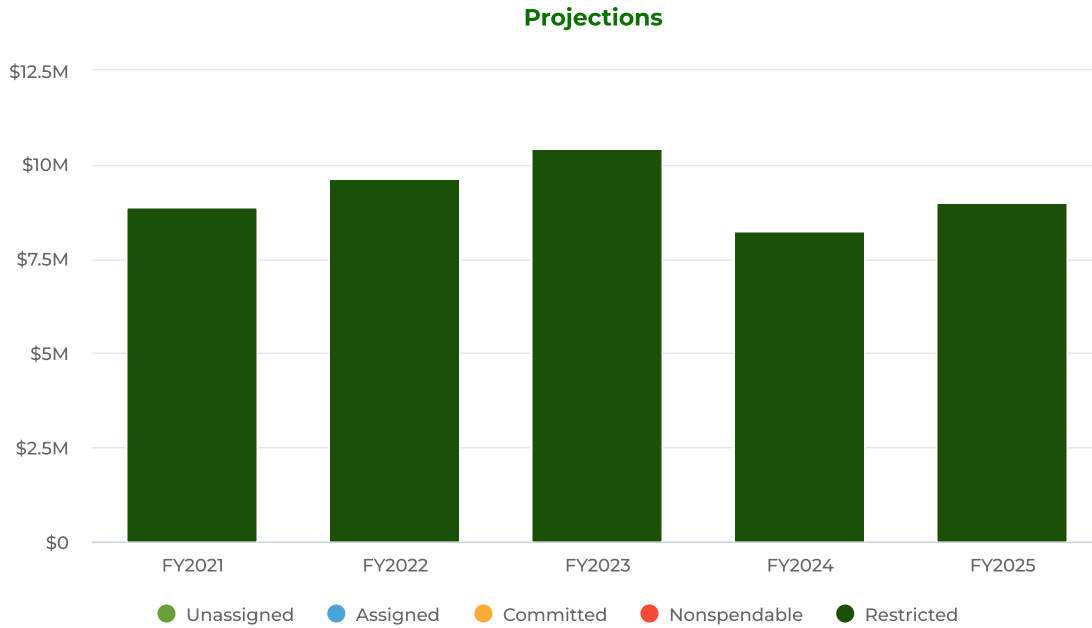


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Administrative Exp	\$0	\$0	\$0	\$594	\$1,500
Transfers-out	\$171,504	\$218,578	\$218,578	\$3,004,345	\$218,580
<b>Total Expense Objects:</b>	<b>\$171,504</b>	<b>\$218,578</b>	<b>\$218,578</b>	<b>\$3,004,939</b>	<b>\$220,080</b>

## Fund Balance

The District's Water Connection Fund 12 Net Position, often referred to as Fund Balance, totals \$10.4 million, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Water Connections Fund 12 is estimated at \$8.2 million.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$8,865,517	\$9,618,184	\$10,435,241	\$8,230,302	\$9,010,222
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$8,865,517</b>	<b>\$9,618,184</b>	<b>\$10,435,241</b>	<b>\$8,230,302</b>	<b>\$9,010,222</b>



# 15 Water Capital Fund

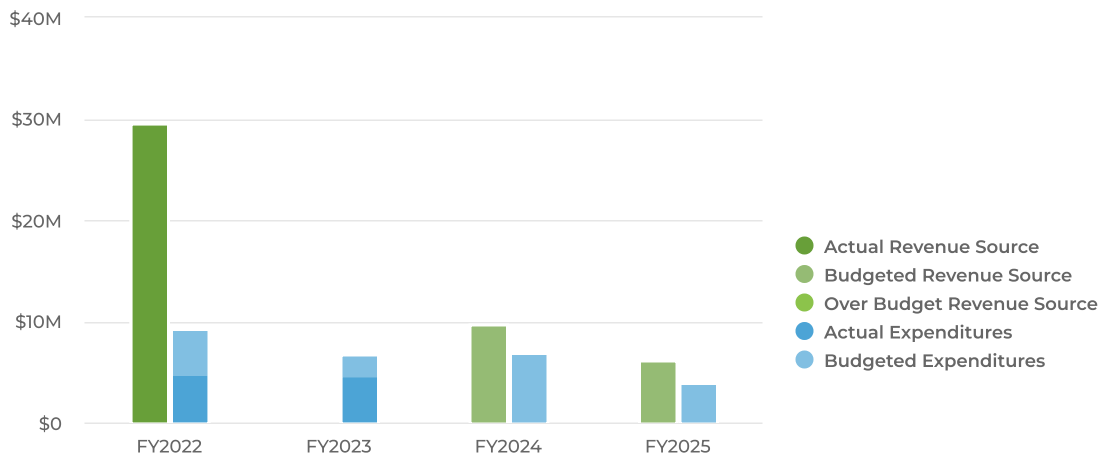
The Water Capital Fund includes expenditures for capital improvements associated with water operations. Fund 15 is a sub-fund of Fund 10.

## Summary

Nevada Irrigation District is projecting \$6.23M of revenue in FY2025, which represents a 36.0% decrease over the prior year. Budgeted expenditures are projected to decrease by 41.6% or \$2.89M to \$4.06M in FY2025.

The District established the Water Capital Fund in FY2022 to account for the District's water capital activities. At its conception, capital funds were transferred from the operating fund in the amount of \$29.7 million in FY2022.

In FY2025, transfers-in totaling \$6.2 million are scheduled to cover the current years' projects totaling \$4.0 million, and an additional \$2.2 million for future years' projects from the Water Connections Fund.



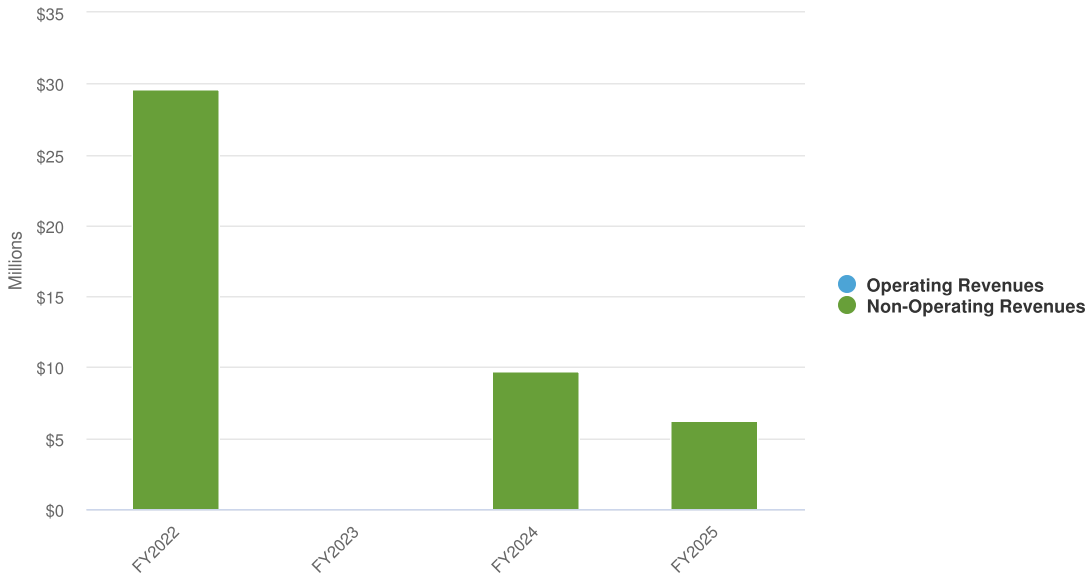
## 15 Water Capital Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	N/A	\$24,707,035	\$20,075,265	\$19,826,959
<b>Revenues</b>				
Operating Revenues	\$0	\$9,430	\$0	\$0
Non-Operating Revenues	\$29,658,000	\$50,600	\$9,737,865	\$6,233,041
<b>Total Revenues:</b>	<b>\$29,658,000</b>	<b>\$60,030</b>	<b>\$9,737,865</b>	<b>\$6,233,041</b>
<b>Expenditures</b>				
Capital Expenditures	\$4,950,965	\$4,691,799	\$9,986,171	\$4,060,000
<b>Total Expenditures:</b>	<b>\$4,950,965</b>	<b>\$4,691,799</b>	<b>\$9,986,171</b>	<b>\$4,060,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$24,707,035</b>	<b>-\$4,631,769</b>	<b>-\$248,306</b>	<b>\$2,173,041</b>
<b>Ending Fund Balance:</b>	N/A	\$20,075,265	\$19,826,959	\$22,000,000

# Revenues by Source

Revenue for the Water Capital Fund derives solely from transfers-in from the Water Operations and Water Connections Funds, funded by water user rates.

## Budgeted and Historical 2025 Revenues by Source



At its conception, capital funds were transferred from the operating fund in the amount of \$29.7 million in FY2022.

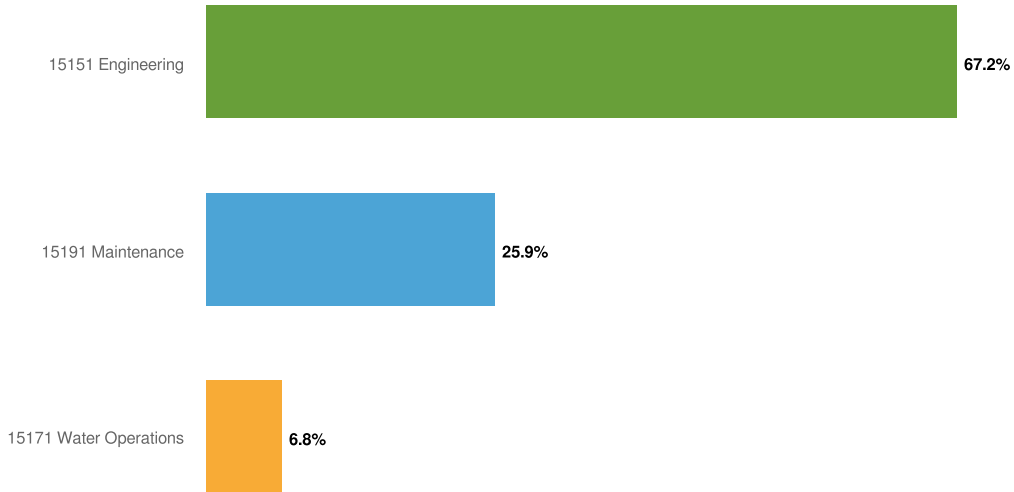
In FY2025, transfers-in totaling \$6.2 million are scheduled to cover the current years' projects totaling \$4.0 million, and an additional \$2.2 million for future years' projects from the Water Connections Fund.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Revenue Source</b>				
<b>Operating Revenues</b>				
INSURANCE/CLAIMS SETLMTS	\$0	\$9,430	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$9,430</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>				
TRANSFER IN - CAPITAL	\$29,658,000	\$50,600	\$9,737,865	\$6,233,041
<b>Total Non-Operating Revenues:</b>	<b>\$29,658,000</b>	<b>\$50,600</b>	<b>\$9,737,865</b>	<b>\$6,233,041</b>
<b>Total Revenue Source:</b>	<b>\$29,658,000</b>	<b>\$60,030</b>	<b>\$9,737,865</b>	<b>\$6,233,041</b>

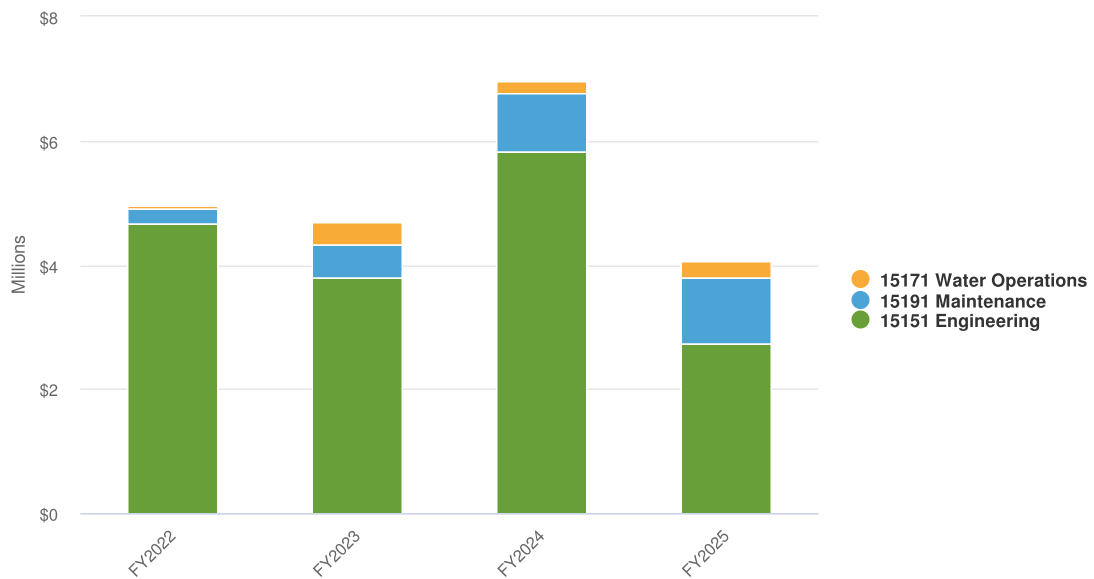
# Expenditures by Department

Capital projects and acquisitions within the Water Capital Fund 15 are budgeted at 67.2% in the Engineering Department, 25.9% in Maintenance, and 6.8% in Water Operations.

## Budgeted Expenditures by Department



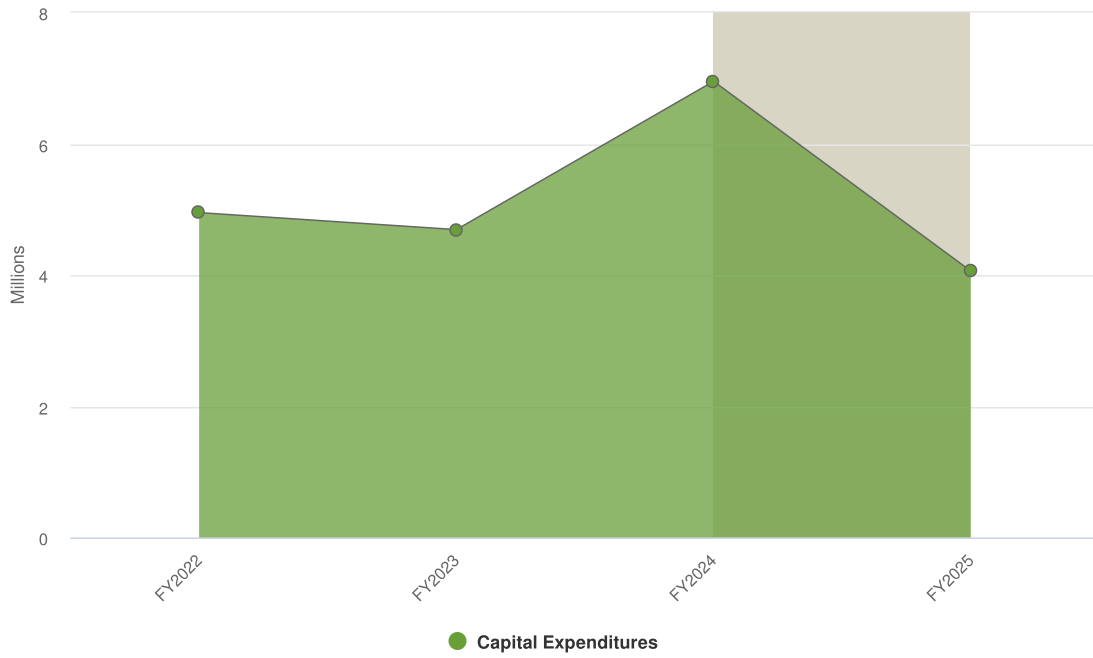
## Budgeted and Historical Expenditures by Department



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expenditures</b>				
<b>15151 Engineering</b>				
LAND/EASEMENT PURCHASES	\$95,410	\$37,359	\$95,000	\$20,000
Equipment Purchases	\$0	\$0	\$72,000	\$200,000
Planning & Design	\$0	\$197,294	\$720,272	\$260,000
ENVIRONMENTAL	\$2,000	\$71,974	\$299,454	\$150,000
CONSTRUCTION	\$4,568,509	\$3,321,034	\$7,130,345	\$2,100,000
MAINTENANCE & REPAIR	\$8,607	\$160,786	\$0	\$0
<b>Total 15151 Engineering:</b>	<b>\$4,674,526</b>	<b>\$3,788,446</b>	<b>\$8,317,071</b>	<b>\$2,730,000</b>
<b>15171 Water Operations</b>				
Vehicle Purchases	\$0	\$136,036	\$237,000	\$277,000
EQUIPMENT PURCHASES	\$39,031	\$111,262	\$0	\$0
Construction	\$0	\$117,156	\$0	\$0
<b>Total 15171 Water Operations:</b>	<b>\$39,031</b>	<b>\$364,453</b>	<b>\$237,000</b>	<b>\$277,000</b>
<b>15191 Maintenance</b>				
VEHICLE PURCHASES	\$0	\$273,197	\$565,000	\$828,000
EQUIPMENT PURCHASES	\$206,567	\$265,703	\$767,100	\$225,000
CONSTRUCTION	\$30,841	\$0	\$100,000	\$0
<b>Total 15191 Maintenance:</b>	<b>\$237,408</b>	<b>\$538,900</b>	<b>\$1,432,100</b>	<b>\$1,053,000</b>
<b>Total Expenditures:</b>	<b>\$4,950,965</b>	<b>\$4,691,799</b>	<b>\$9,986,171</b>	<b>\$4,060,000</b>

# Expenditures by Expense Type

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects				
Capital Expenditures	\$4,950,965	\$4,691,799	\$9,986,171	\$4,060,000
<b>Total Expense Objects:</b>	<b>\$4,950,965</b>	<b>\$4,691,799</b>	<b>\$9,986,171</b>	<b>\$4,060,000</b>

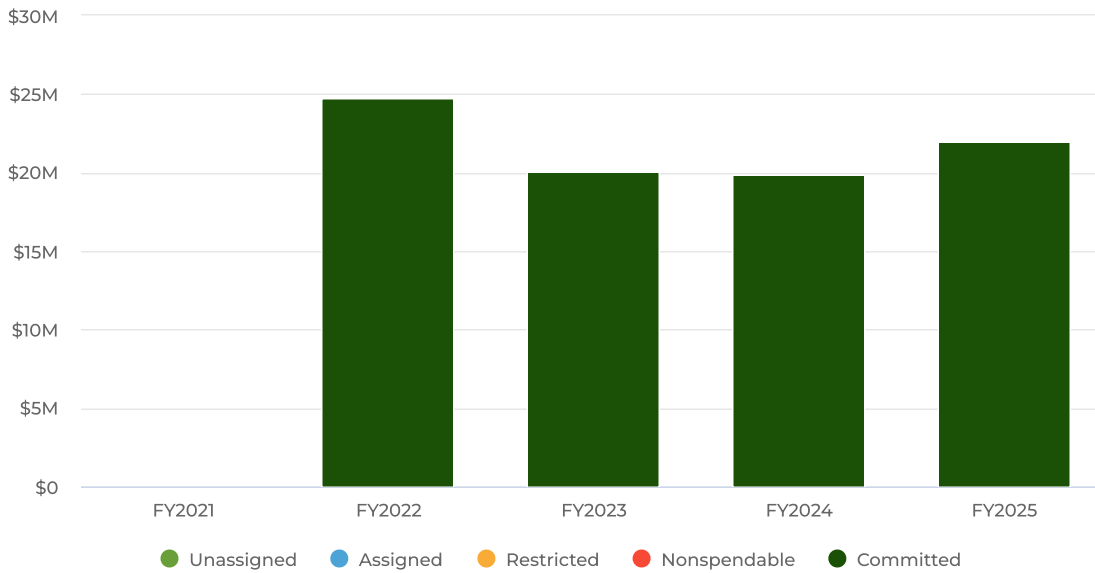


# Fund Balance

The District's Water Capital Fund Net Position, often referred to as Fund Balance, totals \$20 million, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Water Capital Fund 15 is estimated at \$19.8 million.

## Projections



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$24,707,035	\$20,075,265	\$19,826,959	\$22,000,000
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>	<b>\$24,707,035</b>	<b>\$20,075,265</b>	<b>\$19,826,959</b>	<b>\$22,000,000</b>

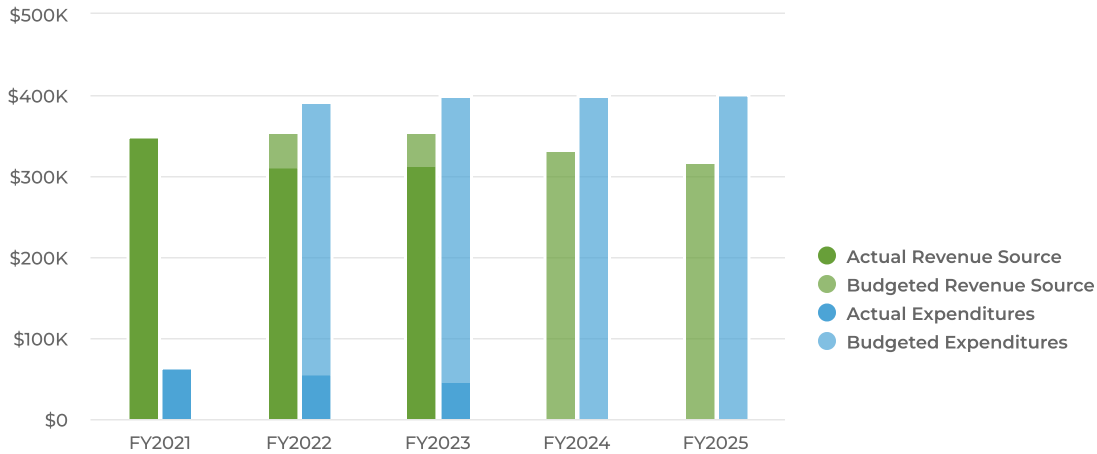


# 21 Cement Hill Assessment District Fund

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. Fund 21 is a sub-fund of Fund 10 for the purpose of the annual financial audit.

## Summary

Nevada Irrigation District is projecting \$318K of revenue in FY2025, which represents a 4.5% decrease over the prior year. Budgeted expenditures are projected to increase by 0.9% or \$3.4K to \$402.6K in FY2025.



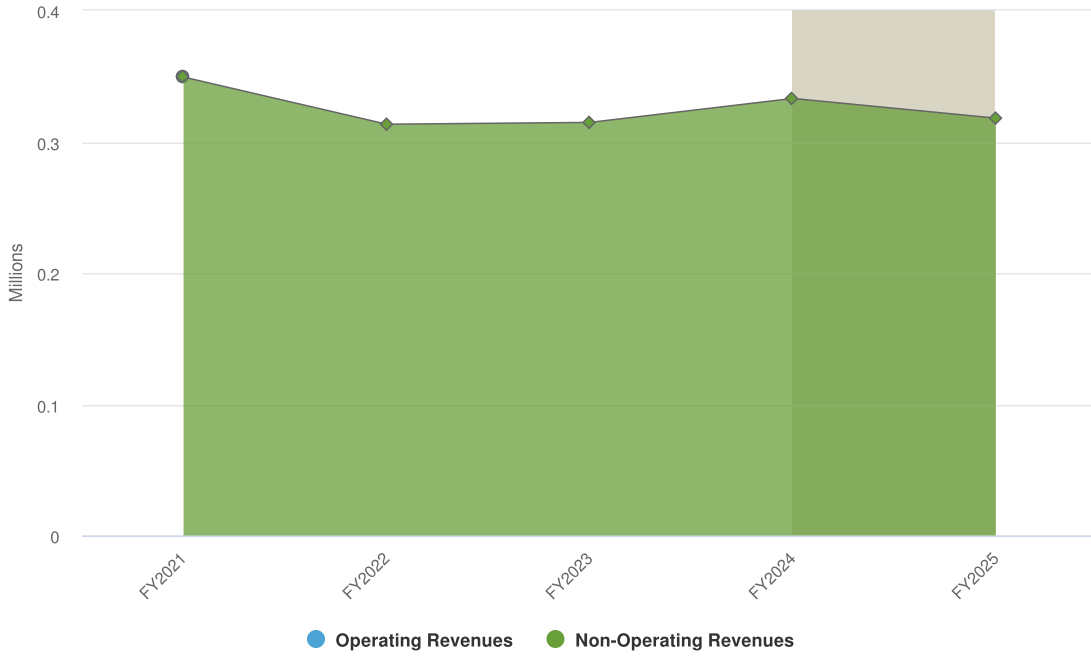
## 21 Cement Hill Assessment District Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	-\$2,426,255	-\$2,142,472	-\$1,887,027	-\$1,620,894	-\$1,687,899
<b>Revenues</b>					
Operating Revenues	\$150	\$0	\$0	\$0	\$0
Non-Operating Revenues	\$349,306	\$313,368	\$314,734	\$333,000	\$318,000
<b>Total Revenues:</b>	<b>\$349,456</b>	<b>\$313,368</b>	<b>\$314,734</b>	<b>\$333,000</b>	<b>\$318,000</b>
<b>Expenditures</b>					
Outside Services/Fee	\$6,653	\$6,564	\$5,078	\$7,400	\$10,000
Debt Service	\$59,020	\$392,602	\$392,602	\$392,605	\$392,602
Accounting Adjustments	\$0	-\$341,244	-\$349,080	\$0	\$0
<b>Total Expenditures:</b>	<b>\$65,673</b>	<b>\$57,923</b>	<b>\$48,600</b>	<b>\$400,005</b>	<b>\$402,602</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$283,783</b>	<b>\$255,445</b>	<b>\$266,133</b>	<b>-\$67,005</b>	<b>-\$84,602</b>
<b>Ending Fund Balance:</b>	<b>-\$2,142,472</b>	<b>-\$1,887,027</b>	<b>-\$1,620,894</b>	<b>-\$1,687,899</b>	<b>-\$1,772,501</b>

# Revenues by Source

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

## Budgeted and Historical 2025 Revenues by Source



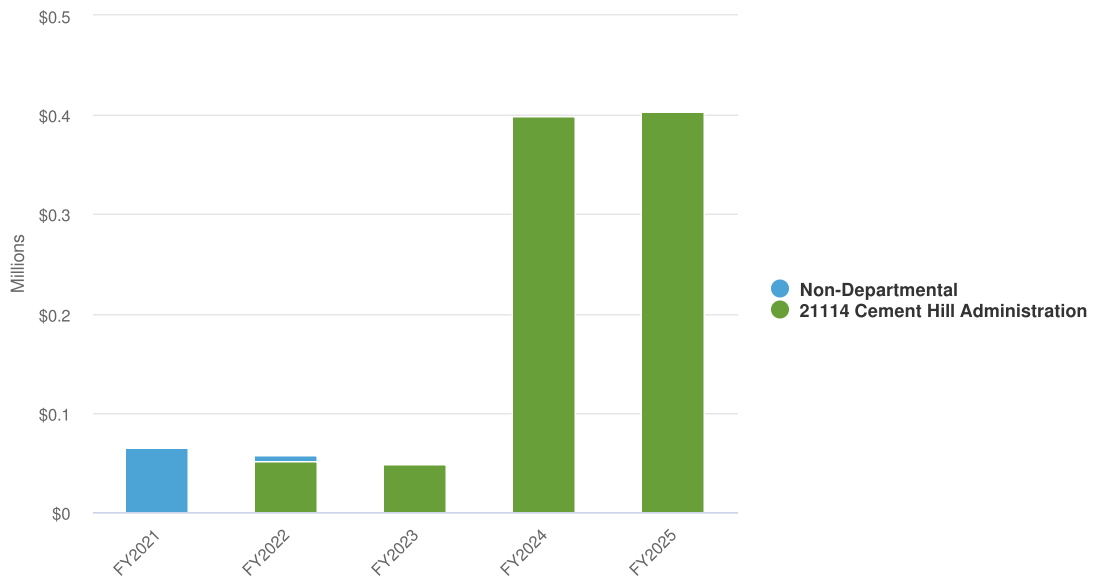
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Operating Revenues	\$150	\$0	\$0	\$0	\$0
Non-Operating Revenues	\$349,306	\$313,368	\$314,734	\$333,000	\$318,000
<b>Total Revenue Source:</b>	<b>\$349,456</b>	<b>\$313,368</b>	<b>\$314,734</b>	<b>\$333,000</b>	<b>\$318,000</b>

## Expenditures by Department

The Cement Hill Assessment District was formed to fund infrastructure debt service. All debt service activities are now accounted for in the Administration Department.

**Budgeted and Historical Expenditures by Department**



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 FY2024, now that principal expenditures are budgeted in Fund 21.

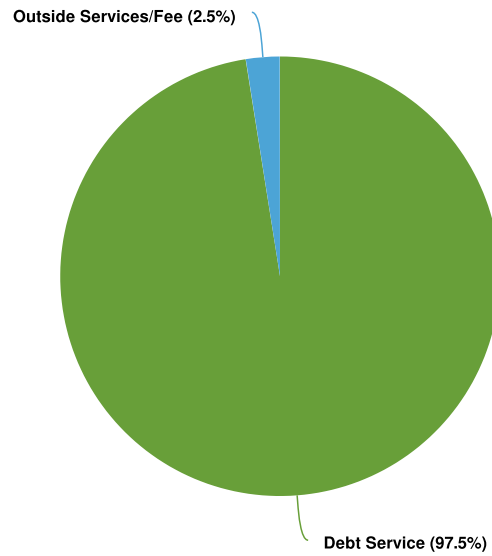
As of FY2022, the District phased out the use of the Non-Departmental Department and replaced it with the Administration Department.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	\$65,673	\$6,564	\$0	\$0	\$0
21114 Cement Hill Administration	\$0	\$51,359	\$48,600	\$400,005	\$402,602
<b>Total Expenditures:</b>	<b>\$65,673</b>	<b>\$57,923</b>	<b>\$48,600</b>	<b>\$400,005</b>	<b>\$402,602</b>

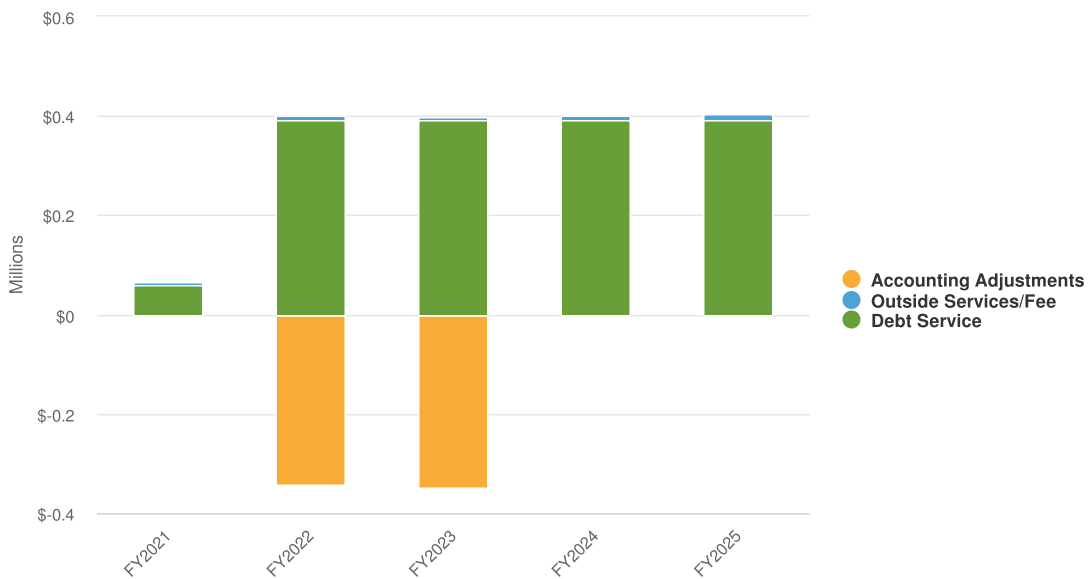
# Expenditures by Expense Type

Expenditures for the Cement Hill Fund are primarily debt service at 97.5% and assessment district administration costs at 2.5%.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

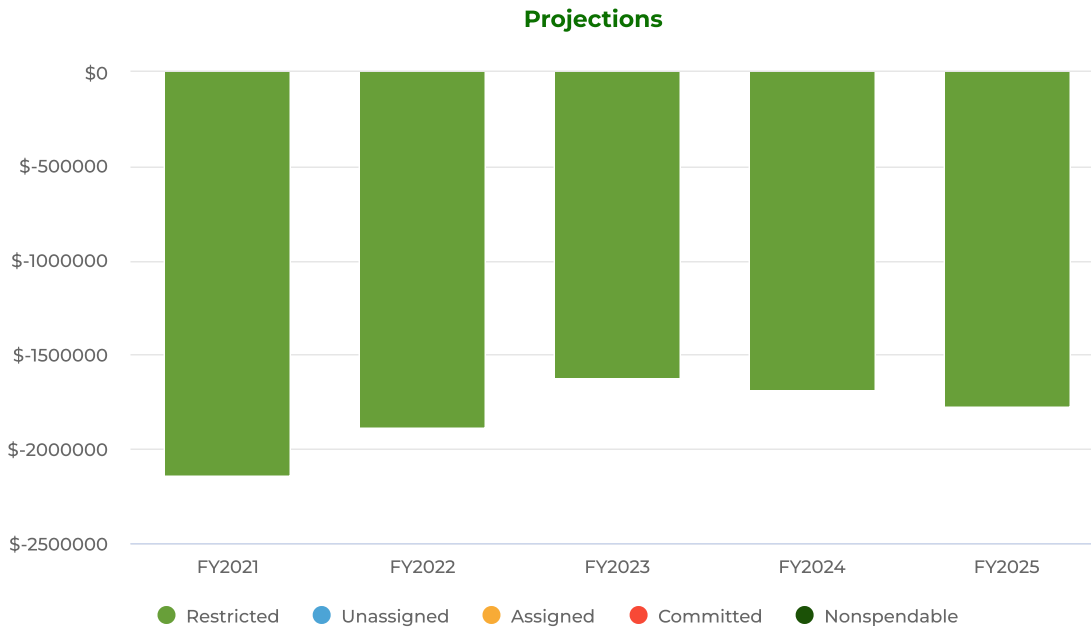


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Outside Services/Fee	\$6,653	\$6,564	\$5,078	\$7,400	\$10,000
Debt Service	\$59,020	\$392,602	\$392,602	\$392,605	\$392,602
Accounting Adjustments	\$0	-\$341,244	-\$349,080	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$65,673</b>	<b>\$57,923</b>	<b>\$48,600</b>	<b>\$400,005</b>	<b>\$402,602</b>

## Fund Balance

The District's Cement Hill Fund Net Position, often referred to as Fund Balance, totals -\$1.6 million, as of the most recent audit completed for the year ending December 31, 2023. The cause of the District's negative Fund Balance is their long-term debt which exceeds their asset balance.

For budgeting purposes, we often refer to "Spensible" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spensible Fund Balance for Cement Hill Fund 21 is estimated at -\$44.0 thousand.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$-2,142,472	\$-1,887,027	\$-1,620,894	\$-1,687,899	\$-1,772,501
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$-2,142,472</b>	<b>\$-1,887,027</b>	<b>\$-1,620,894</b>	<b>\$-1,687,899</b>	<b>\$-1,772,501</b>

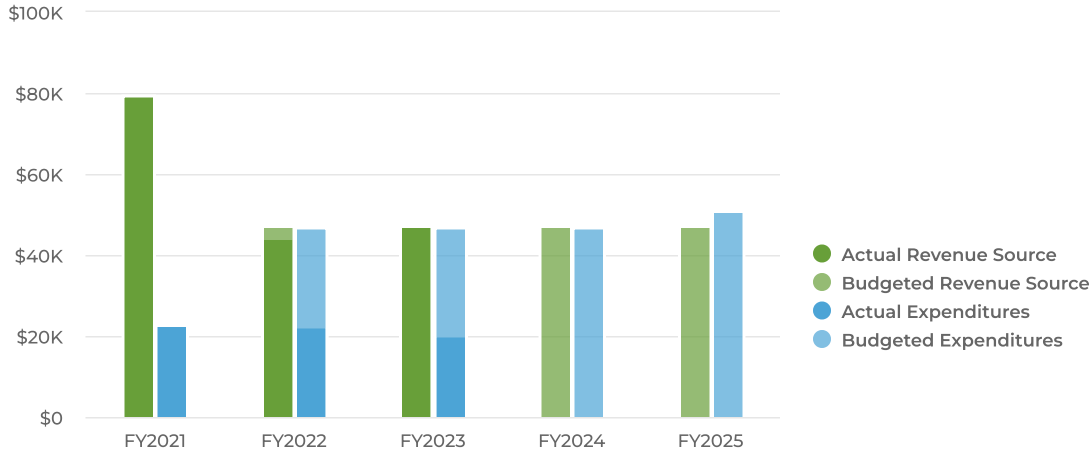


## 22 Rodeo Flat Assessment District Fund

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. Fund 22 is a sub-fund of Fund 10 for the purpose of the annual financial audit.

### Summary

Nevada Irrigation District is projecting \$47.5K of revenue in FY2025, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 9.2% or \$4.32K to \$51.29K in FY2025.



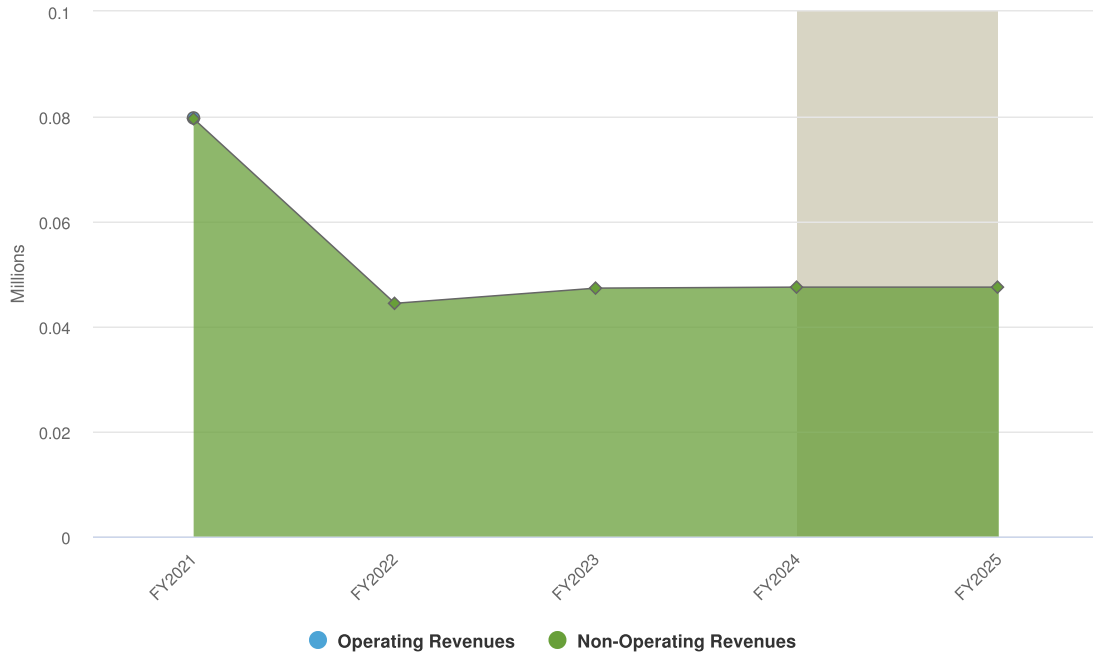
### 22 Rodeo Flat Assessment District Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	-\$328,489	-\$271,859	-\$249,858	-\$222,942	-\$223,162
<b>Revenues</b>					
Operating Revenues	\$150	\$0	\$0	\$0	\$0
Non-Operating Revenues	\$79,573	\$44,414	\$47,311	\$47,500	\$47,500
<b>Total Revenues:</b>	<b>\$79,723</b>	<b>\$44,414</b>	<b>\$47,311</b>	<b>\$47,500</b>	<b>\$47,500</b>
<b>Expenditures</b>					
Outside Services/Fee	\$3,502	\$3,625	\$2,832	\$4,400	\$8,000
Debt Service	\$19,590	\$42,888	\$42,863	\$43,320	\$43,290
Accounting Adjustments	\$0	-\$24,100	-\$25,300	\$0	\$0
<b>Total Expenditures:</b>	<b>\$23,092</b>	<b>\$22,413</b>	<b>\$20,395</b>	<b>\$47,720</b>	<b>\$51,290</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$56,630</b>	<b>\$22,001</b>	<b>\$26,916</b>	<b>-\$220</b>	<b>-\$3,790</b>
<b>Ending Fund Balance:</b>	<b>-\$271,859</b>	<b>-\$249,858</b>	<b>-\$222,942</b>	<b>-\$223,162</b>	<b>-\$226,952</b>

# Revenues by Source

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

## Budgeted and Historical 2025 Revenues by Source



Grey background indicates budgeted figures.

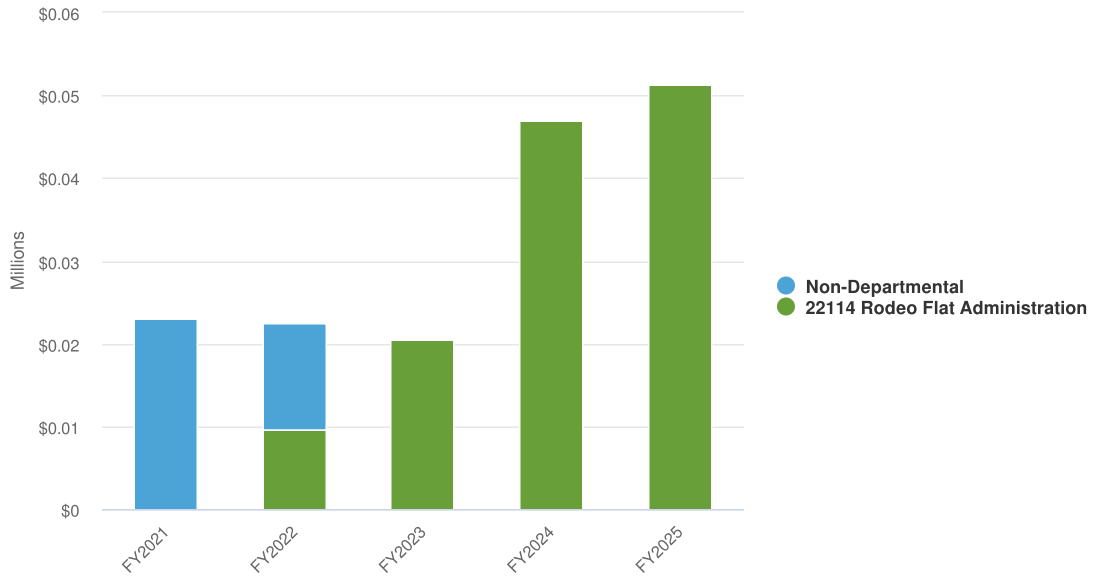
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Operating Revenues	\$150	\$0	\$0	\$0	\$0
Non-Operating Revenues	\$79,573	\$44,414	\$47,311	\$47,500	\$47,500
<b>Total Revenue Source:</b>	<b>\$79,723</b>	<b>\$44,414</b>	<b>\$47,311</b>	<b>\$47,500</b>	<b>\$47,500</b>



# Expenditures by Department

The Rodeo Flat Assessment District was formed to fund infrastructure debt service. All debt service activities are now accounted for in the Administration Department.

**Budgeted and Historical Expenditures by Department**



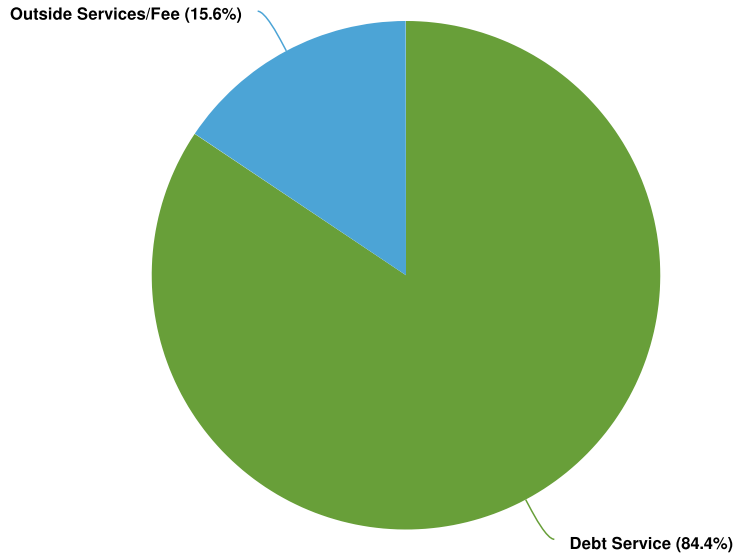
As of FY2022, the District phased out the use of the Non-Departmental Department and replaced it with the Administration Department.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	\$23,092	\$12,818	\$0	\$0	\$0
22114 Rodeo Flat Administration	\$0	\$9,595	\$20,395	\$47,720	\$51,290
<b>Total Expenditures:</b>	<b>\$23,092</b>	<b>\$22,413</b>	<b>\$20,395</b>	<b>\$47,720</b>	<b>\$51,290</b>

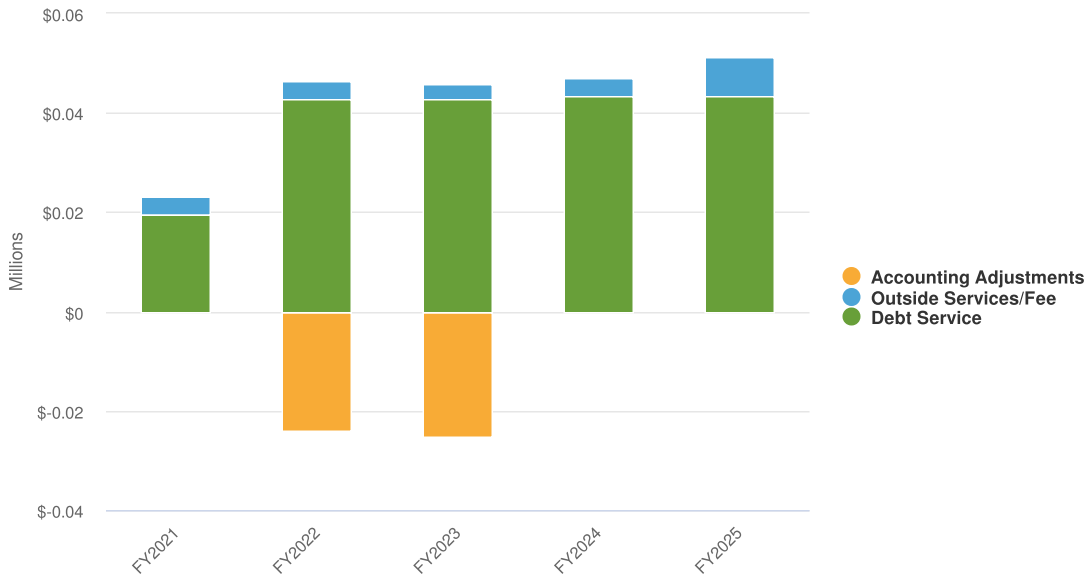
# Expenditures by Expense Type

Expenditures for the Rodeo Flat Fund are primarily debt service at 84.4% and assessment district administration costs at 15.6%.

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Outside Services/Fee	\$3,502	\$3,625	\$2,832	\$4,400	\$8,000
Debt Service	\$19,590	\$42,888	\$42,863	\$43,320	\$43,290
Accounting Adjustments	\$0	-\$24,100	-\$25,300	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$23,092</b>	<b>\$22,413</b>	<b>\$20,395</b>	<b>\$47,720</b>	<b>\$51,290</b>

## Fund Balance

The Rodeo Flat Fund Net Position, often referred to as Fund Balance, totals -\$223.2 thousand, as of the most recent audit completed for the year ending December 31, 2023. The cause of the District's negative Fund Balance is their long-term debt which exceeds their asset balance.

For budgeting purposes, we often refer to "Spensible" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spensible Fund Balance for Rodeo Flat Fund 22 is estimated at \$116.8 thousand.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	-\$271,859	-\$249,858	-\$222,942	-\$223,162	-\$226,952
Nonspensible	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>-\$271,859</b>	<b>-\$249,858</b>	<b>-\$222,942</b>	<b>-\$223,162</b>	<b>-\$226,952</b>



# 30 Recreation Fund

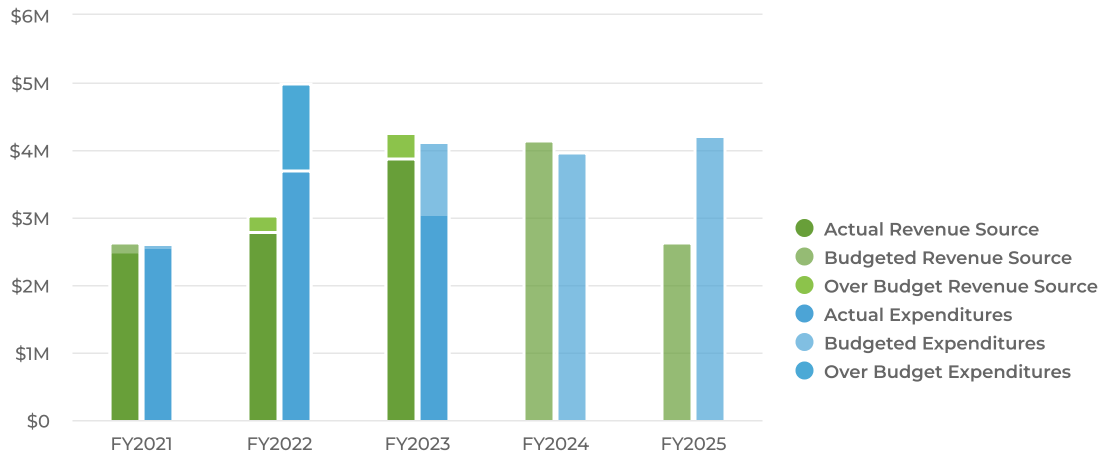
The Recreation Operations Fund accounts for expenditures and revenue associated with general recreation operations at District-owned campgrounds. The recreation program is a regulatory obligation that is required for the District's hydroelectric facilities.

## Summary

Nevada Irrigation District is projecting \$2.64M of revenue in FY2025, which represents a 36.4% decrease over the prior year. Budgeted expenditures are projected to increase by 6.0% or \$238.37K to \$4.21M in FY2025.

Recreation Fund 30 revenues are projected to increase 7% over the prior year's projection due to anticipated fee increases to be implemented in FY2025. However, there are no transfers-in budgeted for FY2025. This has caused the overall decrease in Recreation inflows.

Expenditures are projected to increase by 6% primarily due to increased transfers-out for allocated expenses.



There is a large variance in projected revenues for FY2025 because it has been decided that Recreation will not received a subsidy from Hydroelectric. In FY2023 this subsidy amounted to \$1.67 million and in FY2024 the amount increased to \$1.70 million. Other revenue areas have increased slightly due to a Board approved rate increase of 10%.

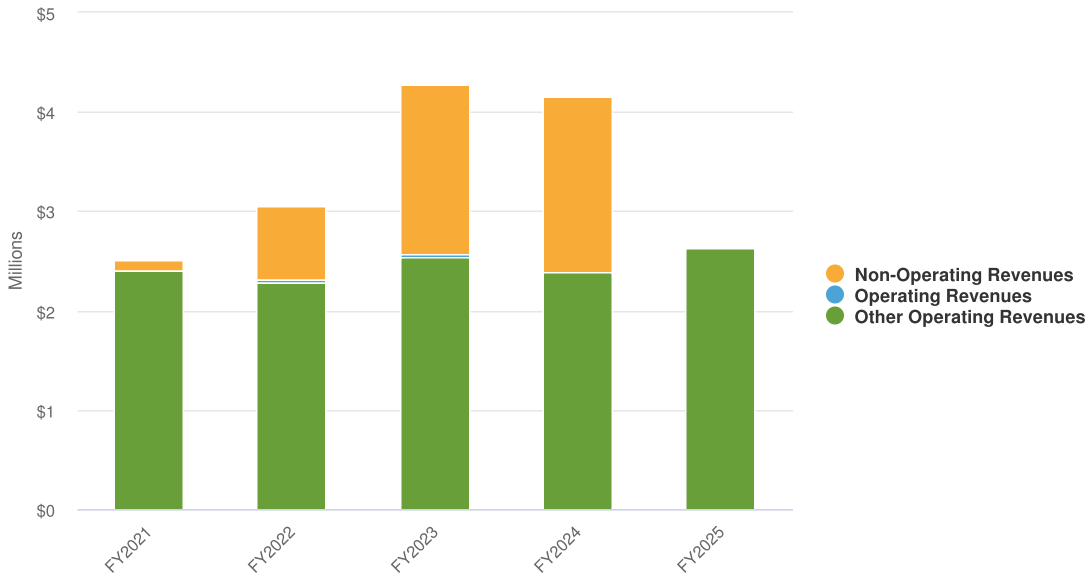
## 30 Recreation Fund Comprehensive Summary

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	\$33,060,473	\$33,004,397	\$31,052,840	\$32,247,380	\$32,424,836
<b>Revenues</b>					
Operating Revenues	\$3,223	\$17,361	\$29,751	\$0	\$7,500
Non-Operating Revenues	\$105,809	\$740,501	\$1,700,623	\$1,774,632	\$4,464
Other Operating Revenues	\$2,402,305	\$2,287,868	\$2,541,869	\$2,379,215	\$2,628,724
<b>Total Revenues:</b>	<b>\$2,511,337</b>	<b>\$3,045,729</b>	<b>\$4,272,243</b>	<b>\$4,153,847</b>	<b>\$2,640,688</b>
<b>Expenditures</b>					
Salaries And Wages	\$682,524	\$552,095	\$544,415	\$821,477	\$871,436
Paid Leave	\$101,203	\$95,134	\$117,689	\$0	\$0
Benefits	\$415,143	\$1,699,772	\$454,509	\$460,126	\$504,491
Materials & Supplies	\$162,880	\$209,925	\$339,074	\$386,119	\$425,725
Outside Services/Fee	\$472,926	\$769,714	\$802,794	\$1,060,807	\$1,049,860
Administrative Exp	\$416,749	\$315,352	\$356,670	\$287,326	\$313,540
Capital Expenditures	\$31,524	\$1,538	\$0	\$0	\$0
Accounting Adjustments	-\$19,580	-\$40,262	-\$172,202	\$0	\$0
Transfers-out	\$3,478	\$1,098,905	\$634,740	\$960,536	\$1,049,707
Depreciation	\$300,564	\$295,097	\$0	\$0	\$0
Interest On L/T Debt	\$2	\$16	\$14	\$0	\$0
<b>Total Expenditures:</b>	<b>\$2,567,413</b>	<b>\$4,997,286</b>	<b>\$3,077,703</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>
<b>Total Revenues Less Expenditures:</b>	<b>-\$56,076</b>	<b>-\$1,951,557</b>	<b>\$1,194,540</b>	<b>\$177,457</b>	<b>-\$1,574,070</b>
<b>Ending Fund Balance:</b>	<b>\$33,004,397</b>	<b>\$31,052,840</b>	<b>\$32,247,380</b>	<b>\$32,424,837</b>	<b>\$30,850,766</b>

## Revenues by Source

The Recreation Fund's primary source of revenue is Other Operating Revenues totaling 99.5%, consisting primarily of recreation facility user fees.

**Budgeted and Historical 2025 Revenues by Source**



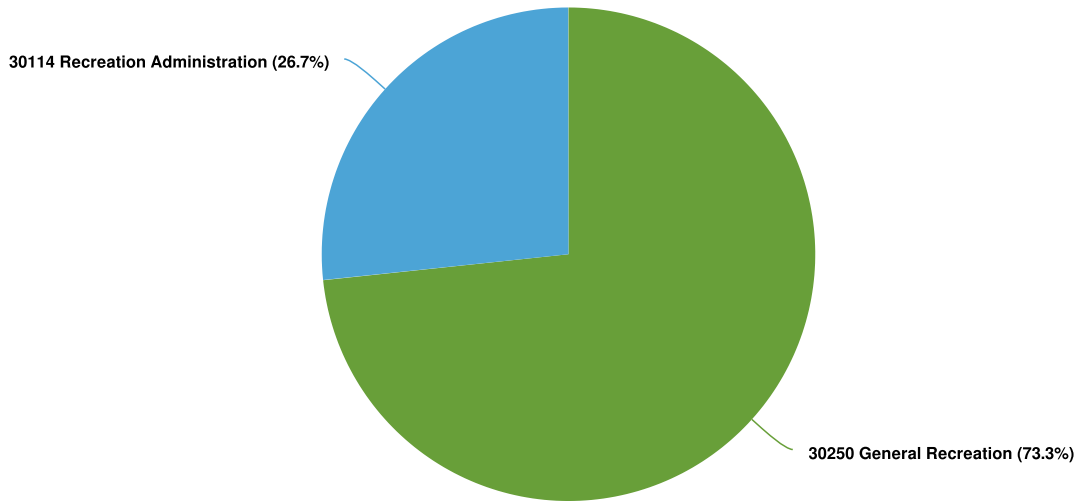
Non-Operating revenue transfers-in from Hydroelectric have steadily increased due to rising costs. Beginning in 2022, the Recreation Funds share of costs for internal services activities including purchasing, accounting, human resources, IT, and general management began to be allocated proportionately to the Recreation Fund, resulting in a significant increase in annual costs and highlighting the annual operating deficit between revenue generated and the full costs of operating the District's recreation facilities.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Operating Revenues	\$3,223	\$17,361	\$29,751	\$0	\$7,500
Non-Operating Revenues	\$105,809	\$740,501	\$1,700,623	\$1,774,632	\$4,464
Other Operating Revenues	\$2,402,305	\$2,287,868	\$2,541,869	\$2,379,215	\$2,628,724
<b>Total Revenue Source:</b>	<b>\$2,511,337</b>	<b>\$3,045,729</b>	<b>\$4,272,243</b>	<b>\$4,153,847</b>	<b>\$2,640,688</b>

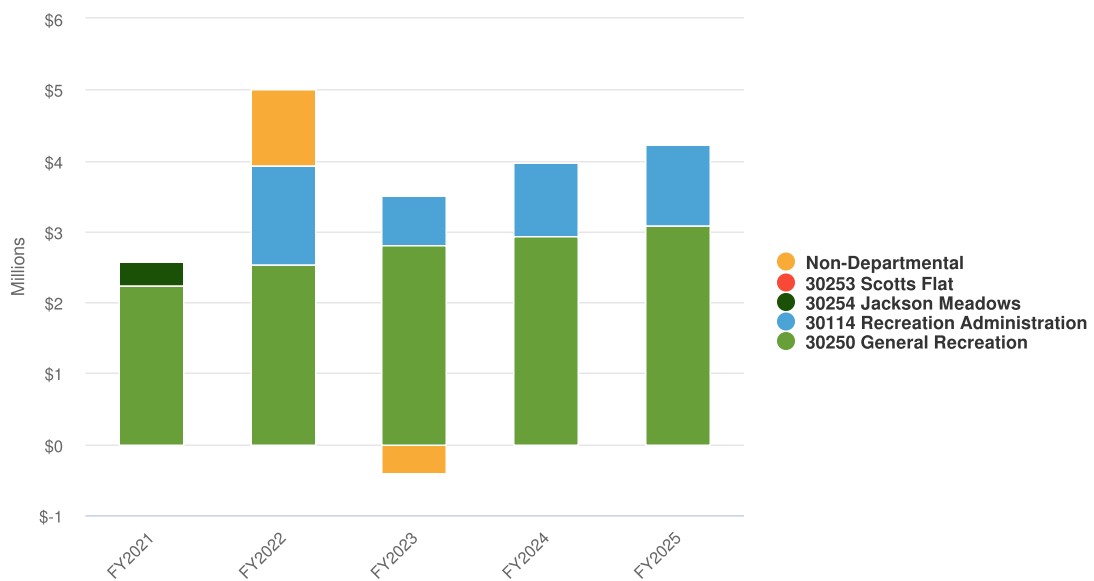
## Expenditures by Department

The General Recreation department is projected to account for 73.3% of the funds costs, followed by Recreation Administration at 26.7%. The General Recreation Department accounts for the Funds operating costs, while the Recreation Administration Department funds Recreation's share of internal services costs.

### Budgeted Expenditures by Department



### Budgeted and Historical Expenditures by Department

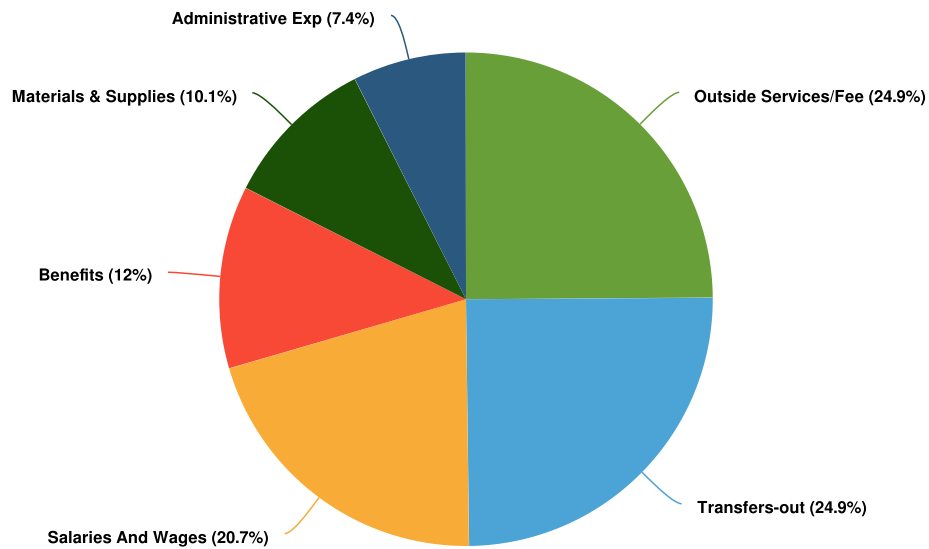


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	-\$16,116	\$1,060,182	-\$417,771	\$0	\$0
30114 Recreation Administration	\$0	\$1,396,706	\$688,457	\$1,033,129	\$1,123,762
30250 General Recreation	\$2,233,517	\$2,540,399	\$2,807,017	\$2,943,262	\$3,090,996
30253 Scotts Flat	\$20	\$0	\$0	\$0	\$0
30254 Jackson Meadows	\$349,993	\$0	\$0	\$0	\$0
<b>Total Expenditures:</b>	<b>\$2,567,413</b>	<b>\$4,997,286</b>	<b>\$3,077,703</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>

## Expenditures by Expense Type

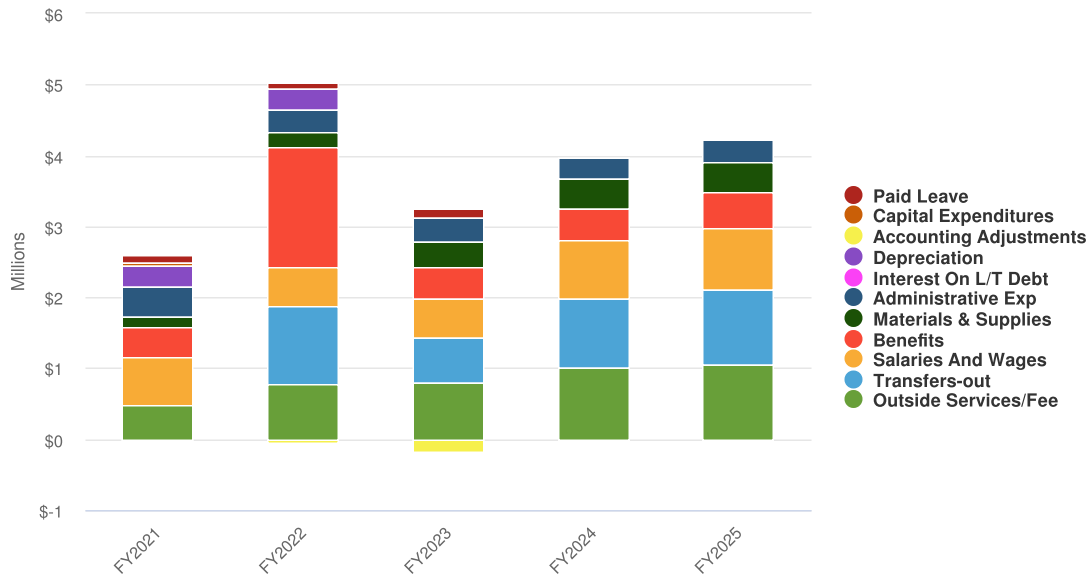
Transfers-out accounts for 24.9% of recreation costs, followed by Outside Services/Fees at 24.9%, Salaries and Wages at 20.7%, and Benefits totaling 12%.

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



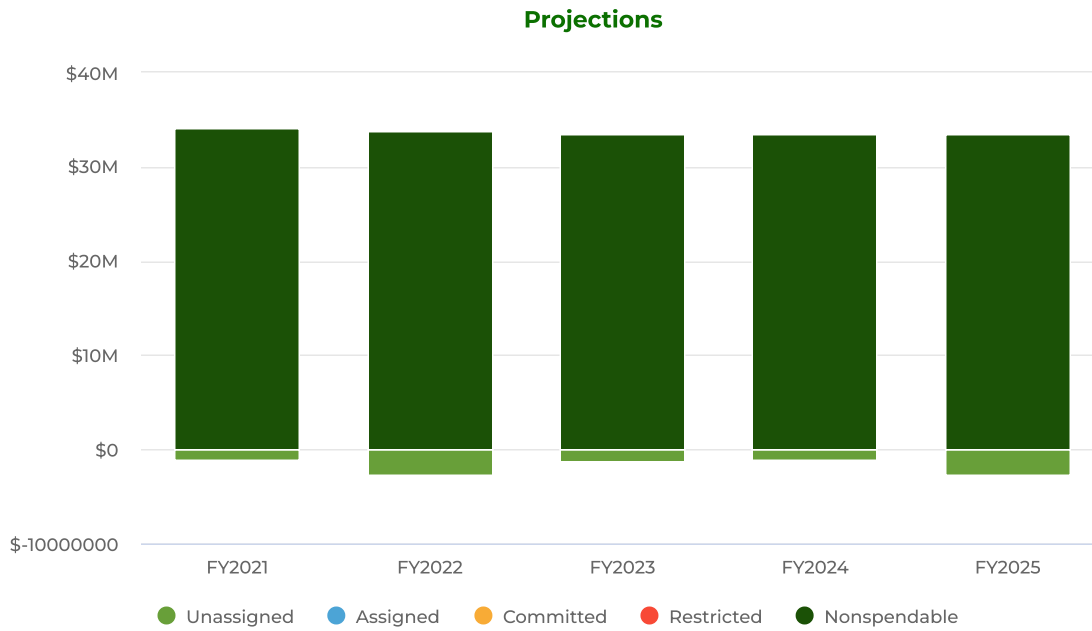
Historical trends highlight significant occurrences within the Fund, including the addition of internal services costs in FY2022, which have steadily increased, and the influx of retiree cost liability in FY2022.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Salaries And Wages	\$682,524	\$552,095	\$544,415	\$821,477	\$871,436
Paid Leave	\$101,203	\$95,134	\$117,689	\$0	\$0
Benefits	\$415,143	\$1,699,772	\$454,509	\$460,126	\$504,491
Materials & Supplies	\$162,880	\$209,925	\$339,074	\$386,119	\$425,725
Outside Services/Fee	\$472,926	\$769,714	\$802,794	\$1,060,807	\$1,049,860
Administrative Exp	\$416,749	\$315,352	\$356,670	\$287,326	\$313,540
Capital Expenditures	\$31,524	\$1,538	\$0	\$0	\$0
Accounting Adjustments	-\$19,580	-\$40,262	-\$172,202	\$0	\$0
Transfers-out	\$3,478	\$1,098,905	\$634,740	\$960,536	\$1,049,707
Depreciation	\$300,564	\$295,097	\$0	\$0	\$0
Interest On L/T Debt	\$2	\$16	\$14	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$2,567,413</b>	<b>\$4,997,286</b>	<b>\$3,077,703</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>

# Fund Balance

The District's Recreation Fund Net Position, often referred to as Fund Balance, totals \$32.2 million. Inclusive of that total are \$33.5 million in non-spendable assets as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Recreation Fund 30 is estimated at \$1.7 million.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$-1,029,868	\$-2,725,052	\$-1,236,627	\$-1,059,171	\$-2,633,241
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$34,034,265	\$33,777,892	\$33,484,007	\$33,484,007	\$33,484,007
<b>Total Fund Balance:</b>	<b>\$33,004,397</b>	<b>\$31,052,840</b>	<b>\$32,247,380</b>	<b>\$32,424,836</b>	<b>\$30,850,766</b>



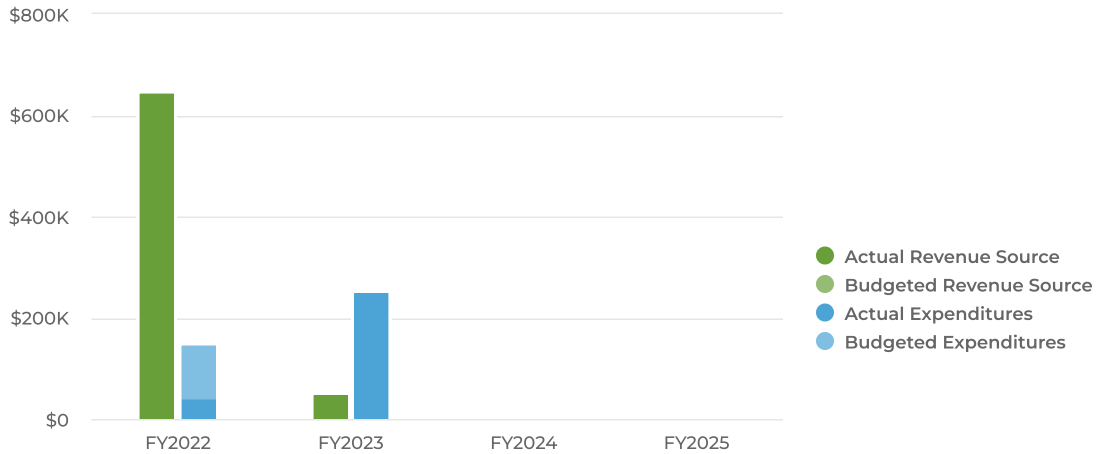
# 35 Recreation Capital Fund

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. Fund 35 is a sub-fund of Fund 30.

## Summary

Nevada Irrigation District is projecting \$0 of revenue in FY2025, since there are no planned capital projects for Recreation.

The District established the Recreation Capital Fund in FY2022 to account for the recreation capital projects and acquisitions. Since 2022, there have not been any capital projects or acquisitions budgeted.



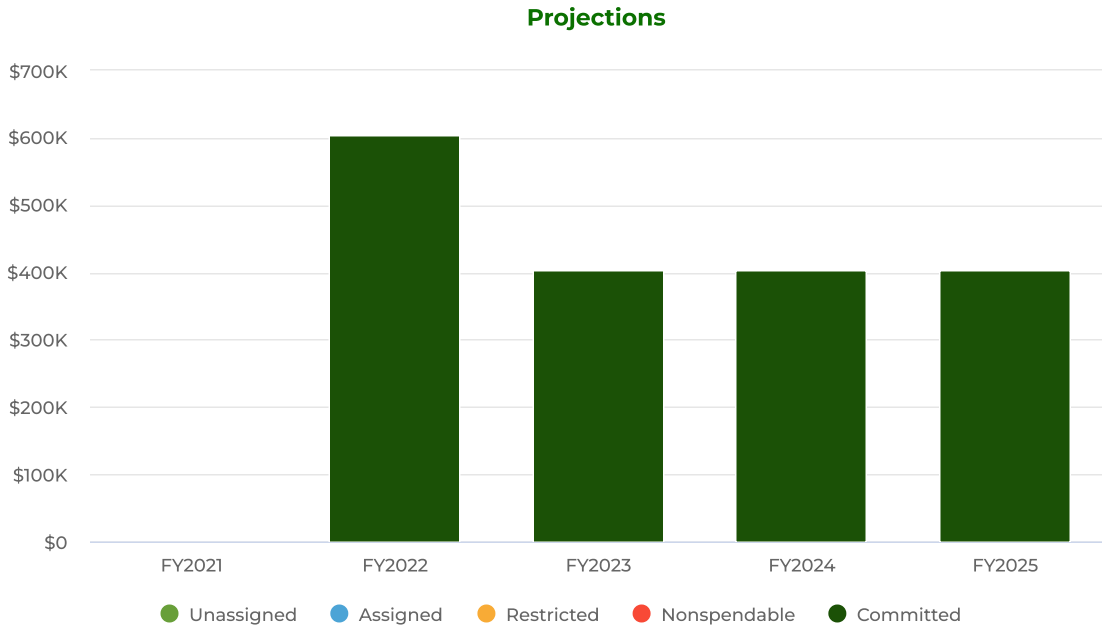
## 35 Recreation Capital Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	N/A	\$605,000	\$403,583	\$403,583
<b>Revenues</b>				
Operating Revenues	\$0	\$53,583	\$0	\$0
Non-Operating Revenues	\$650,000	\$0	\$0	\$0
<b>Total Revenues:</b>	<b>\$650,000</b>	<b>\$53,583</b>	<b>\$0</b>	<b>\$0</b>
<b>Expenditures</b>				
Capital Expenditures	\$45,000	\$0	\$0	\$0
Transfers-out	\$0	\$255,000	\$0	\$0
<b>Total Expenditures:</b>	<b>\$45,000</b>	<b>\$255,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$605,000</b>	<b>-\$201,417</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>\$403,583</b>	<b>\$403,583</b>	<b>\$403,583</b>

## Fund Balance

The Recreation Capital Fund Net Position, often referred to as Fund Balance, totals \$403.5 thousand, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spensible" Fund Balance, which refers to the short-term liquid assets available to fund expenditures. For FY2025, the Spensible Fund Balance for Recreation Capital is estimated at \$403.5 thousand.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$605,000	\$403,583	\$403,583	\$403,583
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>	<b>\$605,000</b>	<b>\$403,583</b>	<b>\$403,583</b>	<b>\$403,583</b>



# 50 Hydroelectric Fund

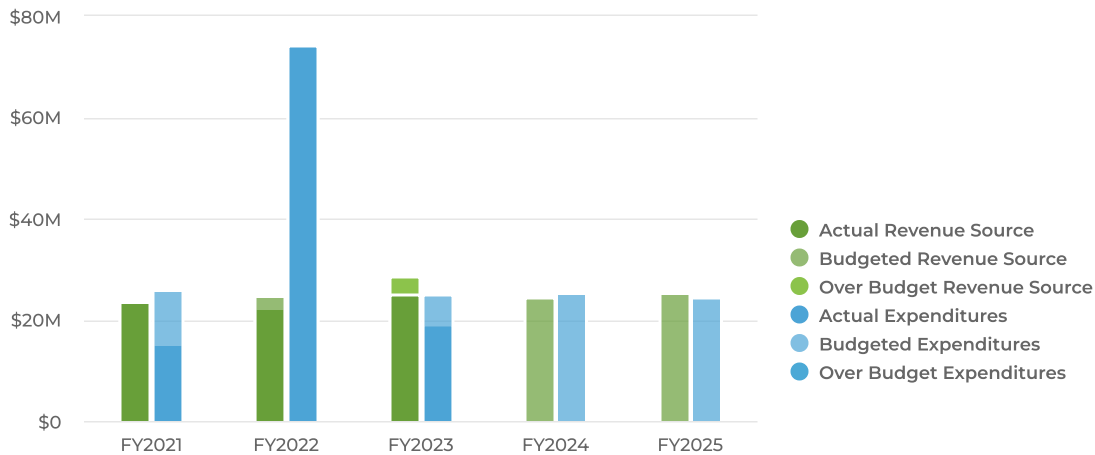
The Hydroelectric Operations Fund accounts for expenditures and revenue associated with general hydroelectric operations. Revenue is derived primarily from the sale of hydro power generated by the District's hydroelectric facilities. Fund 50 includes expenditures associated with three divisions: Hydro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

## Summary

Nevada Irrigation District is projecting \$25.43M of revenue in FY2025, which represents a 3.0% increase over the prior year. Budgeted expenditures are projected to decrease by 3.4% or \$868.14K to \$24.73M in FY2025.

Budgeted revenues for FY2025 remain relatively unchanged from the prior years with an increase of less than 3%.

FY2025 expenses reflect a slight decrease over the prior year, but have fluctuated more significantly in prior years. FY2022 documents the most dramatic change, showing expenditures increasing over the prior year by 441%. The cause was directly attributable to the opening of the Hydroelectric Capital Fund, for which \$61 million in capital funding was transferred out of the Hydro operating fund and recorded as an expenditure. Prior to the establishment of the capital fund, expenditures were subject to larger fluctuations due to the change from year to year in number and size of capital projects.



## 50 Hydroelectric Fund Comprehensive Summary

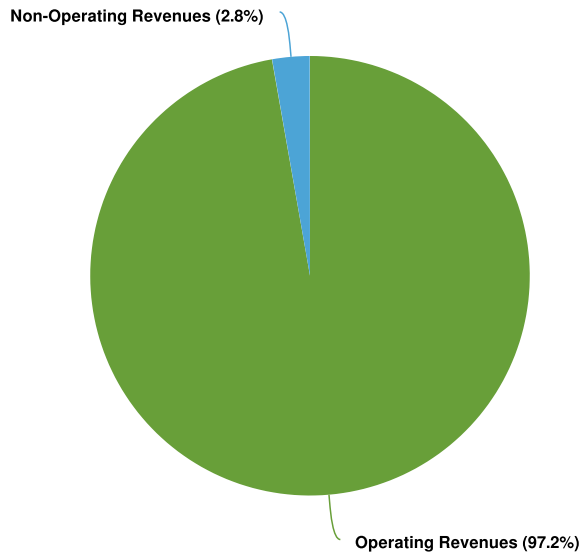
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	\$139,376,707	\$147,486,987	\$95,179,359	\$104,703,014	\$103,496,752
<b>Revenues</b>					
Operating Revenues	\$24,362,884	\$25,416,521	\$26,116,527	\$24,196,000	\$24,727,420
Non-Operating Revenues	-\$753,938	-\$3,064,753	\$2,542,330	\$500,000	\$700,000
Other Operating Revenues	-\$17,400	\$39,868	\$114,478	\$0	\$0
<b>Total Revenues:</b>	<b>\$23,591,546</b>	<b>\$22,391,637</b>	<b>\$28,773,335</b>	<b>\$24,696,000</b>	<b>\$25,427,420</b>
<b>Expenditures</b>					
Salaries And Wages	\$2,631,618	\$2,760,570	\$2,954,710	\$4,066,964	\$4,255,707

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Paid Leave	\$479,487	\$680,176	\$696,339	\$0	\$0
Benefits	\$1,153,792	\$8,995,980	\$2,293,790	\$3,179,784	\$3,325,081
Materials & Supplies	\$513,188	\$708,920	\$1,013,652	\$1,637,948	\$1,071,450
Outside Services/Fee	\$2,436,816	\$2,452,798	\$2,612,968	\$4,253,478	\$5,414,678
Administrative Exp	\$543,675	\$678,902	\$1,430,503	\$735,873	\$683,050
Capital Expenditures	\$1,941,231	-\$676,097	\$45,877	\$0	\$0
Accounting Adjustments	-\$3,033,687	-\$4,356,726	-\$701,353	\$0	\$0
Transfers-out	\$6,809,073	\$61,390,888	\$8,902,956	\$12,028,215	\$9,979,057
Depreciation	\$2,005,996	\$2,063,782	\$0	\$0	\$0
Interest On L/T Debt	\$76	\$71	\$239	\$0	\$0
<b>Total Expenditures:</b>	<b>\$15,481,265</b>	<b>\$74,699,265</b>	<b>\$19,249,681</b>	<b>\$25,902,262</b>	<b>\$24,729,022</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$8,110,280</b>	<b>-\$52,307,628</b>	<b>\$9,523,655</b>	<b>-\$1,206,262</b>	<b>\$698,398</b>
<b>Ending Fund Balance:</b>	<b>\$147,486,987</b>	<b>\$95,179,359</b>	<b>\$104,703,014</b>	<b>\$103,496,752</b>	<b>\$104,195,150</b>

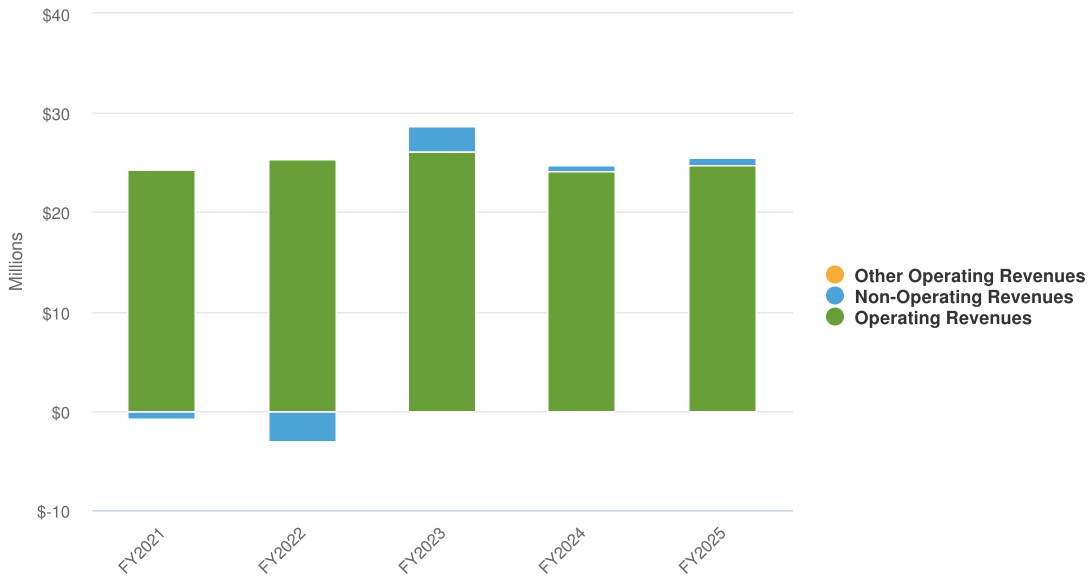
## Revenues by Source

Revenue is derived primarily from the sale of hydro power generated by the District's hydroelectric facilities, with marginal gains and interest from investments.

### Projected 2025 Revenues by Source



### Budgeted and Historical 2025 Revenues by Source



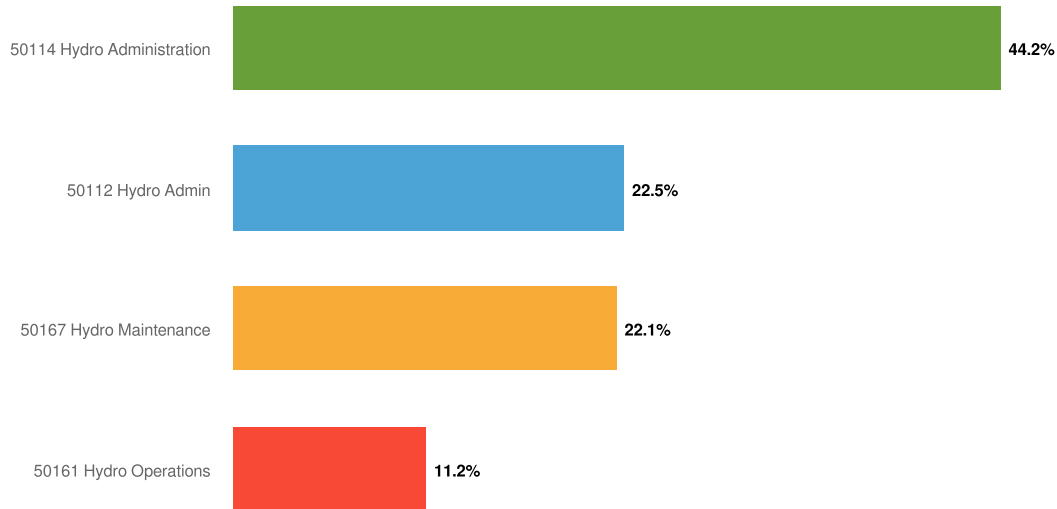
Over the prior four-year period reported from 2021-2025, revenues have increased by 7.8%.

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source					
Operating Revenues	\$24,362,884	\$25,416,521	\$26,116,527	\$24,196,000	\$24,727,420
Non-Operating Revenues	-\$753,938	-\$3,064,753	\$2,542,330	\$500,000	\$700,000
Other Operating Revenues	-\$17,400	\$39,868	\$114,478	\$0	\$0
<b>Total Revenue Source:</b>	<b>\$23,591,546</b>	<b>\$22,391,637</b>	<b>\$28,773,335</b>	<b>\$24,696,000</b>	<b>\$25,427,420</b>

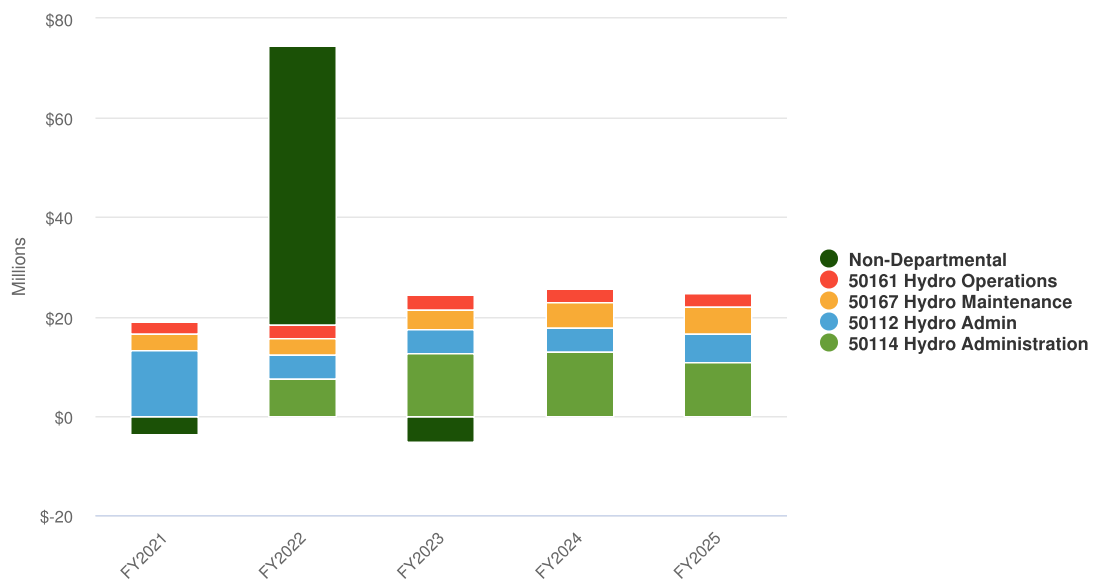
# Expenditures by Department

Within the Fund, Hydro Administration is reporting 49.3% of budgeted expenditures, followed by Hydro Maintenance at 20.6%, and Hydro Admin at 18.7%.

## Budgeted Expenditures by Function Expenditures by Department



## Budgeted and Historical Expenditures by Function Expenditures by Department



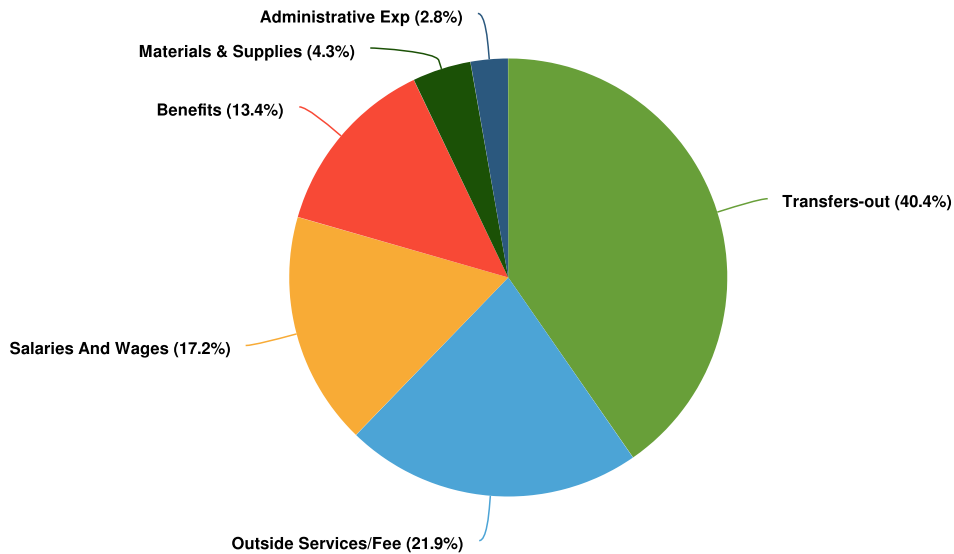


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
Non-Departmental	-\$3,552,247	\$56,358,066	-\$5,096,780	\$0	\$0
50112 Hydro Admin	\$13,364,458	\$5,083,612	\$4,733,707	\$4,514,862	\$5,565,239
50114 Hydro Administration	\$0	\$7,364,818	\$12,754,932	\$12,967,584	\$10,918,292
50161 Hydro Operations	\$2,496,336	\$2,543,157	\$2,876,707	\$2,626,940	\$2,773,931
50167 Hydro Maintenance	\$3,172,718	\$3,349,613	\$3,981,114	\$5,792,875	\$5,471,560
<b>Total Expenditures:</b>	<b>\$15,481,265</b>	<b>\$74,699,265</b>	<b>\$19,249,681</b>	<b>\$25,902,262</b>	<b>\$24,729,022</b>

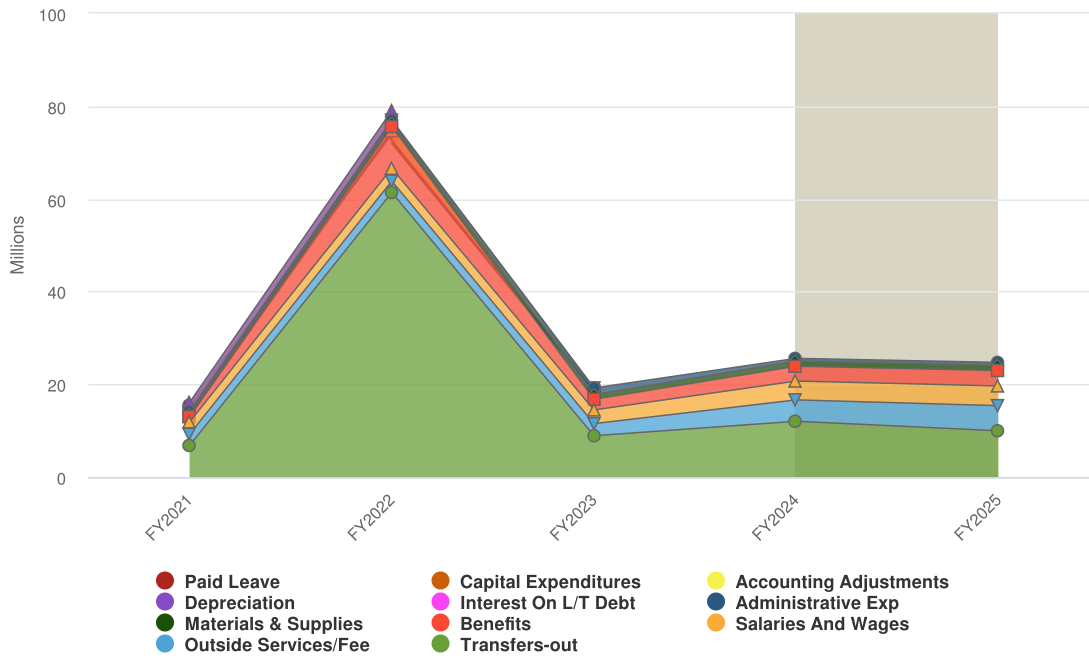
## Expenditures by Expense Type

Transfers-out is the largest expense category, including \$10.0 million in transfers-out to fund internal services and recreation activities. Outside Services and Fees are budgeted at 21.9%, followed by Salaries and Wages totaling 17.2% and Benefits registering at 13.4%.

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

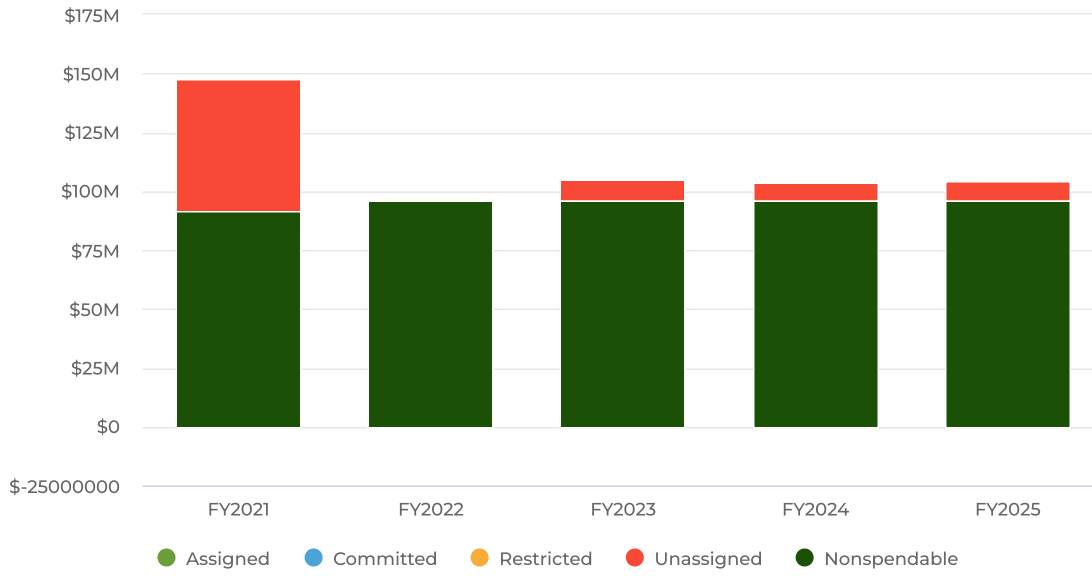
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects					
Salaries And Wages	\$2,631,618	\$2,760,570	\$2,954,710	\$4,066,964	\$4,255,707
Paid Leave	\$479,487	\$680,176	\$696,339	\$0	\$0
Benefits	\$1,153,792	\$8,995,980	\$2,293,790	\$3,179,784	\$3,325,081
Materials & Supplies	\$513,188	\$708,920	\$1,013,652	\$1,637,948	\$1,071,450
Outside Services/Fee	\$2,436,816	\$2,452,798	\$2,612,968	\$4,253,478	\$5,414,678
Administrative Exp	\$543,675	\$678,902	\$1,430,503	\$735,873	\$683,050
Capital Expenditures	\$1,941,231	-\$676,097	\$45,877	\$0	\$0
Accounting Adjustments	-\$3,033,687	-\$4,356,726	-\$701,353	\$0	\$0
Transfers-out	\$6,809,073	\$61,390,888	\$8,902,956	\$12,028,215	\$9,979,057
Depreciation	\$2,005,996	\$2,063,782	\$0	\$0	\$0
Interest On L/T Debt	\$76	\$71	\$239	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$15,481,265</b>	<b>\$74,699,265</b>	<b>\$19,249,681</b>	<b>\$25,902,262</b>	<b>\$24,729,022</b>

# Fund Balance

The District's Hydroelectric Operations Fund 50 Net Position, often referred to as Fund Balance, totals \$104.7 million. Inclusive of that total are all the Funds non-spendable assets totaling \$95.7 million and unassigned/undesignated Fund Balance of \$9.0 million, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Fund 50 is estimated at \$21.0 million.

## Projections



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$55,975,601	-\$766,632	\$8,952,559	\$7,746,298	\$8,444,696
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$91,511,386	\$95,945,991	\$95,750,454	\$95,750,454	\$95,750,454
<b>Total Fund Balance:</b>	<b>\$147,486,987</b>	<b>\$95,179,359</b>	<b>\$104,703,014</b>	<b>\$103,496,752</b>	<b>\$104,195,150</b>



# 55 Hydroelectric Capital Fund

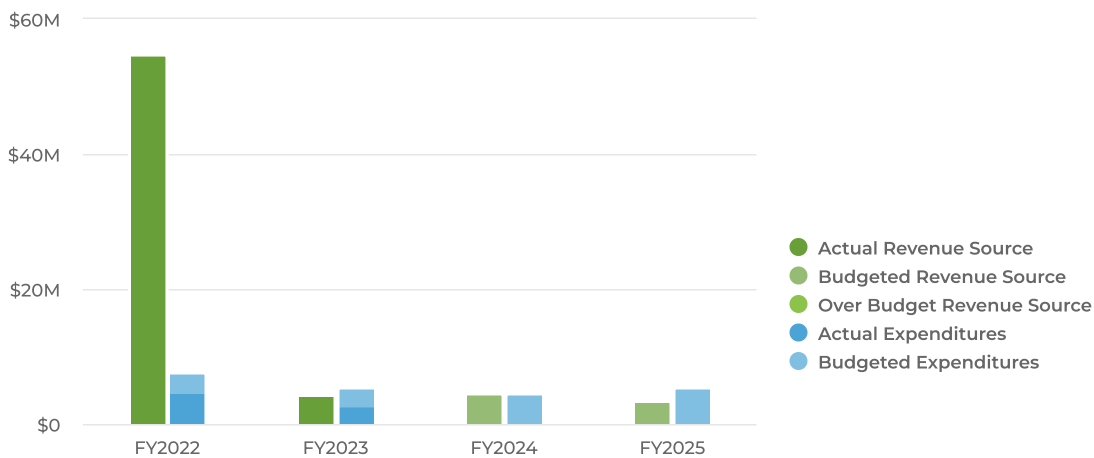
The Hydroelectric Capital Fund accounts for expenditures and revenues for capital improvements associated with hydroelectric operations. Revenue derives solely from transfers-in from the Hydroelectric Operating Fund. Fund 55 is a sub-fund of Fund 50.

## Summary

Nevada Irrigation District is projecting \$3.47M of revenue in FY2025, which represents a 24.0% decrease over the prior year. Budgeted expenditures are projected to increase by 22.7% or \$1.03M to \$5.6M in FY2025.

The District established the Hydroelectric Capital Fund in FY2022 to account for the District's hydro capital activities. At its conception, capital funds were transferred from the operating fund in the amount of \$54.8 million in FY 2022.

In FY2025, transfers-in totaling \$3.5 million are scheduled, along with \$2.1 million in fund balance over minimum reserves, to cover the current year's projects totaling \$5.6 million.



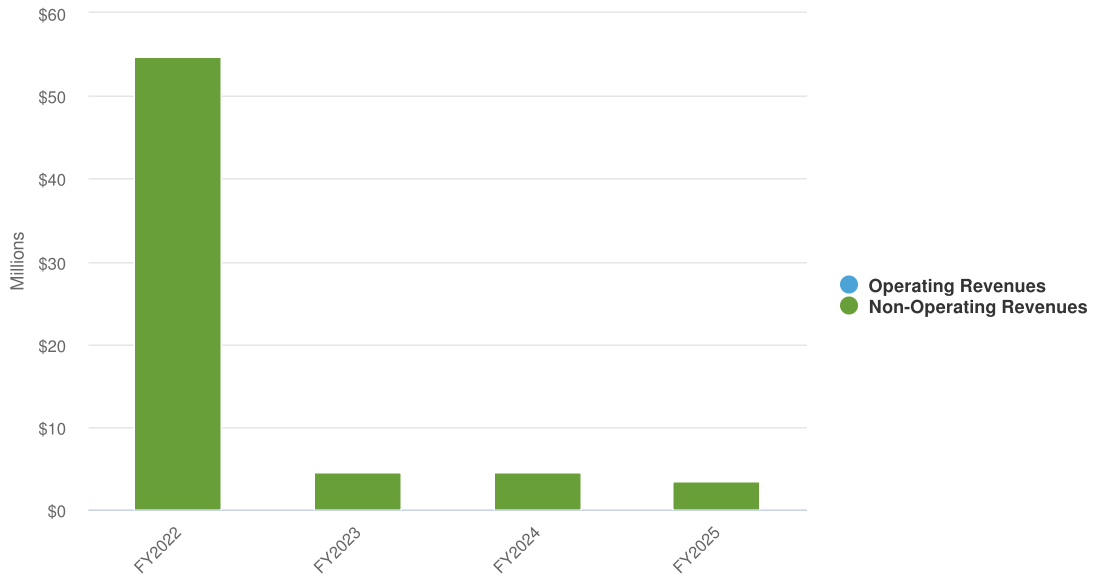
## 55 Hydroelectric Capital Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	N/A	\$49,950,107	\$51,639,125	\$52,129,125
<b>Revenues</b>				
Operating Revenues	\$0	\$58,514	\$0	\$0
Non-Operating Revenues	\$54,805,000	\$4,500,000	\$4,565,000	\$3,470,875
<b>Total Revenues:</b>	<b>\$54,805,000</b>	<b>\$4,558,514</b>	<b>\$4,565,000</b>	<b>\$3,470,875</b>
<b>Expenditures</b>				
Administrative Exp	\$0	\$0	\$50,000	\$175,000
Capital Expenditures	\$4,854,893	\$2,869,495	\$4,025,000	\$5,425,000
<b>Total Expenditures:</b>	<b>\$4,854,893</b>	<b>\$2,869,495</b>	<b>\$4,075,000</b>	<b>\$5,600,000</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$49,950,107</b>	<b>\$1,689,019</b>	<b>\$490,000</b>	<b>-\$2,129,125</b>
<b>Ending Fund Balance:</b>	N/A	\$51,639,125	\$52,129,125	\$50,000,000

## Revenues by Source

Hydroelectric Capital Fund revenues are derived solely from transfers-in from the Hydroelectric Operating Fund.

### Budgeted and Historical 2025 Revenues by Source



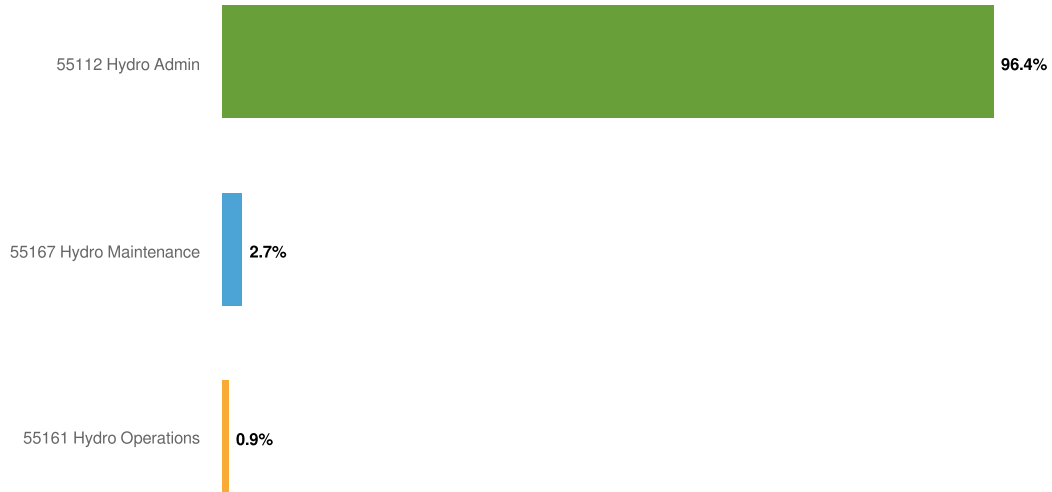
In FY2025, transfers-in from the Hydroelectric Operations Fund totaling \$3.5 million, along with \$2.1 million in fund balance over minimum reserves, are scheduled to help cover the current year's projects totaling \$5.6 million.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source				
Operating Revenues	\$0	\$58,514	\$0	\$0
Non-Operating Revenues	\$54,805,000	\$4,500,000	\$4,565,000	\$3,470,875
<b>Total Revenue Source:</b>	<b>\$54,805,000</b>	<b>\$4,558,514</b>	<b>\$4,565,000</b>	<b>\$3,470,875</b>

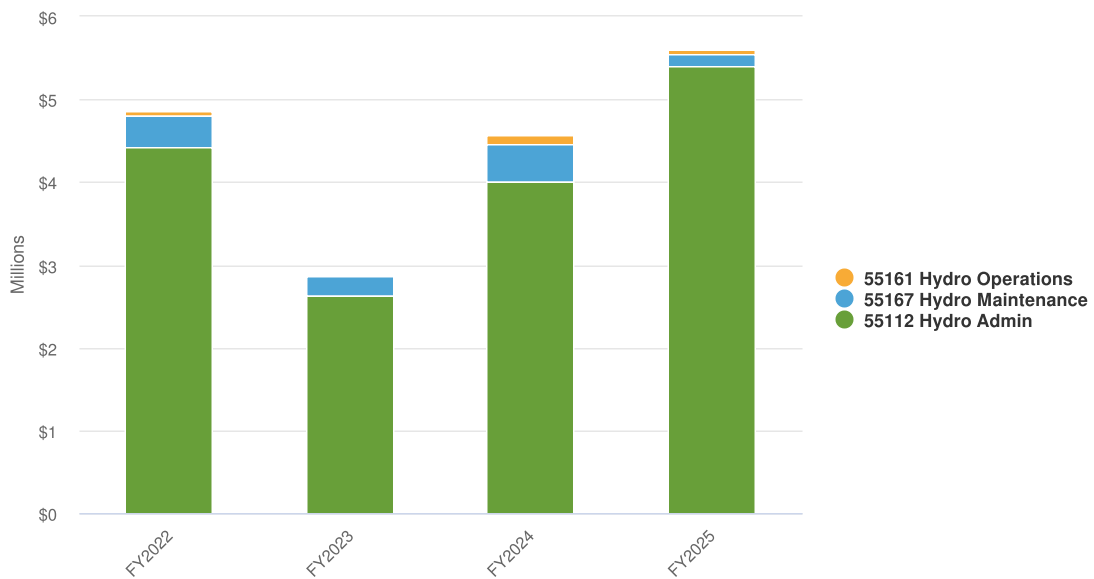
# Expenditures by Department

Capital projects and acquisitions are budgeted at 96.4% of total expenditures for the Hydroelectric Admin Department, 2.7% for Hydro Maintenance, and 0.9% allocated to Hydro Operations.

## Budgeted Expenditures by Department



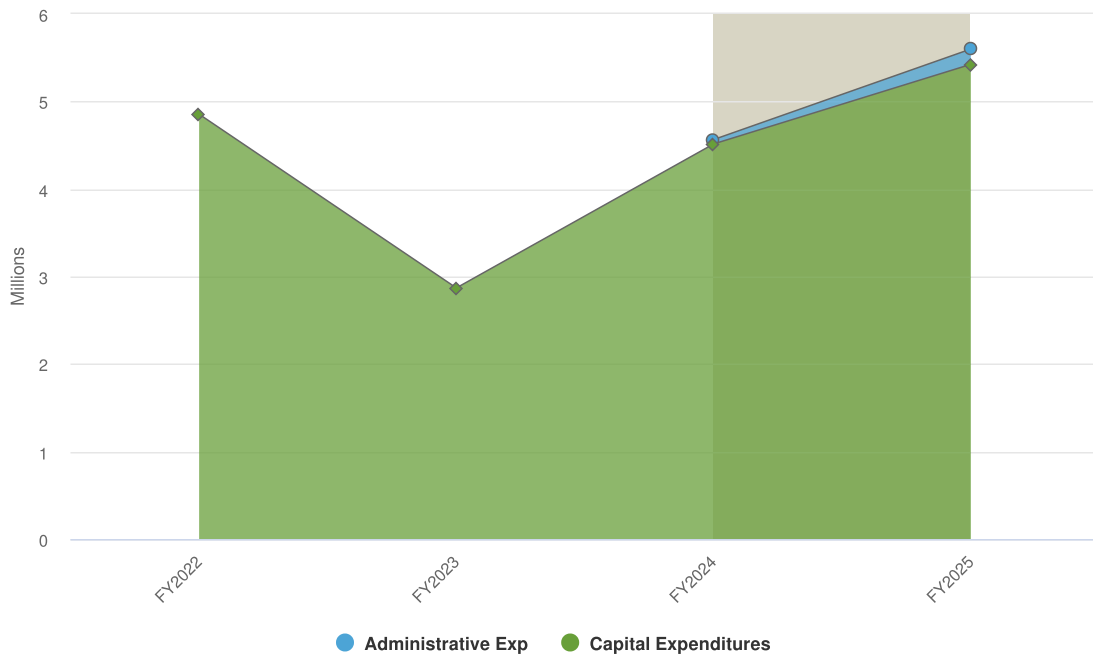
## Budgeted and Historical Expenditures by Department



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures				
55112 Hydro Admin	\$4,429,023	\$2,627,995	\$3,500,000	\$5,400,000
55161 Hydro Operations	\$50,983	\$0	\$110,000	\$50,000
55167 Hydro Maintenance	\$374,888	\$241,500	\$465,000	\$150,000
<b>Total Expenditures:</b>	<b>\$4,854,893</b>	<b>\$2,869,495</b>	<b>\$4,075,000</b>	<b>\$5,600,000</b>

## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

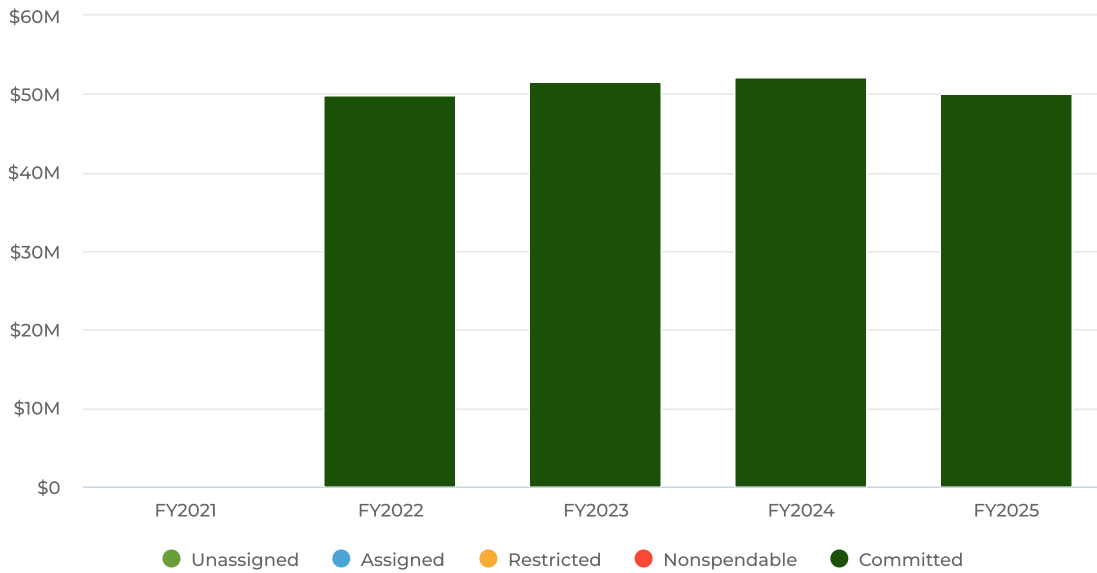
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects				
Administrative Exp	\$0	\$0	\$50,000	\$175,000
Capital Expenditures	\$4,854,893	\$2,869,495	\$4,025,000	\$5,425,000
<b>Total Expense Objects:</b>	<b>\$4,854,893</b>	<b>\$2,869,495</b>	<b>\$4,075,000</b>	<b>\$5,600,000</b>

# Fund Balance

The District's Hydroelectric Capital Fund Net Position, often referred to as Fund Balance, totals \$51.6 million, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenses. For FY2025, the Spendable Fund Balance for Hydroelectric Capital Fund 55 is estimated at \$52.1 million.

## Projections



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$49,950,107	\$51,639,125	\$52,129,125	\$50,000,000
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>	<b>\$49,950,107</b>	<b>\$51,639,125</b>	<b>\$52,129,125</b>	<b>\$50,000,000</b>





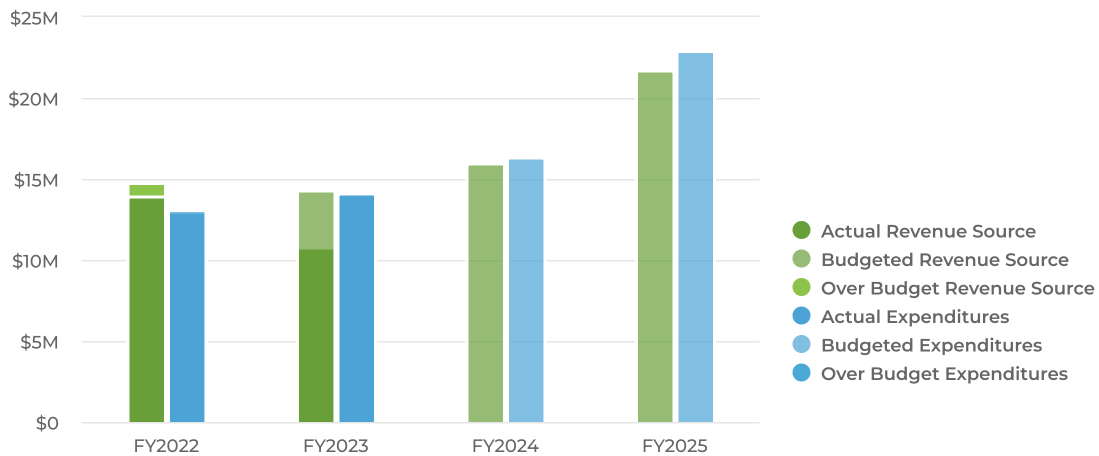
## 70 Internal Services Fund

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. Fund 70 includes the following divisions: Board of Directors, Management, Watershed, Human Resources, Information Technology, Safety, Communications, Accounting, Engineering, Purchasing, and Shop Operations.

### Summary

Nevada Irrigation District is projecting \$21.78M of revenue in FY2025, which represents a 36.3% increase over the prior year. Budgeted expenditures are projected to increase by 40.5% or \$6.63M to \$23M in FY2025.

The Internal Services Fund 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 FY2025, that allocation was calculated as: Water Fund 64%, Recreation Fund 5%, and Hydroelectric Fund 31%. This allocation was calculated through the completion of a Cost Allocation Plan (CAP) that was completed during the FY2024.



FY2025 Internal Services Fund budget increased by \$6.6 million from the prior year. The large increase was mainly due to moving the Engineering Department from Water Fund 10 to Fund 70. This move was decided on as a result of completing the CAP as Engineering was determined to be an overhead cost.

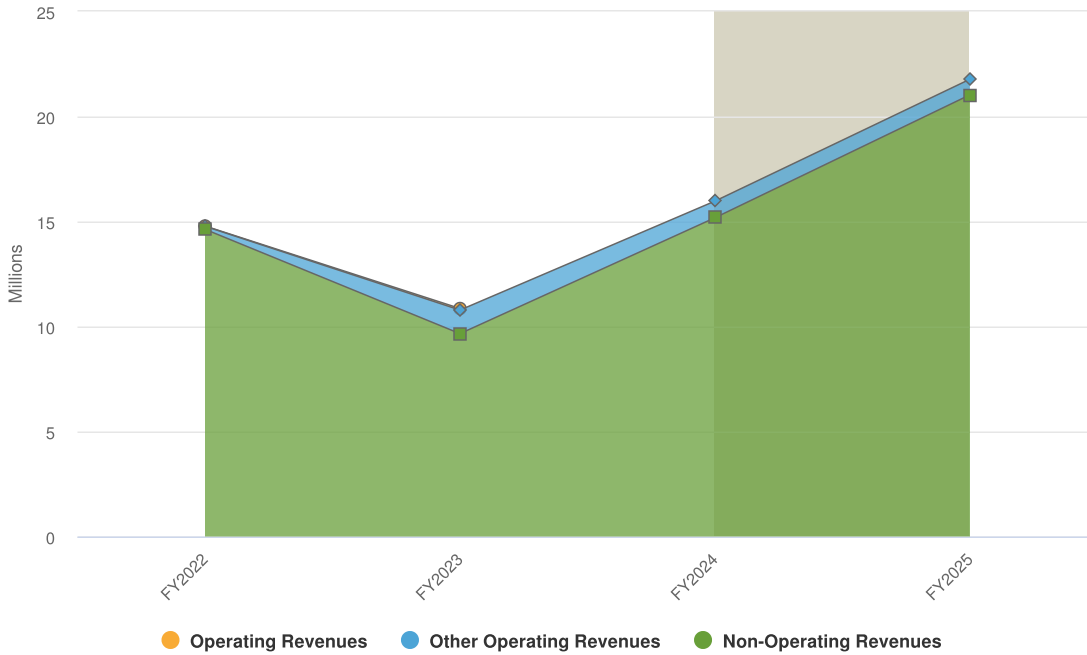
## 70 Internal Services Fund Comprehensive Summary

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Beginning Fund Balance:</b>	N/A	\$1,746,662	-\$1,669,038	-\$2,423,226
<b>Revenues</b>				
Operating Revenues	\$11,192	\$74,088	\$0	\$0
Non-Operating Revenues	\$14,629,199	\$9,659,609	\$15,179,821	\$21,034,134
Other Operating Revenues	\$145,611	\$1,123,644	\$792,775	\$742,950
<b>Total Revenues:</b>	<b>\$14,786,002</b>	<b>\$10,857,341</b>	<b>\$15,972,596</b>	<b>\$21,777,084</b>
<b>Expenditures</b>				
Salaries And Wages	\$2,602,491	\$2,726,118	\$3,835,369	\$6,066,530
Paid Leave	\$499,698	\$514,534	\$0	\$0
Benefits	\$1,607,601	\$2,176,729	\$3,115,253	\$4,568,762
Materials & Supplies	\$893,043	\$1,052,387	\$1,057,051	\$1,119,131
Outside Services/Fee	\$1,819,337	\$3,040,333	\$3,931,878	\$3,898,967
Administrative Exp	\$1,603,672	\$1,021,992	\$4,437,233	\$4,937,965
Capital Expenditures	\$42,870	\$0	\$743,031	\$2,405,200
Accounting Adjustments	\$0	\$3,740,888	\$0	\$0
Transfers-out	\$3,970,462	\$0	\$0	\$0
Interest On L/T Debt	\$167	\$59	\$0	\$0
<b>Total Expenditures:</b>	<b>\$13,039,340</b>	<b>\$14,273,041</b>	<b>\$17,119,816</b>	<b>\$22,996,555</b>
<b>Total Revenues Less Expenditures:</b>	<b>\$1,746,662</b>	<b>-\$3,415,700</b>	<b>-\$1,147,220</b>	<b>-\$1,219,470</b>
<b>Ending Fund Balance:</b>	<b>N/A</b>	<b>-\$1,669,038</b>	<b>-\$2,816,257</b>	<b>-\$3,642,697</b>

# Revenues by Source

Funding is derived primarily from transfers-in from the District's operating funds on a cost-allocated basis. For FY2025, that allocation was calculated as: Water Fund 64%, Recreation Fund 5%, and Hydroelectric Fund 31%. Other Operating Revenues include grants at 5%.

**Budgeted and Historical 2025 Revenues by Source**



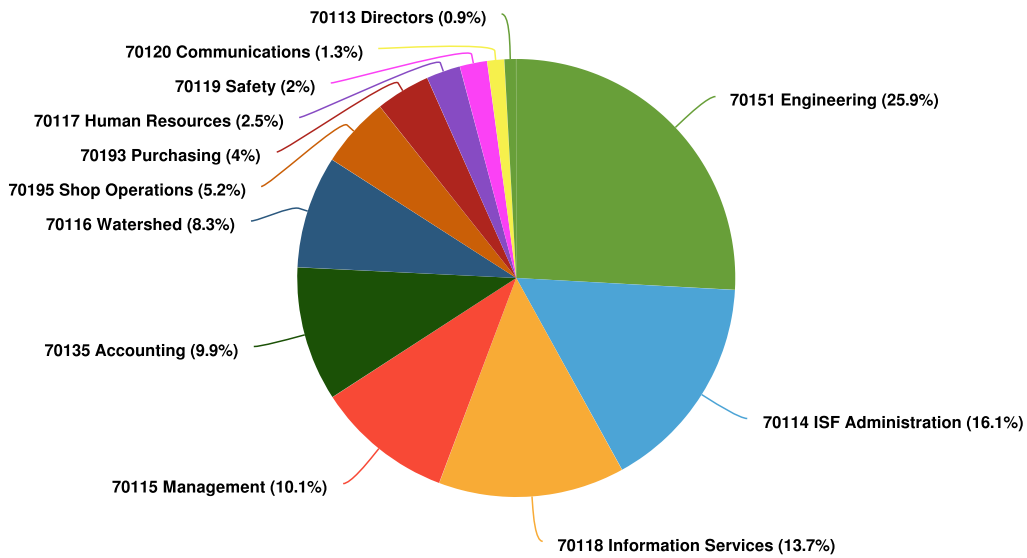
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Revenue Source				
Operating Revenues	\$11,192	\$74,088	\$0	\$0
Non-Operating Revenues	\$14,629,199	\$9,659,609	\$15,179,821	\$21,034,134
Other Operating Revenues	\$145,611	\$1,123,644	\$792,775	\$742,950
<b>Total Revenue Source:</b>	<b>\$14,786,002</b>	<b>\$10,857,341</b>	<b>\$15,972,596</b>	<b>\$21,777,084</b>

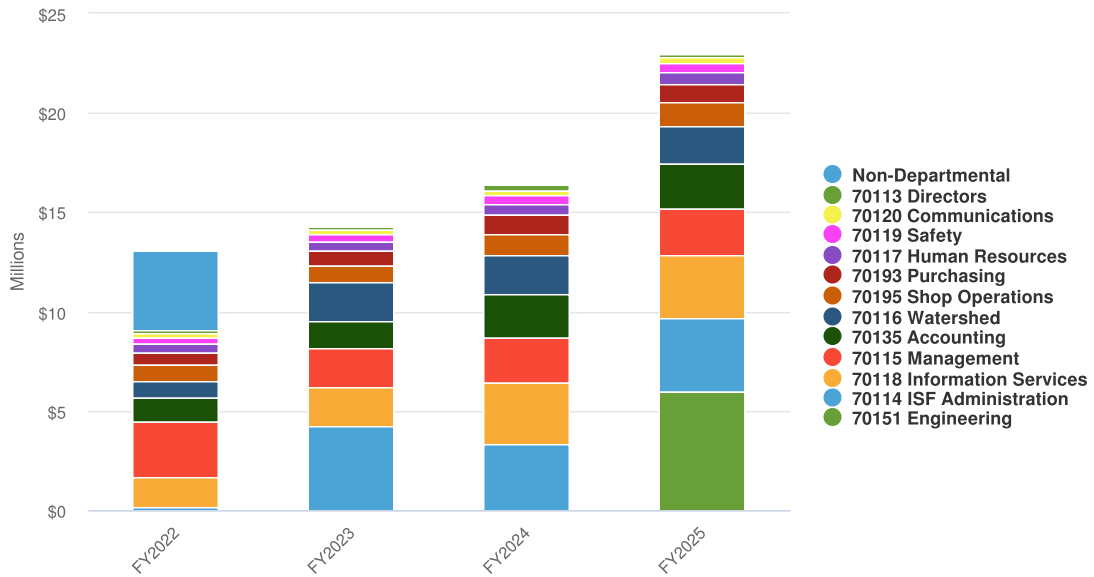
# Expenditures by Department

The Engineering Department represents 25.9% of budgeted expenditures, followed by ISF Administration at 16.1%, Information Services at 13.7%, and Management totaling 10.1%.

## Budgeted Expenditures by Department



## Budgeted and Historical Expenditures by Function Expenditures by Department

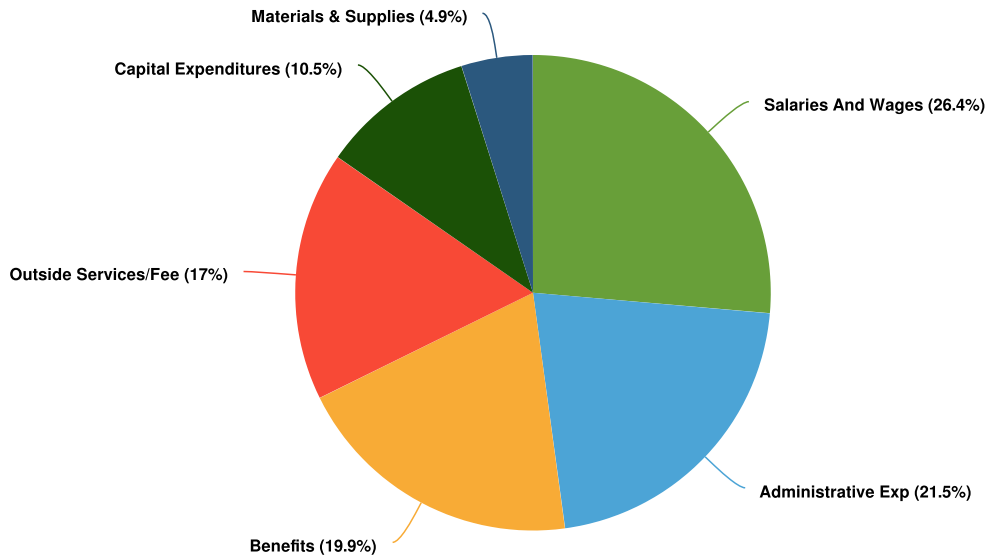


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures				
Non-Departmental	\$3,970,462	\$0	\$0	\$0
70113 Directors	\$181,555	\$161,525	\$247,533	\$199,894
70114 ISF Administration	\$130,986	\$4,261,200	\$3,309,499	\$3,703,035
70115 Management	\$2,780,499	\$1,931,628	\$2,146,811	\$2,329,112
70116 Watershed	\$843,913	\$1,980,422	\$2,373,167	\$1,909,139
70117 Human Resources	\$433,000	\$507,885	\$562,189	\$577,851
70118 Information Services	\$1,562,483	\$1,927,532	\$3,639,442	\$3,160,390
70119 Safety	\$327,444	\$348,276	\$434,289	\$462,712
70120 Communications	\$205,294	\$209,600	\$269,570	\$290,114
70135 Accounting	\$1,179,023	\$1,359,858	\$2,141,914	\$2,283,842
70151 Engineering	\$0	\$0	\$0	\$5,951,793
70193 Purchasing	\$620,887	\$701,351	\$917,334	\$927,557
70195 Shop Operations	\$803,793	\$883,764	\$1,078,069	\$1,201,115
<b>Total Expenditures:</b>	<b>\$13,039,340</b>	<b>\$14,273,041</b>	<b>\$17,119,816</b>	<b>\$22,996,555</b>

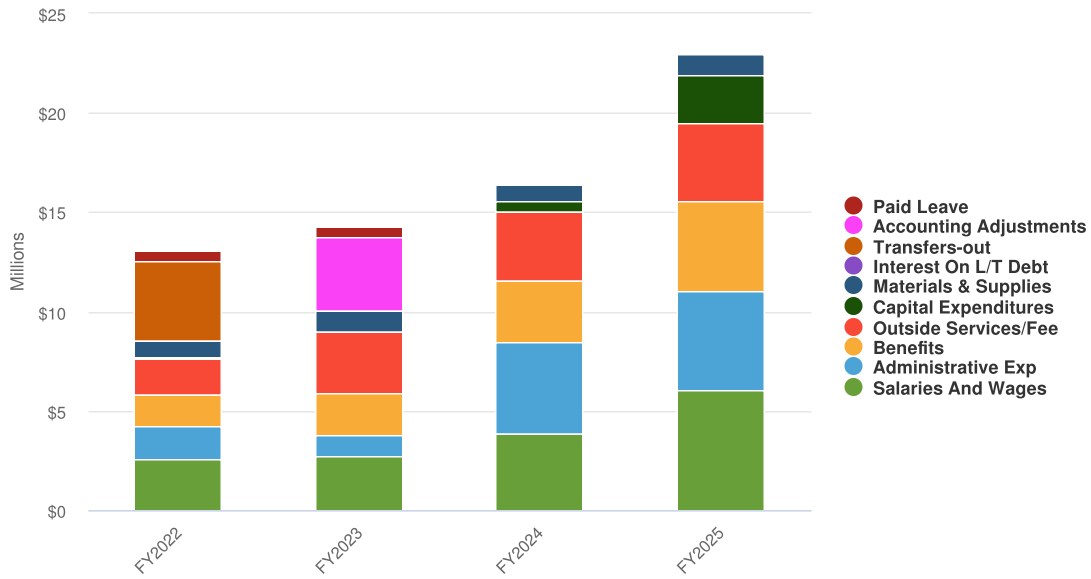
## Expenditures by Expense Type

The Funds' three highest cost categories are Salaries and Wages totaling 26.4%, Administrative Expenses at 21.5%, and Benefits at 19.9%.

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

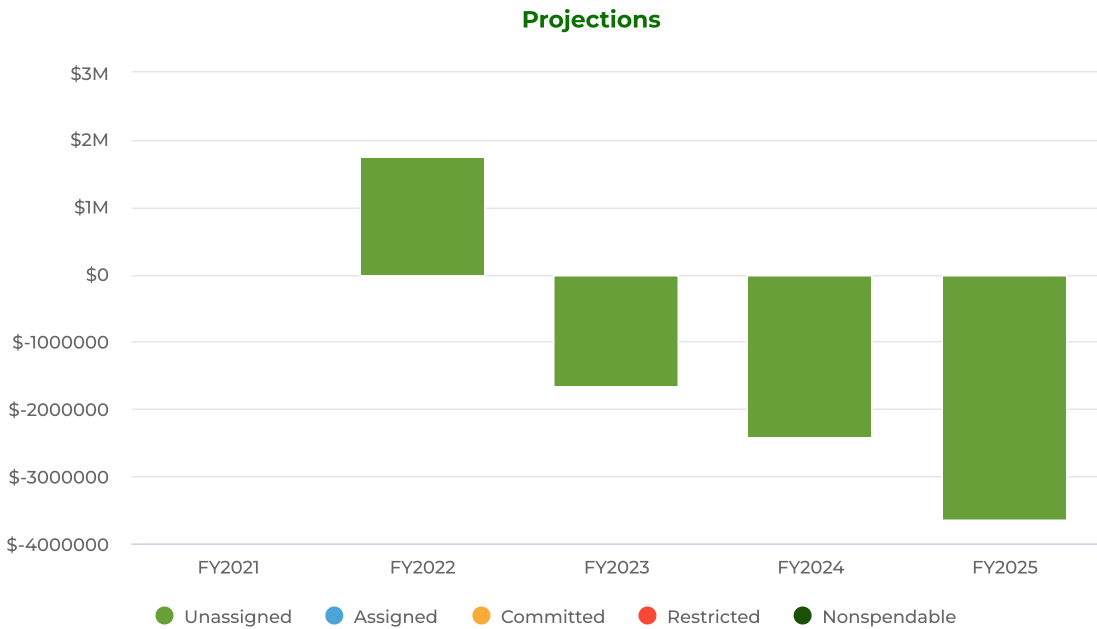


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expense Objects				
Salaries And Wages	\$2,602,491	\$2,726,118	\$3,835,369	\$6,066,530
Paid Leave	\$499,698	\$514,534	\$0	\$0
Benefits	\$1,607,601	\$2,176,729	\$3,115,253	\$4,568,762
Materials & Supplies	\$893,043	\$1,052,387	\$1,057,051	\$1,119,131
Outside Services/Fee	\$1,819,337	\$3,040,333	\$3,931,878	\$3,898,967
Administrative Exp	\$1,603,672	\$1,021,992	\$4,437,233	\$4,937,965
Capital Expenditures	\$42,870	\$0	\$743,031	\$2,405,200
Accounting Adjustments	\$0	\$3,740,888	\$0	\$0
Transfers-out	\$3,970,462	\$0	\$0	\$0
Interest On L/T Debt	\$167	\$59	\$0	\$0
<b>Total Expense Objects:</b>	<b>\$13,039,340</b>	<b>\$14,273,041</b>	<b>\$17,119,816</b>	<b>\$22,996,555</b>

# Fund Balance

The Internal Services Fund Net Position, often referred to as Fund Balance, totals -\$1.7 million, as of the most recent audit completed for the year ending December 31, 2023.

For budgeting purposes, we often refer to "Spendable" Fund Balance, which refers to the short-term liquid assets available to fund expenditures. For FY2025, the Spendable Fund Balance for Internal Services Fund 70 is estimated at \$1.2 million.



Financial Summary	FY2021	FY2022	FY2023	FY2024	FY2025
<b>Fund Balance</b>	—	—	—	—	—
Unassigned	\$0	\$1,746,662	-\$1,669,038	-\$2,423,226	-\$3,642,697
Assigned	\$0	\$0	\$0	\$0	\$0
Committed	\$0	\$0	\$0	\$0	\$0
Restricted	\$0	\$0	\$0	\$0	\$0
Nonspendable	\$0	\$0	\$0	\$0	\$0
<b>Total Fund Balance:</b>	<b>\$0</b>	<b>\$1,746,662</b>	<b>-\$1,669,038</b>	<b>-\$2,423,226</b>	<b>-\$3,642,697</b>

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# **FUNDING SOURCES**

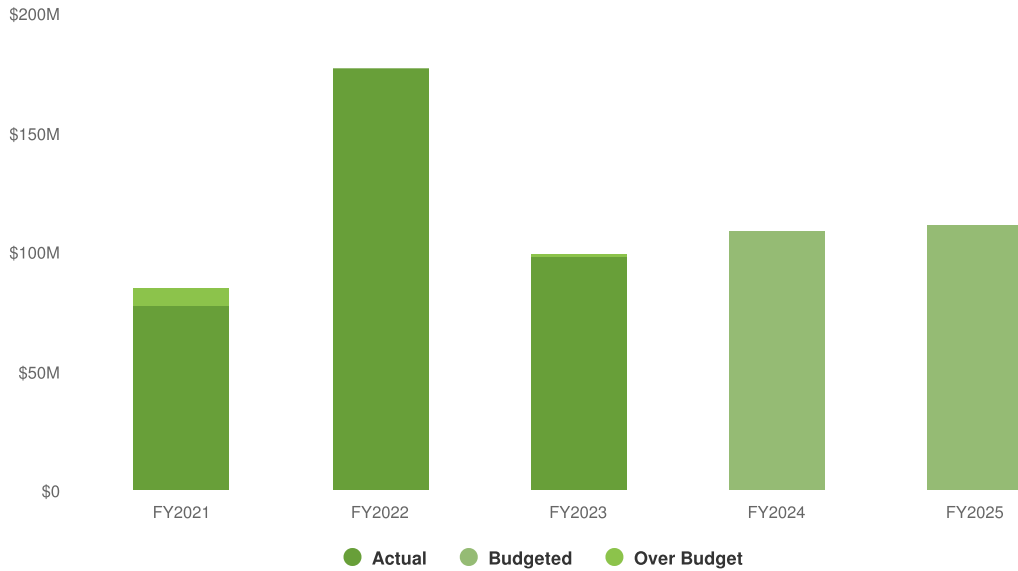
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# Revenue Summary

**\$111,283,190**    **\$2,292,266**  
(2.10% vs. prior year)

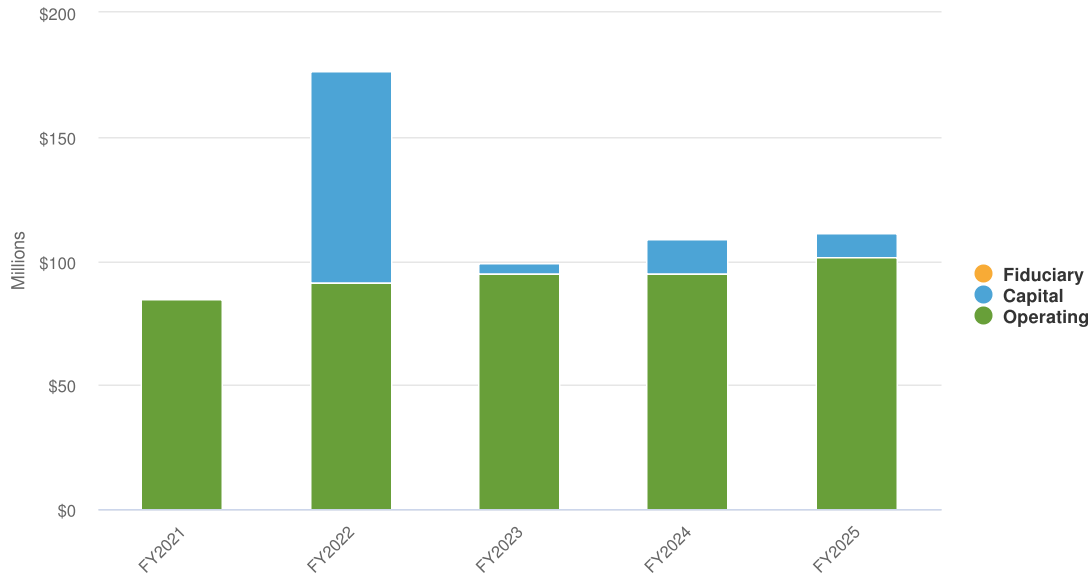
## Revenue Summary Proposed and Historical Budget vs. Actual



District revenues are relatively consistent each year. However, the total revenue amounts take into consideration the interfund transfers. These transfers have increased due to capital funding transfers from operating to capital funds. This was particularly the case in FY2022 when a large amount of work was done on capital projects which resulted in the large spike you see on the graphs in this section.

# Revenue by Fund

## Budgeted and Historical 2025 Revenue by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Operating</b>					
<b>10 Water Fund</b>					
<b>Water Sales</b>					
NON-COMMERCIAL-INSIDE	\$17,388,120	\$15,533,615	\$15,224,100	\$17,000,000	\$17,500,000
NON-COMMERCIAL-OUTSIDE	\$125,365	\$90,776	\$98,378	\$150,000	\$110,000
COMMERCIAL - INSIDE	\$3,098,382	\$2,775,128	\$2,690,659	\$3,000,000	\$2,900,000
COMMERCIAL - OUTSIDE	\$9,398	\$9,820	\$8,893	\$11,000	\$10,000
SUMMER - INSIDE	\$6,883,079	\$6,708,878	\$6,589,552	\$6,800,000	\$7,000,000
SUMMER - OUTSIDE	\$240,745	\$225,504	\$209,607	\$230,000	\$200,000
WINTER - INSIDE	\$674,318	\$628,255	\$673,449	\$650,000	\$700,000
WINTER - OUTSIDE	\$14,935	\$12,131	\$13,521	\$14,500	\$15,000
ANNUAL	\$459,127	\$441,636	\$451,250	\$440,000	\$450,000
DEMAND/FALL/INTERM RAW	\$42,879	\$111,891	\$104,253	\$80,000	\$80,000
NEVADA CITY RAW	\$136,393	\$411,777	\$414,392	\$130,000	\$80,000
LAKE VERA TREATED	\$30,922	\$24,102	\$30,039	\$27,000	\$32,500
GRASS VALLEY RAW WATER	\$394,421	\$30,242	\$3,343	\$350,000	\$400,000
CV-TREATED @ TRMT PLANT	\$6,947	\$2,606	\$64,716	\$8,000	\$45,000
GRASS VALLEY BROADVEW TR	\$56,728	\$60,193	\$72,522	\$56,000	\$70,000
NEVADA COUNTY-IN-TANK WT	\$343,050	\$241,603	\$176,393	\$250,000	\$180,000
SUPPLEMENTAL RAW WTR	\$590,069	\$477,646	\$540,261	\$500,000	\$580,000
STATE/COUNTY MANDATED FE	\$444,450	\$446,522	\$477,403	\$0	\$0
FS/DC/PRV FEES	\$284,595	\$447,744	\$527,230	\$450,000	\$550,000
ENERGY PUMPING - TREATED	\$0	\$0	\$6	\$0	\$0

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
ENERGY PUMPING - RAW	\$69,414	\$72,603	\$74,102	\$75,000	\$85,000
TAX TRANSFER-WATER TOLLS	-\$176,400	-\$200,500	-\$206,698	\$250,000	-\$200,000
APPLICATION FEES	\$13,400	\$11,100	\$8,100	\$11,000	\$10,000
LOW INCOME RATE ASSIST	-\$6,851	-\$7,818	-\$10,426	-\$10,000	-\$12,000
5% DISCOUNT-AG WATER	-\$4,519	-\$8,114	-\$4,754	\$0	-\$5,500
STANDBY CHARGES	\$150,133	\$145,150	\$120,862	\$0	\$0
<b>Total Water Sales:</b>	<b>\$31,269,097</b>	<b>\$28,692,490</b>	<b>\$28,351,154</b>	<b>\$30,472,500</b>	<b>\$30,780,000</b>
<b>Operating Revenues</b>					
TREATED WTR METER INSTAL	\$184,797	\$167,235	\$50,068	\$165,000	\$100,000
CHANGE OF SERVICE	\$65	\$0	\$25,335	\$0	\$0
NEW DBL CK VALVE INSTALL	\$73,562	\$60,661	\$29,246	\$55,000	\$30,000
NEW RAW WATER SVC INSTAL	\$96,603	\$59,957	\$27,872	\$66,000	\$30,000
SERVICE LINE INSTALL FEE	\$30,609	\$19,710	\$9,654	\$20,000	\$15,000
INSURANCE/CLAIMS SETLMTS	\$278,369	\$173,801	\$22,615	\$0	\$0
INSURANCE REFUNDS	\$0	\$18,147	\$4,019	\$0	\$0
QUITCLAIM;EASEMNT;ABNDMN	\$853	\$6,176	\$8,650	\$0	\$0
PIPELINE REIMB FEE	\$211,904	\$478,921	\$170,056	\$0	\$150,000
ADMIN FEES-VARIANCE	\$4,075	\$1,150	\$1,050	\$2,000	\$2,000
WATER AVAILABILITY	\$0	\$300	\$100	\$0	\$0
MERCHANT SERVICE FEE	\$0	-\$12	\$12	\$0	\$0
TURN ON/OFF, SERV CHGS	\$11,757	\$35,902	\$62,391	\$10,000	\$50,000
PENALTIES-WATER ACCOUNTS	\$2,653	\$56,672	\$96,041	\$50,000	\$75,000
REIMBURSABLE PROJ REVENU	\$137,836	\$120,620	\$70,159	\$50,000	\$50,000
MISCELLANEOUS	\$1,619	\$142,181	\$34,185	\$0	\$20,000
MISC A/R CLEARING	\$0	\$0	\$300	\$0	\$0
EXPENSE REIMBURSEMENTS	\$1,189	\$23,045	\$3,882	\$0	\$20,000
RECYCLING INCOME	\$7,162	\$18,659	\$20,802	\$0	\$15,000
<b>Total Operating Revenues:</b>	<b>\$1,043,053</b>	<b>\$1,383,124</b>	<b>\$636,436</b>	<b>\$418,000</b>	<b>\$557,000</b>
<b>Non-Operating Revenues</b>					
TREATED WTR-CAPACITY FEE	\$1	\$0	\$0	\$0	\$0
PROPERTY TAX REVENUE	\$14,095,474	\$15,504,623	\$16,374,440	\$14,534,112	\$17,000,000
ASMT-HOME OWNER EXEMPTIO	\$92,919	\$94,898	\$69,773	\$153,888	\$70,000
RODEO FLAT 2008 PRINCIPAL	\$0	\$0	\$0	\$0	\$27,900
INTEREST INCOME:INVESTMN	\$501,095	\$166,620	\$497,898	\$900,000	\$500,000
UNREAL GAIN/LOSS-INVESTM	-\$407,943	-\$2,886,290	\$1,503,737	\$0	\$0
REAL GAIN/LOSS ON INVEST	\$0	\$0	-\$24,838	\$0	\$0
INTEREST INCOME: OTHER	\$605,420	\$578,420	\$543,089	\$0	\$459,670
RODEO FLAT 2008 INTEREST	\$0	\$19,190	\$17,985	\$16,720	\$15,390
CFD LOAN INTEREST	\$0	\$24,711	\$43,521	\$35,504	\$27,303
TRANSFER IN - OPERATING	\$6,715,444	\$4,465,593	\$218,578	\$1,629,394	\$218,580
RENTS AND LEASES	\$86,414	\$95,472	\$81,920	\$90,000	\$93,500
RENTAL INCOME	\$0	\$247,748	\$255,269	\$26,200	\$228,840

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
GRAVEL, MINERAL LEASES	\$19,387	\$22,163	\$22,983	\$23,000	\$23,000
GRAZING INCOME	\$850	\$1,690	\$1,160	\$2,000	\$2,000
RODEO FLAT 2008 PRINCIPA	\$0	\$24,100	\$25,300	\$26,600	\$0
PRINCIPAL PAYMENT REVENU	\$0	\$341,244	\$0	\$0	\$0
CFD LOAN PRINCIPAL	\$0	\$0	\$349,081	\$357,098	\$365,299
SALE OF TIMBER	\$4,188	\$0	\$0	\$0	\$0
RECEIVABLE REVENUE CONTR	\$0	-\$365,344	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$21,713,249</b>	<b>\$18,334,837</b>	<b>\$19,979,897</b>	<b>\$17,794,516</b>	<b>\$19,031,483</b>
<b>Other Operating Revenues</b>					
CASH OVER/SHORT	\$5	\$443	-\$112	\$100	\$100
GRANTS - OPERATING	\$997,635	\$1,145,368	\$252,541	\$0	\$0
GAIN/LOSS-DISPOSAL F/A	-\$35,146	\$89,760	\$24,652	\$0	\$0
INVENTORY CONTRIBUTIONS	\$0	\$0	\$85,661	\$0	\$0
CONTRIBUTED CAPITAL	\$1,740,656	\$270,632	\$0	\$0	\$0
<b>Total Other Operating Revenues:</b>	<b>\$2,703,150</b>	<b>\$1,506,203</b>	<b>\$362,742</b>	<b>\$100</b>	<b>\$100</b>
<b>Total 10 Water Fund:</b>	<b>\$56,728,548</b>	<b>\$49,916,655</b>	<b>\$49,330,229</b>	<b>\$48,685,116</b>	<b>\$50,368,583</b>
<b>11 Bond Proceeds</b>					
<b>Non-Operating Revenues</b>					
INTEREST INCOME:INVESTMN	\$11,181	\$1	\$0	\$0	\$0
TRANSFER IN - OPERATING	\$0	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$11,182</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 11 Bond Proceeds:</b>	<b>\$11,182</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>12 Capacity Fees Fund</b>					
<b>Non-Operating Revenues</b>					
TREATED WTR-CAPACITY FEE	\$1,564,980	\$864,344	\$738,347	\$700,000	\$700,000
INTEREST INCOME:INVESTMN	\$0	\$106,902	\$297,288	\$100,000	\$300,000
<b>Total Non-Operating Revenues:</b>	<b>\$1,564,980</b>	<b>\$971,246</b>	<b>\$1,035,635</b>	<b>\$800,000</b>	<b>\$1,000,000</b>
<b>Total 12 Capacity Fees Fund:</b>	<b>\$1,564,980</b>	<b>\$971,246</b>	<b>\$1,035,635</b>	<b>\$800,000</b>	<b>\$1,000,000</b>
<b>21 Cement Hill Assessment District Fund</b>					
<b>Operating Revenues</b>					
EXPENSE REIMBURSEMENTS	\$150	\$0	\$0	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					
PROPERTY TAX REVENUE	\$349,306	\$313,368	\$314,734	\$333,000	\$318,000
<b>Total Non-Operating Revenues:</b>	<b>\$349,306</b>	<b>\$313,368</b>	<b>\$314,734</b>	<b>\$333,000</b>	<b>\$318,000</b>
<b>Total 21 Cement Hill Assessment District Fund:</b>	<b>\$349,456</b>	<b>\$313,368</b>	<b>\$314,734</b>	<b>\$333,000</b>	<b>\$318,000</b>
<b>22 Rodeo Flat Assessment District Fund</b>					
<b>Operating Revenues</b>					

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
EXPENSE REIMBURSEMENTS	\$150	\$0	\$0	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$150</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					
PROPERTY TAX REVENUE	\$79,573	\$44,414	\$47,311	\$47,500	\$47,500
<b>Total Non-Operating Revenues:</b>	<b>\$79,573</b>	<b>\$44,414</b>	<b>\$47,311</b>	<b>\$47,500</b>	<b>\$47,500</b>
<b>Total 22 Rodeo Flat Assessment District Fund:</b>	<b>\$79,723</b>	<b>\$44,414</b>	<b>\$47,311</b>	<b>\$47,500</b>	<b>\$47,500</b>
<b>30 Recreation Fund</b>					
<b>Operating Revenues</b>					
DISCOUNT: SEASON PASS	\$0	-\$2,257	\$0	\$0	\$0
DISCOUNT: WALK IN CAMPIN	\$0	-\$468	\$0	\$0	\$0
PENALTIES-WATER ACCOUNTS	-\$124	\$459	\$497	\$0	\$0
MISCELLANEOUS	\$0	-\$9,146	-\$259	\$0	\$0
EXPENSE REIMBURSEMENTS	\$3,347	\$13,015	\$11,033	\$0	\$7,500
INSURANCE/CLAIMS SETLMTS	\$0	\$2,999	\$5,580	\$0	\$0
MISCELLANEOUS	\$0	\$12,760	\$12,900	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$3,223</b>	<b>\$17,361</b>	<b>\$29,751</b>	<b>\$0</b>	<b>\$7,500</b>
<b>Non-Operating Revenues</b>					
CUSTOMER REFUNDS	-\$293,289	-\$105,709	-\$123,552	\$0	-\$120,000
REFUND PROCESSING FEES	\$0	\$1,315	\$444	\$0	\$0
RENTS AND LEASES	\$50,969	\$51,044	\$61,567	\$85,000	\$65,000
RECREATION ROYALTIES	\$33,012	\$36,721	\$44,503	\$36,632	\$38,464
CUSTOMER REFUNDS	\$0	\$0	\$0	-\$60,000	\$0
INTEREST INCOME:INVESTMN	\$0	\$11,326	\$12,688	\$12,000	\$20,000
UNREAL GAIN/LOSS-INVESTM	\$0	-\$46,166	\$34,883	\$0	\$0
REAL GAIN/LOSS ON INVEST	\$0	\$0	\$89	\$0	\$0
INTEREST INCOME: OTHER	\$0	\$0	\$0	\$1,000	\$1,000
TRANSFER IN - OPERATING	\$117	\$791,970	\$1,670,000	\$1,700,000	\$0
TRANSFER IN - CAPITAL	\$315,000	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$105,809</b>	<b>\$740,501</b>	<b>\$1,700,623</b>	<b>\$1,774,632</b>	<b>\$4,464</b>
<b>Other Operating Revenues</b>					
DAY USE	\$374,680	\$303,736	\$314,392	\$318,922	\$350,814
CAMPING	\$1,596,208	\$1,508,709	\$1,612,578	\$1,584,143	\$1,742,558
BOATING	\$158,608	\$191,398	\$186,265	\$200,968	\$221,065
CASCADE SHORES	\$50,083	\$46,374	\$59,678	\$37,118	\$40,829
SEASON PASS	\$152,402	\$130,990	\$172,490	\$137,540	\$151,293
STORE TAXABLE	\$32,661	\$25,438	\$49,764	\$26,250	\$27,563
STORE NON-TAX GROCERY	\$393	\$11,497	\$27,516	\$12,008	\$12,608
FUEL	\$37,275	\$48,957	\$65,359	\$57,267	\$62,994
SHOWERS & W/D	\$0	\$16,741	\$19,660	\$5,000	\$19,000
CASH OVER/SHORT	-\$4	\$4,027	-\$2,133	\$0	\$0

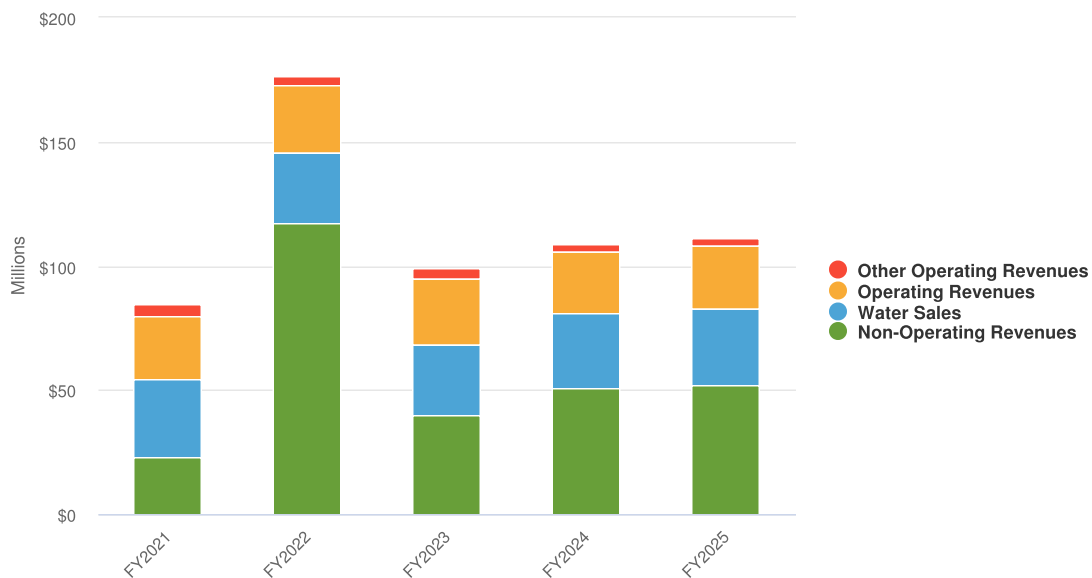
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
GRANTS - OPERATING	\$0	\$0	\$18,000	\$0	\$0
GAIN/LOSS-DISPOSAL F/A	\$0	\$0	\$18,300	\$0	\$0
<b>Total Other Operating Revenues:</b>	<b>\$2,402,305</b>	<b>\$2,287,868</b>	<b>\$2,541,869</b>	<b>\$2,379,215</b>	<b>\$2,628,724</b>
<b>Total 30 Recreation Fund:</b>	<b>\$2,511,337</b>	<b>\$3,045,729</b>	<b>\$4,272,243</b>	<b>\$4,153,847</b>	<b>\$2,640,688</b>
<b>50 Hydroelectric Fund</b>					
<b>Operating Revenues</b>					
HYDROELECT SUPPORT SVCS	\$44,034	\$314,630	\$206,335	\$50,000	\$100,000
POWER GENERATION	\$0	\$0	\$0	\$24,071,000	\$0
INSURANCE/CLAIMS SETLMTS	\$0	\$0	\$5,400	\$0	\$0
QUITCLAIM;EASEMNT;ABNDMN	\$0	\$0	\$13,400	\$0	\$0
MISCELLANEOUS	\$0	\$10,160	\$102,309	\$0	\$0
EXPENSE REIMBURSEMENTS	\$0	\$0	\$6,842	\$0	\$0
RECYCLING INCOME	\$0	\$0	\$2,124	\$0	\$0
POWER GENERATION	\$22,412,025	\$22,728,369	\$23,088,903	\$0	\$24,552,420
POWER GENERATION	\$1,856,403	\$2,295,332	\$2,523,255	\$0	\$0
BOWMAN COSTS - HAYPRESS	\$50,421	\$68,031	\$167,959	\$75,000	\$75,000
<b>Total Operating Revenues:</b>	<b>\$24,362,884</b>	<b>\$25,416,521</b>	<b>\$26,116,527</b>	<b>\$24,196,000</b>	<b>\$24,727,420</b>
<b>Non-Operating Revenues</b>					
RENTS AND LEASES	\$384	\$0	\$0	\$0	\$0
INTEREST INCOME:INVESTMN	\$0	\$507,771	\$691,221	\$500,000	\$700,000
UNREAL GAIN/LOSS-INVESTM	-\$876,797	-\$4,803,367	\$1,898,233	\$0	\$0
REAL GAIN/LOSS ON INVEST	\$0	\$0	-\$47,124	\$0	\$0
INTEREST INCOME: OTHER	-\$1,228	\$0	\$0	\$0	\$0
TRANSFER IN - OPERATING	\$13,545	\$1,230,843	\$0	\$0	\$0
TRANSFER IN - CAPITAL	\$110,158	\$0	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>-\$753,938</b>	<b>-\$3,064,753</b>	<b>\$2,542,330</b>	<b>\$500,000</b>	<b>\$700,000</b>
<b>Other Operating Revenues</b>					
GRANTS - OPERATING	\$0	\$0	\$3,290	\$0	\$0
GAIN/LOSS-DISPOSAL F/A	-\$17,400	\$39,868	-\$8,816	\$0	\$0
CONTRIBUTED CAPITAL	\$0	\$0	\$120,003	\$0	\$0
<b>Total Other Operating Revenues:</b>	<b>-\$17,400</b>	<b>\$39,868</b>	<b>\$114,478</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 50 Hydroelectric Fund:</b>	<b>\$23,591,546</b>	<b>\$22,391,637</b>	<b>\$28,773,335</b>	<b>\$24,696,000</b>	<b>\$25,427,420</b>
<b>70 Internal Services Fund</b>					
<b>Operating Revenues</b>					
INSURANCE/CLAIMS SETLMTS	\$0	\$2,492	\$73,532	\$0	\$0
MISCELLANEOUS	\$0	\$8,700	\$0	\$0	\$0
EXPENSE REIMBURSEMENTS	\$0	\$0	\$555	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$11,192</b>	<b>\$74,088</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
INTEREST INCOME:INVESTMN	\$0	\$0	\$4,028	\$0	\$40,000
REAL GAIN/LOSS ON INVEST	\$0	\$0	-\$720	\$0	\$0
TRANSFER IN - OPERATING	\$0	\$14,629,199	\$9,656,302	\$14,409,107	\$17,257,167
TRANSFER IN - CAPITAL	\$0	\$0	\$0	\$0	\$3,736,967
TRANSFER IN - CAPITAL	\$0	\$0	\$0	\$770,714	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$0</b>	<b>\$14,629,199</b>	<b>\$9,659,609</b>	<b>\$15,179,821</b>	<b>\$21,034,134</b>
<b>Other Operating Revenues</b>					
GRANTS - OPERATING	\$0	\$145,611	\$1,123,644	\$792,775	\$742,950
<b>Total Other Operating Revenues:</b>	<b>\$0</b>	<b>\$145,611</b>	<b>\$1,123,644</b>	<b>\$792,775</b>	<b>\$742,950</b>
<b>Total 70 Internal Services Fund:</b>	<b>\$0</b>	<b>\$14,786,002</b>	<b>\$10,857,341</b>	<b>\$15,972,596</b>	<b>\$21,777,084</b>
<b>Total Operating:</b>	<b>\$84,836,771</b>	<b>\$91,469,052</b>	<b>\$94,630,828</b>	<b>\$94,688,059</b>	<b>\$101,579,274</b>
<b>Capital</b>					
<b>15 Water Capital Improvement Fund</b>					
<b>Operating Revenues</b>					
INSURANCE/CLAIMS SETLMTS	\$0	\$0	\$9,430	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,430</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					
TRANSFER IN - CAPITAL	\$0	\$29,658,000	\$50,600	\$9,737,865	\$6,233,041
<b>Total Non-Operating Revenues:</b>	<b>\$0</b>	<b>\$29,658,000</b>	<b>\$50,600</b>	<b>\$9,737,865</b>	<b>\$6,233,041</b>
<b>Total 15 Water Capital Improvement Fund:</b>	<b>\$0</b>	<b>\$29,658,000</b>	<b>\$60,030</b>	<b>\$9,737,865</b>	<b>\$6,233,041</b>
<b>35 Recreation Capital Improvement Fund</b>					
<b>Operating Revenues</b>					
INSURANCE/CLAIMS SETLMTS	\$0	\$0	\$53,583	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$53,583</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					
TRANSFER IN - CAPITAL	\$0	\$650,000	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$0</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 35 Recreation Capital Improvement Fund:</b>	<b>\$0</b>	<b>\$650,000</b>	<b>\$53,583</b>	<b>\$0</b>	<b>\$0</b>
<b>55 Hydroelectric Capital Fund</b>					
<b>Operating Revenues</b>					
INSURANCE/CLAIMS SETLMTS	\$0	\$0	\$58,514	\$0	\$0
<b>Total Operating Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$58,514</b>	<b>\$0</b>	<b>\$0</b>
<b>Non-Operating Revenues</b>					
TRANSFER IN - CAPITAL	\$0	\$54,805,000	\$4,500,000	\$4,565,000	\$3,470,875
<b>Total Non-Operating Revenues:</b>	<b>\$0</b>	<b>\$54,805,000</b>	<b>\$4,500,000</b>	<b>\$4,565,000</b>	<b>\$3,470,875</b>
<b>Total 55 Hydroelectric Capital Fund:</b>	<b>\$0</b>	<b>\$54,805,000</b>	<b>\$4,558,514</b>	<b>\$4,565,000</b>	<b>\$3,470,875</b>
<b>Total Capital:</b>	<b>\$0</b>	<b>\$85,113,000</b>	<b>\$4,672,127</b>	<b>\$14,302,865</b>	<b>\$9,703,916</b>

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Fiduciary</b>					
<b>80 Fiduciary</b>					
<b>Non-Operating Revenues</b>					
INTEREST INCOME:INVESTMN	\$3	\$1	\$0	\$0	\$0
TRANSFER IN - OPERATING	\$0	\$944	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$3</b>	<b>\$945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total 80 Fiduciary:</b>	<b>\$3</b>	<b>\$945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Fiduciary:</b>	<b>\$3</b>	<b>\$945</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total:</b>	<b>\$84,836,773</b>	<b>\$176,582,997</b>	<b>\$99,302,955</b>	<b>\$108,990,924</b>	<b>\$111,283,190</b>

## Revenues by Source

### Budgeted and Historical 2025 Revenues by Source



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Revenue Source</b>					
<b>Water Sales</b>					
Standby Charges	\$150,133	\$145,150	\$120,862	\$0	\$0
Non-Commercial	\$17,513,484	\$15,624,391	\$15,322,478	\$17,150,000	\$17,610,000
Write Off	-\$11,370	-\$15,933	-\$15,180	-\$10,000	-\$17,500
Commercial	\$3,107,780	\$2,784,949	\$2,699,552	\$3,011,000	\$2,910,000
Irrigation	\$8,315,081	\$8,128,296	\$8,041,632	\$8,214,500	\$8,445,000
For Resale	\$625,412	\$528,919	\$585,012	\$571,000	\$627,500
Other	\$1,568,577	\$1,496,718	\$1,596,797	\$1,536,000	\$1,205,000
<b>Total Water Sales:</b>	<b>\$31,269,097</b>	<b>\$28,692,490</b>	<b>\$28,351,154</b>	<b>\$30,472,500</b>	<b>\$30,780,000</b>
<b>Operating Revenues</b>					



<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
Electric Power Reven	\$24,268,428	\$25,023,701	\$25,612,159	\$24,071,000	\$24,552,420
New Connects & Instl	\$385,636	\$307,563	\$142,175	\$306,000	\$175,000
Insurance Stlmts/Ref	\$278,369	\$197,438	\$232,673	\$0	\$0
Reimbursable Costs	\$263,178	\$553,127	\$360,065	\$75,000	\$225,000
Other Operating Rev	\$213,848	\$746,371	\$631,258	\$162,000	\$339,500
<b>Total Operating Revenues:</b>	<b>\$25,409,459</b>	<b>\$26,828,199</b>	<b>\$26,978,329</b>	<b>\$24,614,000</b>	<b>\$25,291,920</b>
Non-Operating Revenues					
Capacity Fees	\$1,564,980	\$864,344	\$738,347	\$700,000	\$700,000
Taxes And Assessment	\$14,617,271	\$15,957,303	\$16,806,258	\$15,068,500	\$17,435,500
Interest Earned	-\$168,269	-\$6,364,784	\$5,410,473	\$1,513,000	\$2,020,670
Rev Fr Other Activit	\$191,016	\$454,839	\$467,402	\$262,832	\$450,804
Other Operating Rev	-\$293,289	-\$104,394	-\$123,108	-\$60,000	-\$120,000
Other Non-Oper Rev	\$4,188	\$0	\$0	\$0	\$0
Transfers-In	\$7,154,265	\$106,231,550	\$16,095,480	\$32,812,080	\$30,916,630
Interfund Debt Revenue	\$0	\$409,244	\$435,887	\$435,922	\$435,892
Accounting Adjustments	\$0	-\$365,344	\$0	\$0	\$0
<b>Total Non-Operating Revenues:</b>	<b>\$23,070,163</b>	<b>\$117,082,758</b>	<b>\$39,830,739</b>	<b>\$50,732,334</b>	<b>\$51,839,496</b>
Other Operating Revenues					
Grants & Donations	\$997,635	\$1,290,980	\$1,397,475	\$792,775	\$742,950
Disp Of Fixed Assets	-\$52,546	\$129,628	\$34,137	\$0	\$0
Contributed Capital	\$1,740,656	\$270,632	\$205,664	\$0	\$0
Gate 1	\$2,129,495	\$2,003,843	\$2,113,235	\$2,104,033	\$2,314,437
Gate 2	\$202,486	\$177,364	\$232,168	\$174,657	\$192,123
Store	\$33,054	\$36,935	\$77,280	\$38,258	\$40,171
Marina	\$37,275	\$48,957	\$65,359	\$57,267	\$62,994
Office	\$1	\$21,211	\$17,414	\$5,100	\$19,100
<b>Total Other Operating Revenues:</b>	<b>\$5,088,055</b>	<b>\$3,979,550</b>	<b>\$4,142,733</b>	<b>\$3,172,090</b>	<b>\$3,371,774</b>
<b>Total Revenue Source:</b>	<b>\$84,836,773</b>	<b>\$176,582,997</b>	<b>\$99,302,955</b>	<b>\$108,990,924</b>	<b>\$111,283,190</b>

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# DEPARTMENTS

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## 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.



Ricki Heck  
President  
Director, Division I



Chris Bierwagen  
Vice President  
Director, Division II



Brad Fowler  
Director, Division III



Earl Stephens  
Director, Division IV

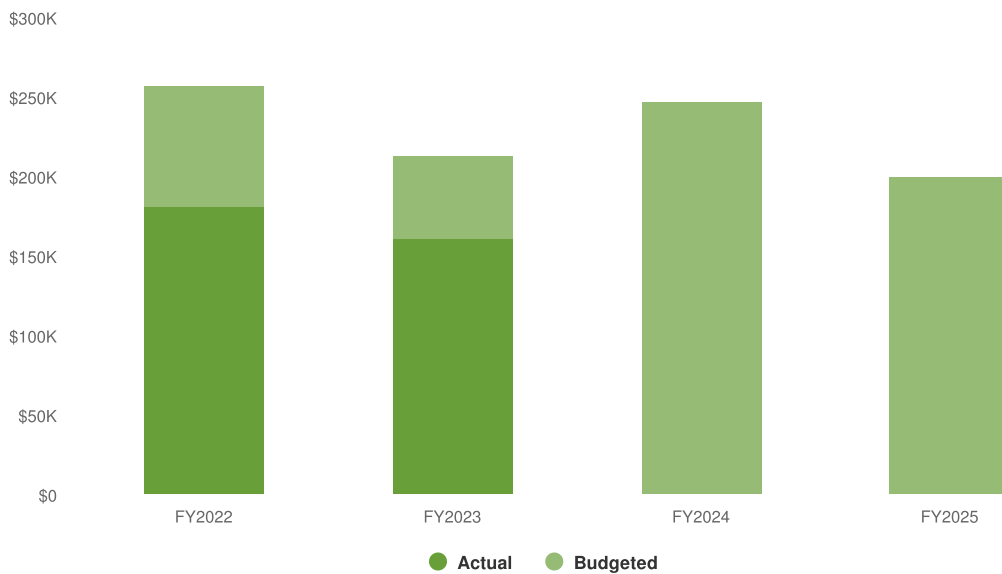


Rich Johansen  
Director, Division V

## Expenditures Summary

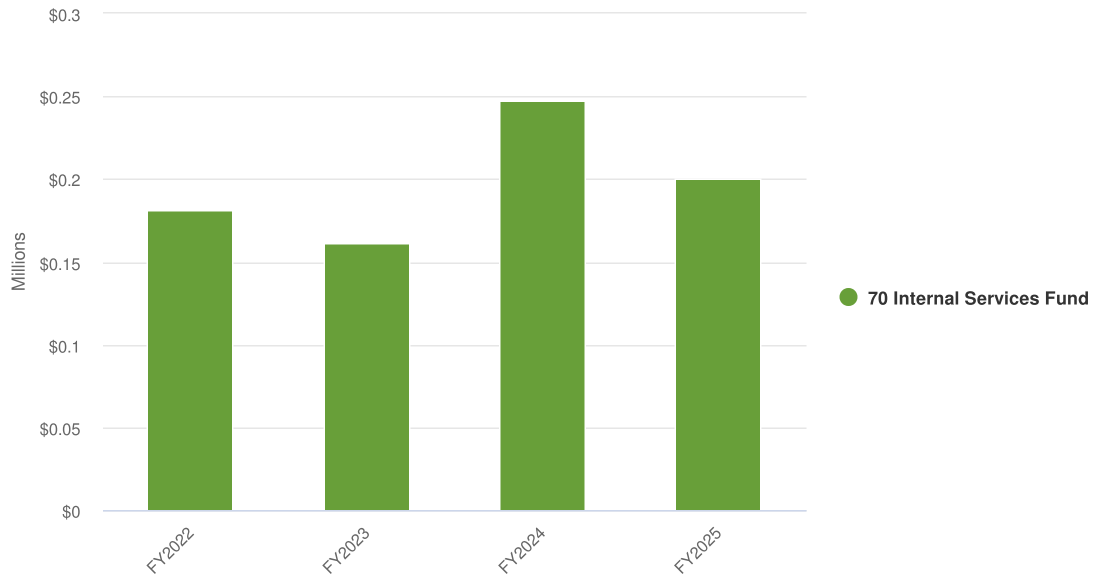
**\$199,894** **-\$47,639**  
(-19.25% vs. prior year)

### Board of Directors Proposed and Historical Budget vs. Actual



# Expenditures by Fund

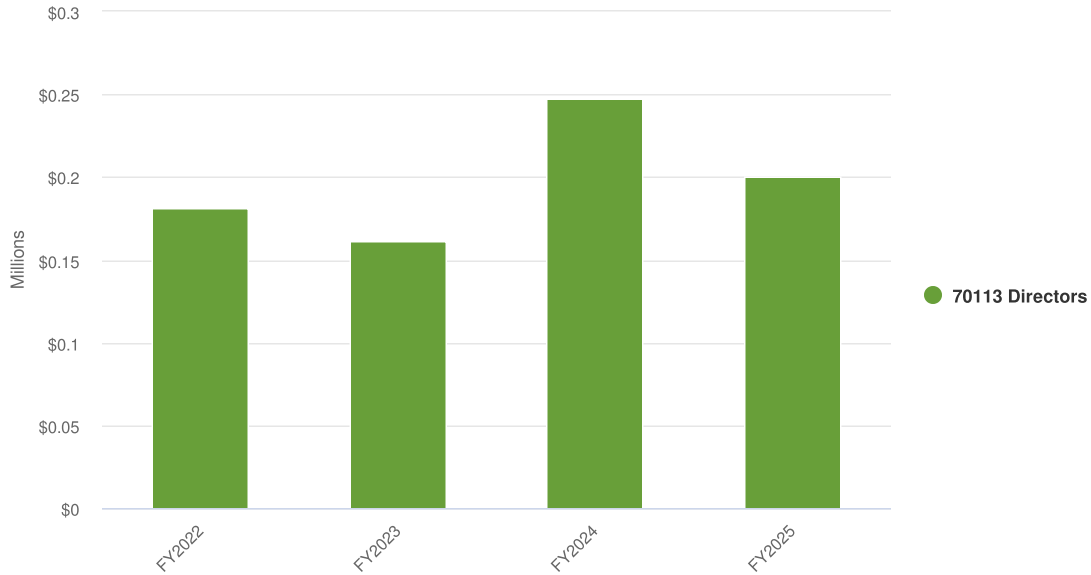
Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
70 Internal Services Fund	\$181,555	\$161,525	\$247,533	\$199,894
<b>Total 70 Internal Services Fund:</b>	<b>\$181,555</b>	<b>\$161,525</b>	<b>\$247,533</b>	<b>\$199,894</b>

# Expenditures by Department

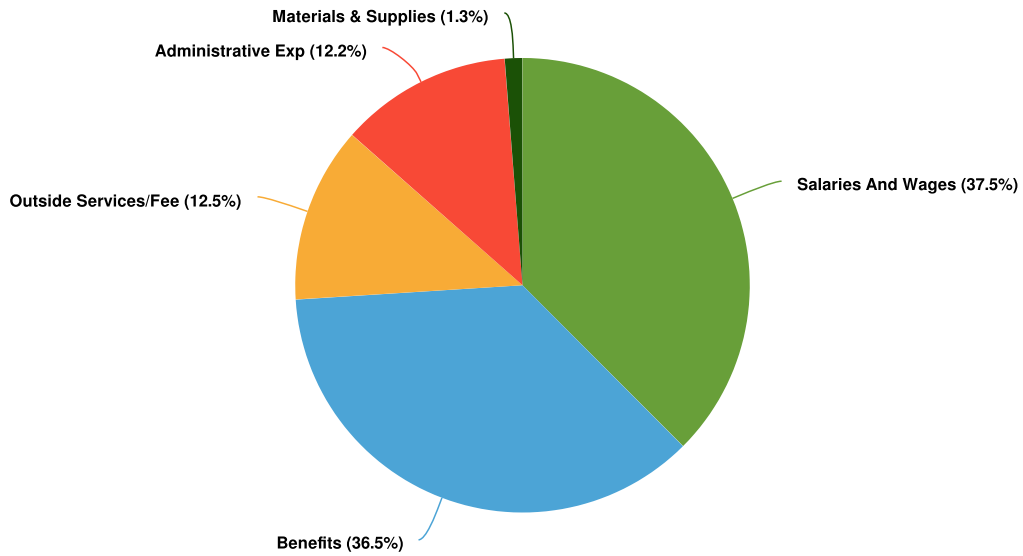
Budgeted and Historical Expenditures by Department



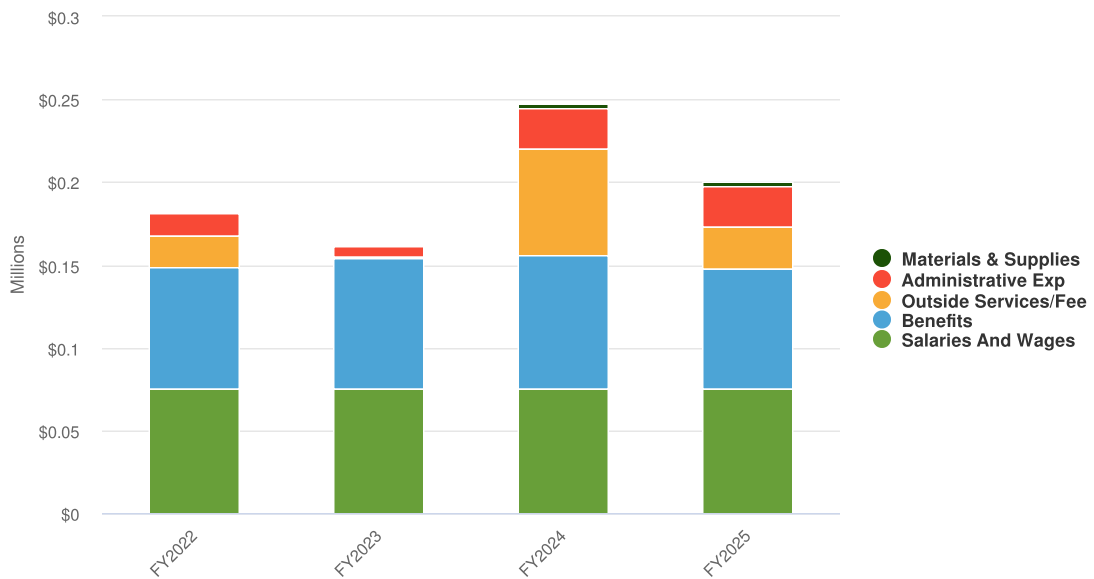
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures				
70113 Directors				
Salaries And Wages	\$75,000	\$75,000	\$75,000	\$75,000
Benefits	\$73,965	\$79,032	\$80,583	\$72,944
Materials & Supplies	\$0	\$0	\$2,500	\$2,500
Outside Services/Fee	\$18,735	\$847	\$65,000	\$25,000
Administrative Exp	\$13,855	\$6,646	\$24,450	\$24,450
<b>Total 70113 Directors:</b>	<b>\$181,555</b>	<b>\$161,525</b>	<b>\$247,533</b>	<b>\$199,894</b>
<b>Total Expenditures:</b>	<b>\$181,555</b>	<b>\$161,525</b>	<b>\$247,533</b>	<b>\$199,894</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$75,000	\$75,000	\$75,000	\$75,000
<b>Total Salaries And Wages:</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>
<b>Benefits</b>				
AIR AMBULANCE	\$300	\$0	\$287	\$336
MEDICARE	\$1,618	\$1,775	\$1,088	\$1,088
HEALTH INSURANCE	\$73,993	\$64,667	\$65,924	\$58,507
LIFE INSURANCE	\$298	\$264	\$702	\$423
DENTAL INSURANCE	\$3,721	\$3,583	\$3,942	\$3,942
VISION INSURANCE	\$938	\$907	\$938	\$938
Long-term Disability	\$0	\$0	\$210	\$188
WORKERS COMP	\$121	\$246	\$218	\$248
UNEMPLOYMENT INSURANCE	\$290	\$0	\$2,625	\$2,625
FICA	\$6,917	\$7,590	\$4,650	\$4,650
PENSION EXP - UAAL	-\$14,231	\$0	\$0	\$0
<b>Total Benefits:</b>	<b>\$73,965</b>	<b>\$79,032</b>	<b>\$80,583</b>	<b>\$72,944</b>
<b>Materials &amp; Supplies</b>				
EQUIPMENT MAINTENANCE	\$0	\$0	\$2,500	\$2,500
<b>Total Materials &amp; Supplies:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$2,500</b>
<b>Outside Services/Fee</b>				
LEGAL FEES	\$543	\$847	\$25,000	\$25,000
FED/ST/CO FEES	\$18,193	\$0	\$40,000	\$0
<b>Total Outside Services/Fee:</b>	<b>\$18,735</b>	<b>\$847</b>	<b>\$65,000</b>	<b>\$25,000</b>
<b>Administrative Exp</b>				
SUPPLIES	\$1,479	\$374	\$3,450	\$3,450
EDUCATION/TRAINING/MEALS	\$10,534	\$4,123	\$19,200	\$19,200
UTILITIES	\$1,842	\$2,149	\$1,800	\$1,800
<b>Total Administrative Exp:</b>	<b>\$13,855</b>	<b>\$6,646</b>	<b>\$24,450</b>	<b>\$24,450</b>
<b>Total Expense Objects:</b>	<b>\$181,555</b>	<b>\$161,525</b>	<b>\$247,533</b>	<b>\$199,894</b>

# Board of Directors Goals and Metrics

## Goals

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

## Metrics

Performance Metric	FY2022	FY2023	FY2024
Number of Resolutions Adopted	72	54	46
Number of Public Meetings Held	40	28	25



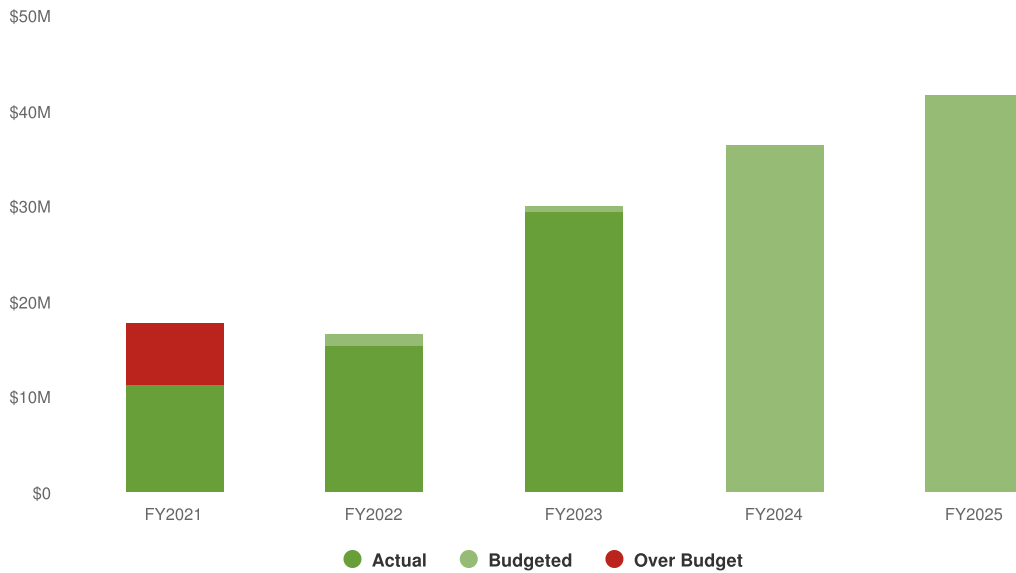
# Water Division

The Water Department consists of Water Administration, Customer Service, and Water Operations Divisions.

## Expenditures Summary

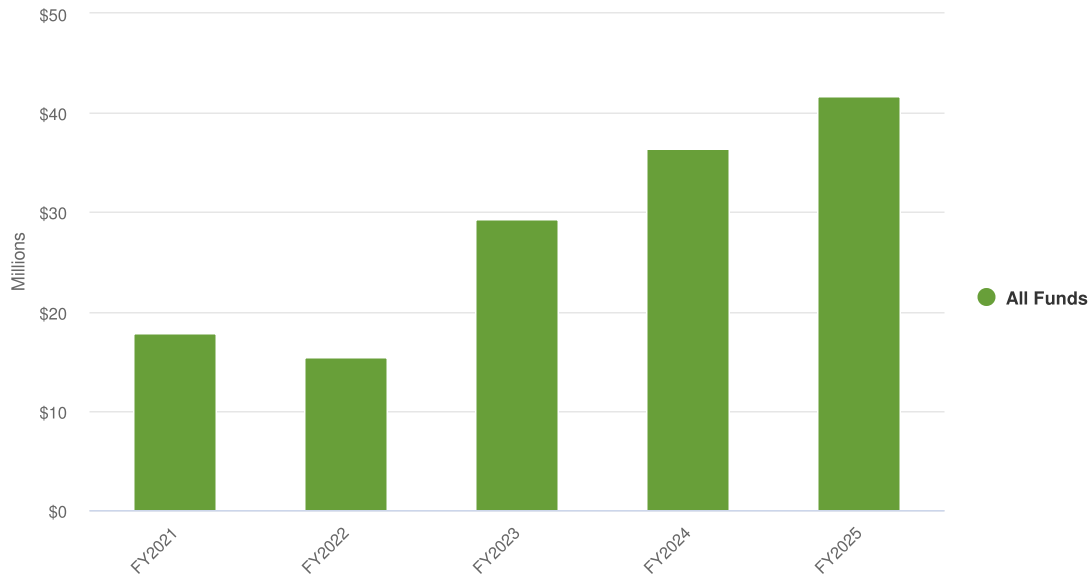
**\$41,629,690** **\$5,172,799**  
(14.19% vs. prior year)

Water Proposed and Historical Budget vs. Actual



# Expenditures by Fund

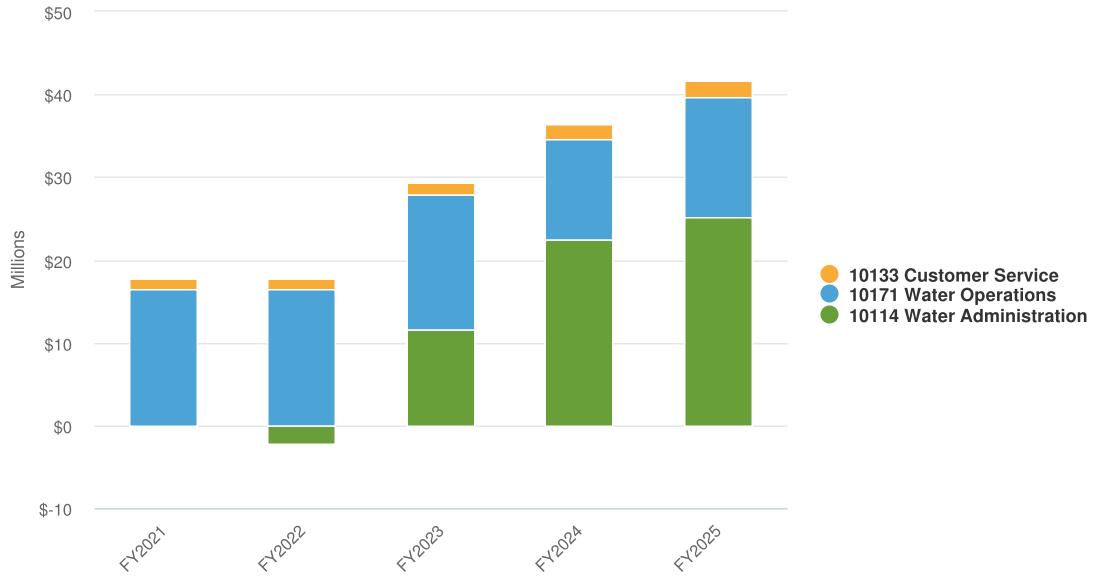
Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
10 Water Fund	\$17,777,214	\$15,430,569	\$29,336,558	\$36,699,891	\$41,629,690
<b>Total 10 Water Fund:</b>	<b>\$17,777,214</b>	<b>\$15,430,569</b>	<b>\$29,336,558</b>	<b>\$36,699,891</b>	<b>\$41,629,690</b>

# Expenditures by Department

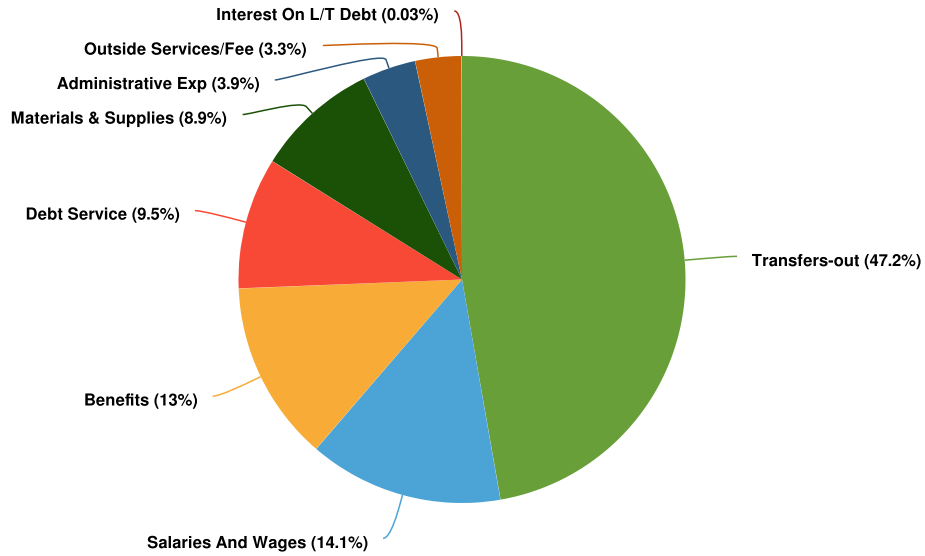
Budgeted and Historical Expenditures by Department



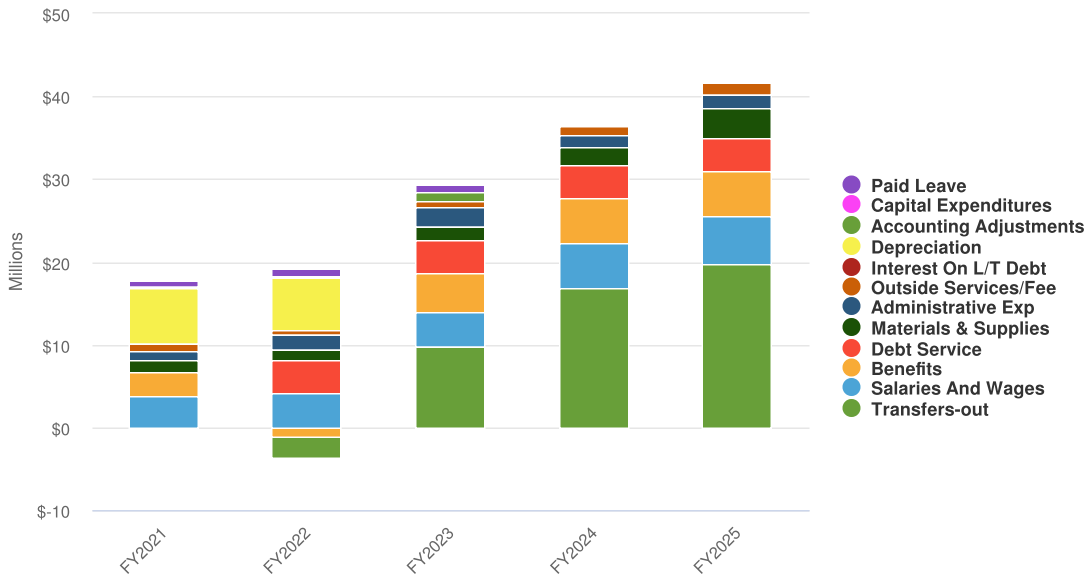
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
10114 Water Administration	\$0	-\$2,258,317	\$11,522,887	\$22,586,723	\$22,526,723	\$25,205,823	11.9%
10133 Customer Service	\$1,264,877	\$1,288,653	\$1,392,805	\$1,914,670	\$1,939,670	\$1,911,757	-1.4%
10171 Water Operations	\$16,512,338	\$16,400,233	\$16,420,866	\$12,198,497	\$11,990,497	\$14,512,110	21%
<b>Total:</b>	<b>\$17,777,214</b>	<b>\$15,430,569</b>	<b>\$29,336,558</b>	<b>\$36,699,891</b>	<b>\$36,456,891</b>	<b>\$41,629,690</b>	<b>14.2%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

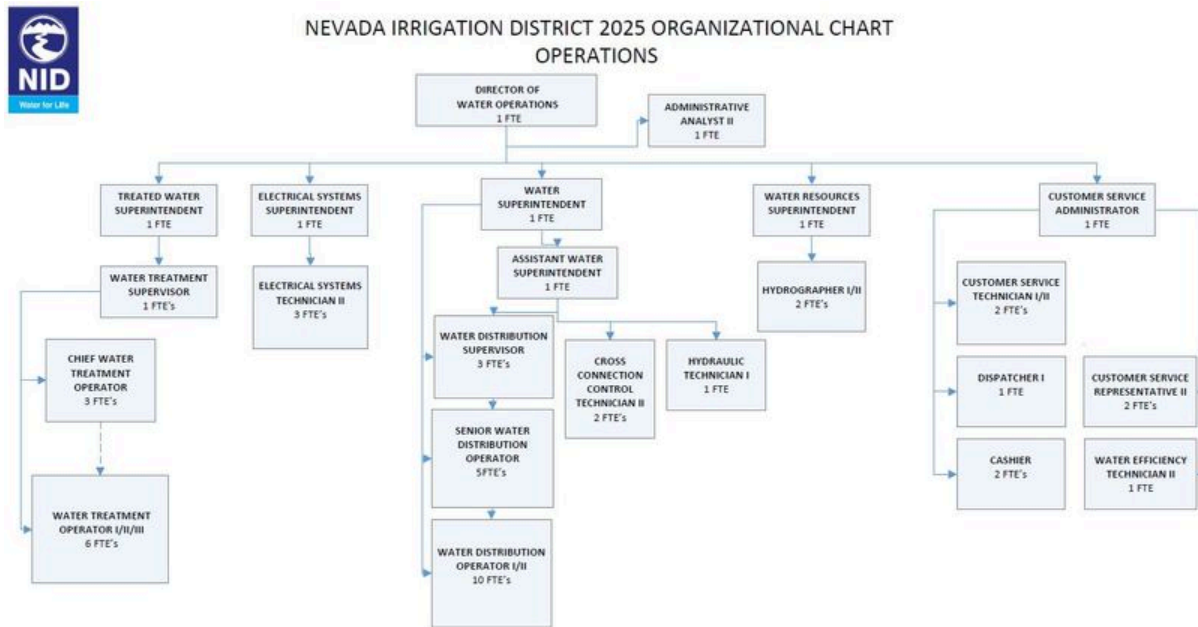


## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Salaries And Wages	\$3,781,027	\$4,195,548	\$4,073,607	\$5,479,747	\$5,479,747	\$5,859,053	6.9%
Paid Leave	\$750,108	\$957,576	\$915,502	\$0	\$0	\$0	0%
Benefits	\$2,808,258	-\$1,177,050	\$4,689,607	\$5,050,121	\$5,457,199	\$5,429,816	-0.5%
Materials & Supplies	\$1,458,587	\$1,255,442	\$1,705,415	\$2,097,170	\$2,135,170	\$3,699,532	73.3%
Outside Services/Fee	\$808,599	\$630,190	\$694,453	\$1,327,350	\$1,059,350	\$1,388,550	31.1%
Administrative Exp	\$1,244,933	\$1,804,755	\$2,457,913	\$1,962,663	\$1,542,585	\$1,606,170	4.1%
Capital Expenditures	\$147,171	\$181,232	\$0	\$0	\$0	\$0	0%
Debt Service	\$0	\$3,933,105	\$3,932,480	\$3,963,855	\$3,963,855	\$3,964,230	0%
Accounting Adjustments	\$0	-\$2,541,846	\$1,010,793	\$0	\$0	\$0	0%
Transfers-out	\$0	\$0	\$9,844,143	\$16,818,984	\$16,818,984	\$19,669,287	16.9%
Depreciation	\$6,778,531	\$6,187,498	\$0	\$0	\$0	\$0	0%
Interest On L/T Debt	\$0	\$4,119	\$12,644	\$0	\$0	\$13,051	N/A
<b>Total:</b>	<b>\$17,777,214</b>	<b>\$15,430,569</b>	<b>\$29,336,558</b>	<b>\$36,699,891</b>	<b>\$36,456,891</b>	<b>\$41,629,690</b>	<b>14.2%</b>

## Organizational Chart



January 2025

2025 FTE's 52

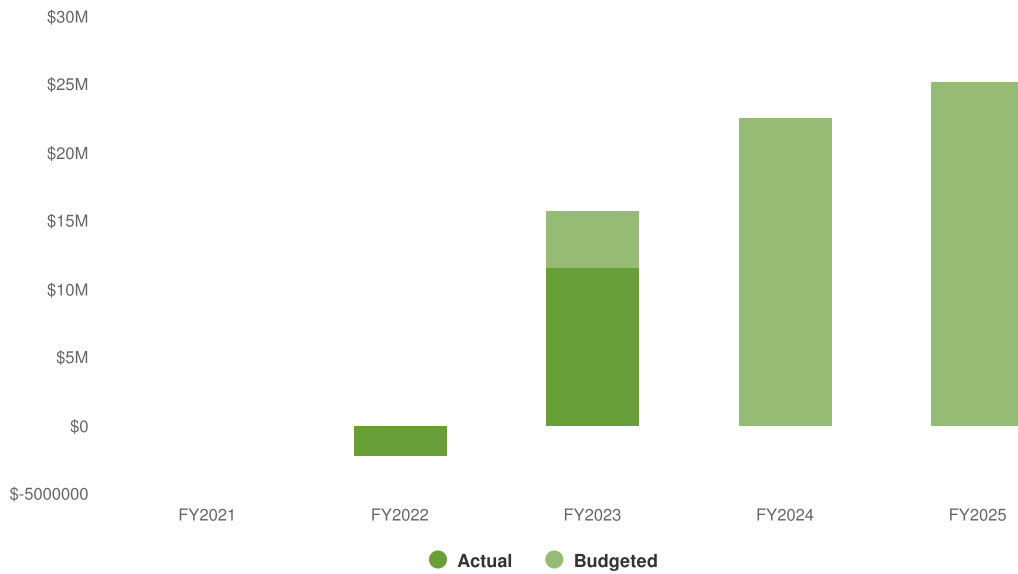
# Water Administration

The Water Administration Division accounts for general non-departmental Water Fund expenses such as debt service, interfund transfers, insurance, retiree health costs, etc.

## Expenditures Summary

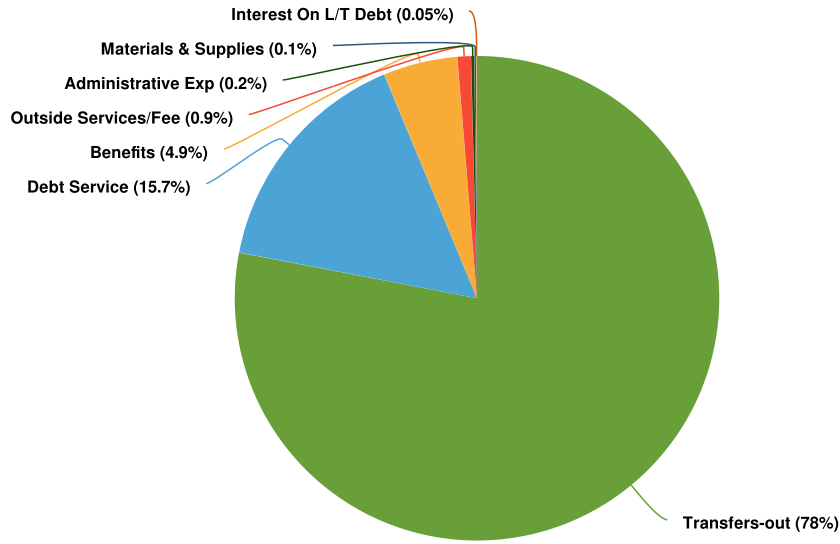
**\$25,205,823** **\$2,679,100**  
(11.89% vs. prior year)

10114 Water Administration Proposed and Historical Budget vs. Actual

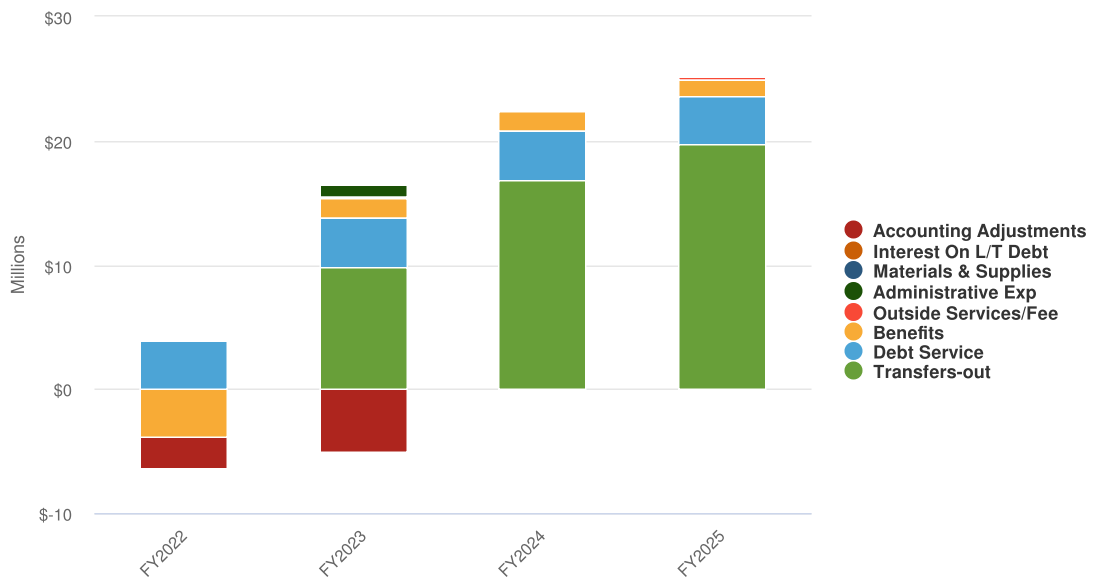


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Benefits</b>					
LIFE INSURANCE	\$0	\$12,974	\$10,585	\$12,000	\$3,455
HEALTH BENEFIT-RETIREES	\$0	\$790,786	\$858,847	\$965,344	\$629,787
OPEB NET ARC (EXPENSE)	\$0	-\$605,758	\$779,006	\$572,926	\$612,513
PENSION EXP - UAAL	\$0	-\$4,016,575	\$0	\$0	\$0
<b>Total Benefits:</b>	<b>\$0</b>	<b>-\$3,818,573</b>	<b>\$1,648,437</b>	<b>\$1,550,270</b>	<b>\$1,245,755</b>
<b>Materials &amp; Supplies</b>					
FACILITY MAINTENANCE	\$0	\$110,589	\$147,945	\$5,000	\$30,000
DISCOUNT	\$0	\$0	-\$10,963	\$0	\$0
<b>Total Materials &amp; Supplies:</b>	<b>\$0</b>	<b>\$110,589</b>	<b>\$136,982</b>	<b>\$5,000</b>	<b>\$30,000</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$0	\$17,793	\$18,359	\$175,000	\$150,000
FED/ST/CO FEES	\$0	\$36,515	\$31,744	\$24,000	\$78,500
<b>Total Outside Services/Fee:</b>	<b>\$0</b>	<b>\$54,308</b>	<b>\$50,103</b>	<b>\$199,000</b>	<b>\$228,500</b>
<b>Administrative Exp</b>					
INSURANCE	\$0	\$0	\$912,779	\$78	\$0
UTILITIES	\$0	-\$19	\$0	\$0	\$0
BANK FEES	\$0	\$0	\$43,922	\$49,535	\$55,000
<b>Total Administrative Exp:</b>	<b>\$0</b>	<b>-\$19</b>	<b>\$956,701</b>	<b>\$49,613</b>	<b>\$55,000</b>
<b>Debt Service</b>					
LOAN INTEREST-CEMENT HILL	\$0	\$94,335	\$82,465	\$76,428	\$57,900
LOAN PRINCIPAL-CEMENT HIL	\$0	\$516,846	\$528,716	\$534,753	\$553,280
BOND INTEREST-2016A	\$0	\$786,475	\$718,517	\$666,975	\$586,600
BOND PRINCIPAL-2016A	\$0	\$705,000	\$1,490,000	\$1,565,000	\$1,650,000
BOND INTEREST-2020A	\$0	\$510,450	\$472,783	\$450,700	\$416,450
BOND PRINCIPAL-2020A	\$0	\$1,320,000	\$640,000	\$670,000	\$700,000
<b>Total Debt Service:</b>	<b>\$0</b>	<b>\$3,933,105</b>	<b>\$3,932,480</b>	<b>\$3,963,855</b>	<b>\$3,964,230</b>
<b>Accounting Adjustments</b>					
DEBT SERVICE CONTRA	\$0	-\$2,541,846	\$0	\$0	\$0
GASB 68 PERS ADJ	\$0	\$0	-\$392,182	\$0	\$0
GASB 75 OPEB ADJ	\$0	\$0	-\$2,382,086	\$0	\$0
DEBT SERVICE CONTRA EXP	\$0	\$0	-\$2,284,336	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>-\$2,541,846</b>	<b>-\$5,058,604</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers-out</b>					
TRANSFER OUT	\$0	\$0	\$9,844,143	\$16,818,984	\$19,669,287
<b>Total Transfers-out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,844,143</b>	<b>\$16,818,984</b>	<b>\$19,669,287</b>
<b>Interest On L/T Debt</b>					



<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
INTEREST EXPENSE	\$0	\$4,119	\$12,644	\$0	\$13,051
<b>Total Interest On L/T Debt:</b>	<b>\$0</b>	<b>\$4,119</b>	<b>\$12,644</b>	<b>\$0</b>	<b>\$13,051</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>-\$2,258,317</b>	<b>\$11,522,887</b>	<b>\$22,586,723</b>	<b>\$25,205,823</b>

## Customer Service

NID's dedicated customer service staff plays a crucial role in managing various aspects of customer interactions, focusing primarily on billing services for a substantial base of over 25,000 customers. Their responsibilities encompass addressing billing inquiries, coordinating meter reading activities, processing all cash billing transactions, and promoting water efficiency initiatives.

Each year, the team handles over 30,000 customer calls and responds to more than 3,300 emails, demonstrating their commitment to timely and effective communication.

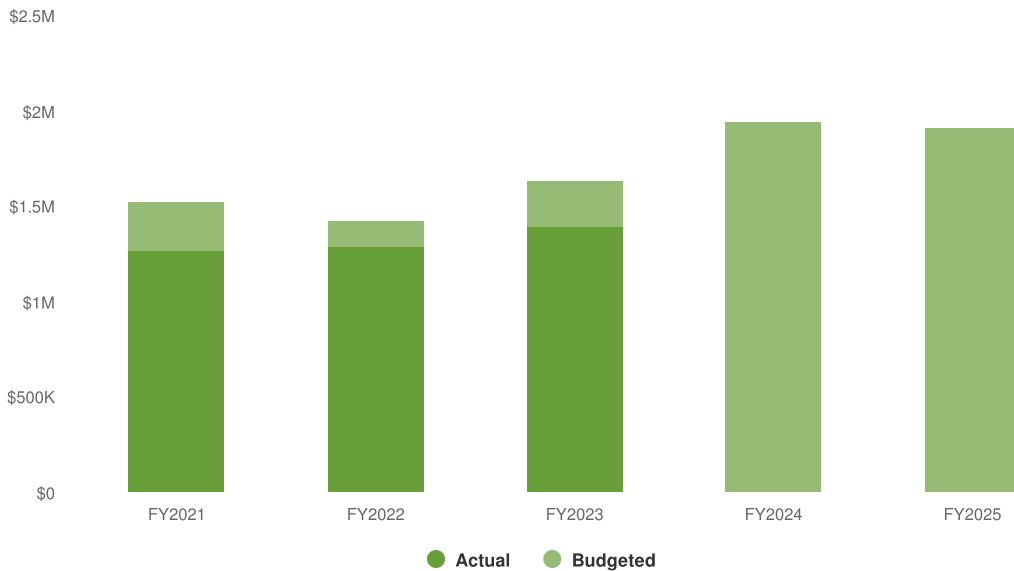
With a focus on delivering a seamless and positive experience, the customer service team strives to foster trust and satisfaction across NID's diverse customer base.



## Expenditures Summary

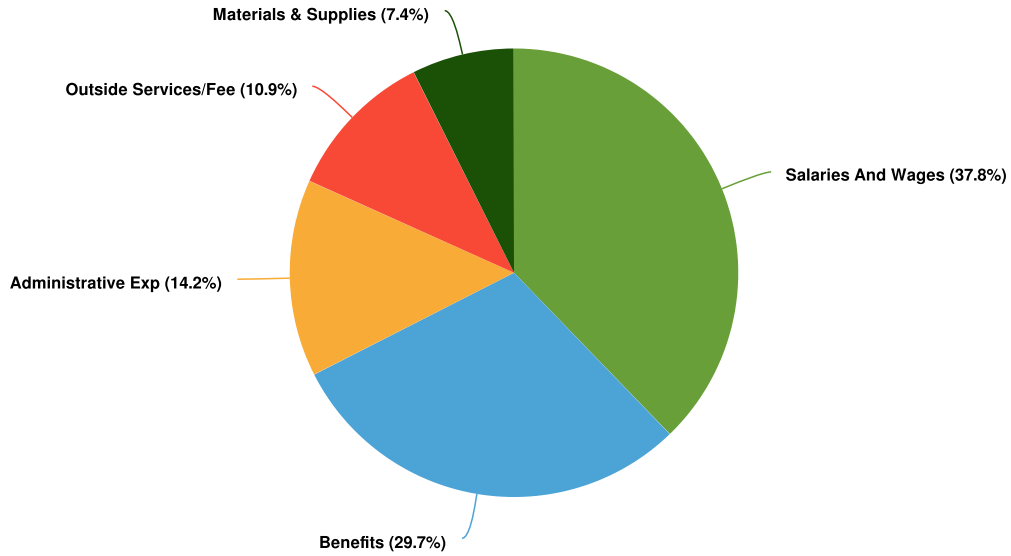
**\$1,911,757** **-\$27,914**  
 (-1.44% vs. prior year)

### 10133 Customer Service Proposed and Historical Budget vs. Actual

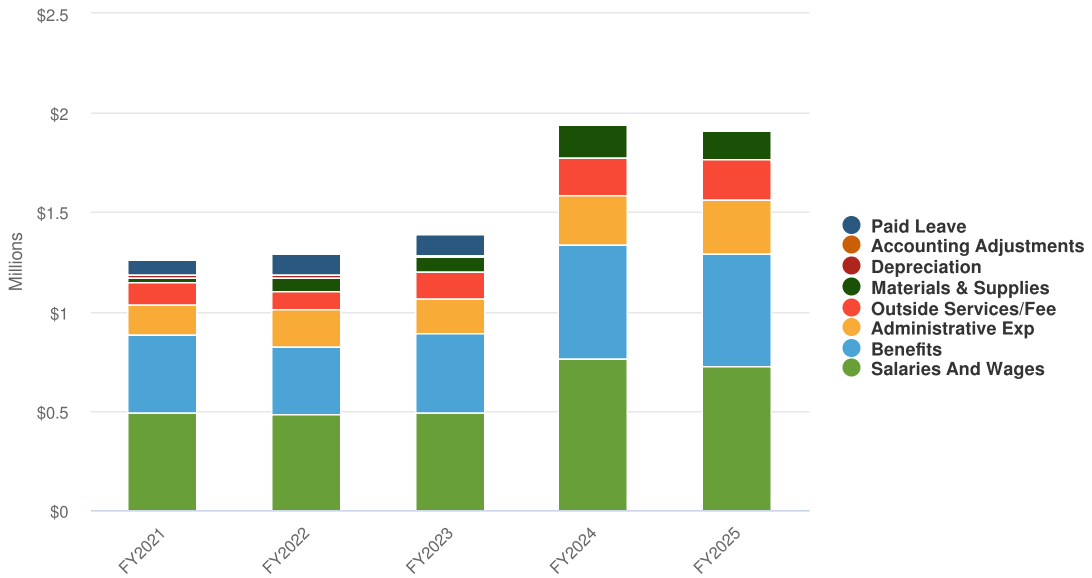


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$202,764	\$351,506	\$425,103	\$734,520	\$694,854
OVERTIME	\$1,852	\$2,817	\$1,754	\$0	\$2,500
DOUBLE TIME	\$0	\$176	\$0	\$0	\$0
VARIOUS MEETINGS	\$698	\$245	\$1,176	\$0	\$0
CUSTOMER SERVICE	\$282,569	\$131,839	\$60,326	\$0	\$0
TRAINING & SEMINARS	\$1,773	\$257	\$881	\$0	\$0
STANDBY	\$129	\$88	\$0	\$0	\$0
WATER AVAILABILITY	\$196	\$0	\$0	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$0	\$0	\$0	\$25,000	\$25,000
<b>Total Salaries And Wages:</b>	<b>\$489,981</b>	<b>\$486,927</b>	<b>\$489,241</b>	<b>\$759,520</b>	<b>\$722,354</b>
<b>Paid Leave</b>					
HOLIDAY	\$30,828	\$32,323	\$34,439	\$0	\$0
VACATION	\$22,246	\$31,132	\$32,803	\$0	\$0
SICK LEAVE	\$13,410	\$30,124	\$32,710	\$0	\$0
ADMINISTRATIVE LEAVE	\$3,139	\$3,764	\$4,717	\$0	\$0
COMP TIME OFF	-\$700	-\$746	\$183	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$7,302	\$6,265	\$875	\$0	\$0
CTO PAYOFF	\$713	\$218	\$585	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$76,938</b>	<b>\$103,081</b>	<b>\$106,311</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$571	\$480	\$0	\$574	\$605
SHORT TERM DISABILITY	\$1,321	\$1,659	\$1,799	\$2,042	\$2,269
MEDICARE	\$7,071	\$8,508	\$9,014	\$10,662	\$10,087
PENSION PREMIUMS	\$47,556	\$58,297	\$61,783	\$79,034	\$74,766
HEALTH INSURANCE	\$169,361	\$161,006	\$167,820	\$214,755	\$231,822
LIFE INSURANCE	\$5,106	\$5,238	\$5,408	\$6,875	\$3,919
DENTAL INSURANCE	\$9,511	\$8,031	\$9,157	\$11,316	\$9,841
VISION INSURANCE	\$1,626	\$1,500	\$1,485	\$1,876	\$1,688
LONG TERM DISABILITY	\$1,285	\$1,330	\$1,480	\$2,057	\$1,737
WORKERS COMP	\$1,851	\$1,566	\$1,569	\$1,720	\$1,862
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$736	\$24,348
FICA	\$0	\$0	\$0	\$45,590	\$43,131
PENSION EXP - UAAL	\$146,749	\$91,929	\$141,919	\$171,403	\$162,157
<b>Total Benefits:</b>	<b>\$392,007</b>	<b>\$339,545</b>	<b>\$401,434</b>	<b>\$548,640</b>	<b>\$568,233</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$6,780	\$8,964	\$7,999	\$0	\$0
EQUIPMENT MAINTENANCE	\$0	\$2,295	\$1,613	\$5,500	\$5,500
MATERIALS	\$13,772	\$57,196	\$62,184	\$140,300	\$116,000
SAFETY SUPPLIES	\$0	\$0	\$0	\$1,050	\$1,350
SMALL TOOLS	\$137	\$82	\$0	\$1,060	\$1,060

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
Uniform Expenses	\$0	\$0	\$0	\$3,000	\$3,000
Furniture & Fixtures	\$0	\$0	\$0	\$1,000	\$1,000
DISCOUNT	-\$2	-\$63	\$0	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$10,800	\$12,960
<b>Total Materials &amp; Supplies:</b>	<b>\$20,686</b>	<b>\$68,475</b>	<b>\$71,796</b>	<b>\$162,710</b>	<b>\$140,870</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$16,857	\$8,013	\$920	\$29,500	\$29,500
FED/ST/CO FEES	\$0	\$0	\$13,500	\$0	\$0
CONTRACTOR FEES	\$100,647	\$84,529	\$125,578	\$162,500	\$179,000
<b>Total Outside Services/Fee:</b>	<b>\$117,504</b>	<b>\$92,542</b>	<b>\$139,998</b>	<b>\$192,000</b>	<b>\$208,500</b>
<b>Administrative Exp</b>					
SUPPLIES	\$147,048	\$179,467	\$167,697	\$225,000	\$245,000
EDUCATION/TRAINING/MEALS	\$773	\$0	\$1,300	\$7,000	\$7,000
UTILITIES	\$1,047	\$1,342	\$1,923	\$2,000	\$2,000
Software/Licenses	\$0	\$0	\$932	\$12,500	\$12,500
BANK FEES	\$2,607	\$2,016	\$0	\$5,300	\$5,300
<b>Total Administrative Exp:</b>	<b>\$151,475</b>	<b>\$182,825</b>	<b>\$171,851</b>	<b>\$251,800</b>	<b>\$271,800</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$12,174	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,174</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$16,287	\$15,258	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$16,287</b>	<b>\$15,258</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$1,264,877</b>	<b>\$1,288,653</b>	<b>\$1,392,805</b>	<b>\$1,914,670</b>	<b>\$1,911,757</b>

## Customer Service Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Cashier	2.00	2.00	2.00
Customer Service Administrator	1.00	1.00	1.00
Customer Service Representative I/II	1.00	1.00	2.00
Customer Service Technician I/II	2.00	2.00	2.00
Dispatcher I/II	2.00	2.00	1.00
Senior Customer Service Representative	1.00	1.00	0.00
Water Efficiency Technician I	1.00	1.00	1.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>9.00</b>

## Customer Service Goals and Metrics

### 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.
- Work closely with the financial team to facilitate a seamless transition to the new Enterprise Resource Planning system scheduled for implementation in 2025-26, ensuring alignment of processes, data integrity, and operational efficiency.

### Metrics

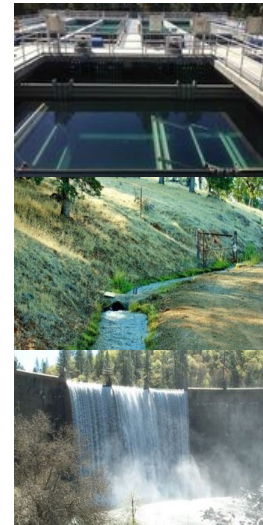
Performance Metric	FY2022	FY2023	FY2024
Average Number of Monthly Meter Reads	19,904	19,932	19,993
Average Number of Customers Served	25,604	25,426	25,057
Number of Calls Received Annually	31,062	26,305	20,145
Average Number of Monthly Emails	N/A	N/A	295
Utility Billing Delinquency Rate	3.81%	3.30%	2.74%
Number of Cash Receipts Processed	206,799	198,881	195,721

# 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 water rights.

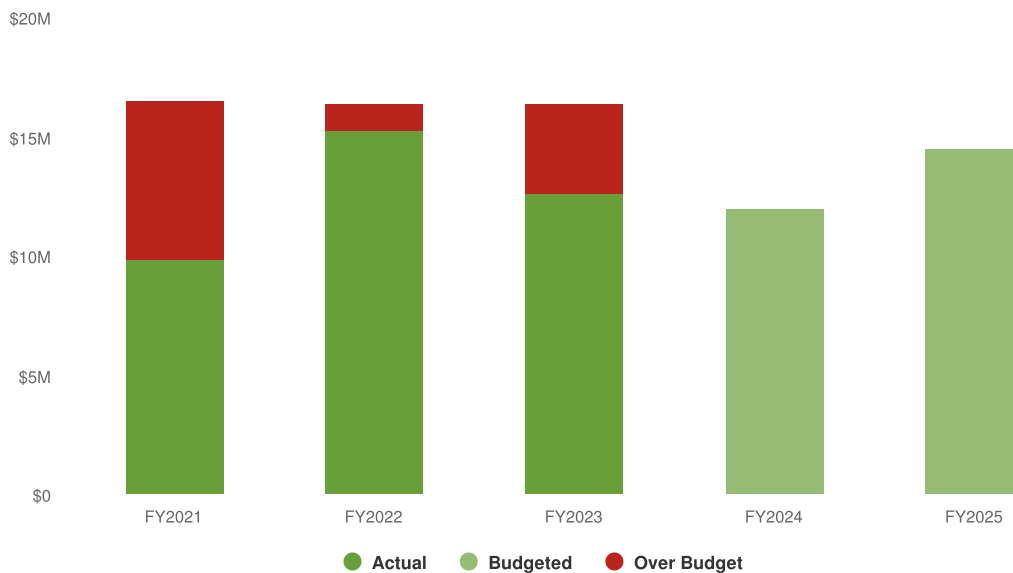
Water Operations plays an essential role in addressing the diverse water needs of the community by ensuring public health, supporting agricultural and recreational activities, safeguarding natural resources, and promoting economic and environmental sustainability.



## Expenditures Summary

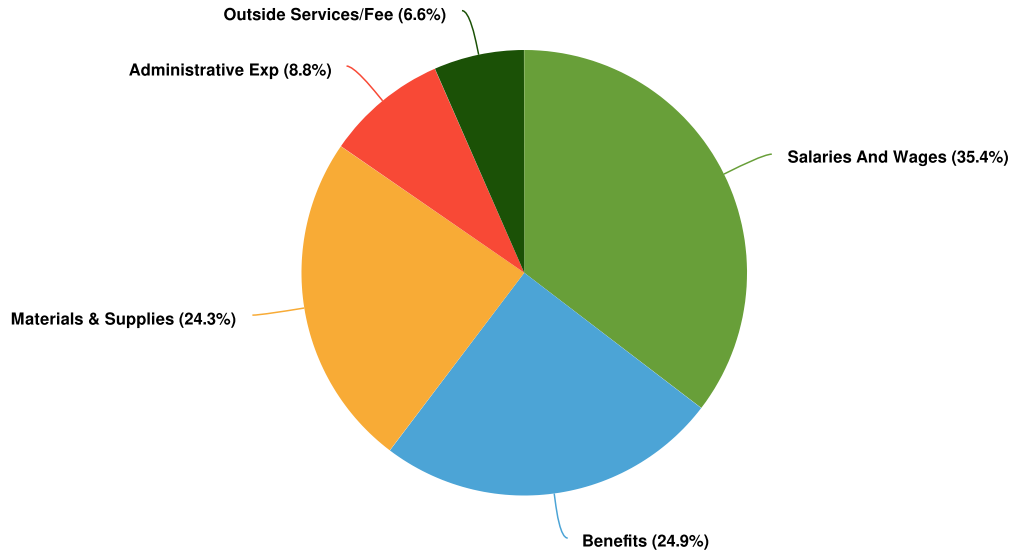
**\$14,512,110**    **\$2,521,613**  
 (21.03% vs. prior year)

### 10171 Water Operations Proposed and Historical Budget vs. Actual

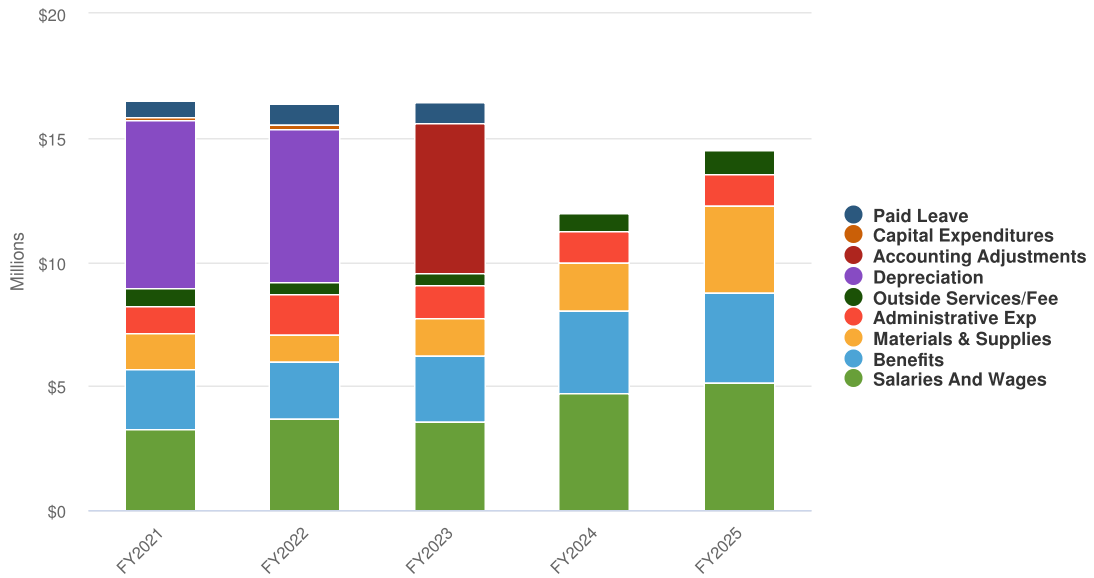


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$817,710	\$1,149,445	\$2,291,252	\$4,235,056	\$4,642,864
OVERTIME	\$51,817	\$60,566	\$61,972	\$81,233	\$81,500
DOUBLE TIME	\$62,833	\$68,024	\$84,943	\$86,519	\$86,000
VARIOUS MEETINGS	\$34,108	\$5,011	\$3,855	\$0	\$0
CUSTOMER SERVICE	\$10,357	\$4,767	\$487	\$0	\$0
TRAINING & SEMINARS	\$21,773	\$25,427	\$20,467	\$0	\$0
INSPECTION	\$812	\$491	\$132	\$0	\$0
HYDROGRAPHY	\$139,946	\$143,510	\$87,079	\$0	\$0
LABORATORY WORK	\$1,607	\$158	\$0	\$0	\$0
STANDBY	\$168,075	\$170,000	\$178,466	\$212,419	\$226,336
OPERATION-PLANT/FACILITY	\$563,403	\$597,406	\$166,308	\$0	\$0
SYSTEM FLUSHING	\$11,503	\$16,570	\$7,613	\$0	\$0
WATER AVAILABILITY	\$32	\$0	\$0	\$0	\$0
WATER OUTAGES	\$21,974	\$14,650	\$1,693	\$0	\$0
WATER REG/PATROL	\$937,348	\$961,691	\$279,254	\$0	\$0
WATER RIGHTS	\$19,647	\$16,264	\$2,077	\$0	\$0
EMRGY CALL-PH BALANCE	\$0	\$0	\$429	\$0	\$0
EMRGY CALL-ELECT/TLMTRY	\$85	\$0	\$0	\$0	\$0
EMRGY CALL-LEAK RAW WTR	\$0	\$58	\$0	\$0	\$0
EMRGY CALL-LEAK TRT WTR	\$242	\$0	\$0	\$0	\$0
EMRGY CALL-LINE BREAK	\$99	\$0	\$0	\$0	\$0
EMRGY CALL-WATER FLOW	\$143	\$189	\$95	\$0	\$0
MAINT/ADMIN-BACKFLOW	\$112,969	\$123,191	\$26,646	\$0	\$0
MAINT-HERBICIDES	\$0	\$160	\$0	\$0	\$0
MAINT-PUMPS/MOTORS/CNTRLS	\$278,960	\$262,000	\$289,616	\$0	\$0
MAINT-FACILITIES	\$7,698	\$55,168	\$14,662	\$0	\$0
TEMP LABOR - PERS	\$1,440	\$13,788	\$0	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$26,464	\$19,996	\$67,321	\$105,000	\$100,000
OVERTIME-TEMP-PERS	\$0	\$89	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$3,291,046</b>	<b>\$3,708,620</b>	<b>\$3,584,367</b>	<b>\$4,720,227</b>	<b>\$5,136,700</b>
<b>Paid Leave</b>					
HOLIDAY	\$229,023	\$266,880	\$302,949	\$0	\$0
VACATION	\$241,518	\$259,006	\$316,826	\$0	\$0
SICK LEAVE	\$139,681	\$266,518	\$163,639	\$0	\$0
ADMINISTRATIVE LEAVE	\$19,802	\$23,783	\$24,627	\$0	\$0
COMP TIME OFF	-\$12,737	-\$16,002	-\$19,743	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$39,550	\$32,577	\$2,974	\$0	\$0
CTO PAYOFF	\$16,133	\$21,734	\$17,823	\$0	\$0
SICK LEAVE-TEMP-PERS EXMP	\$200	\$0	\$97	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$673,170</b>	<b>\$854,495</b>	<b>\$809,191</b>	<b>\$0</b>	<b>\$0</b>

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Benefits</b>					
AIR AMBULANCE	\$2,569	\$2,580	\$0	\$2,409	\$2,891
SHORT TERM DISABILITY	\$8,548	\$9,717	\$9,670	\$10,426	\$12,576
MEDICARE	\$45,665	\$65,528	\$65,312	\$67,153	\$73,158
PENSION PREMIUMS	\$303,759	\$406,376	\$404,124	\$456,735	\$500,516
HEALTH INSURANCE	\$936,671	\$977,017	\$1,005,432	\$1,028,865	\$1,133,223
LIFE INSURANCE	\$31,290	\$34,482	\$33,149	\$39,322	\$26,020
DENTAL INSURANCE	\$52,507	\$53,303	\$51,761	\$52,698	\$52,236
VISION INSURANCE	\$7,862	\$8,049	\$7,612	\$7,878	\$8,065
LONG TERM DISABILITY	\$3,196	\$8,182	\$9,153	\$11,569	\$11,247
WORKERS COMP	\$110,797	\$126,200	\$120,306	\$107,386	\$130,418
UNEMPLOYMENT INSURANCE	\$2,438	-\$225	\$371	\$93	\$176,588
FICA	\$1,444	\$1,407	\$3,968	\$87,136	\$312,813
PENSION EXP - UAAL	\$909,505	\$609,363	\$928,877	\$1,079,539	\$1,176,076
<b>Total Benefits:</b>	<b>\$2,416,251</b>	<b>\$2,301,978</b>	<b>\$2,639,735</b>	<b>\$2,951,210</b>	<b>\$3,615,828</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$371,312	\$515,357	\$538,182	\$480,500	\$505,000
FACILITY MAINTENANCE	\$0	\$8,798	\$0	\$0	\$0
EQUIPMENT MAINTENANCE	\$160,168	\$234,306	\$440,776	\$263,800	\$233,400
MATERIALS	\$207,794	\$297,214	\$490,500	\$487,700	\$633,505
SAFETY SUPPLIES	\$3,759	\$8,083	\$14,125	\$61,700	\$48,500
SMALL TOOLS	\$4,065	\$15,482	\$13,115	\$23,360	\$25,307
WATER PURCHASE	\$691,121	\$0	\$0	\$170,000	\$1,650,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$0	\$183,900	\$178,700
Uniform Expenses	\$0	\$0	\$0	\$16,000	\$16,050
Furniture & Fixtures	\$0	\$0	\$0	\$9,500	\$4,000
DISCOUNT	-\$318	-\$2,861	-\$61	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$233,000	\$234,200
<b>Total Materials &amp; Supplies:</b>	<b>\$1,437,901</b>	<b>\$1,076,379</b>	<b>\$1,496,637</b>	<b>\$1,929,460</b>	<b>\$3,528,662</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$190,970	\$77,479	\$67,547	\$232,250	\$232,250
LEGAL FEES	\$11,179	\$14,347	\$13,090	\$20,500	\$20,500
FED/ST/CO FEES	\$361,784	\$352,307	\$368,687	\$238,000	\$242,700
Water Rights	\$0	\$0	\$0	\$140,000	\$154,000
CONTRACTOR FEES	\$127,164	\$39,209	\$55,028	\$305,600	\$302,100
<b>Total Outside Services/Fee:</b>	<b>\$691,096</b>	<b>\$483,341</b>	<b>\$504,352</b>	<b>\$936,350</b>	<b>\$951,550</b>
<b>Administrative Exp</b>					
INSURANCE	\$193	\$198,496	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$5,268	\$23,294	\$6,250	\$9,700	\$9,750
OUTREACH/ADVERTISE/NOTICE	\$1,616	\$0	\$0	\$0	\$0
SUPPLIES	\$4,172	\$33,117	\$4,268	\$1,000	\$2,000
EDUCATION/TRAINING/MEALS	\$10,341	\$13,186	\$18,092	\$25,900	\$42,340

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
UTILITIES	\$1,071,868	\$1,352,940	\$1,266,463	\$1,566,000	\$1,171,380
Software/Licenses	\$0	\$0	\$4,684	\$58,650	\$53,900
BAD DEBTS	\$0	\$0	\$29,604	\$0	\$0
BANK FEES	\$0	\$915	\$0	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$1,093,458</b>	<b>\$1,621,949</b>	<b>\$1,329,361</b>	<b>\$1,661,250</b>	<b>\$1,279,370</b>
<b>Capital Expenditures</b>					
VEHICLE PURCHASES	\$44,421	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	\$58,087	\$181,232	\$0	\$0	\$0
PROGRAM: CHEM TANK/PADS	\$44,663	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$147,171</b>	<b>\$181,232</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$6,057,223	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,057,223</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$6,762,245	\$6,172,239	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$6,762,245</b>	<b>\$6,172,239</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$16,512,338</b>	<b>\$16,400,233</b>	<b>\$16,420,866</b>	<b>\$12,198,497</b>	<b>\$14,512,110</b>

## Water Operations Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Water Operations	1.00	1.00	1.00
Administrative Analyst I/II	1.00	1.00	1.00
Assistant Water Superintendent	1.00	1.00	1.00
Chief Water Treatment Operator	2.00	2.00	3.00
Cross Connection Control Technician I/II	2.00	2.00	2.00
Electrical Systems Superintendent	1.00	1.00	1.00
Electrical Systems Technician I/II	3.00	3.00	3.00
Hydraulic Technician I/II	1.00	1.00	1.00
Hydrographer I/II	2.00	2.00	2.00
Senior Water Distribution Operator	4.00	3.00	5.00
Treated Water Superintendent	1.00	1.00	1.00
Water Distribution Operator I/II	10.00	11.00	10.00
Water Distribution Supervisor	3.00	3.00	3.00
Water Resources Superintendent	1.00	1.00	1.00
Water Superintendent	1.00	1.00	1.00
Water Treatment Operator I/II/III	7.00	7.00	6.00
Water Treatment Supervisor	1.00	1.00	1.00
<b>Total</b>	<b>42.00</b>	<b>42.00</b>	<b>43.00</b>

# Water Operations Goals and Metrics

## 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
<b>Irrigation Water</b>			
Volume of Irrigation Water Purchased (Acre Feet)	118,468	118,531	113,279
Irrigation Service Connections	5,888	5,854	5,838
Irrigated Acres Served	33,096	33,122	32,543
Miles of Distribution System	459	459	459
Number of Aquatic Applications	207	207	207
Number of Measuring Stations Monitored and Maintained	198	198	202
<b>Treated Water</b>			
Number of Potable Water Treatment Plants	6	6	6
Treated Water Production (Million Gallons)	2,869	2,827	2,956
Number of Treated Water Accounts	19,904	19,932	19,991
Number of Pump Stations	19	19	19
Number of Potable Water Storage Tanks Maintained	51	51	51
Number of Pressure Regulating Stations Maintained	120	120	120
Number of Water Samples Collected	1,647	1,753	1,529
Number of Back Flow Devices Tested	1,970	2,002	2,002
Number of Back Flow Devices Repaired or Replaced	171	120	147
Miles of Treated Distribution System	432	434	440

# Engineering

The Engineering Department, consisting solely of the Engineering Division, includes 16 staff members tasked with planning, designing, and overseeing the construction of the District's infrastructure projects. Their work is integral to ensuring a reliable water supply for the community.

The 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. It also plays a key role in the District's dam safety program, ensuring compliance and safety standards are met.

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

Beginning in 2025, as a result of performing a full Cost Allocation Plan (CAP) to properly account for direct and indirect overhead costs, it was determined that Engineering should be considered an overhead cost and has been moved to Internal Services Fund 70 from Water Fund 10.



*Inspectors look over the massive concrete pipe segments.*



*The Combie Phase I Pipeline stretches 1.7 miles.*



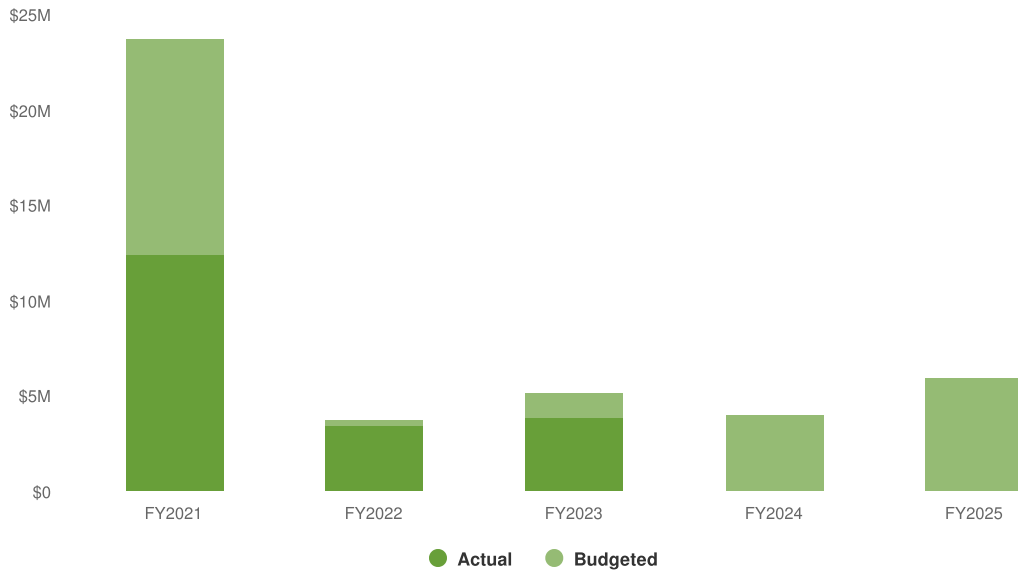
*The aerial siphon crosses the Bear River.*

# Expenditures Summary

Engineering expenditures have been relatively consistent since FY2022. The large variance in FY2021 is primarily due to significant work on two large capital projects. At the end of that year, the capital expenditures for the Alta Sierra Tank Replacement project and Combie Phase 1 Bypass came to a total of \$6.75 million.

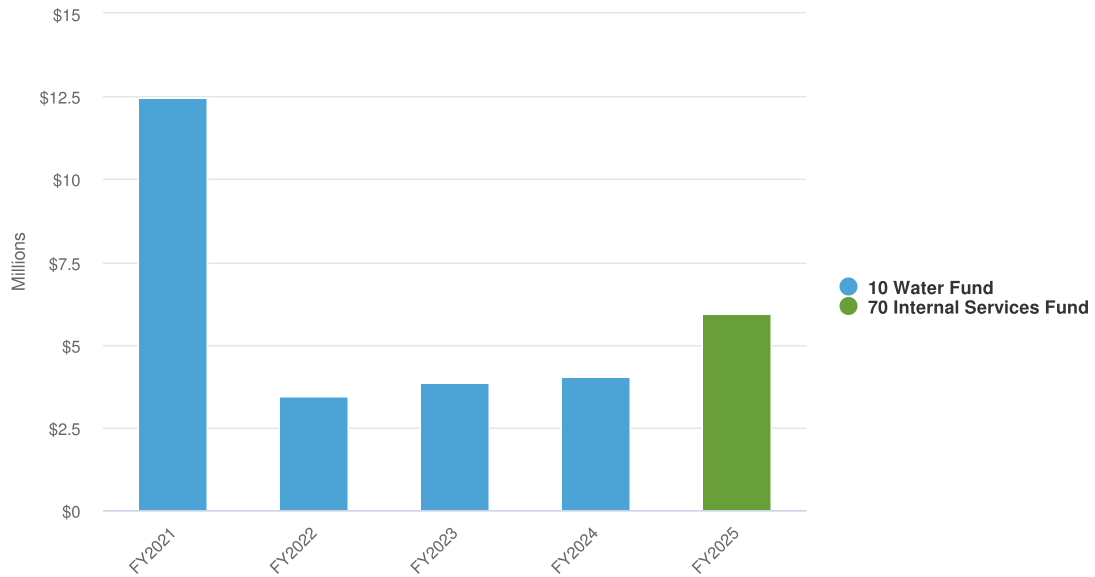
**\$5,951,793** **\$1,920,899**  
(47.65% vs. prior year)

## Engineering Proposed and Historical Budget vs. Actual



# Expenditures by Fund

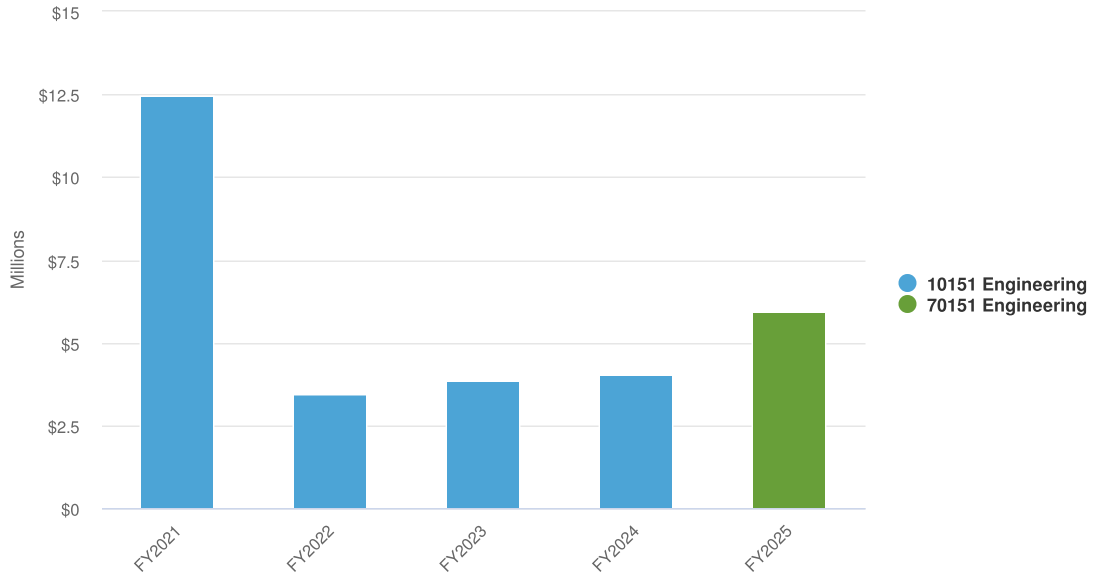
## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
10 Water Fund	\$12,440,167	\$3,458,156	\$3,829,675	\$4,030,895	\$0
70 Internal Services Fund	\$0	\$0	\$0	\$0	\$5,951,793
<b>Total:</b>	<b>\$12,440,167</b>	<b>\$3,458,156</b>	<b>\$3,829,675</b>	<b>\$4,030,895</b>	<b>\$5,951,793</b>

# Expenditures by Department

Budgeted and Historical Expenditures by Department

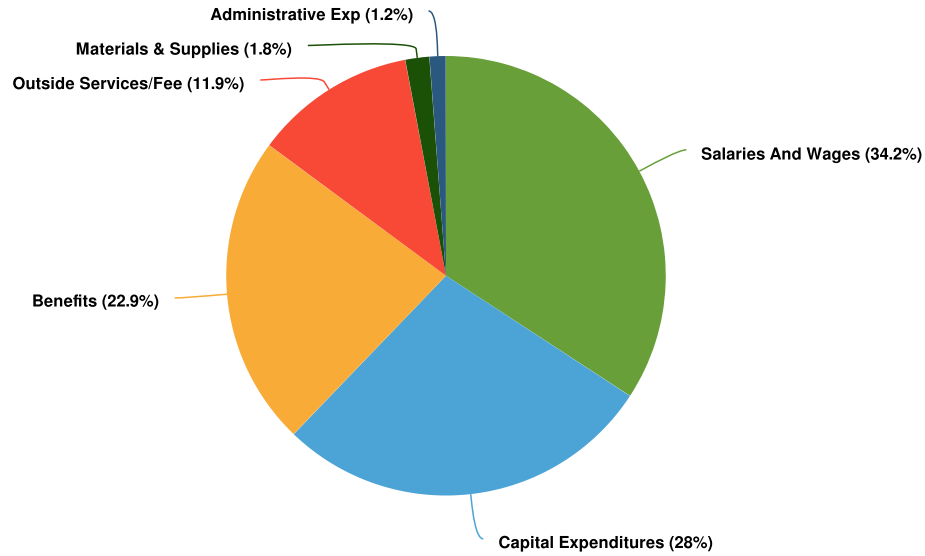


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures							
10151 Engineering	\$12,440,167	\$3,458,156	\$3,829,675	\$4,030,895	\$4,030,895	\$0	-100%
70151 Engineering	\$0	\$0	\$0	\$0	\$0	\$5,951,793	N/A
<b>Total Expenditures:</b>	<b>\$12,440,167</b>	<b>\$3,458,156</b>	<b>\$3,829,675</b>	<b>\$4,030,895</b>	<b>\$4,030,895</b>	<b>\$5,951,793</b>	<b>47.7%</b>

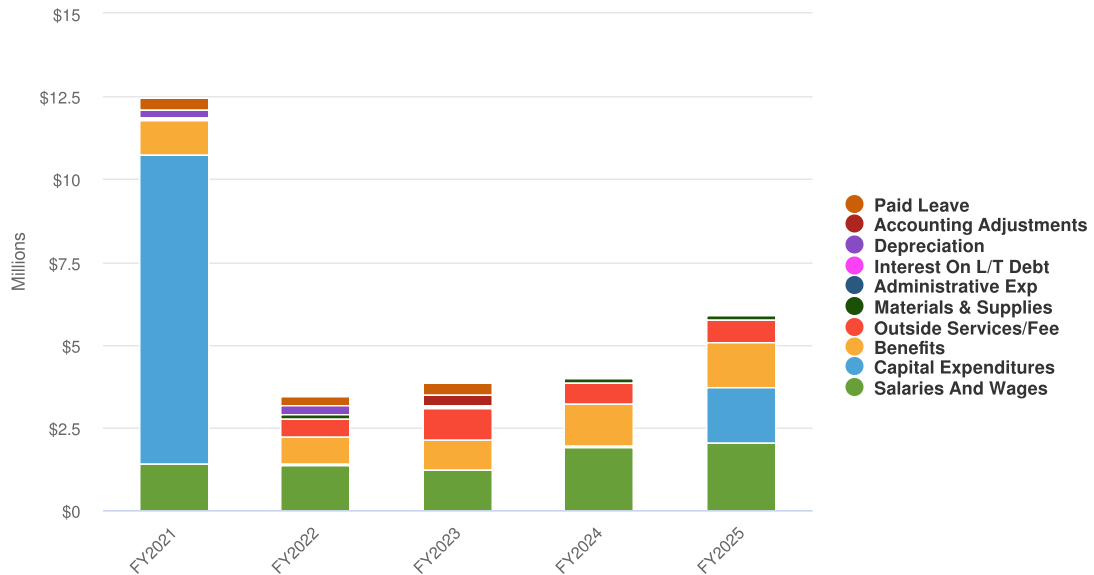


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

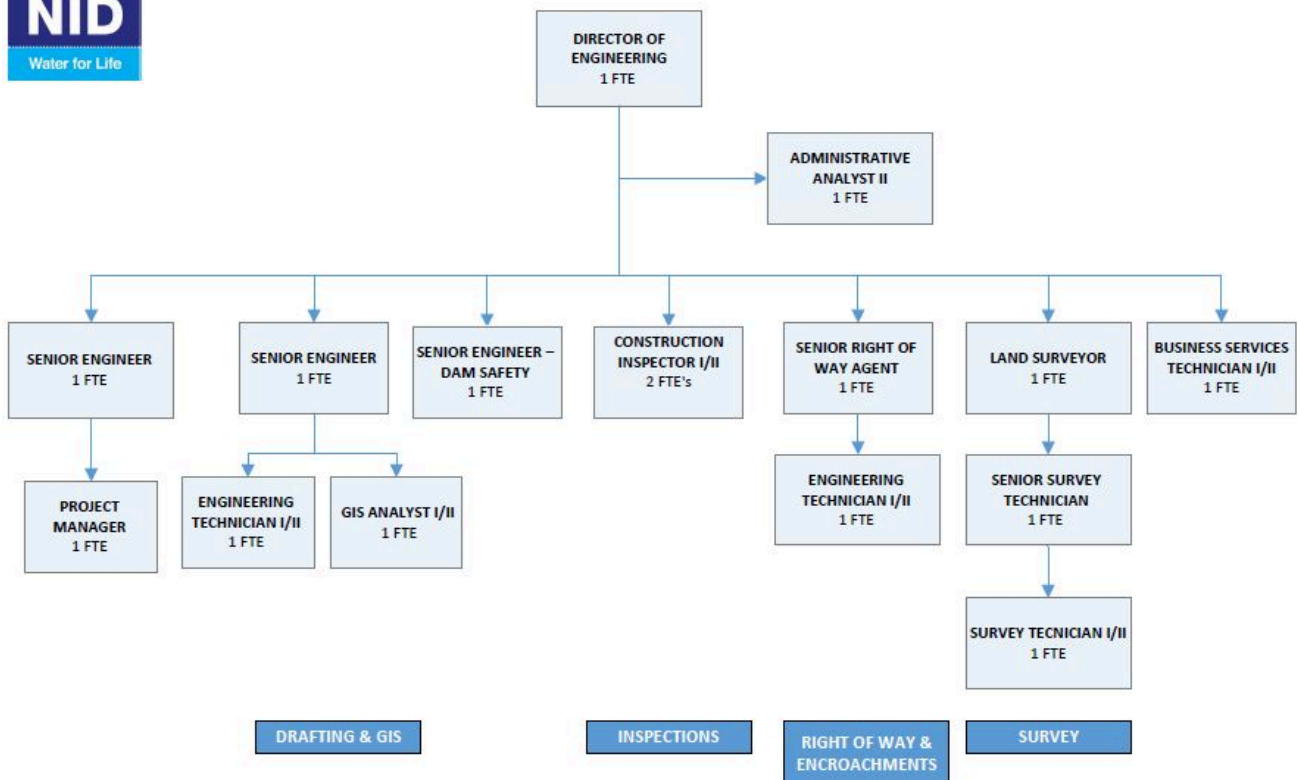


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salaries And Wages	\$1,388,187	\$1,355,228	\$1,221,614	\$1,929,044	\$1,922,044	\$2,036,797	6%
Paid Leave	\$318,580	\$304,427	\$344,306	\$0	\$0	\$0	0%
Benefits	\$1,015,498	\$827,870	\$908,422	\$1,276,108	\$1,276,108	\$1,364,786	6.9%
Materials & Supplies	\$52,101	\$102,865	\$37,100	\$84,900	\$93,400	\$105,800	13.3%
Outside Services/Fee	\$37,507	\$547,325	\$942,572	\$644,000	\$651,000	\$708,300	8.8%
Administrative Exp	\$22,955	\$26,802	\$60,192	\$71,843	\$63,343	\$71,110	12.3%
Capital Expenditures	\$9,373,150	\$45,135	\$507	\$25,000	\$25,000	\$1,665,000	6,560%
Accounting Adjustments	\$0	\$0	\$310,788	\$0	\$0	\$0	0%
Depreciation	\$232,190	\$248,503	\$0	\$0	\$0	\$0	0%
Interest On L/T Debt	\$0	\$0	\$4,174	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$12,440,167</b>	<b>\$3,458,156</b>	<b>\$3,829,675</b>	<b>\$4,030,895</b>	<b>\$4,030,895</b>	<b>\$5,951,793</b>	<b>47.7%</b>

## Organizational Chart



### NEVADA IRRIGATION DISTRICT 2025 ORGANIZATION CHART ENGINEERING



## Engineering Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Engineering	1.00	1.00	1.00
Administrative Analyst I/II	1.00	1.00	1.00
Associate Engineer / Assistant Engineer	1.00	2.00	0.00
Business Service Technician I/II	1.00	1.00	1.00
Construction Inspector I/II	2.00	2.00	2.00
Engineer Technician I/II	4.00	2.00	2.00
GIS Technician I/II	1.00	1.00	1.00
Land Surveyor	1.00	1.00	1.00
Project Manager	0.00	0.00	1.00
Senior Right Of Way Agent	1.00	1.00	1.00
Survey Technician I/II	1.00	1.00	2.00
Senior Survey Technician	1.00	1.00	0.00
Senior Engineer	3.00	2.00	3.00
<b>Total</b>	<b>18.00</b>	<b>16.00</b>	<b>16.00</b>

## Engineering Goals and Metrics

### Goals

- Complete Capacity Fee Study.
- Complete Treated Water Master Plan.
- Begin Raw Water Master Plan

### Metrics

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

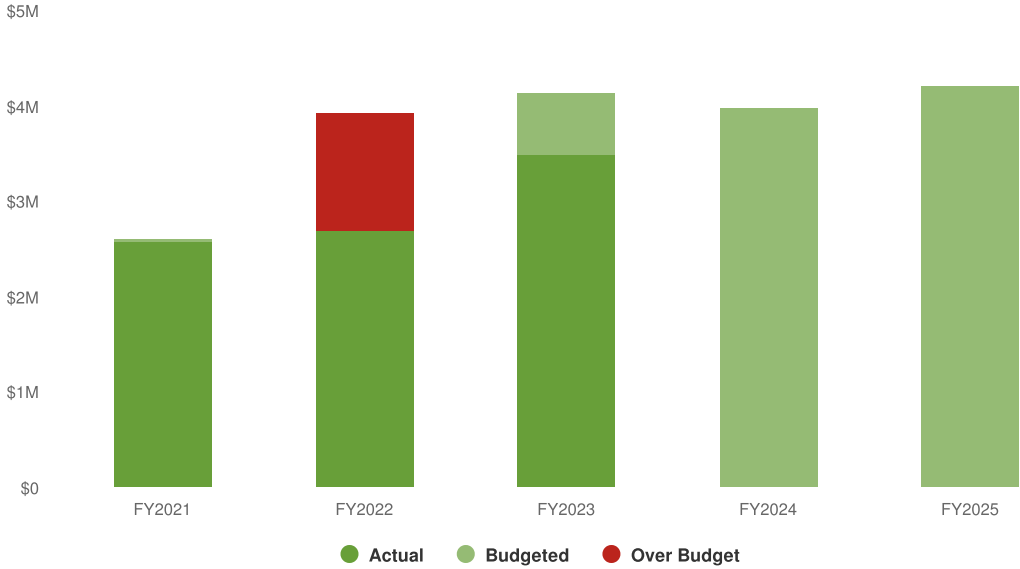
# Recreation

The Recreation Department consists of Recreation Administration and General Recreation Divisions.

## Expenditures Summary

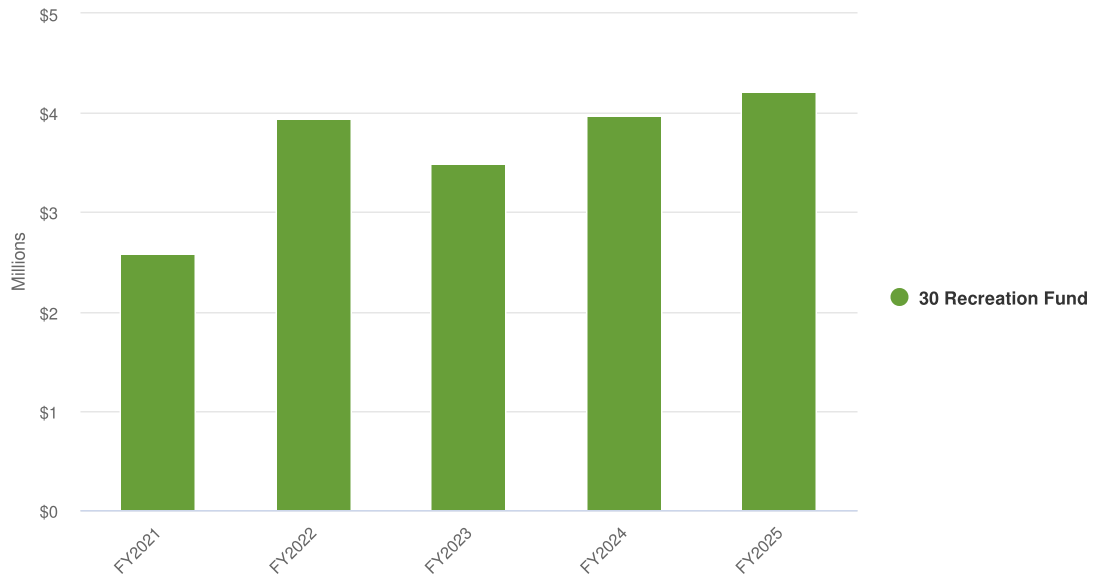
**\$4,214,758** **\$238,367**  
(5.99% vs. prior year)

Recreation Proposed and Historical Budget vs. Actual



# Expenditures by Fund

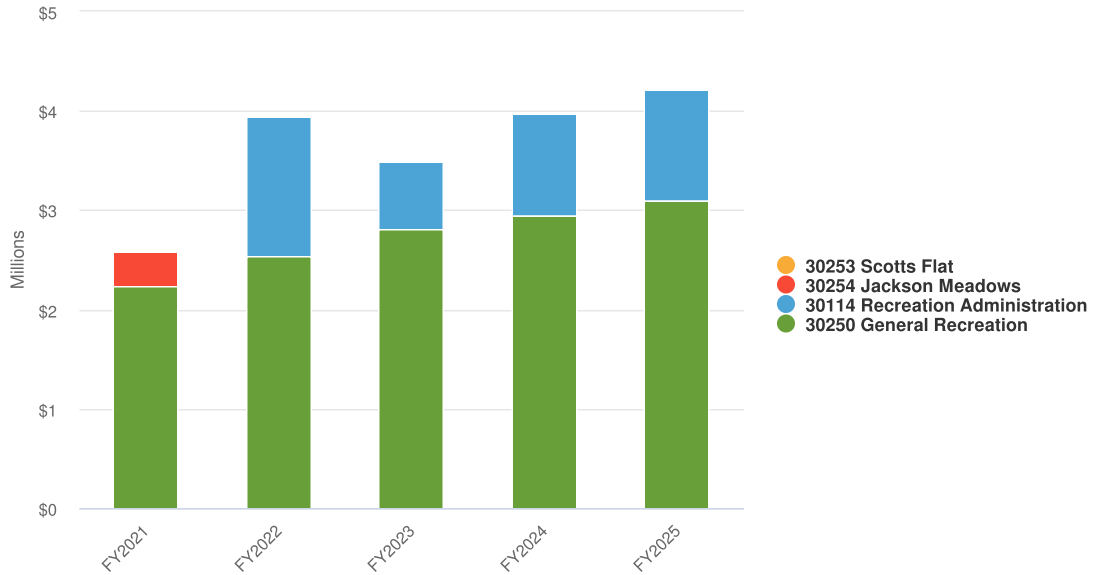
## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
30 Recreation Fund	\$2,583,530	\$3,937,105	\$3,495,474	\$3,976,391	\$4,214,758
<b>Total 30 Recreation Fund:</b>	<b>\$2,583,530</b>	<b>\$3,937,105</b>	<b>\$3,495,474</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>

# Expenditures by Department

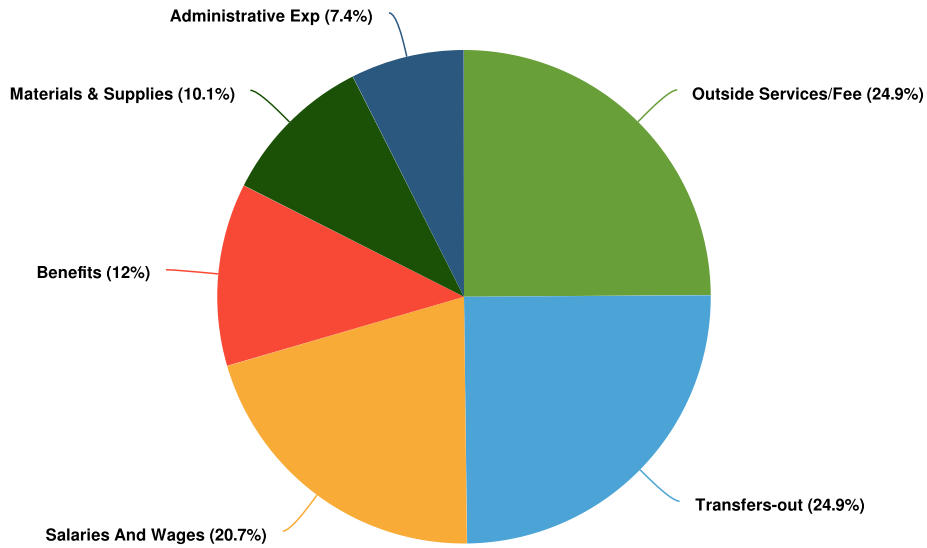
## Budgeted and Historical Expenditures by Department



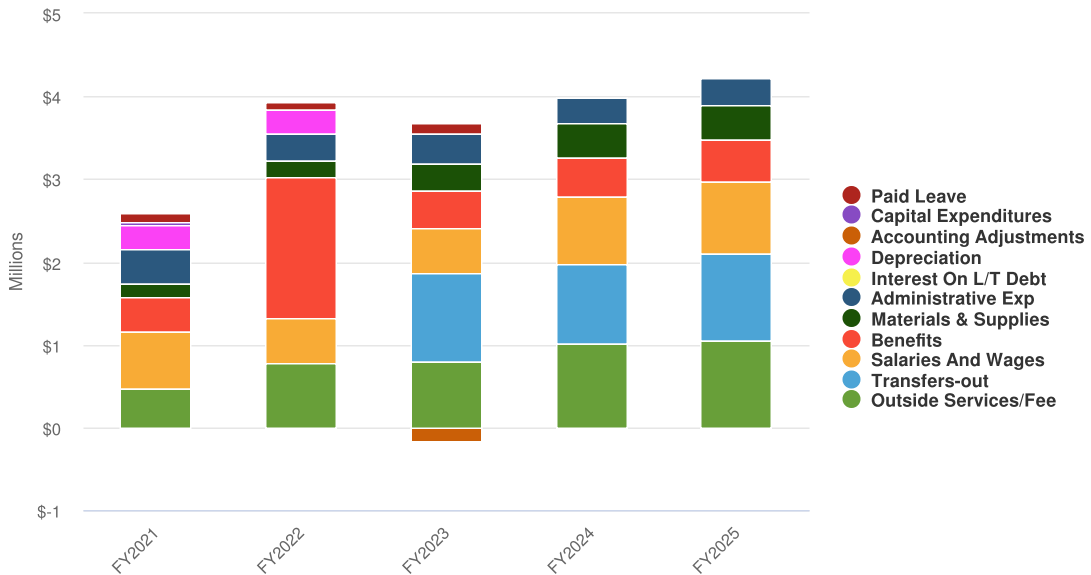
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures							
30114 Recreation Administration	\$0	\$1,396,706	\$688,457	\$1,033,129	\$1,033,129	\$1,123,762	8.8%
30250 General Recreation	\$2,233,517	\$2,540,399	\$2,807,017	\$2,943,262	\$2,943,262	\$3,090,996	5%
30253 Scotts Flat	\$20	\$0	\$0	\$0	\$0	\$0	0%
30254 Jackson Meadows	\$349,993	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Expenditures:</b>	<b>\$2,583,530</b>	<b>\$3,937,105</b>	<b>\$3,495,474</b>	<b>\$3,976,391</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>	<b>6%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



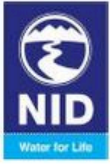
## Budgeted and Historical Expenditures by Expense Type



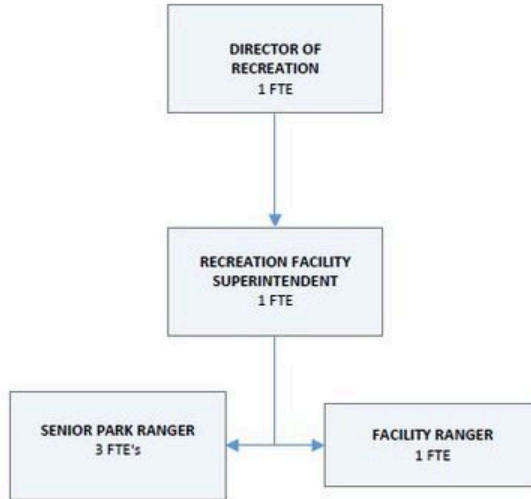
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salaries And Wages	\$682,524	\$552,095	\$544,415	\$821,477	\$821,477	\$871,436	6.1%
Paid Leave	\$101,203	\$95,134	\$117,689	\$0	\$0	\$0	0%
Benefits	\$415,143	\$1,699,772	\$454,509	\$460,126	\$460,126	\$504,491	9.6%
Materials & Supplies	\$162,880	\$209,925	\$339,074	\$386,119	\$412,250	\$425,725	3.3%
Outside Services/Fee	\$472,926	\$769,714	\$802,794	\$1,060,807	\$1,014,307	\$1,049,860	3.5%
Administrative Exp	\$416,749	\$315,352	\$356,670	\$287,326	\$307,695	\$313,540	1.9%
Capital Expenditures	\$31,524	\$0	\$0	\$0	\$0	\$0	0%
Accounting Adjustments	\$0	\$0	-\$172,202	\$0	\$0	\$0	0%
Transfers-out	\$15	\$0	\$1,052,511	\$960,536	\$960,536	\$1,049,707	9.3%
Depreciation	\$300,564	\$295,097	\$0	\$0	\$0	\$0	0%
Interest On L/T Debt	\$2	\$16	\$14	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$2,583,530</b>	<b>\$3,937,105</b>	<b>\$3,495,474</b>	<b>\$3,976,391</b>	<b>\$3,976,391</b>	<b>\$4,214,758</b>	<b>6%</b>



# Organizational Chart



## NEVADA IRRIGATION DISTRICT 2025 ORGANIZATIONAL CHART RECREATION



January 2025

2025 FTE's 6

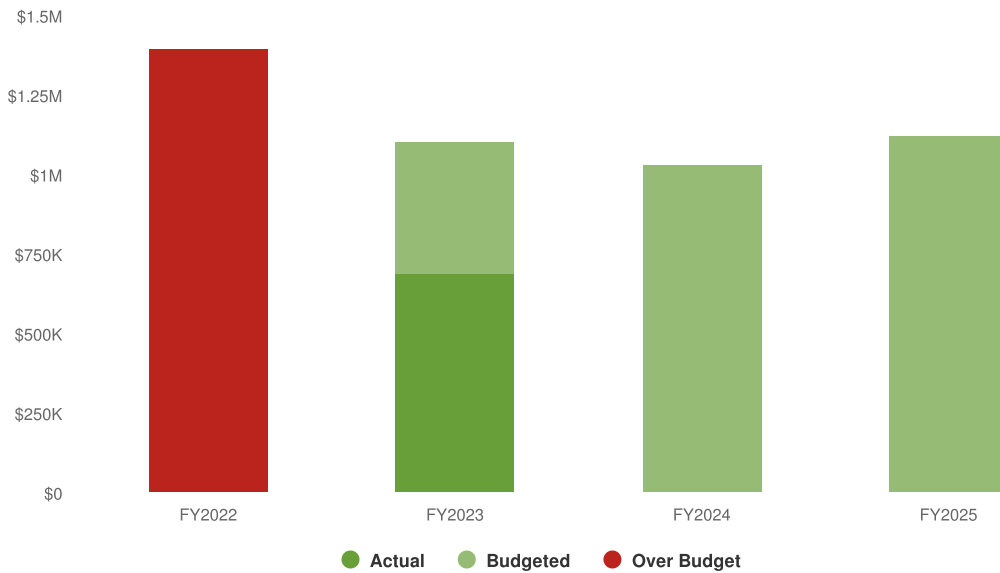
# Recreation Administration

The Recreation Administration Division accounts for general non-departmental Recreation Fund expenses such as interfund transfers, retiree health costs, etc.

## Expenditures Summary

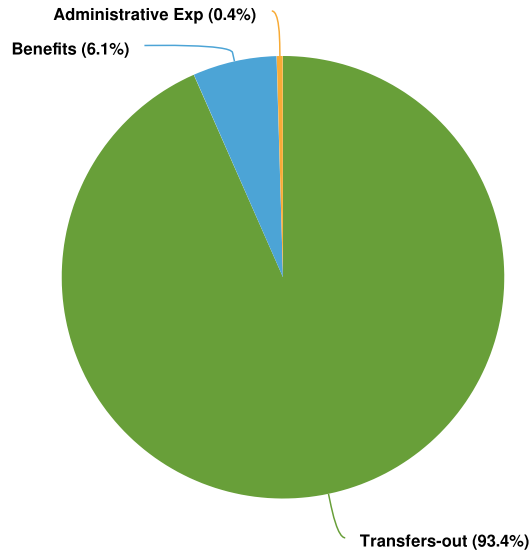
**\$1,123,762** **\$90,633**  
(8.77% vs. prior year)

30114 Recreation Administration Proposed and Historical Budget vs. Actual

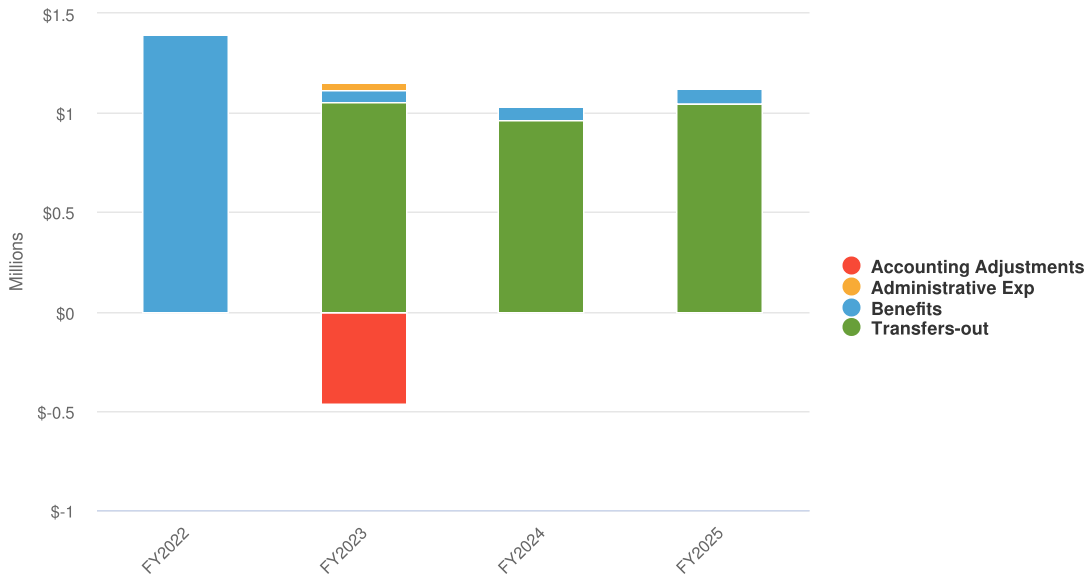


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Benefits</b>				
LIFE INSURANCE	\$232	\$196	\$300	\$0
HEALTH BENEFIT-RETIREES	\$5,958	\$12,075	\$13,620	\$11,817
OPEB NET ARC (EXPENSE)	\$448,434	\$47,899	\$57,778	\$57,239
PENSION EXP - UAAL	\$942,081	\$0	\$0	\$0
<b>Total Benefits:</b>	<b>\$1,396,706</b>	<b>\$60,170</b>	<b>\$71,698</b>	<b>\$69,055</b>
<b>Administrative Exp</b>				
INSURANCE	\$0	\$40,628	\$0	\$0
BANK FEES	\$0	\$2,041	\$895	\$5,000
<b>Total Administrative Exp:</b>	<b>\$0</b>	<b>\$42,669</b>	<b>\$895</b>	<b>\$5,000</b>
<b>Accounting Adjustments</b>				
GASB 68 PERS ADJ	\$0	-\$105,088	\$0	\$0
GASB 75 OPEB ADJ	\$0	-\$361,805	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>-\$466,893</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers-out</b>				
TRANSFER OUT	\$0	\$1,052,511	\$960,536	\$1,049,707
<b>Total Transfers-out:</b>	<b>\$0</b>	<b>\$1,052,511</b>	<b>\$960,536</b>	<b>\$1,049,707</b>
<b>Total Expense Objects:</b>	<b>\$1,396,706</b>	<b>\$688,457</b>	<b>\$1,033,129</b>	<b>\$1,123,762</b>

# General Recreation

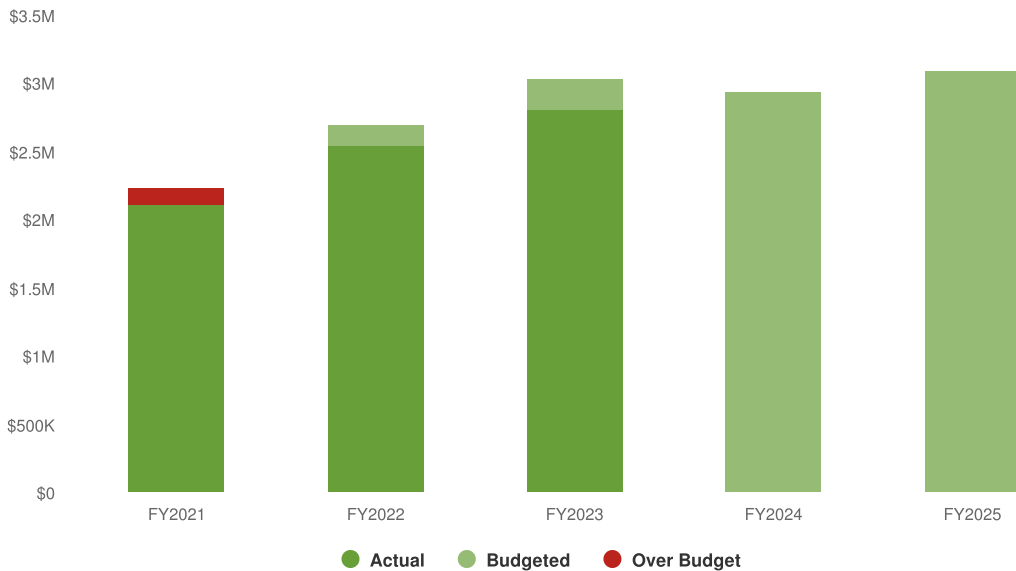
The Recreation Division is responsible for all the District's campgrounds and recreational facilities, in both our Upper Division (Jackson Meadows/Bowman Corridor) and Lower Division (Scotts Flat, Rollins and Combie Reservoirs). Our beautiful facilities offer camping, day use, boating, fishing, and walking 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.



## Expenditures Summary

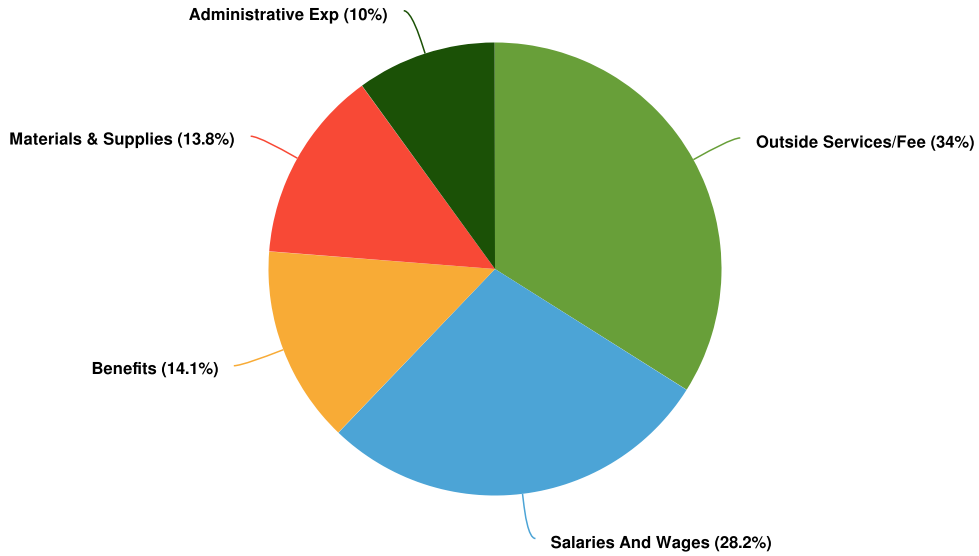
**\$3,090,996** **\$147,735**  
(5.02% vs. prior year)

30250 General Recreation Proposed and Historical Budget vs. Actual

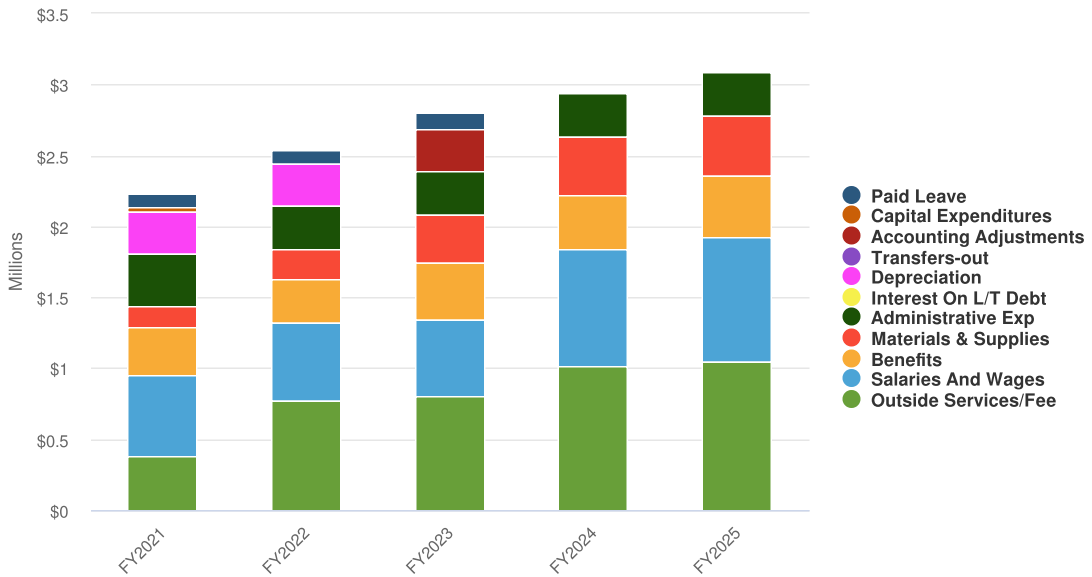


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$421,540	\$430,189	\$426,358	\$577,936	\$626,418
OVERTIME	\$2,178	\$658	\$418	\$4,981	\$5,017
VARIOUS MEETINGS	\$3,512	\$0	\$0	\$0	\$0
TRAINING & SEMINARS	\$557	\$436	\$433	\$0	\$0
TEMP LABOR - PERS	\$10,452	\$0	\$0	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$138,239	\$119,665	\$115,921	\$238,560	\$240,000
OVERTIME-TEMP-PERS	\$12	\$0	\$0	\$0	\$0
OVERTIME-TEMP-PERS EXEMPT	\$624	\$1,148	\$1,286	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$577,114</b>	<b>\$552,095</b>	<b>\$544,415</b>	<b>\$821,477</b>	<b>\$871,436</b>
<b>Paid Leave</b>					
HOLIDAY	\$24,110	\$27,581	\$30,496	\$0	\$0
VACATION	\$36,875	\$27,676	\$45,669	\$0	\$0
SICK LEAVE	\$19,718	\$29,835	\$31,016	\$0	\$0
ADMINISTRATIVE LEAVE	\$7,678	\$5,272	\$6,247	\$0	\$0
COMP TIME OFF	\$126	\$777	-\$408	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$3,636	\$2,393	\$1,470	\$0	\$0
CTO PAYOFF	\$829	\$505	\$762	\$0	\$0
SICK LEAVE-TEMP-PERS	\$280	\$0	\$0	\$0	\$0
SICK LEAVE-TEMP-PERS EXMP	\$1,492	\$1,094	\$2,438	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$94,743</b>	<b>\$95,134</b>	<b>\$117,689</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$377	\$360	\$0	\$344	\$403
SHORT TERM DISABILITY	\$122	\$114	\$175	\$194	\$211
MEDICARE	\$7,303	\$9,411	\$9,569	\$8,481	\$9,185
PENSION PREMIUMS	\$37,727	\$50,304	\$52,867	\$62,290	\$67,504
HEALTH INSURANCE	\$101,136	\$103,491	\$117,613	\$90,335	\$113,451
LIFE INSURANCE	\$4,560	\$4,381	\$4,552	\$5,349	\$3,502
DENTAL INSURANCE	\$3,134	\$4,488	\$4,718	\$4,771	\$4,126
VISION INSURANCE	\$1,129	\$1,125	\$1,125	\$1,125	\$1,125
LONG TERM DISABILITY	\$719	\$1,068	\$1,313	\$1,576	\$1,504
WORKERS COMP	\$17,613	\$24,817	\$29,339	\$20,882	\$25,327
UNEMPLOYMENT INSURANCE	\$16,154	\$28,609	\$41,918	\$20,472	\$22,170
FICA	\$8,788	\$7,435	\$7,418	\$36,265	\$39,273
HEALTH BENEFIT-RETIREEES	\$12,475	\$4,960	\$0	\$0	\$0
OPEB NET ARC (EXPENSE)	-\$4,318	\$0	\$0	\$0	\$0
PENSION EXP - UAAL	\$127,238	\$62,503	\$123,732	\$136,344	\$147,654
<b>Total Benefits:</b>	<b>\$334,157</b>	<b>\$303,066</b>	<b>\$394,339</b>	<b>\$388,428</b>	<b>\$435,436</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$20,128	\$18,101	\$12,559	\$0	\$0
EQUIPMENT MAINTENANCE	\$46,614	\$37,933	\$104,789	\$79,500	\$101,750

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
MATERIALS	\$83,775	\$148,523	\$214,348	\$194,369	\$206,475
SAFETY SUPPLIES	\$719	\$1,282	\$1,485	\$3,250	\$3,500
SMALL TOOLS	\$1,351	\$4,602	\$5,898	\$7,000	\$7,000
Uniform Expenses	\$0	\$0	\$0	\$2,000	\$2,000
DISCOUNT	-\$372	-\$516	-\$5	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$100,000	\$105,000
<b>Total Materials &amp; Supplies:</b>	<b>\$152,215</b>	<b>\$209,925</b>	<b>\$339,074</b>	<b>\$386,119</b>	<b>\$425,725</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$320	\$0	\$0	\$0	\$0
LEGAL FEES	\$128	\$2,380	\$0	\$10,000	\$10,000
FED/ST/CO FEES	\$36,885	\$60,090	\$42,820	\$29,000	\$30,450
TEMPORARY LABOR	\$198,013	\$265,032	\$298,764	\$420,000	\$420,000
CONTRACTOR FEES	\$143,204	\$442,212	\$461,210	\$601,807	\$589,410
<b>Total Outside Services/Fee:</b>	<b>\$378,549</b>	<b>\$769,714</b>	<b>\$802,794</b>	<b>\$1,060,807</b>	<b>\$1,049,860</b>
<b>Administrative Exp</b>					
INSURANCE	\$120,267	\$12,371	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$200	\$0	\$0	\$500	\$500
OUTREACH/ADVERTISE/NOTICE	\$5,129	\$8,304	\$6,347	\$7,500	\$7,500
SUPPLIES	\$7,920	\$11,513	\$3,895	\$5,000	\$5,000
EDUCATION/TRAINING/MEALS	\$100	\$220	\$200	\$300	\$300
UTILITIES	\$188,142	\$220,011	\$222,508	\$208,000	\$224,640
Software/Licenses	\$0	\$0	\$0	\$8,131	\$600
BANK FEES	\$42,875	\$62,932	\$81,051	\$57,000	\$70,000
<b>Total Administrative Exp:</b>	<b>\$364,633</b>	<b>\$315,352</b>	<b>\$314,000</b>	<b>\$286,431</b>	<b>\$308,540</b>
<b>Capital Expenditures</b>					
EQUIPMENT PURCHASES	\$7,475	\$0	\$0	\$0	\$0
PROJECT: NON-PROGRAMMATIC	\$24,049	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$31,524</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$294,691	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$294,691</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers-out</b>					
TRANSFER OUT	\$15	\$0	\$0	\$0	\$0
<b>Total Transfers-out:</b>	<b>\$15</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$300,564	\$295,097	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$300,564</b>	<b>\$295,097</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest On L/T Debt</b>					



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
INTEREST EXPENSE	\$2	\$16	\$14	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$2</b>	<b>\$16</b>	<b>\$14</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$2,233,517</b>	<b>\$2,540,399</b>	<b>\$2,807,017</b>	<b>\$2,943,262</b>	<b>\$3,090,996</b>

## Recreation Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Recreation	1.00	1.00	1.00
Facility Ranger	1.00	1.00	1.00
Office Assistant I/II	1.00	0.00	0.00
Recreation Facility Superintendent	1.00	1.00	1.00
Senior Park Ranger	3.00	3.00	3.00
<b>Total</b>	<b>7.00</b>	<b>6.00</b>	<b>6.00</b>

## Recreation Goals and Metrics

### Goals

- Continually strive to improve existing facilities while seeking opportunities for future development.
- Explore ways to bring in steady revenue during conditions/events that are out of NID's control, such as drought, weather, fire/smoke or the 2024/2025 PGE water issues.

### Metrics

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

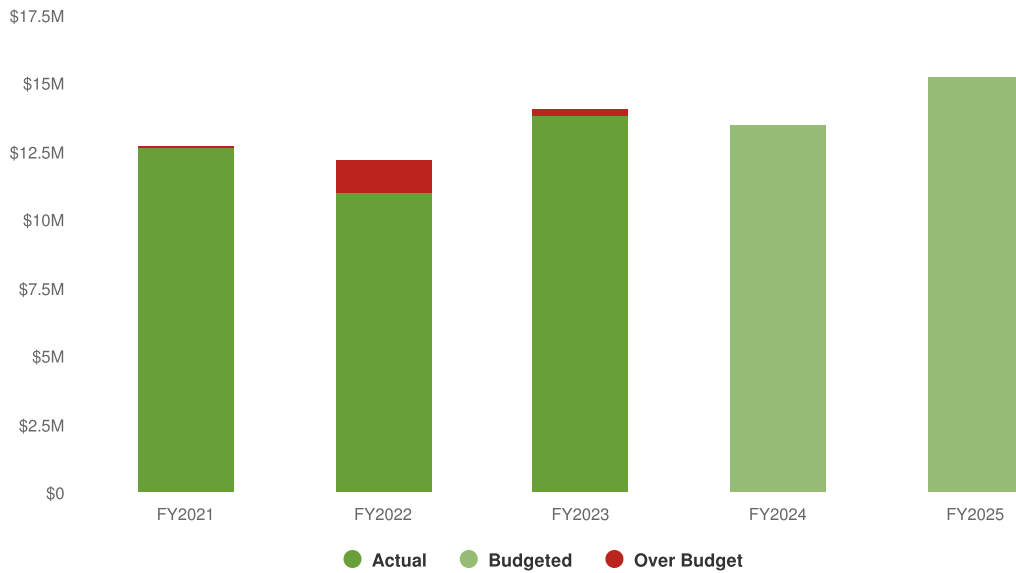
# Maintenance

The Maintenance Department consists of Maintenance, Vegetation, and Shop Operations Divisions.

## Expenditures Summary

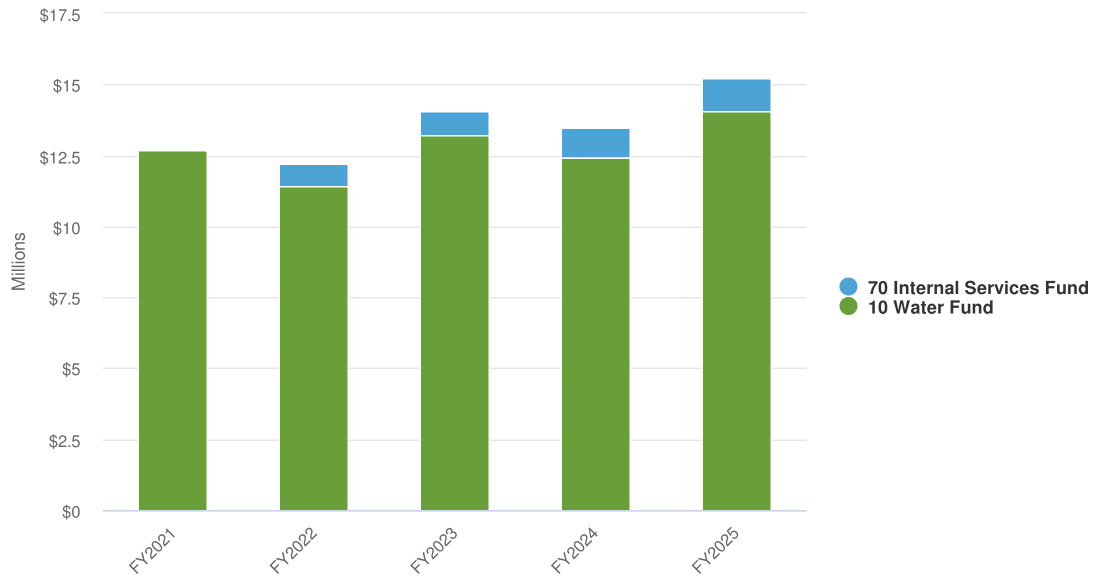
**\$15,248,927** **\$1,787,082**  
(13.28% vs. prior year)

### Maintenance Proposed and Historical Budget vs. Actual



# Expenditures by Fund

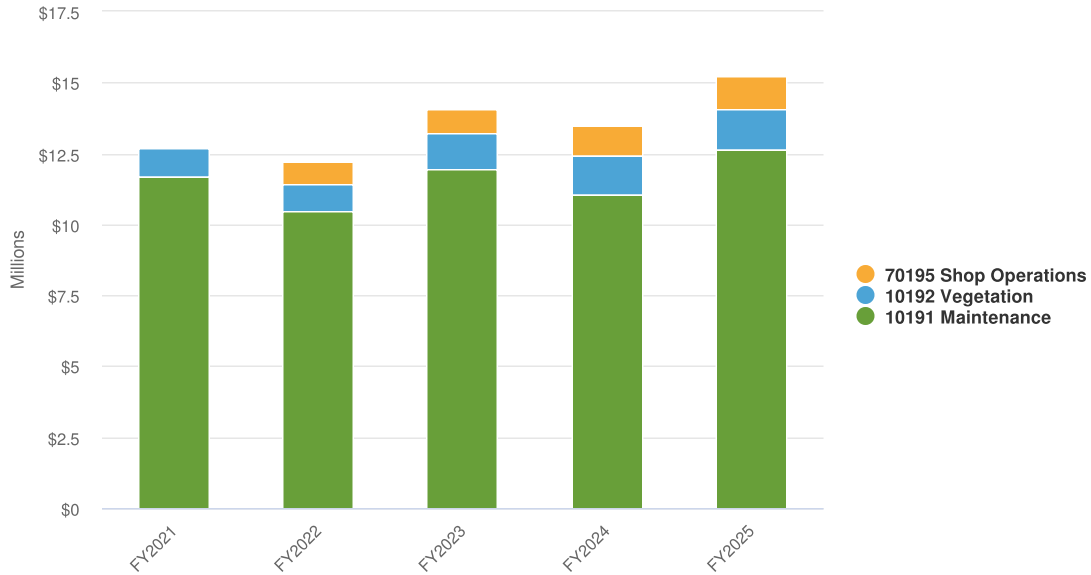
Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
10 Water Fund	\$12,704,168	\$11,435,456	\$13,199,151	\$12,551,276	\$12,409,276	\$14,047,812	13.2%
70 Internal Services Fund	\$0	\$803,793	\$883,764	\$1,078,069	\$1,052,569	\$1,201,115	14.1%
<b>Total:</b>	<b>\$12,704,168</b>	<b>\$12,239,249</b>	<b>\$14,082,915</b>	<b>\$13,629,345</b>	<b>\$13,461,845</b>	<b>\$15,248,927</b>	<b>13.3%</b>

# Expenditures by Department

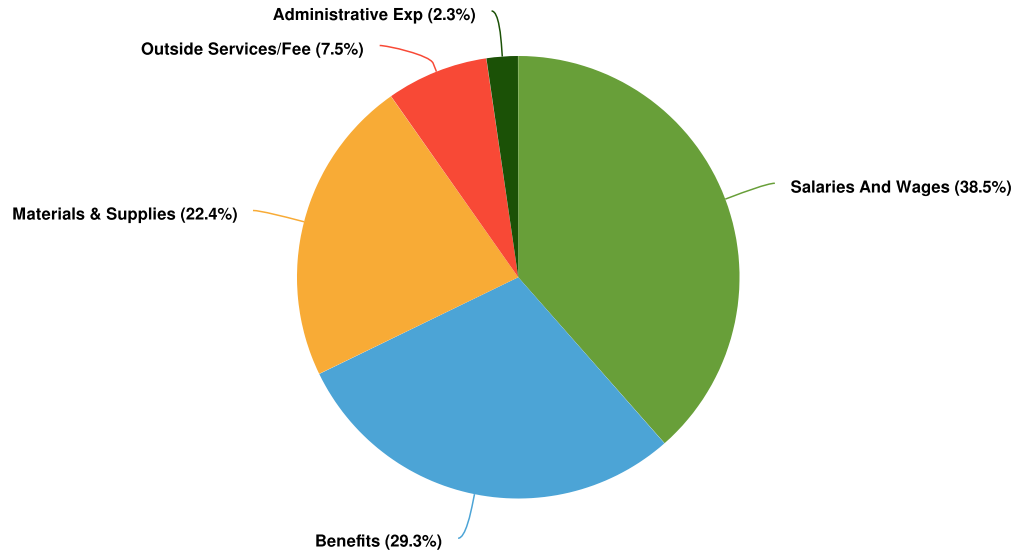
Budgeted and Historical Expenditures by Department



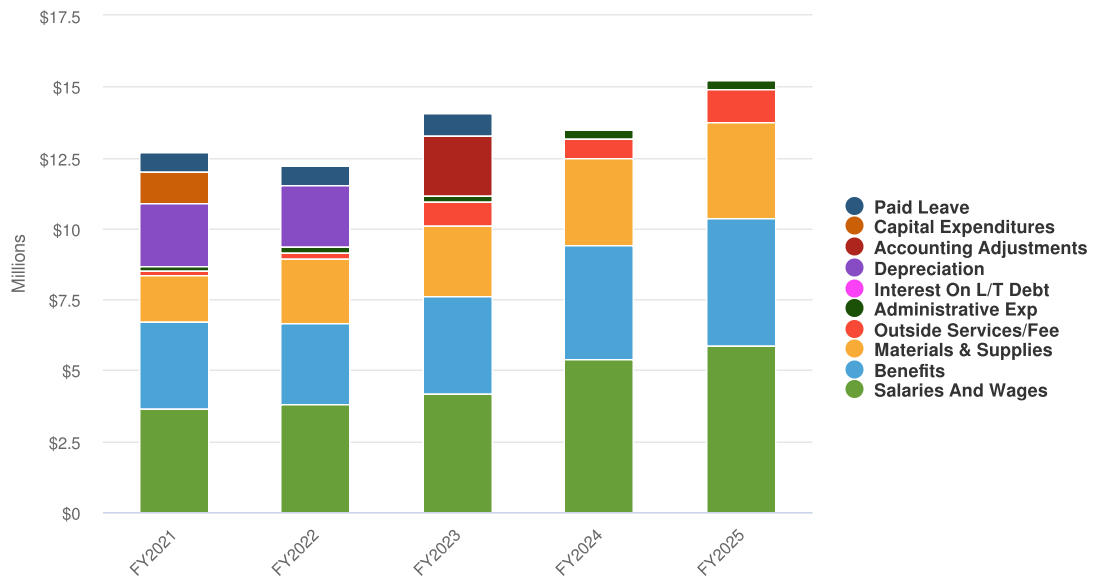
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
10191 Maintenance	\$11,697,557	\$10,476,091	\$11,974,550	\$11,216,456	\$12,624,714
10192 Vegetation	\$1,006,611	\$959,366	\$1,224,601	\$1,334,820	\$1,423,099
70195 Shop Operations	\$0	\$803,793	\$883,764	\$1,078,069	\$1,201,115
<b>Total Expenditures:</b>	<b>\$12,704,168</b>	<b>\$12,239,249</b>	<b>\$14,082,915</b>	<b>\$13,629,345</b>	<b>\$15,248,927</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

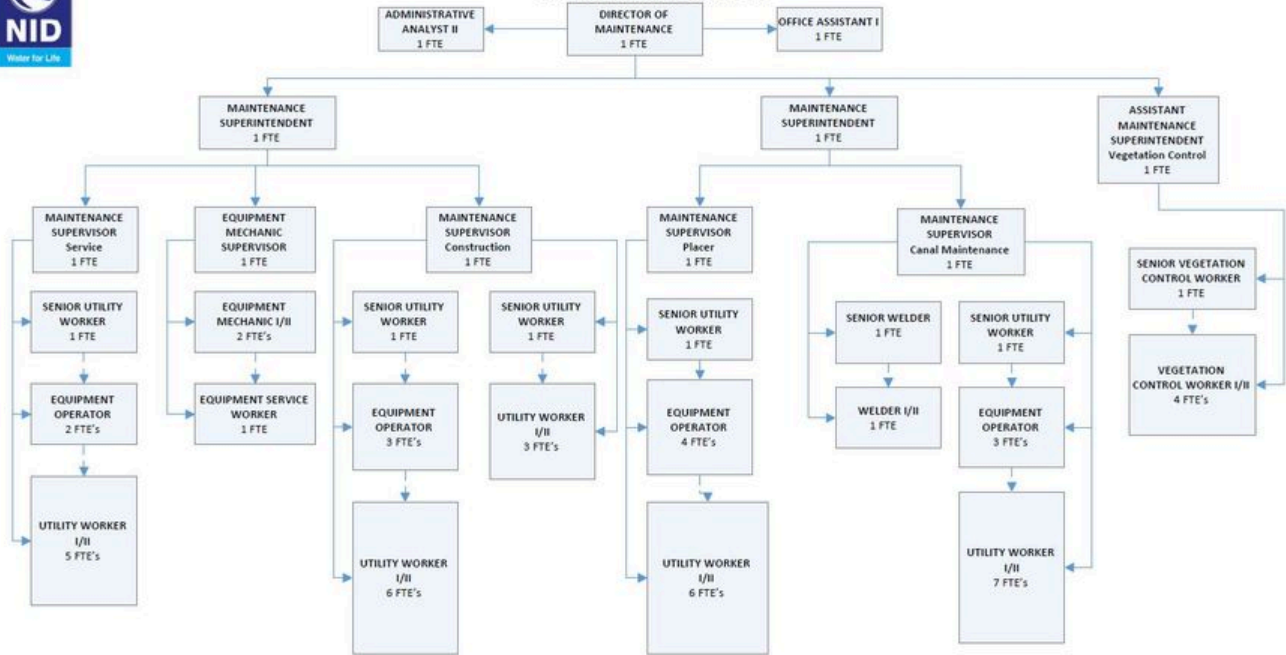


Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salaries And Wages	\$3,629,465	\$3,822,111	\$4,192,009	\$5,399,172	\$5,399,172	\$5,873,179	8.8%
Paid Leave	\$719,195	\$696,244	\$804,927	\$0	\$0	\$0	0%
Benefits	\$3,088,959	\$2,818,922	\$3,437,227	\$3,809,369	\$3,992,369	\$4,468,582	11.9%
Materials & Supplies	\$1,655,252	\$2,290,192	\$2,489,319	\$3,335,980	\$3,071,980	\$3,419,955	11.3%
Outside Services/Fee	\$147,459	\$226,673	\$835,972	\$797,054	\$720,004	\$1,136,932	57.9%
Administrative Exp	\$165,376	\$189,632	\$207,217	\$287,770	\$278,320	\$350,279	25.9%
Capital Expenditures	\$1,082,405	\$22,887	\$14,637	\$0	\$0	\$0	0%
Accounting Adjustments	\$0	\$0	\$2,101,536	\$0	\$0	\$0	0%
Depreciation	\$2,216,058	\$2,172,588	\$0	\$0	\$0	\$0	0%
Interest On L/T Debt	\$0	\$0	\$69	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$12,704,168</b>	<b>\$12,239,249</b>	<b>\$14,082,915</b>	<b>\$13,629,345</b>	<b>\$13,461,845</b>	<b>\$15,248,927</b>	<b>13.3%</b>

## Organizational Chart



### NEVADA IRRIGATION DISTRICT 2025 ORGANIZATIONAL CHART MAINTENANCE



January 2025

2025 FTE's 65

# Maintenance

The Maintenance Division 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 division consists 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. These sections provide a full level of District support in the following areas: (1) replacement and maintenance of raw water canals and siphons; (2) repair, replacement and new installation of treated water pipelines and services; and (3) repair and general upkeep of all District facilities, including offices, treatment plants, pump stations, tank sites and other associated assets.

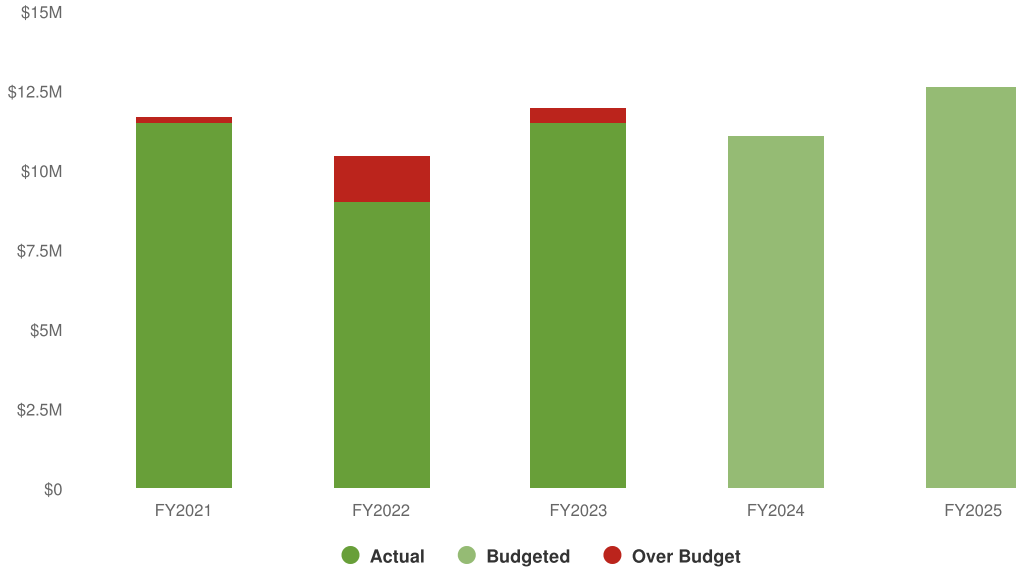
The Maintenance Division oversees and maintains 500 miles of raw water canals and siphons, and 400 miles of treated water pipelines throughout the District's lower division systems located in Nevada City, Grass Valley, Alta Sierra, Penn Valley, Lake Wildwood, Lake of the Pines, Auburn and Lincoln. In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



# Expenditures Summary

**\$12,624,714** **\$1,550,257**  
(14.00% vs. prior year)

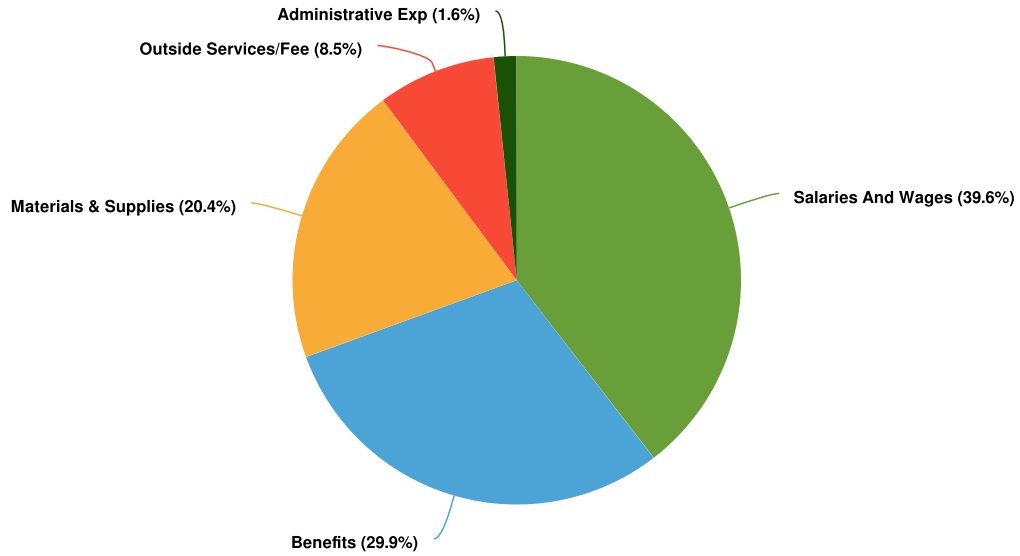
## 10191 Maintenance Proposed and Historical Budget vs. Actual



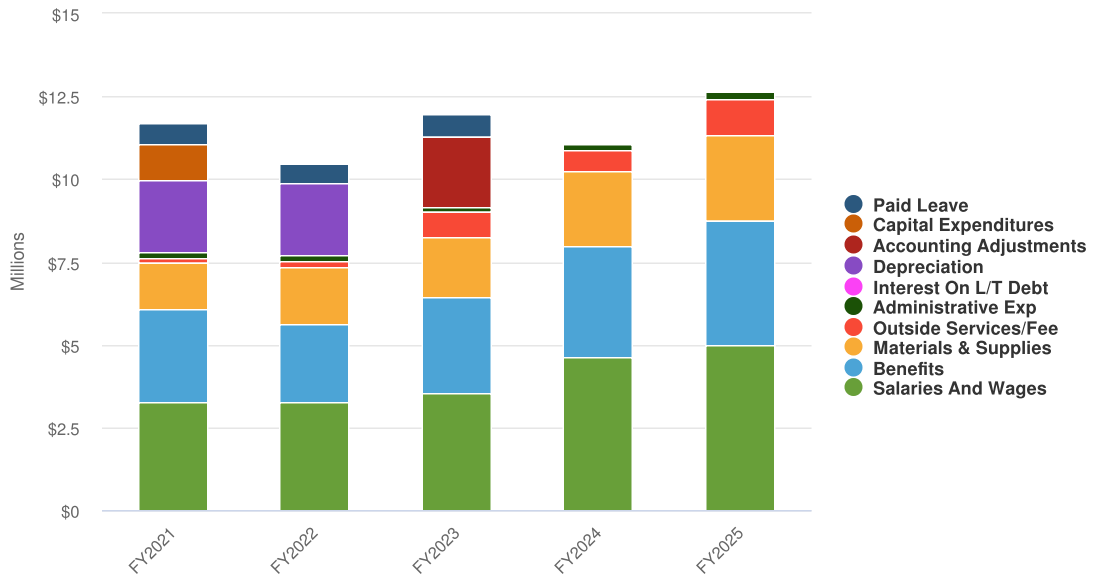


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$347,494	\$534,375	\$394,999	\$4,239,392	\$4,615,382
OVERTIME	\$44,572	\$42,953	\$64,951	\$61,261	\$58,594
DOUBLE TIME	\$14,166	\$16,147	\$15,549	\$18,378	\$17,567
VARIOUS MEETINGS	\$1,472	\$1,536	\$11,261	\$0	\$0
TRAINING & SEMINARS	\$21,925	\$57,048	\$51,175	\$0	\$0
STANDBY	\$0	\$88	\$88	\$0	\$0
SYSTEM FLUSHING	\$0	\$325	\$0	\$0	\$0
WATER REG/PATROL	\$15,322	\$16,266	\$28,025	\$0	\$0
INSTALL-RAW WATER SERVICE	\$7,713	\$3,186	\$4,650	\$0	\$0
INSTALL-TREATED WTR SERV	\$1,388	\$1,772	\$3,213	\$0	\$0
INSTALL-BACKFLOW	\$903	\$198	\$763	\$0	\$0
MAINT/ADMIN-BACKFLOW	\$0	\$886	\$0	\$0	\$0
MAINT-HERBICIDES	\$9,633	\$47	\$224	\$0	\$0
MAINT-PUMPS/MOTORS/CNTRLS	\$304	\$190	\$162	\$0	\$0
MAINT-FACILITIES	\$2,423,453	\$2,323,228	\$2,657,306	\$0	\$0
MAINT-FENCES/GATES	\$2,324	\$180	\$884	\$0	\$0
MAINT-WATER SERVICES	\$193,811	\$72,417	\$68,312	\$0	\$0
MAINT-EQUIPMENT	\$22,925	\$10,935	\$20,542	\$0	\$0
MAINT-SHOTCRETE	\$0	\$12,493	\$2,417	\$0	\$0
TEMP LABOR - PERS	\$14,796	\$1,926	\$0	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$158,256	\$143,917	\$207,192	\$290,000	\$302,000
OVERTIME-TEMP-PERS	\$0	\$67	\$0	\$0	\$0
OVERTIME-TEMP-PERS EXEMPT	\$1,420	\$1,059	\$2,386	\$0	\$0
DOUBLETIME-TEMP-PERS EXMP	\$0	\$0	\$193	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$3,281,875</b>	<b>\$3,241,238</b>	<b>\$3,534,294</b>	<b>\$4,609,030</b>	<b>\$4,993,544</b>
<b>Paid Leave</b>					
HOLIDAY	\$184,999	\$187,739	\$236,822	\$0	\$0
VACATION	\$225,201	\$188,368	\$224,032	\$0	\$0
SICK LEAVE	\$170,047	\$153,884	\$211,063	\$0	\$0
ADMINISTRATIVE LEAVE	\$7,341	\$10,463	\$14,736	\$0	\$0
COMP TIME OFF	-\$14,321	-\$11,743	-\$12,045	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$57,841	\$48,465	\$8,960	\$0	\$0
CTO PAYOFF	\$13,203	\$16,437	\$11,713	\$0	\$0
SICK LEAVE-WORKERS COMP.	\$6,369	\$5,417	\$1,129	\$0	\$0
SICK LEAVE-TEMP-PERS EXMP	\$1,362	\$933	\$2,054	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$652,041</b>	<b>\$599,963</b>	<b>\$698,464</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$3,538	\$3,120	\$0	\$3,154	\$3,698
SHORT TERM DISABILITY	\$6,366	\$6,656	\$7,616	\$8,644	\$9,915
MEDICARE	\$54,456	\$58,564	\$63,497	\$62,928	\$68,329

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
PENSION PREMIUMS	\$316,203	\$365,132	\$403,949	\$456,847	\$497,265
HEALTH INSURANCE	\$1,195,918	\$1,146,757	\$1,209,690	\$1,152,138	\$1,359,361
LIFE INSURANCE	\$32,764	\$31,844	\$33,761	\$39,681	\$25,988
DENTAL INSURANCE	\$66,497	\$58,234	\$58,018	\$58,808	\$60,745
VISION INSURANCE	\$10,477	\$9,612	\$9,906	\$10,316	\$10,316
LONG TERM DISABILITY	\$8,148	\$8,224	\$9,295	\$11,692	\$11,311
WORKERS COMP	\$137,748	\$144,450	\$155,937	\$138,887	\$171,351
UNEMPLOYMENT INSURANCE	\$4,890	\$14,550	\$13,384	\$68,894	\$164,932
FICA	\$10,234	\$9,381	\$12,624	\$169,069	\$292,165
PENSION EXP - UAAL	\$944,586	\$541,323	\$925,425	\$1,011,614	\$1,098,447
<b>Total Benefits:</b>	<b>\$2,791,823</b>	<b>\$2,397,848</b>	<b>\$2,903,102</b>	<b>\$3,192,672</b>	<b>\$3,773,824</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$294,917	\$387,093	\$359,823	\$1,000	\$1,000
FACILITY MAINTENANCE	\$0	\$22,577	\$0	\$40,000	\$60,000
EQUIPMENT MAINTENANCE	\$13,733	\$34,254	\$65,042	\$79,250	\$82,420
MATERIALS	\$1,082,000	\$1,232,139	\$1,328,824	\$1,845,030	\$1,830,055
SAFETY SUPPLIES	\$8,268	\$7,950	\$11,348	\$35,250	\$37,440
SMALL TOOLS	\$23,923	\$30,478	\$39,969	\$12,000	\$12,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$0	\$76,000	\$102,980
Uniform Expenses	\$0	\$0	\$0	\$25,750	\$30,000
Furniture & Fixtures	\$0	\$0	\$0	\$1,500	\$1,560
DISCOUNT	-\$1,593	-\$10,835	-\$516	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$400,000	\$416,000
<b>Total Materials &amp; Supplies:</b>	<b>\$1,421,247</b>	<b>\$1,703,656</b>	<b>\$1,804,489</b>	<b>\$2,515,780</b>	<b>\$2,573,455</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$14,311	\$16,447	\$38,437	\$46,350	\$66,424
LEGAL FEES	\$0	\$0	\$0	\$2,000	\$2,000
FED/ST/CO FEES	\$23,536	\$19,320	\$19,317	\$24,500	\$25,480
CONTRACTOR FEES	\$81,740	\$145,418	\$708,748	\$634,654	\$983,028
<b>Total Outside Services/Fee:</b>	<b>\$119,587</b>	<b>\$181,185</b>	<b>\$766,502</b>	<b>\$707,504</b>	<b>\$1,076,932</b>
<b>Administrative Exp</b>					
INSURANCE	\$2,297	\$1,024	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$14,117	\$16,346	\$18,879	\$15,890	\$17,926
SUPPLIES	\$4,291	\$7,259	\$2,713	\$3,000	\$3,120
EDUCATION/TRAINING/MEALS	\$11,695	\$13,751	\$20,390	\$27,580	\$35,113
UTILITIES	\$131,349	\$140,285	\$120,070	\$145,000	\$150,800
Software/Licenses	\$0	\$0	\$932	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$163,748</b>	<b>\$178,666</b>	<b>\$162,984</b>	<b>\$191,470</b>	<b>\$206,959</b>
<b>Capital Expenditures</b>					
VEHICLE PURCHASES	\$689,006	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	\$36,089	\$14,987	\$14,637	\$0	\$0

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
PROJECT: NON-PROGRAMMATIC	\$128,723	\$0	\$0	\$0	\$0
PROGRAM: TANK RSTRTN	\$183,601	\$0	\$0	\$0	\$0
PROGRAM: ROAD RSTRTN	\$22,088	\$0	\$0	\$0	\$0
PROGRAM: CANAL RSTRTN	\$493	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$1,060,000</b>	<b>\$14,987</b>	<b>\$14,637</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$2,090,009	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,090,009</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$2,207,236	\$2,158,546	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$2,207,236</b>	<b>\$2,158,546</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest On L/T Debt</b>					
INTEREST EXPENSE	\$0	\$0	\$69	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$11,697,557</b>	<b>\$10,476,091</b>	<b>\$11,974,550</b>	<b>\$11,216,456</b>	<b>\$12,624,714</b>

## Maintenance Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Maintenance	1.00	1.00	1.00
Administrative Analyst I/II	1.00	1.00	1.00
Equipment Operator	12.00	12.00	12.00
Maintenance Superintendent	2.00	2.00	2.00
Maintenance Supervisor	4.00	4.00	4.00
Office Assistant I/II	1.00	1.00	1.00
Senior Utility Worker	5.00	5.00	5.00
Senior Welder	1.00	0.00	1.00
Utility Worker I/II	29.00	27.00	27.00
Welder I/II	1.00	2.00	1.00
<b>Total</b>	<b>57.00</b>	<b>55.00</b>	<b>55.00</b>

## Maintenance Goals and Metrics

### Goals

- Maintain a positive safety program, ensuring the safety of our employees and members of the public.
- 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
Number of Canals maintained	130	130	130
Number of Facilities maintained	40	40	40
Liner foot of pipeline maintained	7,000	6,000	7,300

# 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 within 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.

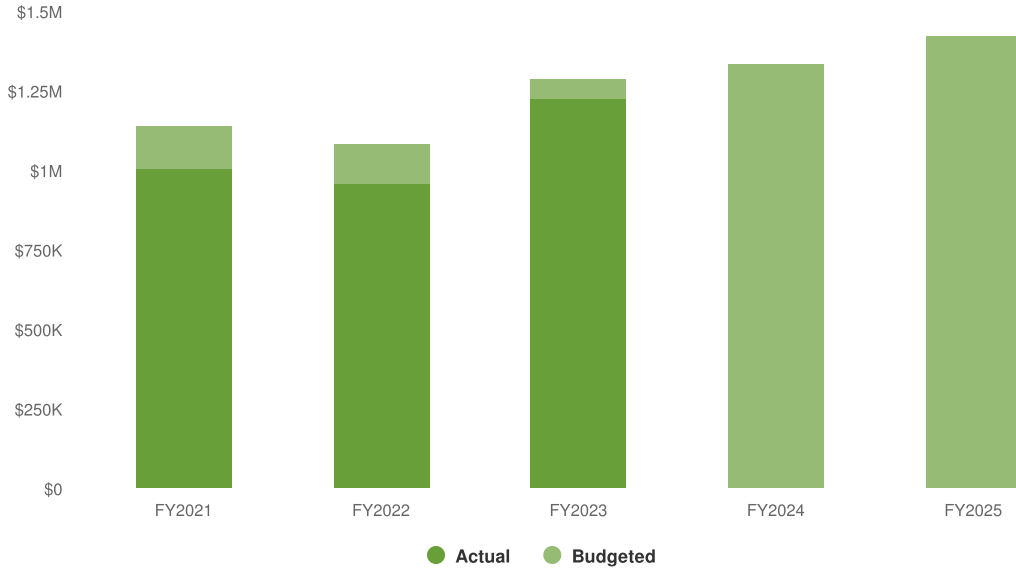
The algae and vegetation control practices set forth in the District's IVM Program comply with federal, state and local regulations, including those of the U.S. Environmental Protection Agency, California Environmental Protection Agency, California Department of Pesticide Regulation, State Water Resources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



# Expenditures Summary

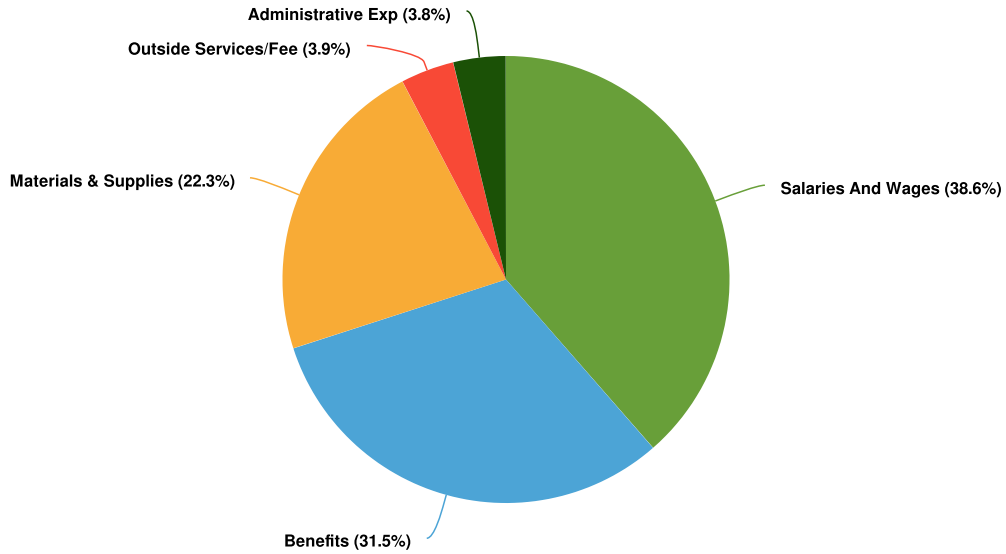
**\$1,423,099** **\$88,279**  
(6.61% vs. prior year)

## 10192 Vegetation Proposed and Historical Budget vs. Actual

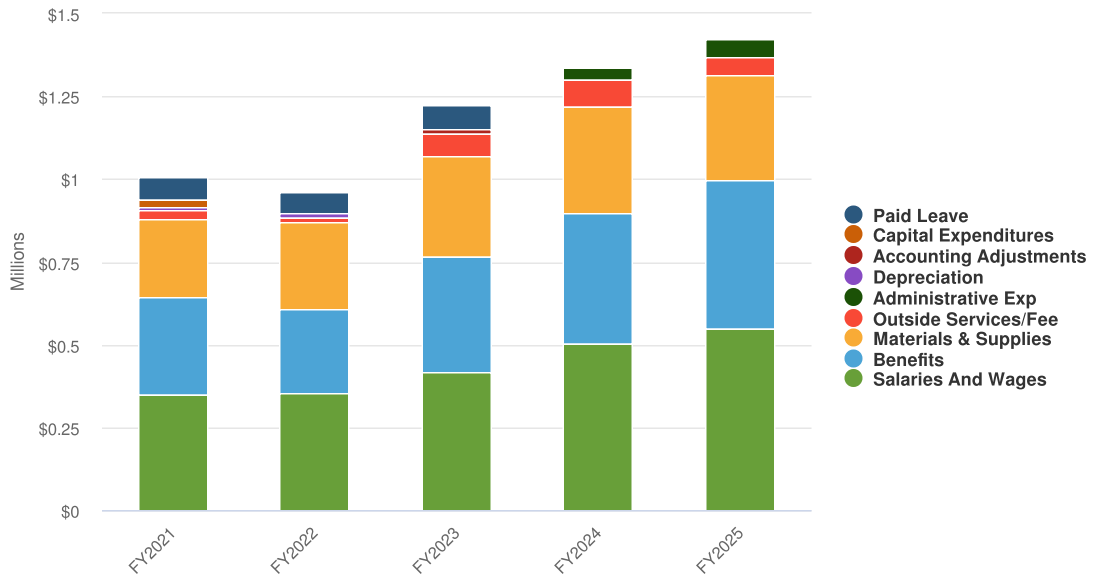


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$102,702	\$182,418	\$100,982	\$455,100	\$498,725
OVERTIME	\$0	\$342	\$473	\$0	\$0
VARIOUS MEETINGS	\$272	\$0	\$738	\$0	\$0
TRAINING & SEMINARS	\$6,098	\$6,836	\$5,167	\$0	\$0
WATER REG/PATROL	\$9,711	\$4,095	\$28,160	\$0	\$0
MAINT-HERBICIDES	\$185,484	\$90,479	\$206,435	\$0	\$0
MAINT-FACILITIES	\$7,677	\$4,970	\$3,354	\$0	\$0
MAINT-FENCES/GATES	\$275	\$0	\$0	\$0	\$0
MAINT-EQUIPMENT	\$0	\$0	\$378	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$35,371	\$65,574	\$69,943	\$48,300	\$50,300
<b>Total Salaries And Wages:</b>	<b>\$347,590</b>	<b>\$354,714</b>	<b>\$415,630</b>	<b>\$503,400</b>	<b>\$549,025</b>
<b>Paid Leave</b>					
HOLIDAY	\$21,149	\$18,453	\$26,530	\$0	\$0
VACATION	\$23,887	\$21,862	\$27,612	\$0	\$0
SICK LEAVE	\$12,898	\$11,644	\$18,032	\$0	\$0
COMP TIME OFF	\$0	-\$7	\$8	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$6,714	\$7,038	\$609	\$0	\$0
CTO PAYOFF	\$0	\$12	\$0	\$0	\$0
SICK LEAVE-WORKERS COMP.	\$2,254	\$115	\$0	\$0	\$0
SICK LEAVE-TEMP-PERS EXMP	\$252	\$805	\$1,401	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$67,154</b>	<b>\$59,923</b>	<b>\$74,192</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$337	\$360	\$0	\$344	\$403
SHORT TERM DISABILITY	\$1,065	\$737	\$1,026	\$976	\$1,218
MEDICARE	\$1,029	\$3,191	\$5,402	\$6,634	\$7,266
PENSION PREMIUMS	\$32,579	\$34,847	\$43,723	\$49,055	\$53,749
HEALTH INSURANCE	\$132,267	\$135,316	\$155,744	\$156,797	\$187,972
LIFE INSURANCE	\$3,378	\$3,861	\$3,800	\$4,260	\$2,813
DENTAL INSURANCE	\$6,285	\$6,303	\$7,557	\$7,557	\$7,557
VISION INSURANCE	\$1,032	\$1,032	\$1,125	\$1,125	\$1,125
LONG TERM DISABILITY	\$829	\$902	\$1,038	\$1,274	\$1,247
WORKERS COMP	\$19,613	\$17,267	\$19,354	\$15,326	\$18,802
UNEMPLOYMENT INSURANCE	\$0	\$0	\$7,828	\$16,013	\$17,539
FICA	\$2,305	\$4,115	\$4,543	\$28,365	\$31,070
PENSION EXP - UAAL	\$96,417	\$46,325	\$100,075	\$106,643	\$116,812
<b>Total Benefits:</b>	<b>\$297,136</b>	<b>\$254,256</b>	<b>\$351,216</b>	<b>\$394,369</b>	<b>\$447,574</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$224,009	\$254,088	\$295,399	\$285,000	\$295,000
EQUIPMENT MAINTENANCE	\$1,061	\$217	\$0	\$1,000	\$1,000
MATERIALS	\$6,732	\$4,332	\$2,950	\$4,000	\$3,000

Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
SAFETY SUPPLIES	\$329	\$1,116	\$1,183	\$3,600	\$3,900
SMALL TOOLS	\$1,878	\$1,837	\$2,144	\$2,000	\$2,000
NON-CAPITAL VEH & EQUIP	\$0	\$0	\$0	\$23,000	\$10,000
UNIFORM EXPENSES	\$0	\$0	\$0	\$3,000	\$2,500
DISCOUNT	-\$3	-\$39	\$0	\$0	\$0
<b>Total Materials &amp; Supplies:</b>	<b>\$234,005</b>	<b>\$261,551</b>	<b>\$301,676</b>	<b>\$321,600</b>	<b>\$317,400</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$21,323	\$3,288	\$4,212	\$31,050	\$7,000
LEGAL FEES	\$0	\$0	\$0	\$1,000	\$1,000
FED/ST/CO FEES	\$3,139	\$4,847	\$3,650	\$5,000	\$5,000
CONTRACTOR FEES	\$3,410	\$4,554	\$59,783	\$40,500	\$42,000
<b>Total Outside Services/Fee:</b>	<b>\$27,872</b>	<b>\$12,689</b>	<b>\$67,644</b>	<b>\$77,550</b>	<b>\$55,000</b>
<b>Administrative Exp</b>					
INSURANCE	\$104	\$0	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$0	\$200	\$300	\$800	\$800
SUPPLIES	\$110	\$394	\$430	\$900	\$800
EDUCATION/TRAINING/MEALS	\$1,410	\$1,464	\$884	\$5,600	\$6,000
UTILITIES	\$4	\$133	\$1,102	\$2,400	\$2,500
FUEL EXPENSES	\$0	\$0	\$0	\$28,200	\$44,000
<b>Total Administrative Exp:</b>	<b>\$1,628</b>	<b>\$2,191</b>	<b>\$2,716</b>	<b>\$37,900</b>	<b>\$54,100</b>
<b>Capital Expenditures</b>					
VEHICLE PURCHASES	\$22,405	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$22,405</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$11,527	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,527</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$8,822	\$14,042	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$8,822</b>	<b>\$14,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$1,006,611</b>	<b>\$959,366</b>	<b>\$1,224,601</b>	<b>\$1,334,820</b>	<b>\$1,423,099</b>

## Vegetation Position Counts

Classification	2023 FTE	2024 FTE	2025 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
<b>Total</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>

## Vegetation Goals and Metrics

### Goals

- Complete Federal and State licensing for aerial equipment for monitoring and controlling unwanted vegetation throughout the District's water service areas. This will be the conclusion of a two-year certification process for equipment to be used throughout the District territories.
- Together with NID's Hydroelectric Department, work to build and implement an Integrated Vegetation Management (IVM) Program for the newly acquired South Yuba Canal system.
- Implement new 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
Miles of Raw Water Canals serviced	1,500	1,500	1,500
Number of quality complaints responded to	9	10	9

# Shop Operations

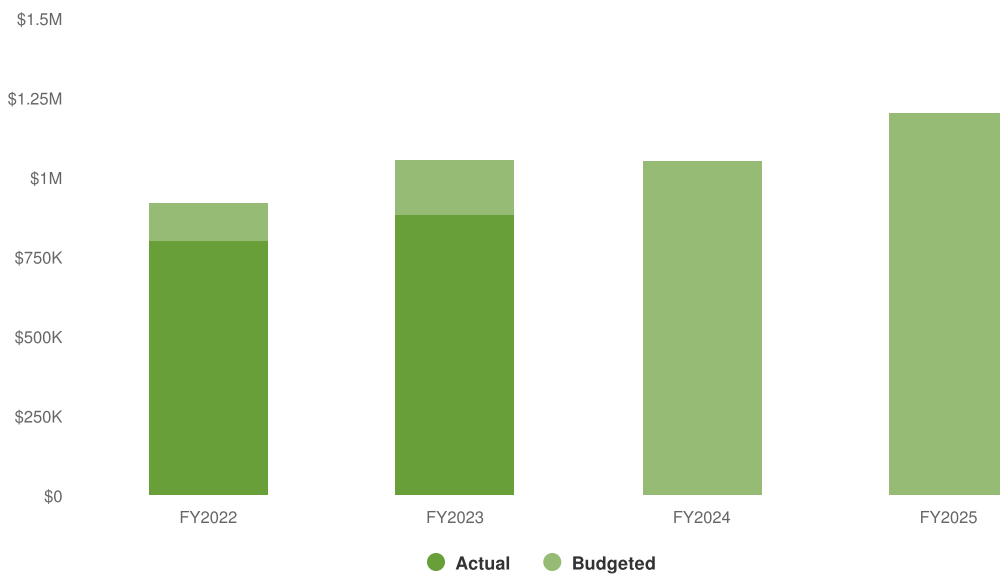
Shop Operations, a Division within NID's Maintenance Department, is responsible for maintenance, guidance, repairs, renovations and upgrades for all District vehicles and motorized equipment. The Division's primary purpose is to maintain District vehicles to an appropriately safe and serviceable level, 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.



## Expenditures Summary

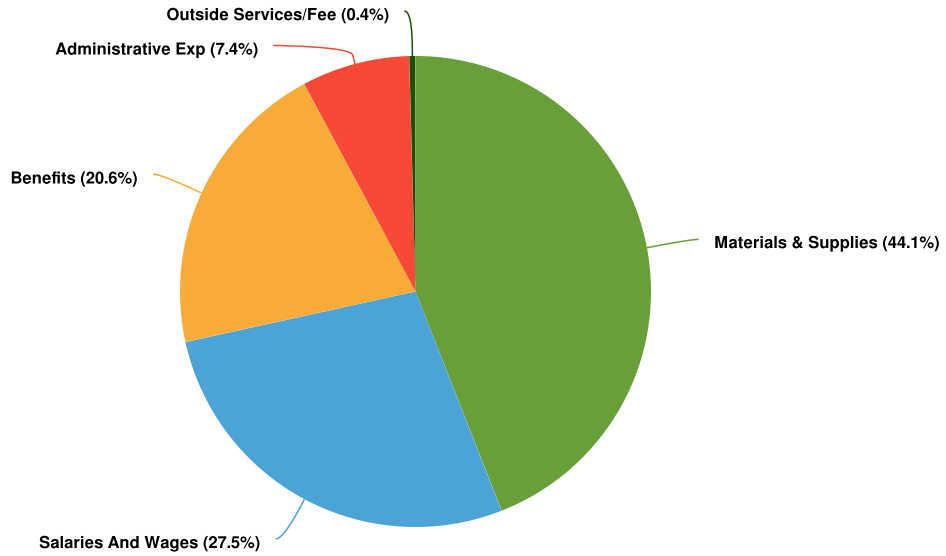
**\$1,201,115** **\$148,545**  
 (14.11% vs. prior year)

**70195 Shop Operations Proposed and Historical Budget vs. Actual**

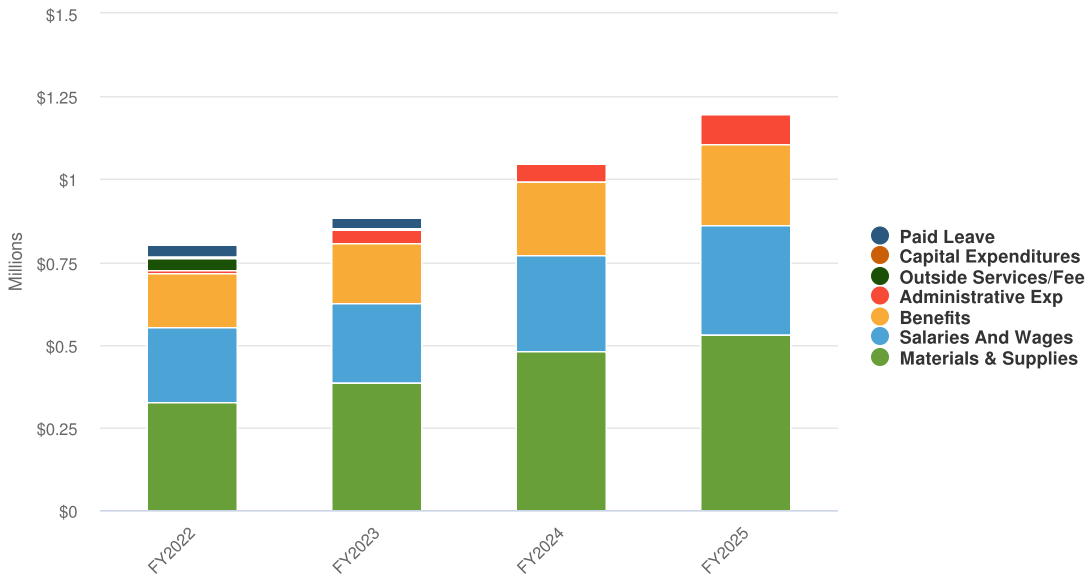


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$104,418	-\$6,595	\$285,464	\$329,425
OVERTIME	\$99	\$1,369	\$639	\$592
DOUBLE TIME	\$0	\$0	\$639	\$592
VARIOUS MEETINGS	\$0	\$390	\$0	\$0
TRAINING & SEMINARS	\$1,165	\$2,174	\$0	\$0
MAINT-FACILITIES	\$4,968	\$0	\$0	\$0
MAINT-EQUIPMENT	\$115,509	\$244,748	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$226,159</b>	<b>\$242,086</b>	<b>\$286,741</b>	<b>\$330,610</b>
<b>Paid Leave</b>				
HOLIDAY	\$12,704	\$16,466	\$0	\$0
VACATION	\$10,710	\$7,601	\$0	\$0
SICK LEAVE	\$8,078	\$8,204	\$0	\$0
COMP TIME OFF	-\$43	\$0	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$4,909	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$36,358</b>	<b>\$32,271</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$180	\$0	\$229	\$269
SHORT TERM DISABILITY	\$579	\$654	\$675	\$786
MEDICARE	\$3,927	\$4,260	\$4,181	\$4,817
PENSION PREMIUMS	\$26,168	\$28,074	\$30,716	\$35,446
HEALTH INSURANCE	\$79,729	\$69,313	\$75,283	\$76,247
LIFE INSURANCE	\$2,305	\$2,283	\$2,672	\$1,858
DENTAL INSURANCE	\$5,531	\$5,108	\$5,899	\$5,253
VISION INSURANCE	\$703	\$656	\$750	\$750
LONG TERM DISABILITY	\$605	\$622	\$799	\$824
WORKERS COMP	\$4,230	\$9,707	\$6,842	\$11,272
UNEMPLOYMENT INSURANCE	\$0	\$0	\$10,192	\$11,627
FICA	\$0	\$0	\$17,877	\$20,597
PENSION EXP - UAAL	\$42,861	\$62,231	\$66,212	\$77,438
<b>Total Benefits:</b>	<b>\$166,818</b>	<b>\$182,909</b>	<b>\$222,328</b>	<b>\$247,184</b>
<b>Materials &amp; Supplies</b>				
CHEMICALS	\$50,301	\$54,646	\$45,000	\$45,000
EQUIPMENT MAINTENANCE	\$256,072	\$287,039	\$356,000	\$363,000
MATERIALS	\$11,845	\$23,934	\$37,000	\$30,000
SAFETY SUPPLIES	\$4,933	\$5,941	\$8,000	\$9,600
SMALL TOOLS	\$1,954	\$11,595	\$6,000	\$6,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$8,500	\$33,000
Uniform Expenses	\$0	\$0	\$2,100	\$2,000
Furniture & Fixtures	\$0	\$0	\$500	\$500
DISCOUNT	-\$121	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Fuel Expense	\$0	\$0	\$35,500	\$40,000
<b>Total Materials &amp; Supplies:</b>	<b>\$324,985</b>	<b>\$383,155</b>	<b>\$498,600</b>	<b>\$529,100</b>
<b>Outside Services/Fee</b>				
CONTRACTOR FEES	\$32,799	\$1,826	\$12,000	\$5,000
<b>Total Outside Services/Fee:</b>	<b>\$32,799</b>	<b>\$1,826</b>	<b>\$12,000</b>	<b>\$5,000</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$1,763	\$38,326	\$40,000	\$45,000
SUPPLIES	\$0	\$670	\$1,000	\$1,000
EDUCATION/TRAINING/MEALS	\$73	\$98	\$7,200	\$8,000
UTILITIES	\$6,938	\$266	\$1,700	\$500
Software/Licenses	\$0	\$2,158	\$8,500	\$34,720
<b>Total Administrative Exp:</b>	<b>\$8,774</b>	<b>\$41,517</b>	<b>\$58,400</b>	<b>\$89,220</b>
<b>Capital Expenditures</b>				
EQUIPMENT PURCHASES	\$7,900	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$7,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$803,793</b>	<b>\$883,764</b>	<b>\$1,078,069</b>	<b>\$1,201,115</b>

## Shop Operations Position Counts

Classification	2023 FTE	2024 FTE	2025 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
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Shop Operations Goals and Metrics

### Goals

- Maintain District vehicles/equipment to ensure staff has access to properly maintained and safe tools necessary to complete their assigned tasks.
- Ensure shop staff has 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
Number of Professional Training Courses Completed	1	3	2
Number of Vehicles Serviced	1,285	1,425	1,800

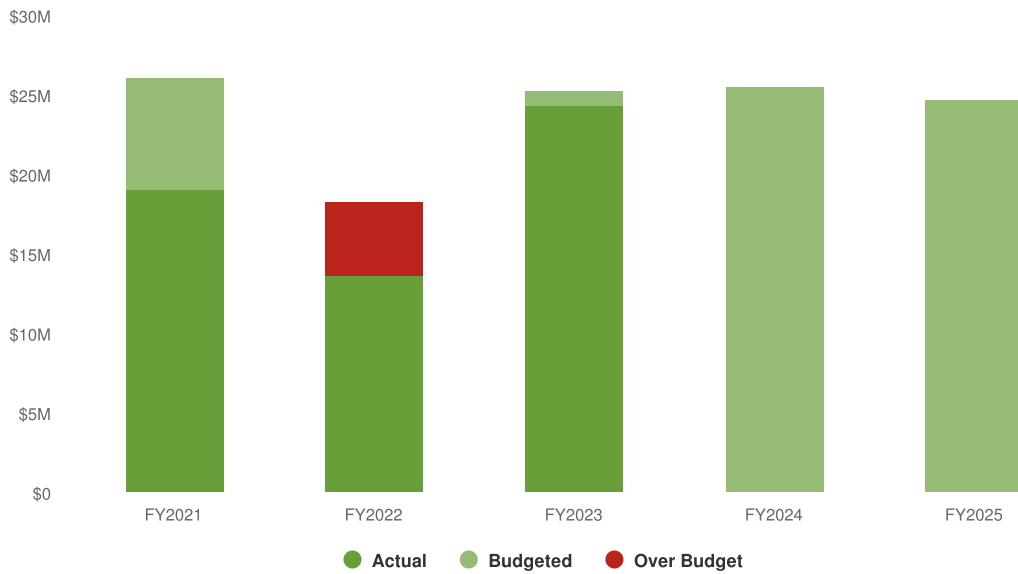
# Hydroelectric

The Hydroelectric Department consists of Hydroelectric Admin, Hydroelectric Administration, Hydroelectric Operations, and Hydroelectric Maintenance Divisions.

## Expenditures Summary

**\$24,729,022** **-\$868,141**  
(-3.39% vs. prior year)

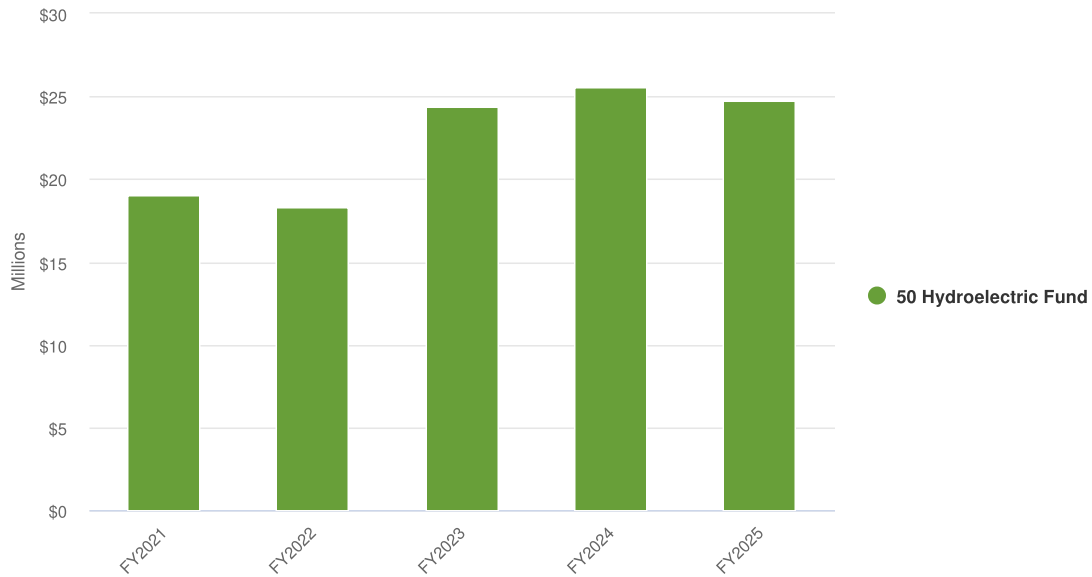
### Hydroelectric Proposed and Historical Budget vs. Actual





# Expenditures by Fund

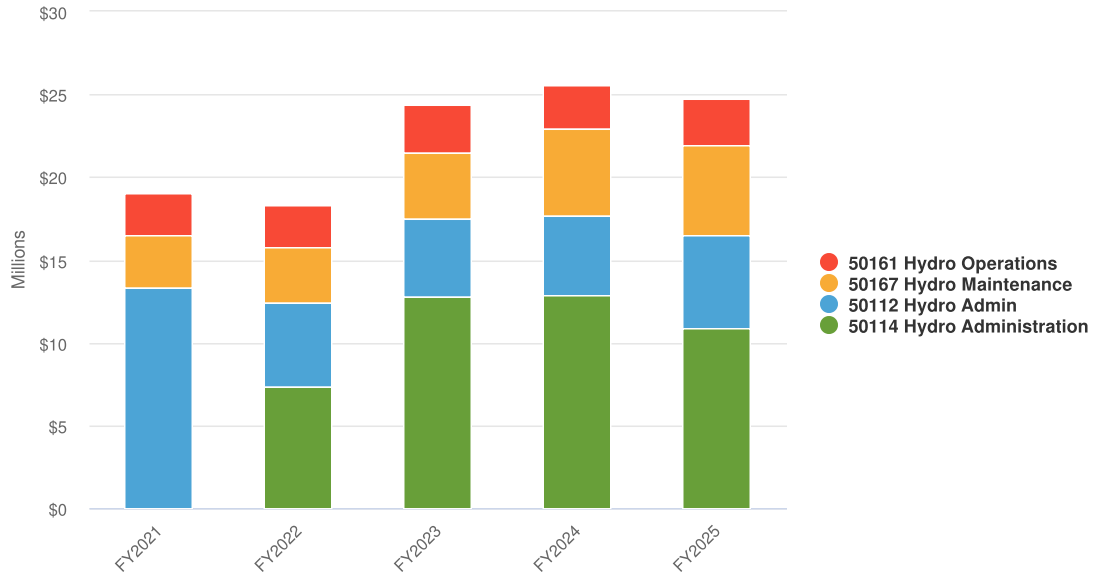
Budgeted and Historical 2025 Expenditures by Fund



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
50 Hydroelectric Fund	\$19,033,512	\$18,341,199	\$24,346,460	\$25,902,262	\$25,597,164	\$24,729,022	-3.4%
<b>Total 50 Hydroelectric Fund:</b>	<b>\$19,033,512</b>	<b>\$18,341,199</b>	<b>\$24,346,460</b>	<b>\$25,902,262</b>	<b>\$25,597,164</b>	<b>\$24,729,022</b>	<b>-3.4%</b>

# Expenditures by Department

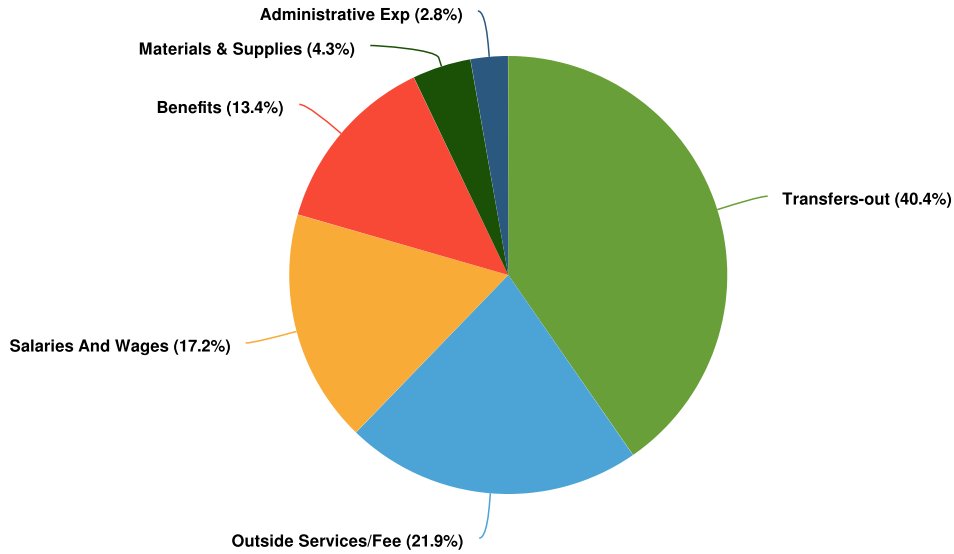
Budgeted and Historical Expenditures by Department



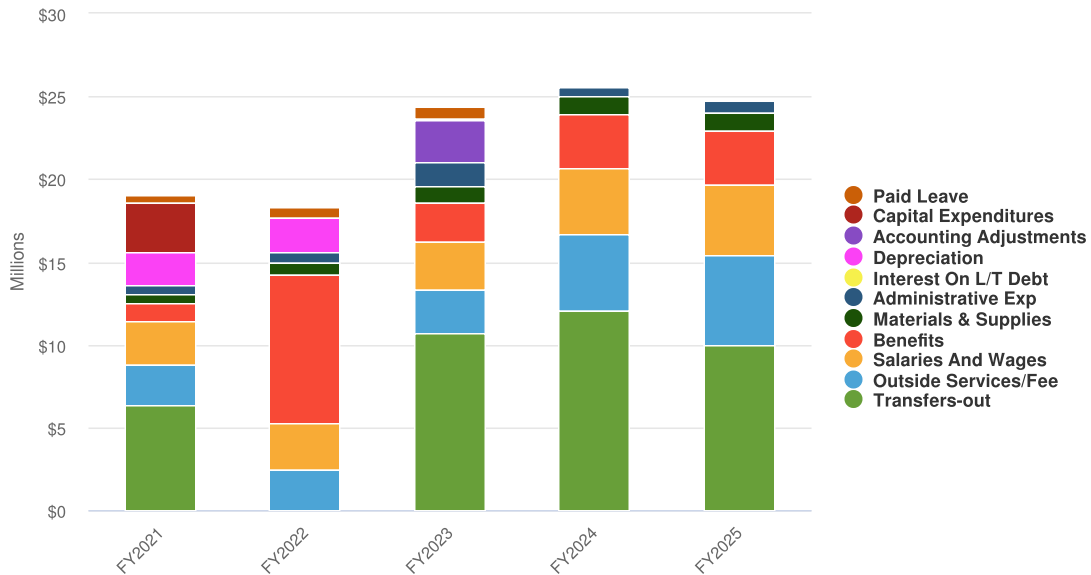
Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures					
50112 Hydro Admin	\$13,364,458	\$5,083,612	\$4,733,707	\$4,514,862	\$5,565,239
50114 Hydro Administration	\$0	\$7,364,818	\$12,754,932	\$12,967,584	\$10,918,292
50161 Hydro Operations	\$2,496,336	\$2,543,157	\$2,876,707	\$2,626,940	\$2,773,931
50167 Hydro Maintenance	\$3,172,718	\$3,349,613	\$3,981,114	\$5,792,875	\$5,471,560
<b>Total Expenditures:</b>	<b>\$19,033,512</b>	<b>\$18,341,199</b>	<b>\$24,346,460</b>	<b>\$25,902,262</b>	<b>\$24,729,022</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type

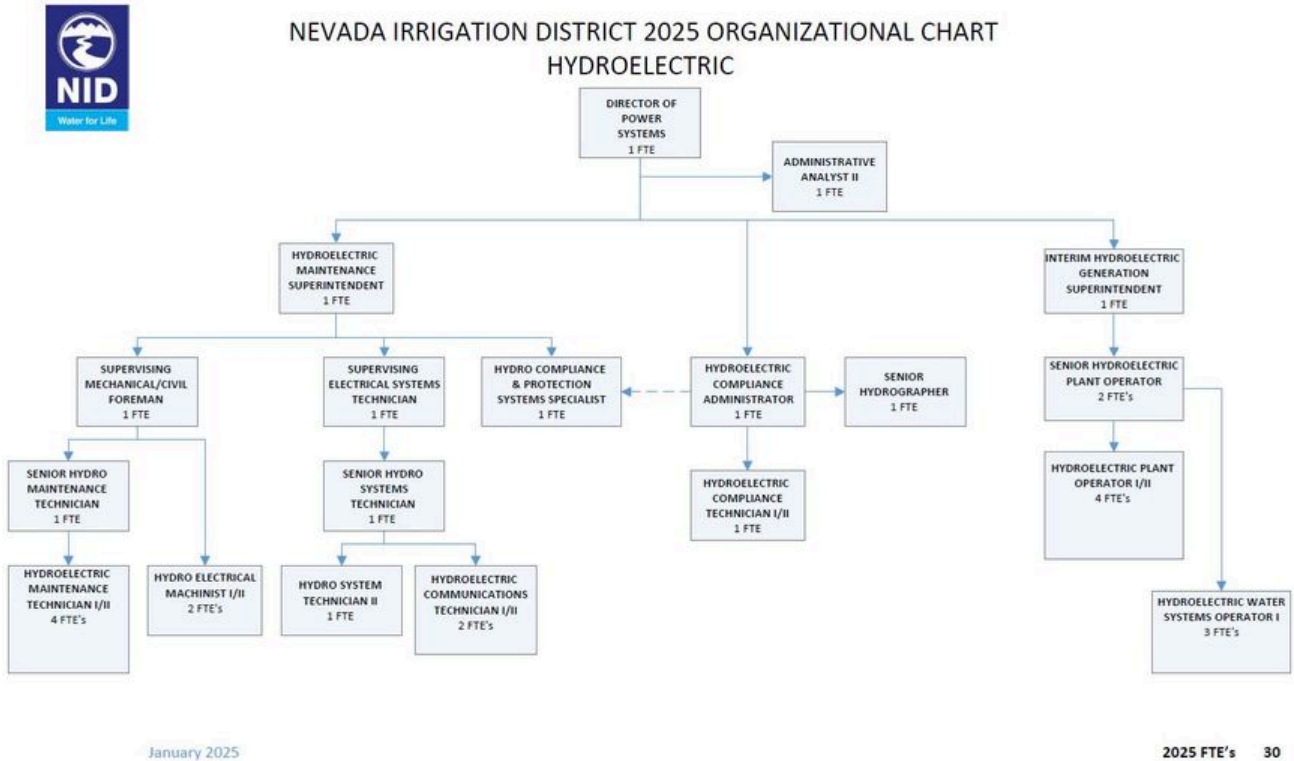


## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects							
Salaries And Wages	\$2,631,618	\$2,760,570	\$2,954,710	\$4,066,964	\$4,066,964	\$4,255,707	4.6%
Paid Leave	\$479,487	\$680,176	\$696,339	\$0	\$0	\$0	0%
Benefits	\$1,153,792	\$8,995,980	\$2,293,790	\$3,179,784	\$3,196,987	\$3,325,081	4%
Materials & Supplies	\$513,188	\$708,920	\$1,013,652	\$1,637,948	\$1,097,850	\$1,071,450	-2.4%
Outside Services/Fee	\$2,436,816	\$2,452,798	\$2,612,968	\$4,253,478	\$4,610,178	\$5,414,678	17.5%
Administrative Exp	\$543,675	\$678,902	\$1,430,503	\$735,873	\$596,970	\$683,050	14.4%
Capital Expenditures	\$2,953,863	\$0	\$45,877	\$0	\$0	\$0	0%
Accounting Adjustments	\$0	\$0	\$2,604,980	\$0	\$0	\$0	0%
Transfers-out	\$6,315,000	\$0	\$10,693,403	\$12,028,215	\$12,028,215	\$9,979,057	-17%
Depreciation	\$2,005,996	\$2,063,782	\$0	\$0	\$0	\$0	0%
Interest On L/T Debt	\$76	\$71	\$239	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$19,033,512</b>	<b>\$18,341,199</b>	<b>\$24,346,460</b>	<b>\$25,902,262</b>	<b>\$25,597,164</b>	<b>\$24,729,022</b>	<b>-3.4%</b>

## Organizational Chart



## Hydroelectric Admin

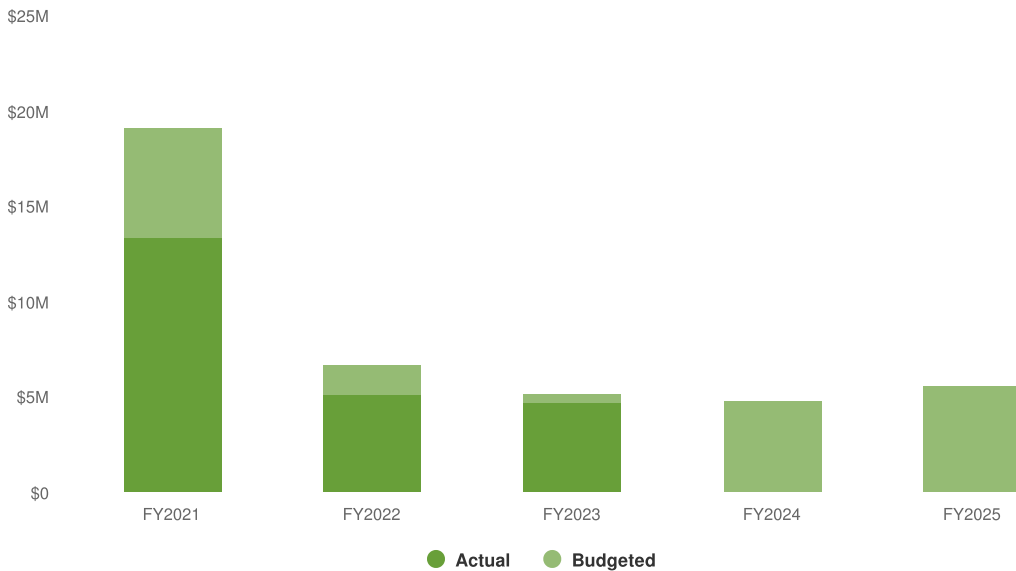


Hydroelectric Administration, a division within the Hydroelectric Department, is responsible for the compliance and administrative duties associated with the Department. Division staff include the Department Director, Administrative Analyst, Compliance Analyst, and a Compliance Technician. Facilities operated and maintained by the Department include 8 individual powerhouses. 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 Summary

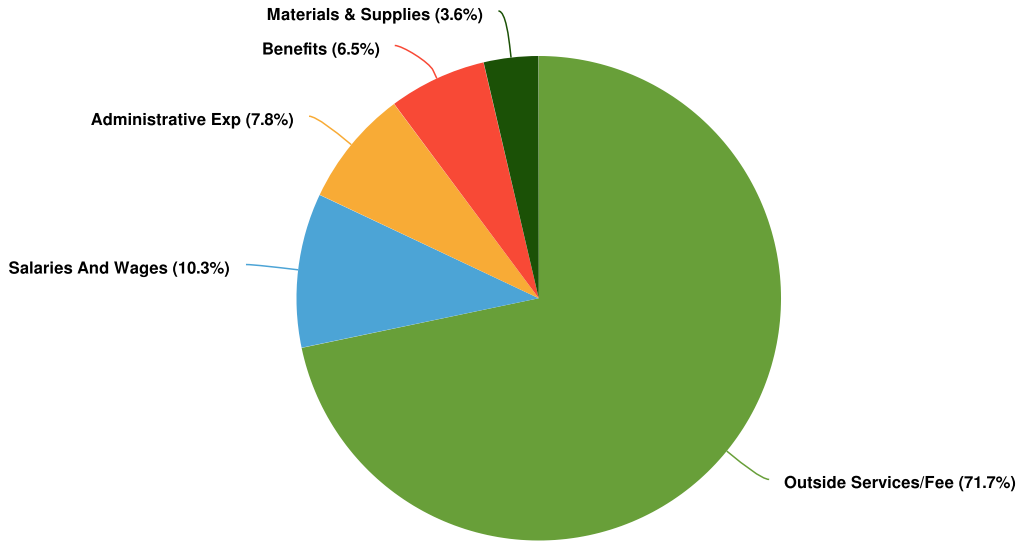
**\$5,565,239** **\$775,377**  
 (16.19% vs. prior year)

50112 Hydro Admin Proposed and Historical Budget vs. Actual

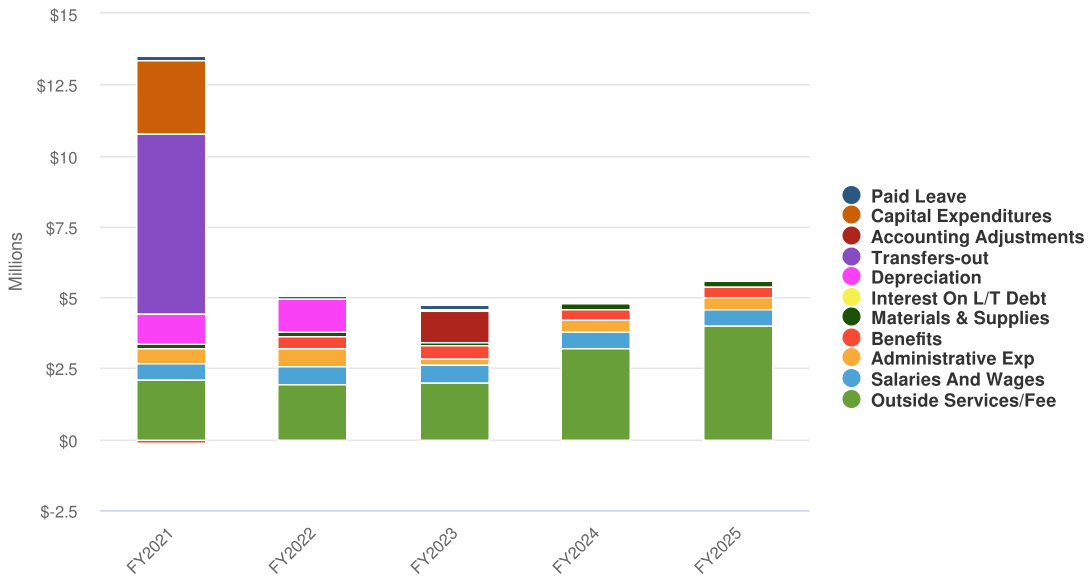


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$593,771	\$658,921	\$634,569	\$532,552	\$569,863
OVERTIME	\$1,413	\$538	\$1,799	\$2,493	\$2,390
DOUBLE TIME	\$0	\$0	\$0	\$623	\$597
VARIOUS MEETINGS	\$1,108	\$630	\$704	\$0	\$0
TRAINING & SEMINARS	\$5,575	\$4,861	\$6,033	\$0	\$0
TEMP LABOR - PERS	\$10,994	\$0	\$0	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$15,532	\$0	\$7,590	\$30,000	\$0
OVERTIME-TEMP-PERS EXEMPT	\$15	\$0	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$628,408</b>	<b>\$664,951</b>	<b>\$650,695</b>	<b>\$565,669</b>	<b>\$572,851</b>
<b>Paid Leave</b>					
HOLIDAY	\$39,009	\$40,922	\$47,119	\$0	\$0
VACATION	\$38,272	\$43,948	\$63,278	\$0	\$0
SICK LEAVE	\$26,837	\$38,390	\$24,233	\$0	\$0
ADMINISTRATIVE LEAVE	\$12,524	\$20,465	\$24,363	\$0	\$0
COMP TIME OFF	-\$125	-\$132	\$0	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$8,533	\$6,518	\$161	\$0	\$0
CTO PAYOFF	\$352	\$132	\$0	\$0	\$0
SICK LEAVE-TEMP-PERS	\$83	\$0	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$125,486</b>	<b>\$150,244</b>	<b>\$159,154</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$474	\$420	\$0	\$229	\$269
SHORT TERM DISABILITY	\$1,168	\$1,300	\$1,558	\$1,019	\$1,123
MEDICARE	\$8,978	\$11,734	\$12,141	\$7,779	\$8,324
PENSION PREMIUMS	\$55,881	\$79,802	\$80,865	\$57,249	\$61,263
HEALTH INSURANCE	\$130,969	\$144,935	\$146,842	\$81,807	\$89,592
LIFE INSURANCE	\$8,028	\$6,075	\$6,143	\$4,976	\$3,209
DENTAL INSURANCE	\$7,126	\$6,791	\$6,231	\$3,759	\$3,759
VISION INSURANCE	\$1,200	\$1,266	\$1,204	\$750	\$750
LONG TERM DISABILITY	\$990	\$1,448	\$1,810	\$1,296	\$1,297
WORKERS COMP	\$6,519	\$6,566	\$8,206	\$3,813	\$4,131
UNEMPLOYMENT INSURANCE	\$239	\$80	\$0	\$18,776	\$20,092
FICA	\$964	\$0	\$471	\$33,261	\$35,591
HEALTH BENEFIT-RETIREES	\$129,937	\$31,977	\$0	\$0	\$0
OPEB NET ARC (EXPENSE)	-\$163,034	\$0	\$0	\$0	\$0
PENSION EXP - UAAL	-\$327,534	\$123,425	\$161,272	\$125,051	\$133,811
<b>Total Benefits:</b>	<b>-\$138,098</b>	<b>\$415,818</b>	<b>\$426,741</b>	<b>\$339,765</b>	<b>\$363,210</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$95,373	\$112,960	\$105,893	\$2,000	\$2,000
FACILITY MAINTENANCE	\$0	\$9,853	\$0	\$0	\$0
EQUIPMENT MAINTENANCE	\$13,421	\$20,508	\$14,849	\$8,000	\$8,000

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
MATERIALS	\$1,225	\$9,187	\$632	\$5,000	\$5,000
SAFETY SUPPLIES	\$1,421	\$4,397	\$2,303	\$9,900	\$8,650
SMALL TOOLS	\$637	-\$441	\$74	\$2,500	\$2,500
Non-Capital Vehicles & Equipment	\$0	\$0	\$0	\$60,000	\$20,000
Furniture & Fixtures	\$0	\$0	\$0	\$5,000	\$5,000
DISCOUNT	-\$405	-\$188	-\$19	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$138,000	\$151,800
<b>Total Materials &amp; Supplies:</b>	<b>\$111,672</b>	<b>\$156,276</b>	<b>\$123,733</b>	<b>\$230,400</b>	<b>\$202,950</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$857,704	\$871,721	\$557,186	\$1,096,500	\$2,105,000
LEGAL FEES	\$365,793	\$204,987	\$362,548	\$300,000	\$300,000
FRANCHISE FEES	\$42,170	\$44,188	\$38,630	\$81,024	\$81,024
FED/ST/CO FEES	\$752,196	\$780,442	\$983,460	\$1,163,650	\$1,232,150
Water Rights	\$0	\$0	\$0	\$150,000	\$150,000
CONTRACTOR FEES	\$57,964	\$28,853	\$30,556	\$123,504	\$123,504
<b>Total Outside Services/Fee:</b>	<b>\$2,075,826</b>	<b>\$1,930,191</b>	<b>\$1,972,380</b>	<b>\$2,914,678</b>	<b>\$3,991,678</b>
<b>Administrative Exp</b>					
INSURANCE	\$320,851	\$399,599	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$25,165	\$51,307	\$27,307	\$59,100	\$59,100
SUPPLIES	\$10,436	\$13,289	\$6,418	\$14,000	\$4,000
EDUCATION/TRAINING/MEALS	\$10,719	\$12,611	\$12,769	\$25,000	\$25,000
UTILITIES	\$159,421	\$159,883	\$180,339	\$241,450	\$241,450
Software/Licenses	\$0	\$0	\$15,349	\$123,300	\$103,500
BANK FEES	\$0	\$1,909	\$0	\$1,500	\$1,500
<b>Total Administrative Exp:</b>	<b>\$526,592</b>	<b>\$638,599</b>	<b>\$242,181</b>	<b>\$464,350</b>	<b>\$434,550</b>
<b>Capital Expenditures</b>					
LAND/EASEMENT PURCHASES	\$10,651	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	\$21,000	\$0	\$44,351	\$0	\$0
PROJECT: NON-PROGRAMMATIC	\$16,173	\$0	\$0	\$0	\$0
PROGRAM: PH IMPROVEMENTS	\$935,387	\$0	\$0	\$0	\$0
PROGRAM: RES, DAM, WTRWY	\$1,428,646	\$0	\$0	\$0	\$0
PROGRAM: UPPER DIV WTRWY	\$168,821	\$0	\$0	\$0	\$0
PROGRAM: SCADA COM UPGRD	\$51,885	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$2,632,563</b>	<b>\$0</b>	<b>\$44,351</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$1,114,308	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,114,308</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers-out</b>					
TRANSFER OUT	\$6,315,000	\$0	\$0	\$0	\$0
<b>Total Transfers-out:</b>	<b>\$6,315,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$1,086,933	\$1,127,461	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$1,086,933</b>	<b>\$1,127,461</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest On L/T Debt</b>					
INTEREST EXPENSE	\$76	\$71	\$165	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$76</b>	<b>\$71</b>	<b>\$165</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$13,364,458</b>	<b>\$5,083,612</b>	<b>\$4,733,707</b>	<b>\$4,514,862</b>	<b>\$5,565,239</b>

## Hydro Admin Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Power Systems	1.00	1.00	1.00
Administrative Analyst I/II	1.00	1.00	1.00
Associate Engineer	1.00	0.00	0.00
Hydroelectric Compliance Analyst	1.00	1.00	1.00
Hydroelectric Compliance Technician I/II	1.00	1.00	1.00
Project Manager	1.00	0.00	0.00
Senior Engineer Dam Safety	1.00	0.00	0.00
<b>Total</b>	<b>7.00</b>	<b>4.00</b>	<b>4.00</b>

## Hydro Admin Goals and Metrics

### Goals

- Develop Hydro Masterplan and Update Federal Energy Regulatory Commission (FERC) Implementation Plan by end of 2025.
- 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
Number of Purchase Requisitions processed through Department	132	129	84
Number of electrical data requests responded to	12	14	8

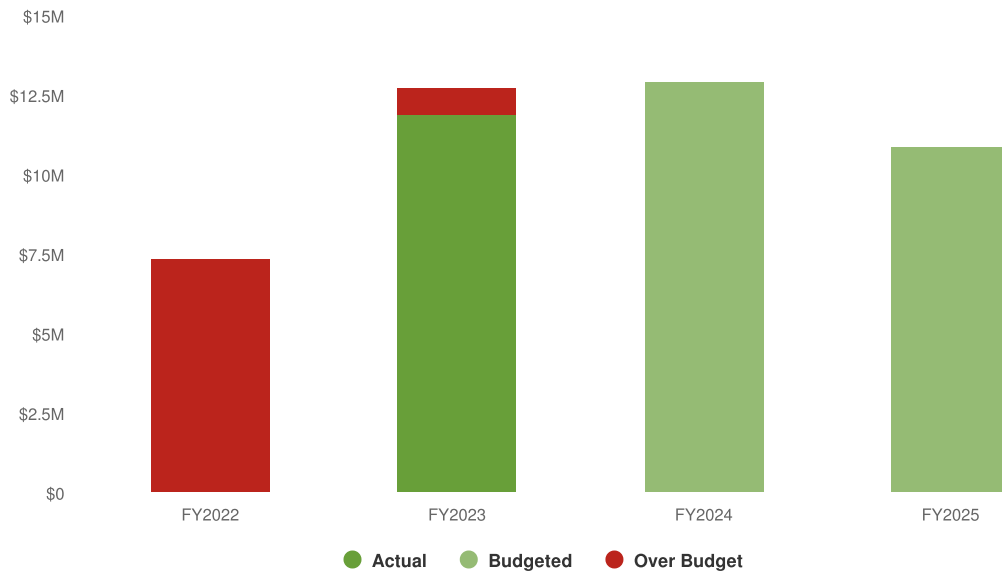
# Hydro Administration

The Hydroelectric Administration Division accounts for general non-departmental Hydro Fund expenses such as debt service, interfund transfers, insurance, retiree health costs, etc.

## Expenditures Summary

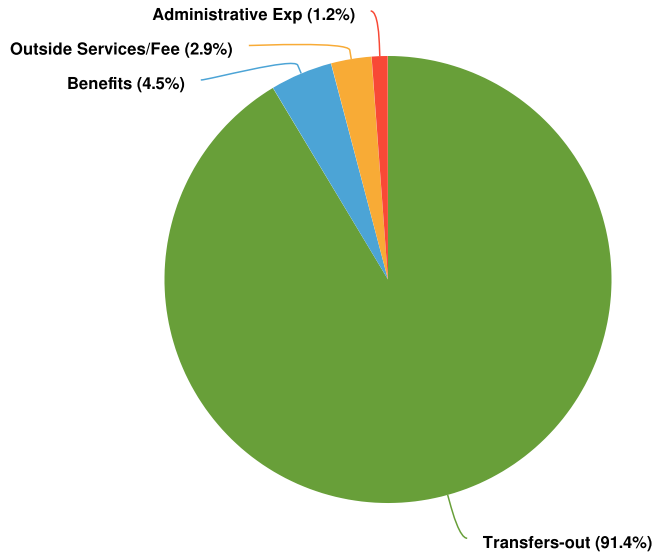
**\$10,918,292** **-\$1,984,292**  
(-15.38% vs. prior year)

50114 Hydro Administration Proposed and Historical Budget vs. Actual

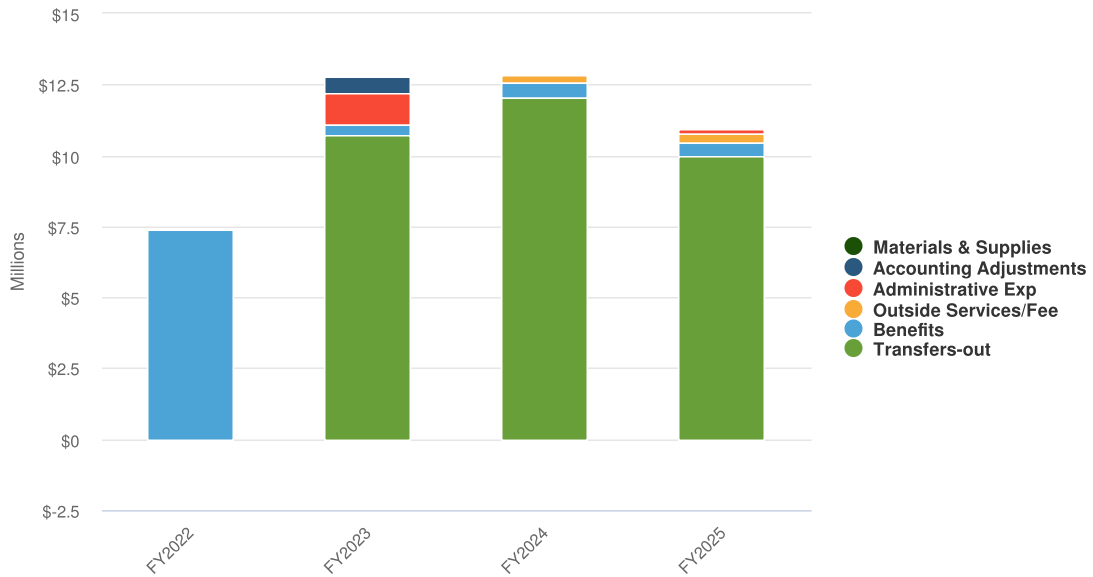


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Benefits</b>				
LIFE INSURANCE	\$2,604	\$2,242	\$3,000	\$882
HEALTH BENEFIT-RETIREES	\$96,708	\$150,461	\$146,698	\$122,162
OPEB NET ARC (EXPENSE)	-\$523,228	\$234,959	\$369,348	\$369,691
PENSION EXP - UAAL	\$7,788,734	\$0	\$0	\$0
<b>Total Benefits:</b>	<b>\$7,364,818</b>	<b>\$387,663</b>	<b>\$519,046</b>	<b>\$492,735</b>
<b>Materials &amp; Supplies</b>				
DISCOUNT	\$0	-\$243	\$0	\$0
<b>Total Materials &amp; Supplies:</b>	<b>\$0</b>	<b>-\$243</b>	<b>\$0</b>	<b>\$0</b>
<b>Outside Services/Fee</b>				
FED/ST/CO FEES	\$0	\$26,767	\$259,800	\$319,000
<b>Total Outside Services/Fee:</b>	<b>\$0</b>	<b>\$26,767</b>	<b>\$259,800</b>	<b>\$319,000</b>
<b>Administrative Exp</b>				
INSURANCE	\$0	\$1,073,877	\$93,203	\$65,000
BANK FEES	\$0	\$37,495	\$67,320	\$62,500
<b>Total Administrative Exp:</b>	<b>\$0</b>	<b>\$1,111,372</b>	<b>\$160,523</b>	<b>\$127,500</b>
<b>Accounting Adjustments</b>				
GASB 68 PERS ADJ	\$0	-\$575,504	\$0	\$0
GASB 75 OPEB ADJ	\$0	\$1,111,474	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$535,970</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers-out</b>				
TRANSFER OUT	\$0	\$10,693,403	\$12,028,215	\$9,979,057
<b>Total Transfers-out:</b>	<b>\$0</b>	<b>\$10,693,403</b>	<b>\$12,028,215</b>	<b>\$9,979,057</b>
<b>Total Expense Objects:</b>	<b>\$7,364,818</b>	<b>\$12,754,932</b>	<b>\$12,967,584</b>	<b>\$10,918,292</b>

# Hydroelectric 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 department works with the Water Operations Division 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.

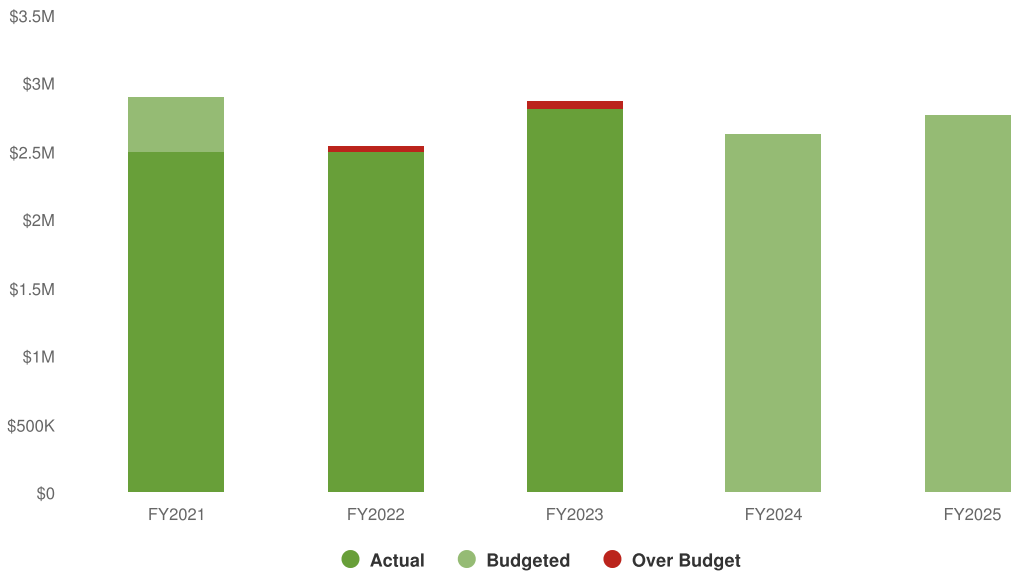
The Hydroelectric Operations Division consists of a Supervising Operator, Senior Hydroelectric Plant Operators, Hydroelectric Plant Operators, Water System Operators and a Senior Hydrographer.



## Expenditures Summary

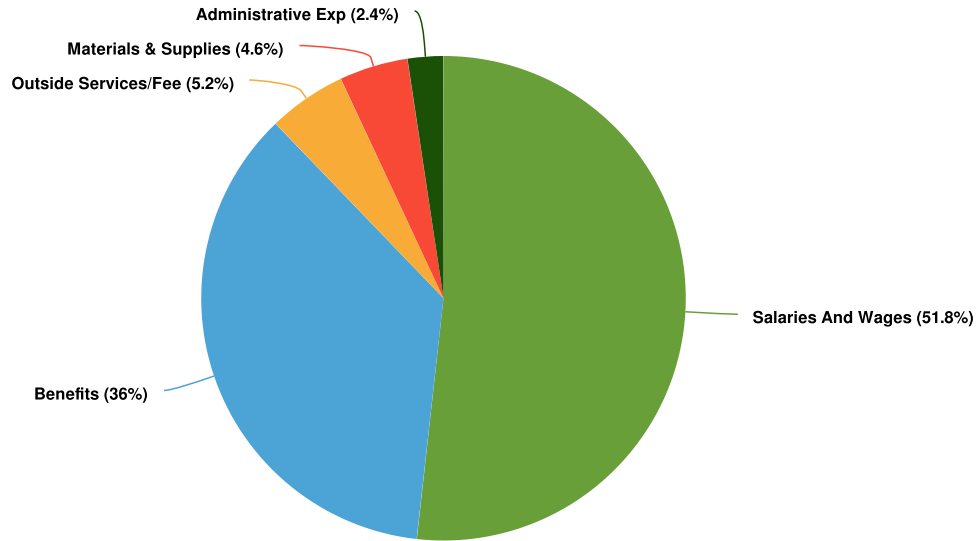
**\$2,773,931** **\$146,991**  
 (5.60% vs. prior year)

50161 Hydro Operations Proposed and Historical Budget vs. Actual

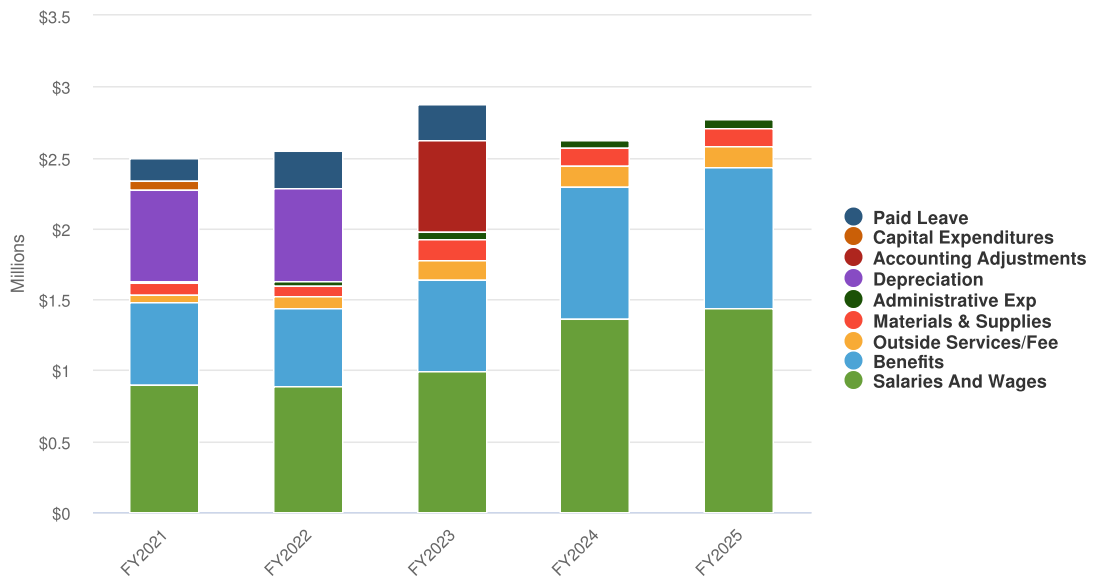


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$796,150	\$777,487	\$846,363	\$1,286,976	\$1,350,603
OVERTIME	\$38,684	\$41,841	\$54,103	\$56,987	\$68,000
DOUBLE TIME	\$12,682	\$14,427	\$16,035	\$18,911	\$17,645
VARIOUS MEETINGS	\$6,143	\$3,515	\$8,161	\$0	\$0
TRAINING & SEMINARS	\$12,368	\$16,517	\$33,054	\$0	\$0
STANDBY	\$33,906	\$34,710	\$36,185	\$5,833	\$0
<b>Total Salaries And Wages:</b>	<b>\$899,933</b>	<b>\$888,497</b>	<b>\$993,900</b>	<b>\$1,368,707</b>	<b>\$1,436,248</b>
<b>Paid Leave</b>					
HOLIDAY	\$56,345	\$66,824	\$78,650	\$0	\$0
VACATION	\$51,115	\$90,565	\$90,186	\$0	\$0
SICK LEAVE	\$26,703	\$62,099	\$74,427	\$0	\$0
ADMINISTRATIVE LEAVE	\$4,247	\$4,287	\$6,668	\$0	\$0
COMP TIME OFF	-\$9,798	-\$9,943	-\$13,817	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$14,114	\$19,852	\$1,732	\$0	\$0
CTO PAYOFF	\$10,679	\$20,893	\$14,728	\$0	\$0
SICK LEAVE-WORKERS COMP.	\$1,473	\$5,528	\$2,703	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$154,879</b>	<b>\$260,105</b>	<b>\$255,276</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$561	\$600	\$0	\$631	\$740
SHORT TERM DISABILITY	\$680	\$1,403	\$1,135	\$1,485	\$2,770
MEDICARE	\$12,005	\$17,251	\$16,094	\$19,825	\$20,676
PENSION PREMIUMS	\$75,906	\$106,734	\$116,005	\$138,764	\$145,595
HEALTH INSURANCE	\$207,969	\$221,352	\$242,276	\$268,145	\$309,889
LIFE INSURANCE	\$8,373	\$9,151	\$9,417	\$11,955	\$7,594
DENTAL INSURANCE	\$11,605	\$11,666	\$12,657	\$14,286	\$14,286
VISION INSURANCE	\$1,808	\$1,751	\$1,891	\$2,063	\$2,063
LONG TERM DISABILITY	-\$428	\$2,024	\$2,675	\$3,523	\$3,312
WORKERS COMP	\$12,004	\$11,699	\$16,515	\$18,868	\$22,119
UNEMPLOYMENT INSURANCE	\$0	\$0	\$0	\$47,855	\$49,907
FICA	\$0	\$0	\$0	\$84,771	\$88,406
PENSION EXP - UAAL	\$248,870	\$161,881	\$226,048	\$318,712	\$332,378
<b>Total Benefits:</b>	<b>\$579,353</b>	<b>\$545,512</b>	<b>\$644,713</b>	<b>\$930,883</b>	<b>\$999,734</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$1,238	\$2,697	\$838	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	\$51,162	\$42,471	\$90,464	\$70,000	\$70,000
MATERIALS	\$21,989	\$14,515	\$35,921	\$13,000	\$13,000
SAFETY SUPPLIES	\$7,347	\$17,518	\$21,869	\$26,850	\$27,400
SMALL TOOLS	\$8,046	\$444	\$4,532	\$12,000	\$12,000
Uniform Expenses	\$0	\$0	\$0	\$1,000	\$1,000
Furniture & Fixtures	\$0	\$0	\$0	\$2,000	\$2,000

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
DISCOUNT	-\$78	-\$37	\$0	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$500	\$550
<b>Total Materials &amp; Supplies:</b>	<b>\$89,704</b>	<b>\$77,608</b>	<b>\$153,625</b>	<b>\$126,350</b>	<b>\$126,950</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$1,945	\$1,945	\$26,783	\$30,000	\$30,000
CONTRACTOR FEES	\$50,429	\$83,348	\$106,556	\$115,000	\$115,000
<b>Total Outside Services/Fee:</b>	<b>\$52,374</b>	<b>\$85,293</b>	<b>\$133,339</b>	<b>\$145,000</b>	<b>\$145,000</b>
<b>Administrative Exp</b>					
INSURANCE	\$738	-\$21	\$0	\$0	\$0
SUPPLIES	\$206	\$4,065	\$0	\$10,000	\$10,000
EDUCATION/TRAINING/MEALS	\$5,247	\$29,045	\$42,525	\$40,000	\$50,000
UTILITIES	\$653	\$2,475	\$6,150	\$6,000	\$6,000
<b>Total Administrative Exp:</b>	<b>\$6,843</b>	<b>\$35,564</b>	<b>\$48,675</b>	<b>\$56,000</b>	<b>\$66,000</b>
<b>Capital Expenditures</b>					
VEHICLE PURCHASES	\$41,639	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	\$22,601	\$0	\$1,526	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$64,240</b>	<b>\$0</b>	<b>\$1,526</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$645,652	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$645,652</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$649,009	\$650,579	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$649,009</b>	<b>\$650,579</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$2,496,336</b>	<b>\$2,543,157</b>	<b>\$2,876,707</b>	<b>\$2,626,940</b>	<b>\$2,773,931</b>



## Hydro Operations Position Counts

Classification	2023 FTE	2024 FTE	2025 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
Senior Hydroelectric Plant Operator	2.00	2.00	2.00
Senior Hydrographer	1.00	1.00	1.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>11.00</b>

## Hydro Operations Goals and Metrics

### 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
<b>Powerhouse Availability</b>			
Chicago Park	99.81%	99.81%	99.96%
Dutch Flat #2	99.86%	99.29%	99.83%
Rollins	99.85%	99.76%	99.93%
Bowman	99.57%	98.70%	98.69%
<b>Power Generated and Sold (MWh)</b>			
Deer Creek	n/a	n/a	12,088
Combie South	3,674	6,778	3,694
Scotts Flat	6,252	5,005	4,384
Combie North	1,998	1,805	1,394

# Hydroelectric Maintenance

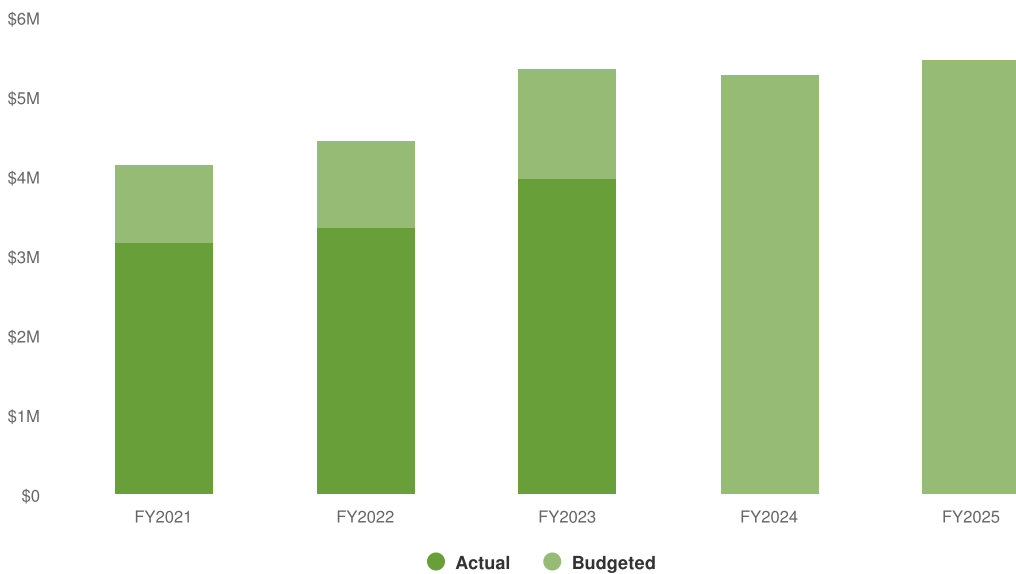


Hydroelectric Maintenance, a division within the Hydroelectric Department, is responsible for the safe, cost effective, reliable maintenance of the District's hydroelectric facilities. The Division works with the Hydroelectric Operations Division to minimize facility outages thereby maximizing uptime and revenue. The Hydroelectric Maintenance Division consists of a Hydroelectric Maintenance Superintendent, Supervising Civil/Mechanical Foreman, Machinists, Maintenance Technicians, Supervising Electric Systems Technician, Senior Hydroelectric Systems Technician, Hydroelectric System Technician I/II, Hydroelectric Communication Technician, and a Hydroelectric Compliance & Protection Systems Specialist.

## Expenditures Summary

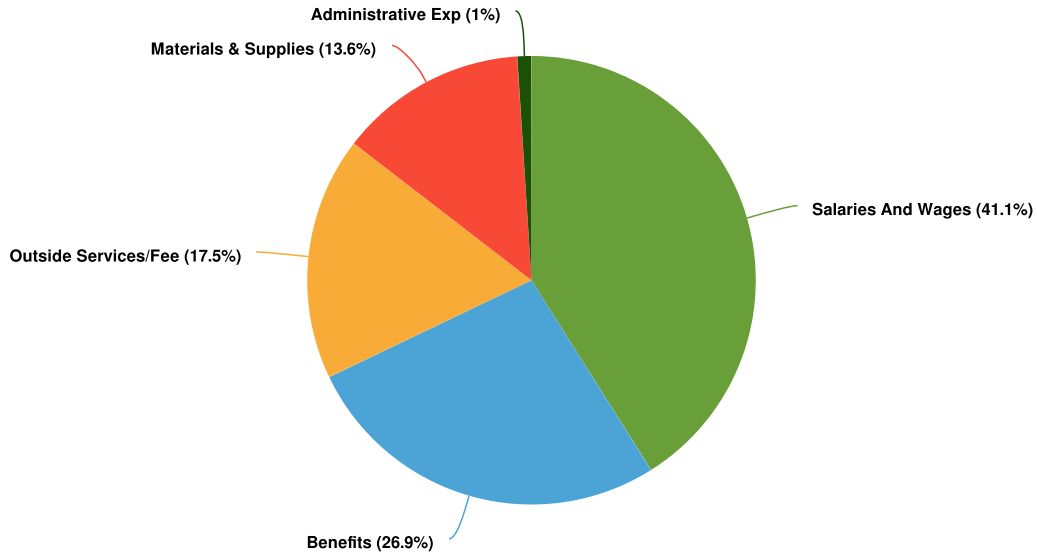
**\$5,471,560** **\$193,783**  
 (3.67% vs. prior year)

50167 Hydro Maintenance Proposed and Historical Budget vs. Actual

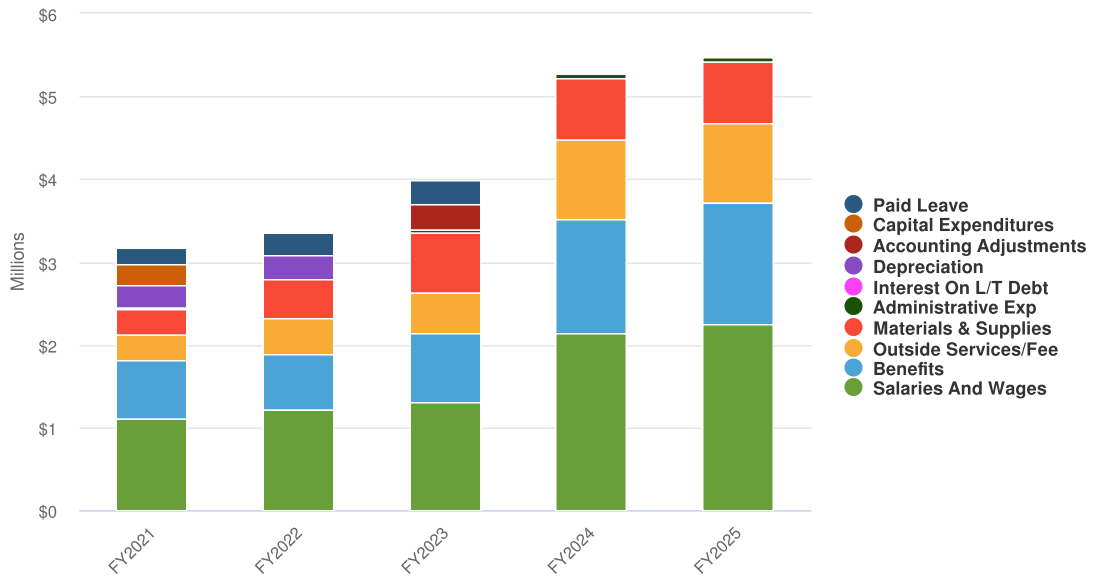


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>					
<b>Salaries And Wages</b>					
SALARY	\$996,557	\$1,094,783	\$1,125,271	\$1,952,278	\$2,039,815
OVERTIME	\$65,446	\$92,346	\$121,503	\$98,053	\$125,000
DOUBLE TIME	\$3,485	\$3,496	\$7,555	\$12,257	\$11,793
VARIOUS MEETINGS	\$527	\$482	\$6,025	\$0	\$0
TRAINING & SEMINARS	\$15,648	\$15,500	\$41,785	\$0	\$0
STANDBY	\$0	\$516	\$0	\$0	\$0
TEMP LABOR - PERS	\$18,063	\$0	\$7,068	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$2,754	\$0	\$908	\$70,000	\$70,000
OVERTIME-TEMP-PERS	\$797	\$0	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$1,103,276</b>	<b>\$1,207,123</b>	<b>\$1,310,115</b>	<b>\$2,132,588</b>	<b>\$2,246,608</b>
<b>Paid Leave</b>					
HOLIDAY	\$59,870	\$68,540	\$88,439	\$0	\$0
VACATION	\$76,889	\$61,829	\$125,211	\$0	\$0
SICK LEAVE	\$47,775	\$116,696	\$62,721	\$0	\$0
ADMINISTRATIVE LEAVE	\$4,249	\$3,886	\$6,696	\$0	\$0
COMP TIME OFF	-\$7,243	-\$11,829	-\$10,128	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$8,711	\$12,213	\$2,985	\$0	\$0
CTO PAYOFF	\$8,332	\$15,391	\$5,985	\$0	\$0
SICK LEAVE-WORKERS COMP.	\$0	\$3,101	\$0	\$0	\$0
SICK LEAVE-TEMP-PERS	\$540	\$0	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$199,123</b>	<b>\$269,828</b>	<b>\$281,909</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>					
AIR AMBULANCE	\$617	\$780	\$0	\$860	\$1,009
SHORT TERM DISABILITY	\$2,739	\$2,754	\$3,500	\$4,427	\$4,912
MEDICARE	\$15,166	\$20,740	\$25,371	\$29,995	\$31,203
PENSION PREMIUMS	\$96,330	\$134,690	\$151,977	\$210,323	\$219,742
HEALTH INSURANCE	\$239,324	\$263,973	\$294,190	\$385,748	\$429,732
LIFE INSURANCE	\$10,603	\$11,473	\$12,171	\$18,273	\$11,505
DENTAL INSURANCE	\$14,614	\$14,995	\$15,148	\$19,760	\$19,760
VISION INSURANCE	\$2,204	\$2,235	\$2,329	\$2,813	\$2,813
LONG TERM DISABILITY	\$1,833	\$2,594	\$3,557	\$5,407	\$4,984
WORKERS COMP	\$16,285	\$15,515	\$22,817	\$29,641	\$33,381
UNEMPLOYMENT INSURANCE	\$0	\$489	\$3,797	\$72,401	\$75,318
FICA	\$0	\$0	\$0	\$128,252	\$133,421
PENSION EXP - UAAL	\$312,823	\$199,593	\$299,815	\$482,188	\$501,621
<b>Total Benefits:</b>	<b>\$712,537</b>	<b>\$669,831</b>	<b>\$834,673</b>	<b>\$1,390,089</b>	<b>\$1,469,402</b>
<b>Materials &amp; Supplies</b>					
CHEMICALS	\$4,116	\$4,597	\$171	\$7,500	\$7,500
FACILITY MAINTENANCE	\$0	\$307	\$0	\$0	\$0
EQUIPMENT MAINTENANCE	\$202,625	\$256,069	\$234,252	\$200,000	\$200,000

<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
MATERIALS	\$89,043	\$163,917	\$431,207	\$900,098	\$410,000
SAFETY SUPPLIES	\$9,170	\$22,186	\$16,823	\$43,600	\$44,000
SMALL TOOLS	\$7,589	\$28,448	\$54,091	\$75,000	\$45,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$0	\$50,000	\$30,000
Uniform Expenses	\$0	\$0	\$0	\$2,500	\$2,500
Furniture & Fixtures	\$0	\$0	\$0	\$2,000	\$2,000
DISCOUNT	-\$731	-\$488	-\$7	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$500	\$550
<b>Total Materials &amp; Supplies:</b>	<b>\$311,812</b>	<b>\$475,036</b>	<b>\$736,537</b>	<b>\$1,281,198</b>	<b>\$741,550</b>
<b>Outside Services/Fee</b>					
CONSULTANT FEES	\$67,070	\$30,195	\$55,835	\$195,500	\$195,500
CONTRACTOR FEES	\$241,546	\$407,119	\$424,647	\$738,500	\$763,500
<b>Total Outside Services/Fee:</b>	<b>\$308,616</b>	<b>\$437,314</b>	<b>\$480,482</b>	<b>\$934,000</b>	<b>\$959,000</b>
<b>Administrative Exp</b>					
INSURANCE	\$291	\$753	\$0	\$0	\$0
SUPPLIES	\$0	\$125	\$0	\$5,000	\$5,000
EDUCATION/TRAINING/MEALS	\$9,948	\$3,862	\$23,217	\$50,000	\$50,000
Software/Licenses	\$0	\$0	\$5,058	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$10,240</b>	<b>\$4,739</b>	<b>\$28,274</b>	<b>\$55,000</b>	<b>\$55,000</b>
<b>Capital Expenditures</b>					
VEHICLE PURCHASES	\$134,863	\$0	\$0	\$0	\$0
EQUIPMENT PURCHASES	\$122,197	\$0	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$257,060</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Accounting Adjustments</b>					
DEPRECIATION CONTRA EXP	\$0	\$0	\$309,050	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$309,050</b>	<b>\$0</b>	<b>\$0</b>
<b>Depreciation</b>					
DEPRECIATION EXPENSE	\$270,055	\$285,741	\$0	\$0	\$0
<b>Total Depreciation:</b>	<b>\$270,055</b>	<b>\$285,741</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest On L/T Debt</b>					
INTEREST EXPENSE	\$0	\$0	\$73	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$3,172,718</b>	<b>\$3,349,613</b>	<b>\$3,981,114</b>	<b>\$5,792,875</b>	<b>\$5,471,560</b>

## Hydro Maintenance Position Count

Classification	2023 FTE	2024 FTE	2025 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	3.00	4.00
Hydroelectric Systems Technician II	1.00	1.00	1.00
Senior Hydroelectric Electric Machinist	1.00	1.00	0.00
Senior Hydroelectric Maintenance Technician	1.00	1.00	1.00
Senior Hydroelectric Systems Technician	1.00	1.00	1.00
Supervising Electrical Systems Technician	1.00	1.00	1.00
Supervising Mechanical/Civil Foreman	1.00	1.00	1.00
Utility Worker II	1.00	0.00	0.00
<b>Total</b>	<b>16.00</b>	<b>15.00</b>	<b>15.00</b>

## Hydro Maintenance Goals and Metrics

### 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
<b>Powerhouse Availability</b>			
Chicago Park	99.81%	99.81%	99.96%
Dutch Flat #2	99.86%	99.29%	99.83%
Rollins	99.85%	99.76%	99.93%
Bowman	99.57%	98.70%	98.69%
<b>Power Generated and Sold (MWh)</b>			
Deer Creek	n/a	n/a	12,088
Combie South	3,674	6,778	3,694
Scotts Flat	6,252	5,005	4,384
Combie North	1,998	1,805	1,394

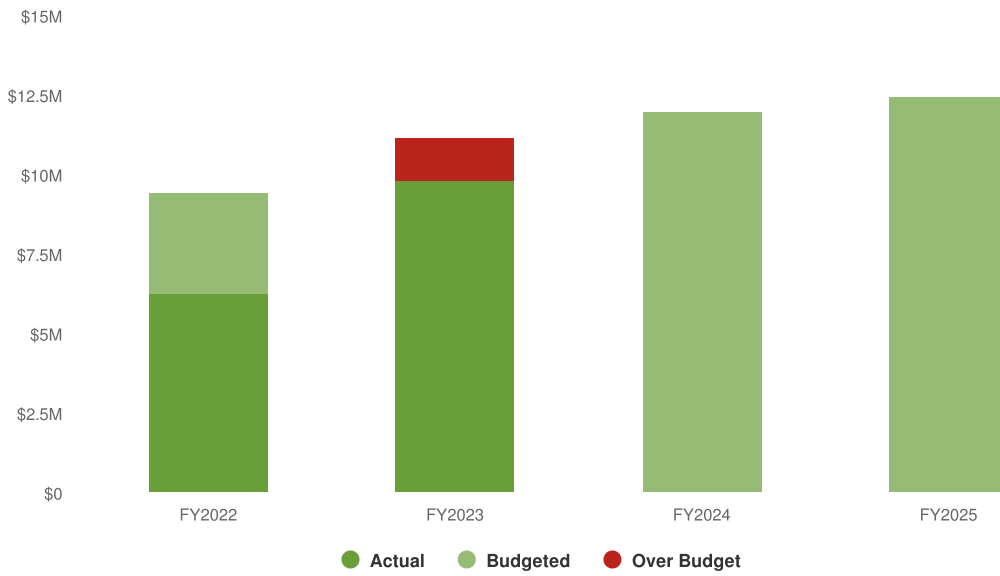
# Administration

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

## Expenditures Summary

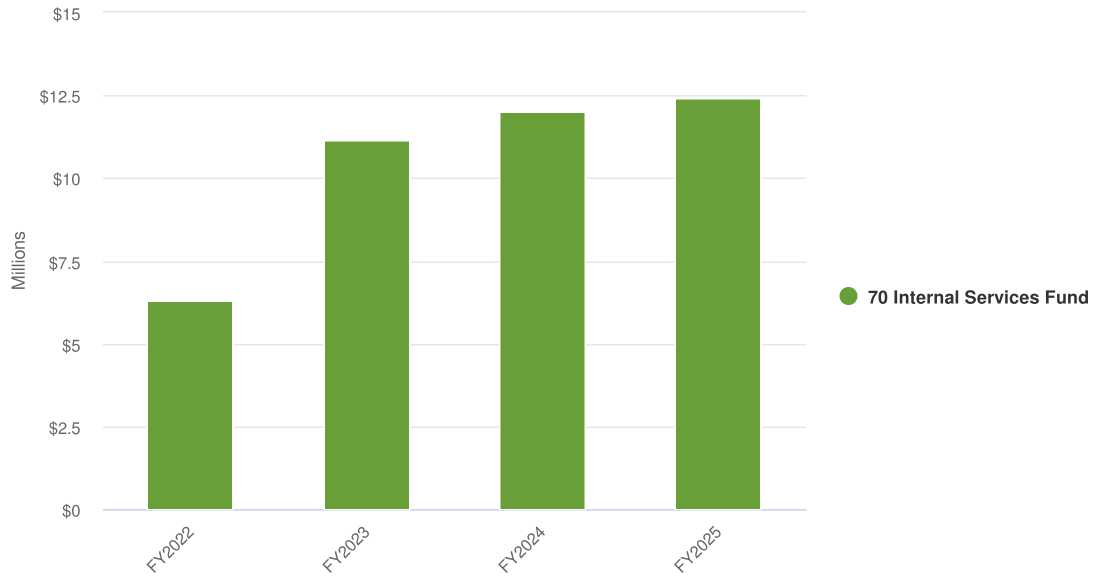
**\$12,432,353** **\$430,596**  
(3.59% vs. prior year)

Administration Proposed and Historical Budget vs. Actual



# Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

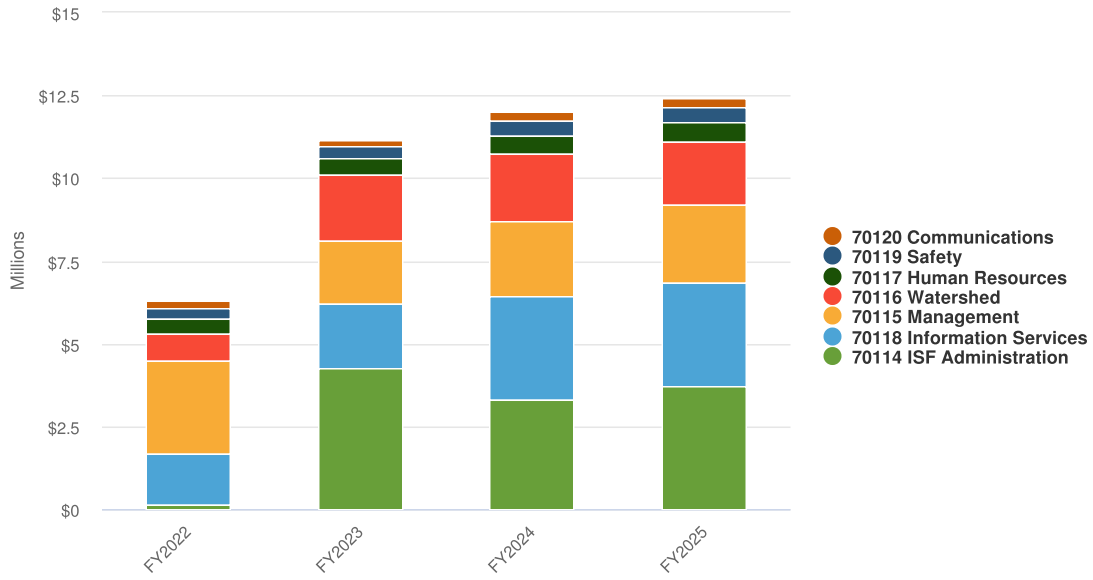


Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
70 Internal Services Fund	\$6,283,620	\$11,166,543	\$12,734,966	\$12,432,353
<b>Total 70 Internal Services Fund:</b>	<b>\$6,283,620</b>	<b>\$11,166,543</b>	<b>\$12,734,966</b>	<b>\$12,432,353</b>



# Expenditures by Department

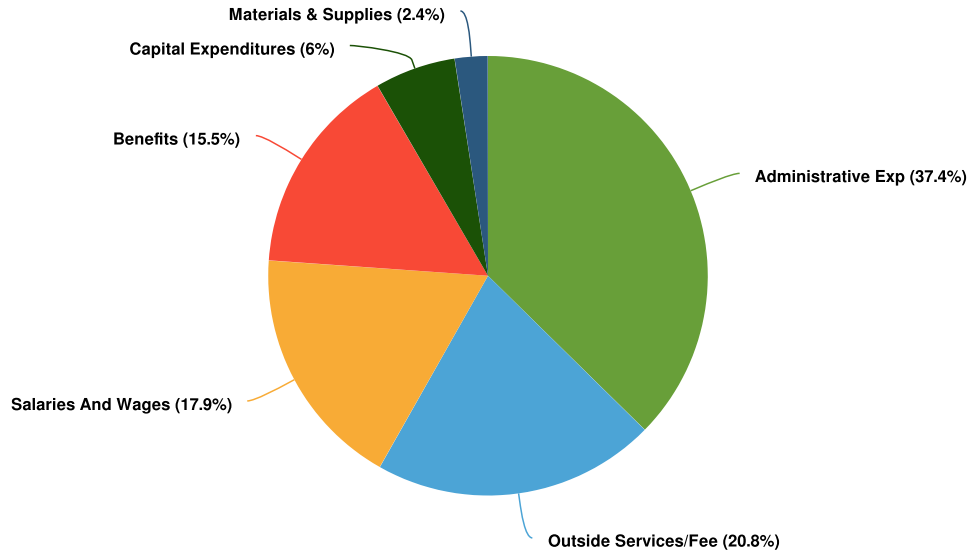
## Budgeted and Historical Expenditures by Department



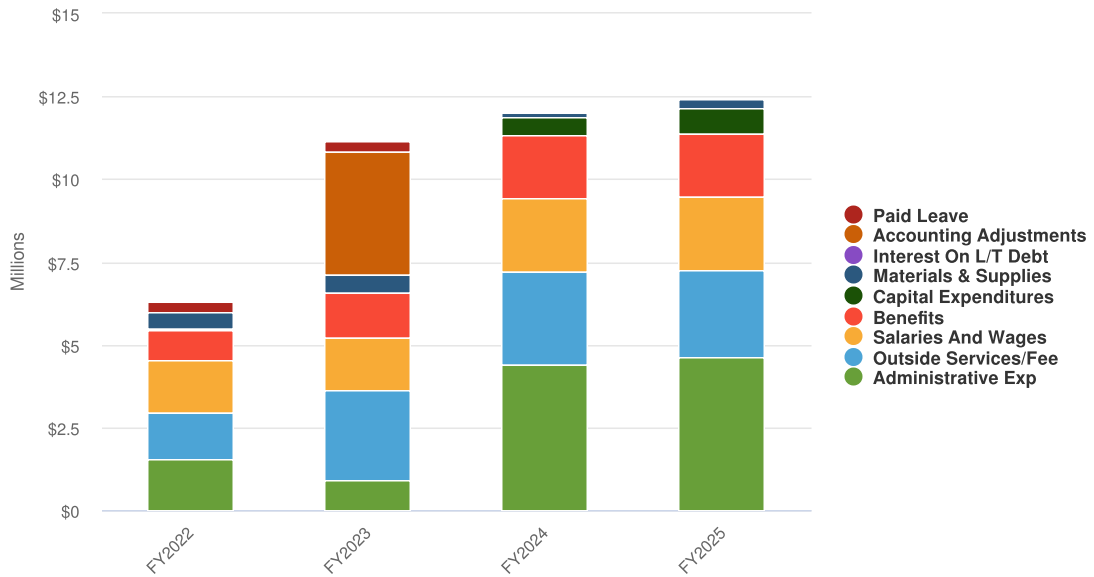
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expenditures						
70114 ISF Administration	\$130,986	\$4,261,200	\$3,309,499	\$3,309,499	\$3,703,035	11.9%
70115 Management	\$2,780,499	\$1,931,628	\$2,146,811	\$2,248,311	\$2,329,112	3.6%
70116 Watershed	\$843,913	\$1,980,422	\$2,373,167	\$2,035,489	\$1,909,139	-6.2%
70117 Human Resources	\$433,000	\$507,885	\$562,189	\$562,189	\$577,851	2.8%
70118 Information Services	\$1,562,483	\$1,927,532	\$3,639,442	\$3,142,411	\$3,160,390	0.6%
70119 Safety	\$327,444	\$348,276	\$434,289	\$434,289	\$462,712	6.5%
70120 Communications	\$205,294	\$209,600	\$269,570	\$269,570	\$290,114	7.6%
<b>Total Expenditures:</b>	<b>\$6,283,620</b>	<b>\$11,166,543</b>	<b>\$12,734,966</b>	<b>\$12,001,757</b>	<b>\$12,432,353</b>	<b>3.6%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



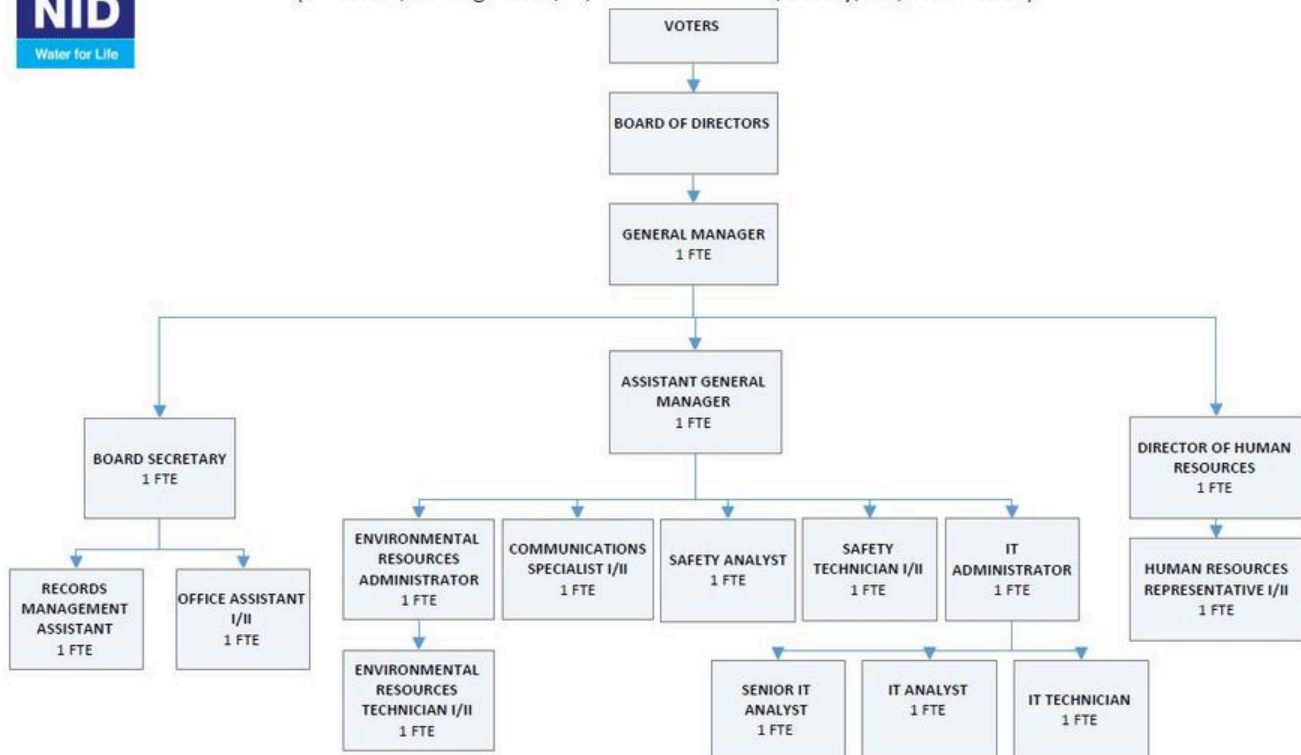
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
Expense Objects						
Salaries And Wages	\$1,582,526	\$1,604,892	\$2,186,248	\$2,186,248	\$2,229,530	2%
Paid Leave	\$314,898	\$326,750	\$0	\$0	\$0	0%
Benefits	\$906,941	\$1,335,072	\$1,903,724	\$1,903,724	\$1,926,920	1.2%
Materials & Supplies	\$490,709	\$549,634	\$360,101	\$117,331	\$300,931	156.5%
Outside Services/Fee	\$1,402,575	\$2,702,643	\$3,303,878	\$2,822,800	\$2,590,067	-8.2%
Administrative Exp	\$1,550,834	\$906,605	\$4,237,983	\$4,400,654	\$4,644,705	5.5%
Capital Expenditures	\$34,970	\$0	\$743,031	\$571,000	\$740,200	29.6%
Accounting Adjustments	\$0	\$3,740,888	\$0	\$0	\$0	0%
Interest On L/T Debt	\$167	\$59	\$0	\$0	\$0	0%
<b>Total Expense Objects:</b>	<b>\$6,283,620</b>	<b>\$11,166,543</b>	<b>\$12,734,966</b>	<b>\$12,001,757</b>	<b>\$12,432,353</b>	<b>3.6%</b>

## Organizational Chart



### NEVADA IRRIGATION DISTRICT 2025 ORGANIZATIONAL CHART ADMINISTRATION

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



January 2025

2025 FTE's 16

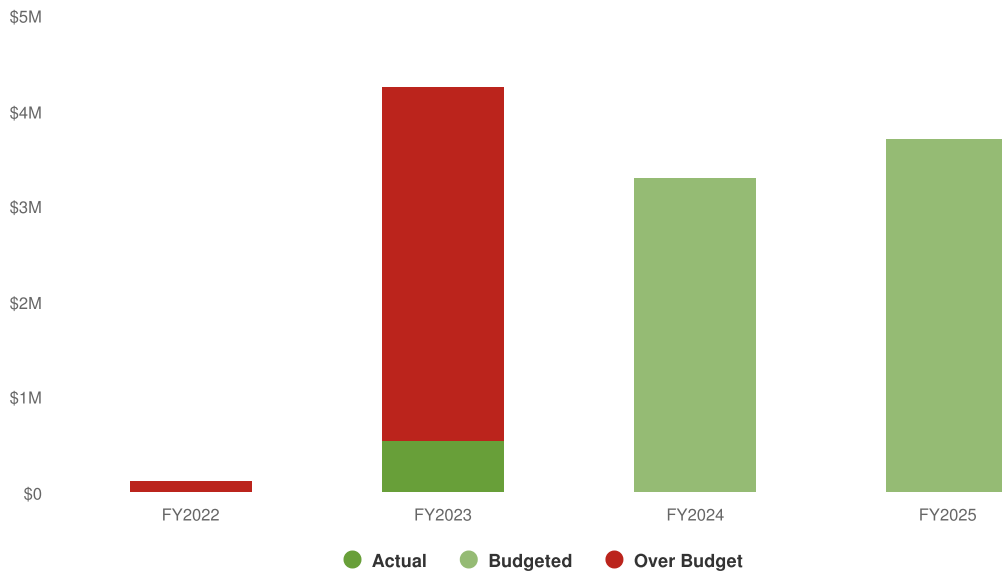
# Internal Services Fund Administration

The Internal Services Fund (ISF) Administration Division accounts for general non-departmental ISF Fund expenses such as debt service, interfund transfers, insurance, retiree health costs, etc.

## Expenditures Summary

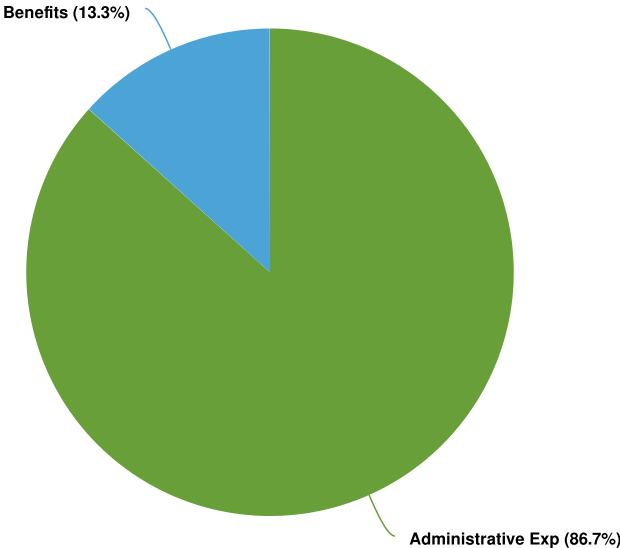
**\$3,703,035** **\$393,536**  
(11.89% vs. prior year)

70114 ISF Administration Proposed and Historical Budget vs. Actual

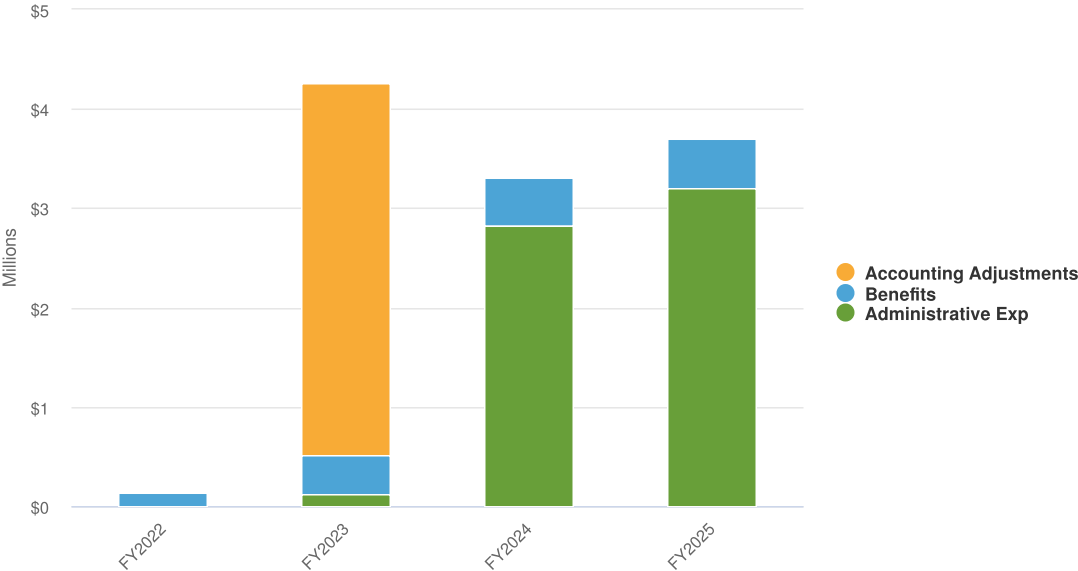


# Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Benefits</b>				
LIFE INSURANCE	\$2,959	\$2,769	\$3,100	\$735
HEALTH BENEFIT-RETIREES	\$136,463	\$180,319	\$164,883	\$177,167
OPEB NET ARC (EXPENSE)	\$0	\$216,136	\$313,948	\$315,558
PENSION EXP - UAAL	-\$8,436	\$0	\$0	\$0
<b>Total Benefits:</b>	<b>\$130,986</b>	<b>\$399,224</b>	<b>\$481,931</b>	<b>\$493,459</b>
<b>Administrative Exp</b>				
INSURANCE	\$0	\$121,088	\$2,826,673	\$3,206,575
BANK FEES	\$0	\$0	\$895	\$3,000
<b>Total Administrative Exp:</b>	<b>\$0</b>	<b>\$121,088</b>	<b>\$2,827,568</b>	<b>\$3,209,575</b>
<b>Accounting Adjustments</b>				
GASB 68 PERS ADJ	\$0	\$3,703,734	\$0	\$0
GASB 75 OPEB ADJ	\$0	\$37,154	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>\$0</b>	<b>\$3,740,888</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$130,986</b>	<b>\$4,261,200</b>	<b>\$3,309,499</b>	<b>\$3,703,035</b>

# Management

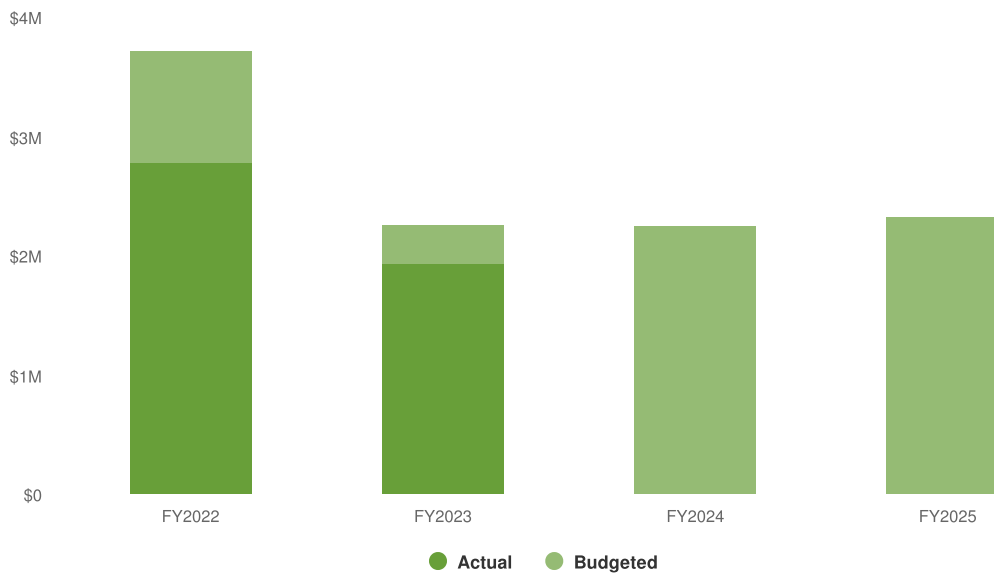
Management, a division within the Administration Department, is responsible for delivering on the Mission, Vision, Values, Strategic Priorities and Goals of NID's Strategic Plan. The Management team oversees and executes District-wide activities including all legal matters, budget and financial management, 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.



## Expenditures Summary

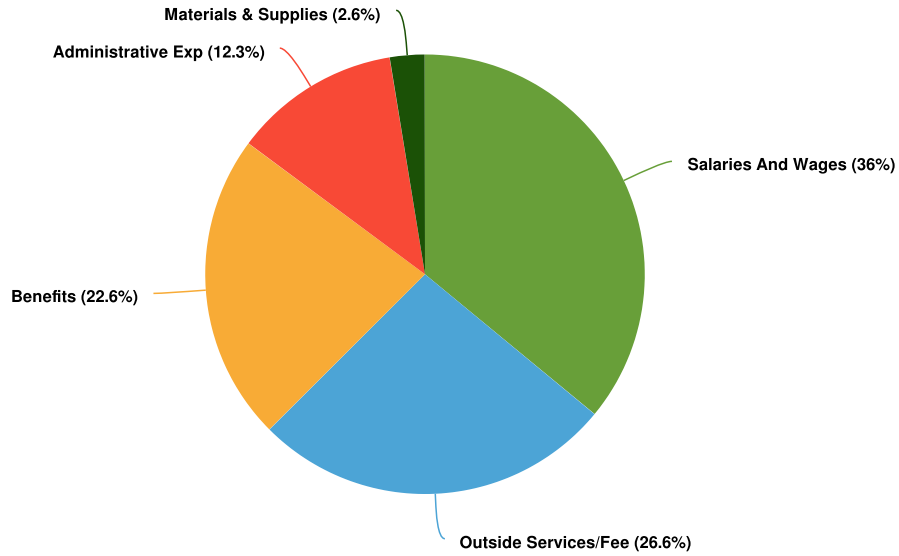
**\$2,329,112** **\$80,801**  
(3.59% vs. prior year)

70115 Management Proposed and Historical Budget vs. Actual

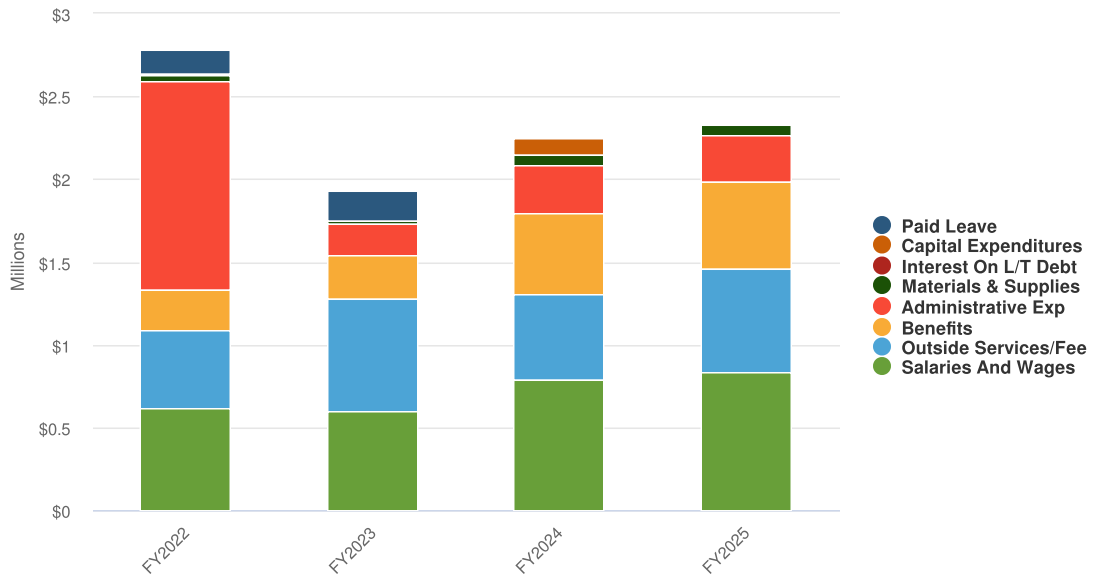


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type





Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$618,290	\$601,158	\$789,845	\$837,948
OVERTIME	\$260	\$108	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$618,550</b>	<b>\$601,266</b>	<b>\$789,845</b>	<b>\$837,948</b>
<b>Paid Leave</b>				
HOLIDAY	\$39,166	\$43,310	\$0	\$0
VACATION	\$43,084	\$59,368	\$0	\$0
SICK LEAVE	\$33,762	\$47,448	\$0	\$0
ADMINISTRATIVE LEAVE	\$25,603	\$27,775	\$0	\$0
COMP TIME OFF	\$131	\$43	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$4,645	\$2,295	\$0	\$0
CTO PAYOFF	\$0	\$432	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$146,392</b>	<b>\$180,671</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$300	\$0	\$287	\$336
SHORT TERM DISABILITY	\$812	\$916	\$1,005	\$1,165
MEDICARE	\$10,822	\$11,503	\$11,453	\$12,150
PENSION PREMIUMS	\$70,189	\$61,279	\$84,891	\$90,066
HEALTH INSURANCE	\$100,269	\$118,479	\$115,331	\$130,893
LIFE INSURANCE	\$4,465	\$4,313	\$7,385	\$4,721
DENTAL INSURANCE	\$5,981	\$6,393	\$6,728	\$6,728
VISION INSURANCE	\$938	\$907	\$938	\$938
LONG TERM DISABILITY	\$1,083	\$1,361	\$1,632	\$1,508
WORKERS COMP	\$889	\$1,697	\$1,659	\$1,971
UNEMPLOYMENT INSURANCE	\$5,557	\$0	\$27,645	\$29,328
FICA	\$0	\$0	\$48,970	\$51,953
HEALTH BENEFIT-RETIREEES	\$55,653	\$0	\$0	\$0
PENSION EXP - UAAL	-\$9,605	\$55,829	\$184,113	\$195,326
<b>Total Benefits:</b>	<b>\$247,352</b>	<b>\$262,676</b>	<b>\$492,035</b>	<b>\$527,084</b>
<b>Materials &amp; Supplies</b>				
FACILITY MAINTENANCE	\$16,775	\$5,207	\$20,000	\$20,000
EQUIPMENT MAINTENANCE	\$14,548	\$12,359	\$14,752	\$14,752
MATERIALS	\$0	\$314	\$6,000	\$4,000
SAFETY SUPPLIES	\$519	\$0	\$0	\$0
Non-Capital Vehicles & Equipment	\$0	\$0	\$24,679	\$7,679
Uniform Expenses	\$0	\$0	\$10,000	\$10,000
Furniture & Fixtures	\$0	\$0	\$2,000	\$2,000
DISCOUNT	-\$8	\$0	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$1,500
<b>Total Materials &amp; Supplies:</b>	<b>\$31,834</b>	<b>\$17,880</b>	<b>\$77,431</b>	<b>\$59,931</b>

<b>Name</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$199,541	\$52,851	\$169,500	\$188,500
LEGAL FEES	\$178,083	\$432,599	\$225,000	\$300,000
FED/ST/CO FEES	\$51,373	\$131,063	\$100,000	\$110,000
CONTRACTOR FEES	\$38,536	\$64,691	\$20,000	\$20,000
<b>Total Outside Services/Fee:</b>	<b>\$467,534</b>	<b>\$681,204</b>	<b>\$514,500</b>	<b>\$618,500</b>
<b>Administrative Exp</b>				
DEBT SERVICE	\$1,850	\$0	\$0	\$0
INSURANCE	\$979,337	\$0	\$0	\$0
DUES, PUBLCTNS, SPNSRSHP	\$173,005	\$95,136	\$128,000	\$126,250
OUTREACH/ADVERTISE/NOTICE	\$1,634	\$0	\$0	\$25,000
SUPPLIES	\$40,848	\$27,509	\$27,400	\$31,400
EDUCATION/TRAINING/MEALS	\$19,724	\$21,803	\$35,000	\$35,000
UTILITIES	\$43,957	\$42,360	\$82,600	\$68,000
Software/Licenses	\$0	\$1,112	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$1,260,356</b>	<b>\$187,919</b>	<b>\$273,000</b>	<b>\$285,650</b>
<b>Capital Expenditures</b>				
EQUIPMENT PURCHASES	\$8,316	\$0	\$0	\$0
<b>Total Capital Expenditures:</b>	<b>\$8,316</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Interest On L/T Debt</b>				
INTEREST EXPENSE	\$167	\$11	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$167</b>	<b>\$11</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$2,780,499</b>	<b>\$1,931,628</b>	<b>\$2,146,811</b>	<b>\$2,329,112</b>

## Management Position Counts

Classification	2023 FTE	2024 FTE	2025 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
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

## Management Goals and Metrics

### 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
Number of Community Stakeholder Meetings held	51	54	35
Number of Strategic Plan Initiatives Accomplished	0	16	11

# Watershed

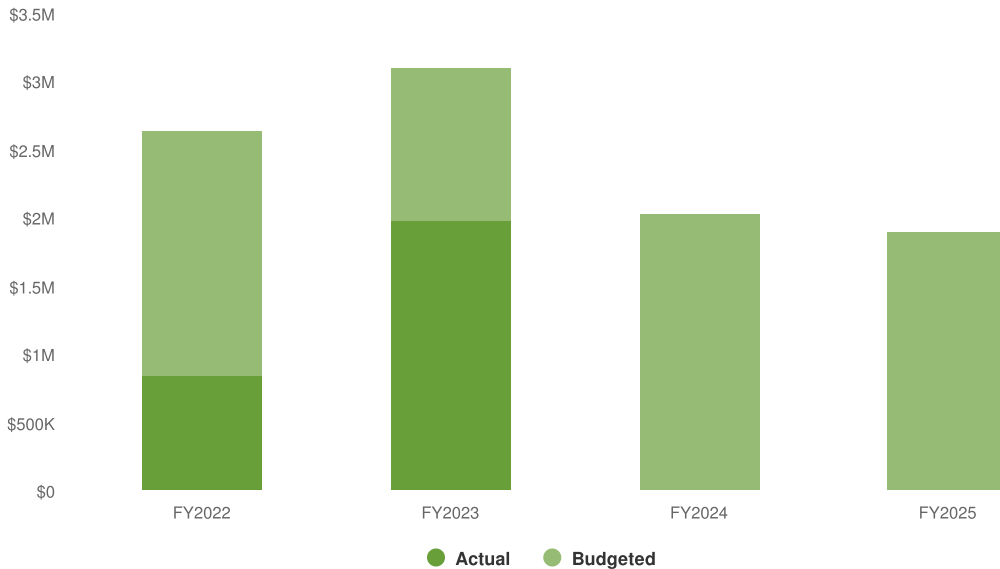
Watershed, a division within the Administration Department, conducts forestry, selective thinning and fuel reduction projects, timber harvest, fuel break construction, grazing, meadow restoration, hazard tree removal, wildfire mitigation and restoration, habitat and species restoration, watershed education, environmental compliance, and forested property assessment to ensure that the watersheds NID relies on for source water are resilient to disturbance, and safe and productive for customers and the environment. The 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.



## Expenditures Summary

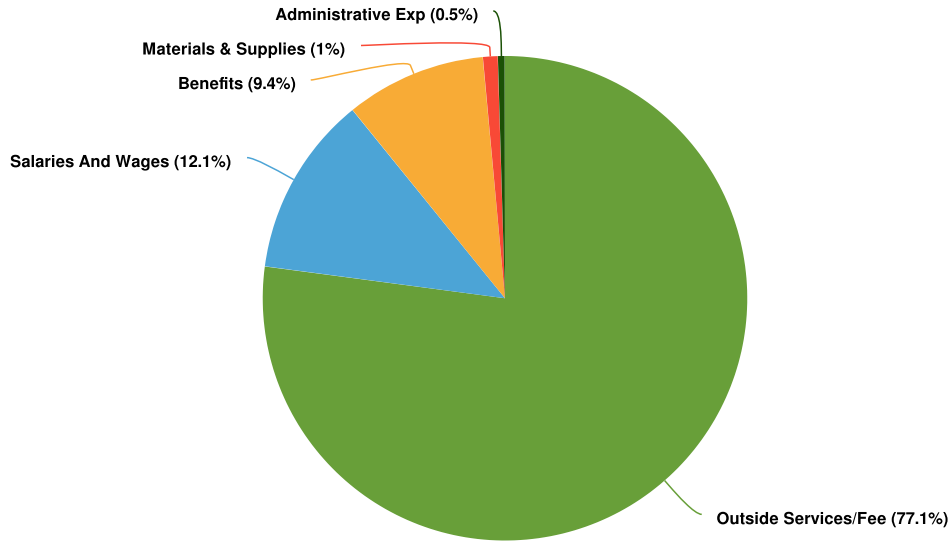
**\$1,909,139** **-\$126,350**  
 (-6.21% vs. prior year)

70116 Watershed Proposed and Historical Budget vs. Actual

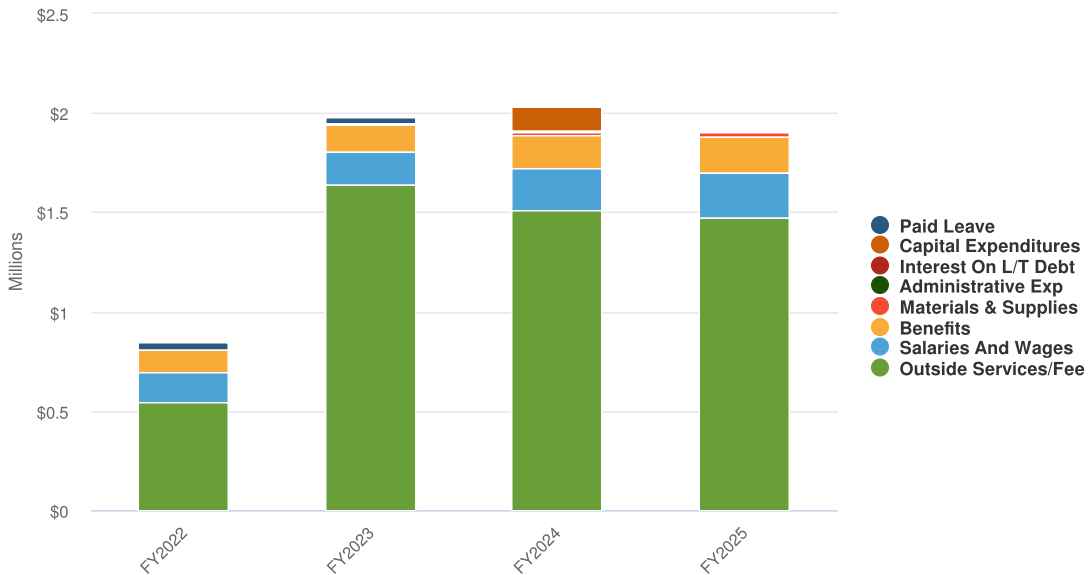


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$153,087	\$172,415	\$216,995	\$230,446
<b>Total Salaries And Wages:</b>	<b>\$153,087</b>	<b>\$172,415</b>	<b>\$216,995</b>	<b>\$230,446</b>
<b>Paid Leave</b>				
HOLIDAY	\$9,680	\$12,066	\$0	\$0
VACATION	\$10,187	\$6,945	\$0	\$0
SICK LEAVE	\$6,987	\$6,015	\$0	\$0
ADMINISTRATIVE LEAVE	\$3,313	\$3,023	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$2,542	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$32,708</b>	<b>\$28,049</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$120	\$0	\$115	\$134
SHORT TERM DISABILITY	\$726	\$749	\$764	\$793
MEDICARE	\$2,705	\$2,894	\$3,146	\$3,353
PENSION PREMIUMS	\$19,295	\$20,829	\$23,069	\$24,602
HEALTH INSURANCE	\$51,497	\$54,442	\$59,083	\$67,879
LIFE INSURANCE	\$1,732	\$1,799	\$2,007	\$1,290
DENTAL INSURANCE	\$2,950	\$2,950	\$2,950	\$2,950
VISION INSURANCE	\$375	\$375	\$375	\$375
LONG TERM DISABILITY	\$396	\$499	\$600	\$572
WORKERS COMP	\$244	\$596	\$456	\$544
UNEMPLOYMENT INSURANCE	\$0	\$0	\$7,595	\$8,094
FICA	\$0	\$0	\$13,454	\$14,337
PENSION EXP - UAAL	\$33,106	\$46,461	\$50,581	\$53,903
<b>Total Benefits:</b>	<b>\$113,146</b>	<b>\$131,594</b>	<b>\$164,194</b>	<b>\$178,826</b>
<b>Materials &amp; Supplies</b>				
MATERIALS	\$1,156	\$7,274	\$4,000	\$4,000
SAFETY SUPPLIES	\$0	\$0	\$421	\$1,800
SMALL TOOLS	\$315	\$811	\$2,000	\$2,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$4,000	\$4,000
Furniture & Fixtures	\$0	\$0	\$5,000	\$5,000
Fuel Expense	\$0	\$0	\$0	\$2,000
<b>Total Materials &amp; Supplies:</b>	<b>\$1,470</b>	<b>\$8,084</b>	<b>\$15,421</b>	<b>\$18,800</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$79,422	\$109,476	\$281,000	\$525,750
FED/ST/CO FEES	\$2,662	\$2,450	\$5,300	\$5,300
CONTRACTOR FEES	\$459,110	\$1,523,612	\$1,681,678	\$941,017
<b>Total Outside Services/Fee:</b>	<b>\$541,195</b>	<b>\$1,635,537</b>	<b>\$1,967,978</b>	<b>\$1,472,067</b>
<b>Administrative Exp</b>				

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
OUTREACH/ADVERTISE/NOTICE	\$100	\$0	\$1,000	\$1,000
SUPPLIES	\$0	\$1,176	\$1,579	\$2,000
EDUCATION/TRAINING/MEALS	\$485	\$1,550	\$5,000	\$5,000
UTILITIES	\$1,723	\$1,967	\$1,000	\$1,000
<b>Total Administrative Exp:</b>	<b>\$2,308</b>	<b>\$4,693</b>	<b>\$8,579</b>	<b>\$9,000</b>
<b>Interest On L/T Debt</b>				
INTEREST EXPENSE	\$0	\$49	\$0	\$0
<b>Total Interest On L/T Debt:</b>	<b>\$0</b>	<b>\$49</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$843,913</b>	<b>\$1,980,422</b>	<b>\$2,373,167</b>	<b>\$1,909,139</b>

## Watershed Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Environmental Resources Administrator	1.00	1.00	1.00
Environmental Resources Technician I/II	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Watershed Goals and Metrics

### 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 and habitat.

### Metrics

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

# Human Resources

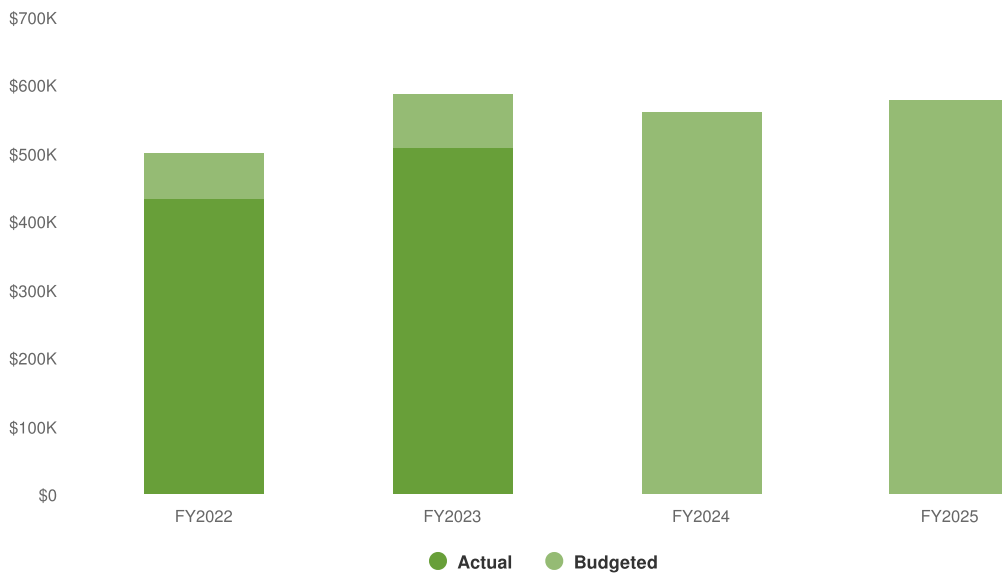
Human Resources, a division within the Administration Department, is responsible for managing the employee life cycle (i.e., recruiting, hiring, onboarding, training, and terminating employees) as well as administering employee benefits.



## Expenditures Summary

**\$577,851** **\$15,663**  
 (2.79% vs. prior year)

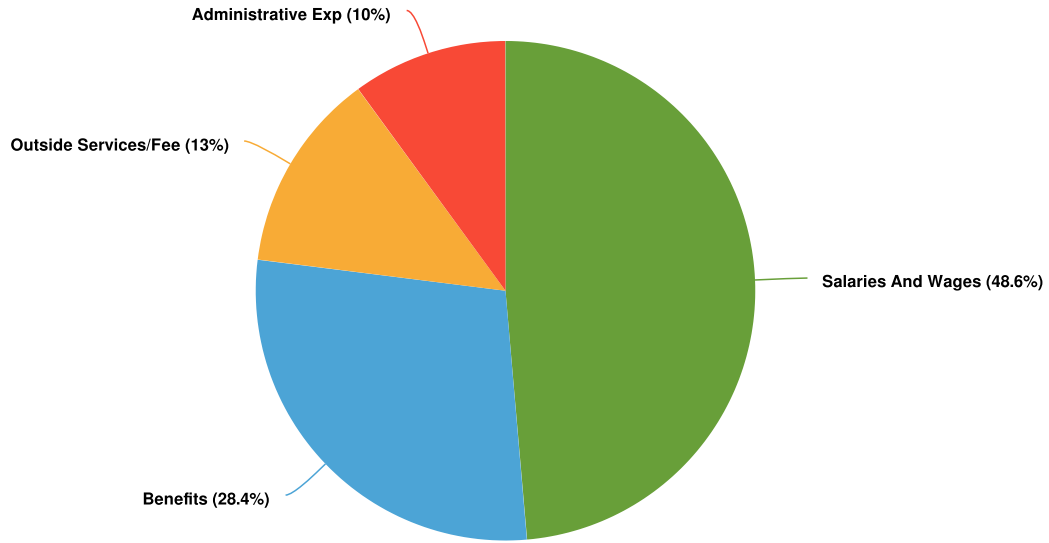
70117 Human Resources Proposed and Historical Budget vs. Actual



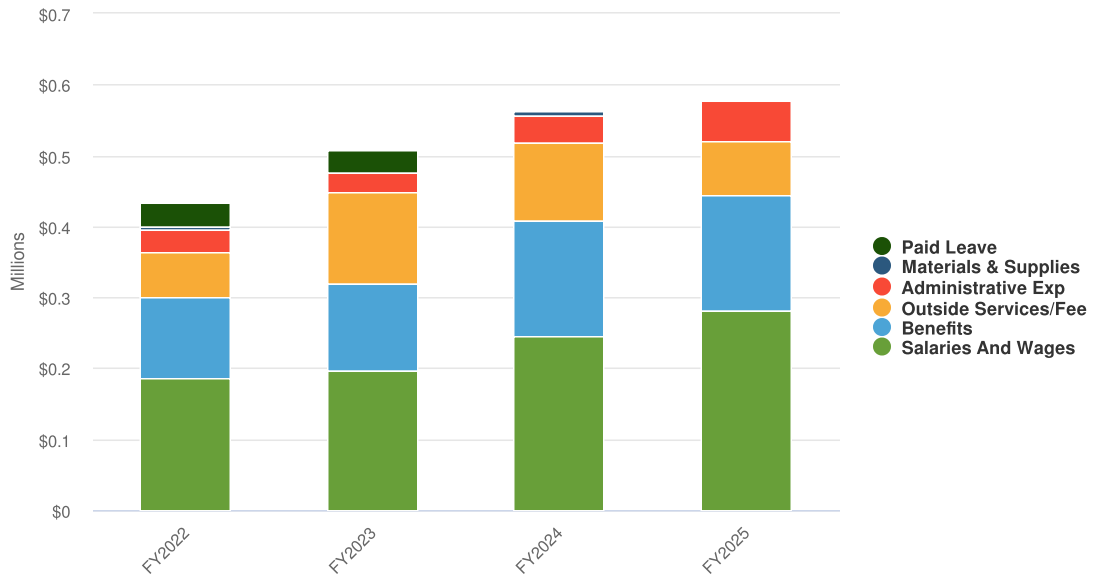


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$185,925	\$195,654	\$245,113	\$280,994
OVERTIME	\$772	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$186,697</b>	<b>\$195,654</b>	<b>\$245,113</b>	<b>\$280,994</b>
<b>Paid Leave</b>				
HOLIDAY	\$10,259	\$13,989	\$0	\$0
VACATION	\$9,661	\$9,720	\$0	\$0
SICK LEAVE	\$12,596	\$2,575	\$0	\$0
ADMINISTRATIVE LEAVE	\$1,204	\$4,886	\$0	\$0
COMP TIME OFF	\$566	\$573	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$0	\$173	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$34,285</b>	<b>\$31,916</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$11,820	\$0	\$115	\$134
SHORT TERM DISABILITY	\$248	\$260	\$292	\$333
MEDICARE	\$3,219	\$3,399	\$3,554	\$4,074
PENSION PREMIUMS	\$20,274	\$23,374	\$26,277	\$30,138
HEALTH INSURANCE	\$36,614	\$39,229	\$45,448	\$31,507
LIFE INSURANCE	\$1,864	\$1,829	\$2,286	\$1,580
DENTAL INSURANCE	\$2,304	\$2,142	\$1,658	\$1,658
VISION INSURANCE	\$375	\$375	\$375	\$375
LONG TERM DISABILITY	\$417	\$519	\$684	\$680
WORKERS COMP	\$254	\$647	\$515	\$661
UNEMPLOYMENT INSURANCE	\$0	\$0	\$8,579	\$9,835
FICA	\$0	\$0	\$15,197	\$17,422
PENSION EXP - UAAL	\$35,194	\$52,017	\$57,136	\$65,500
<b>Total Benefits:</b>	<b>\$112,583</b>	<b>\$123,791</b>	<b>\$162,116</b>	<b>\$163,897</b>
<b>Materials &amp; Supplies</b>				
EQUIPMENT MAINTENANCE	\$2,838	\$754	\$2,000	\$0
MATERIALS	\$0	\$0	\$2,000	\$0
Furniture & Fixtures	\$0	\$0	\$1,500	\$0
<b>Total Materials &amp; Supplies:</b>	<b>\$2,838</b>	<b>\$754</b>	<b>\$5,500</b>	<b>\$0</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$50,375	\$43,933	\$9,900	\$35,000
LEGAL FEES	\$14,342	\$85,300	\$55,000	\$40,000
<b>Total Outside Services/Fee:</b>	<b>\$64,717</b>	<b>\$129,233</b>	<b>\$64,900</b>	<b>\$75,000</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$229	\$319	\$1,000	\$2,000
OUTREACH/ADVERTISE/NOTICE	\$14,859	\$11,148	\$35,100	\$10,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
SUPPLIES	\$8,930	\$8,186	\$12,000	\$10,000
EDUCATION/TRAINING/MEALS	\$6,697	\$3,953	\$25,500	\$25,000
UTILITIES	\$1,167	\$1,069	\$960	\$960
Software/Licenses	\$0	\$1,863	\$10,000	\$10,000
<b>Total Administrative Exp:</b>	<b>\$31,881</b>	<b>\$26,537</b>	<b>\$84,560</b>	<b>\$57,960</b>
<b>Total Expense Objects:</b>	<b>\$433,000</b>	<b>\$507,885</b>	<b>\$562,189</b>	<b>\$577,851</b>

## Human Resources Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Human Resources	1.00	1.00	1.00
Human Resources Representative I/II	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Human Resources Goals and Metrics

### 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
Average Retention Rate	88.00%	89.00%	96.00%
Average Turnover Rate	11.60%	10.00%	5.20%
Performance Evaluation % of Completion	93.19%	94.42%	95.00%
Number of Employee Outreach Activities Completed	1	4	7
Number of Employees	191	197	193

# Information Services

The NID IT department plays a critical role in serving as the backbone for the technology infrastructure and support. It is responsible for managing and maintaining the organization's hardware, software, corporate network, and other technological assets.

A crucial role for IT is to enforce cybersecurity measures to safeguard the organization's digital assets. This involved implementing robust security protocols, monitoring network activity for potential threats, and responding to security breaches in real-time.

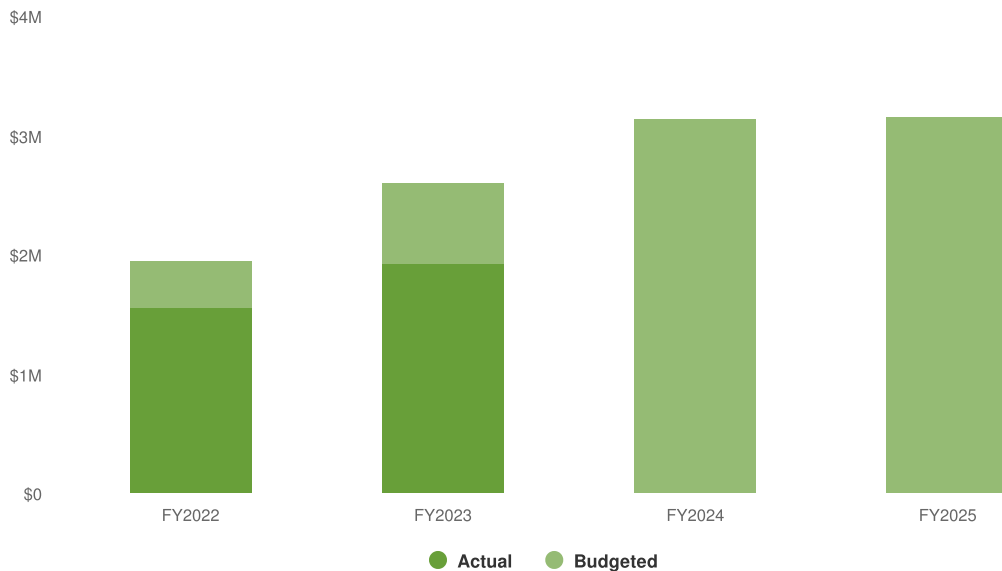
In addition to day-to-day operations, the IT department is involved with strategic planning and aligning IT initiatives with the organization's long-term goals. This includes the deployment of new technologies, the management of IT infrastructure, and the continuous evaluation of emerging tech trends to improve efficiencies.



## Expenditures Summary

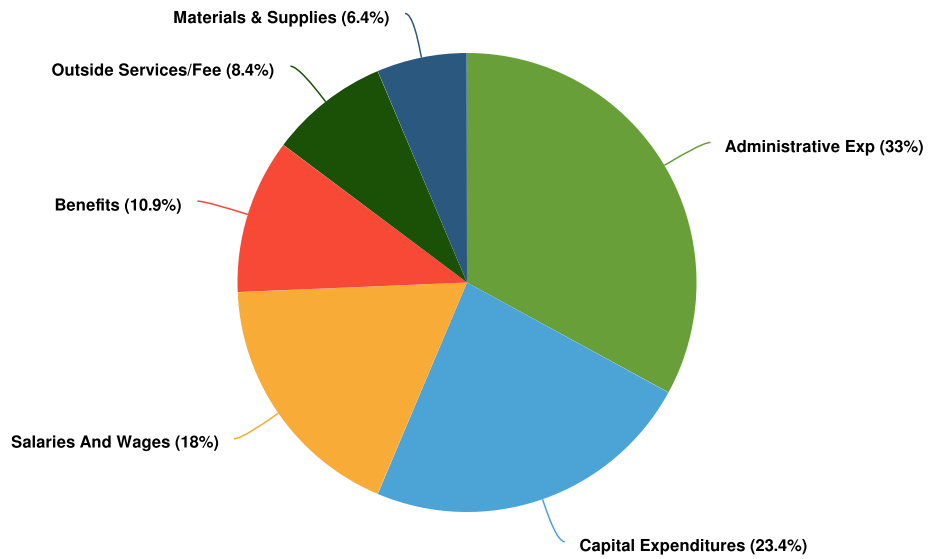
**\$3,160,390** **\$17,979**  
(0.57% vs. prior year)

**70118 Information Services Proposed and Historical Budget vs. Actual**

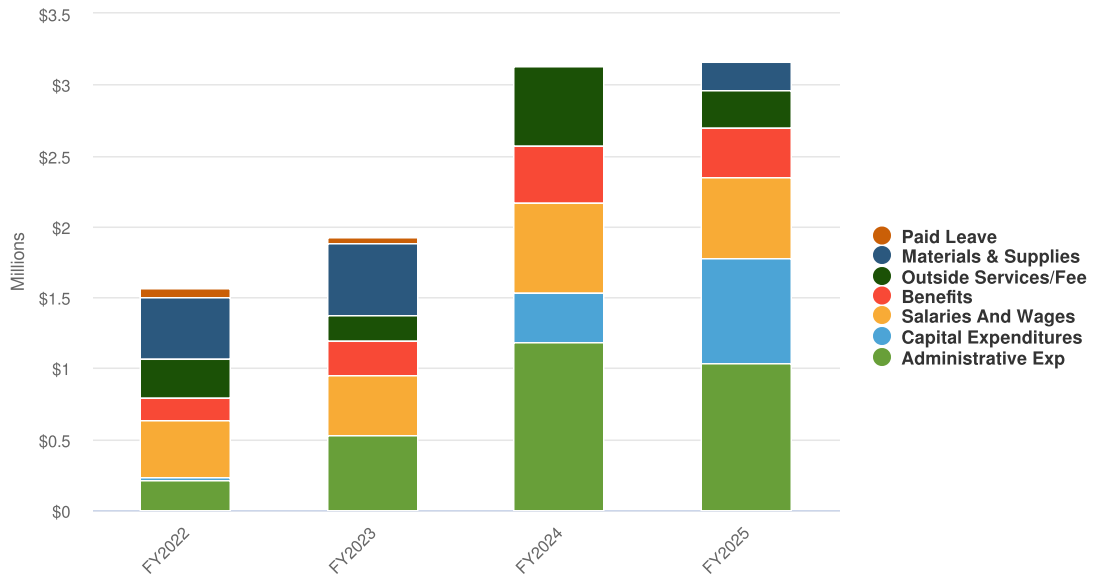


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$295,812	\$400,287	\$617,374	\$550,132
OVERTIME	\$7,371	\$10,548	\$19,495	\$17,549
TRAINING & SEMINARS	\$3,001	\$2,602	\$0	\$0
TEMP LABOR-PERS EXEMPT	\$95,040	\$2,200	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$401,224</b>	<b>\$415,637</b>	<b>\$636,869</b>	<b>\$567,681</b>
<b>Paid Leave</b>				
HOLIDAY	\$18,104	\$26,337	\$0	\$0
VACATION	\$17,208	\$11,045	\$0	\$0
SICK LEAVE	\$16,337	\$7,275	\$0	\$0
ADMINISTRATIVE LEAVE	\$1,404	\$2,578	\$0	\$0
COMP TIME OFF	-\$6,237	-\$3,445	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$2,405	\$0	\$0	\$0
CTO PAYOFF	\$7,916	\$2,384	\$0	\$0
SICK LEAVE-WORKERS COMP.	\$0	\$230	\$0	\$0
SICK LEAVE-TEMP-PERS EXMP	\$1,320	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$58,457</b>	<b>\$46,404</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$180	\$0	\$287	\$269
SHORT TERM DISABILITY	\$597	\$939	\$1,365	\$1,424
MEDICARE	\$6,937	\$6,690	\$9,235	\$8,231
PENSION PREMIUMS	\$34,851	\$46,960	\$65,945	\$58,807
HEALTH INSURANCE	\$45,234	\$78,263	\$97,714	\$78,322
LIFE INSURANCE	\$2,940	\$3,659	\$5,737	\$3,082
DENTAL INSURANCE	\$2,586	\$3,330	\$5,012	\$3,538
VISION INSURANCE	\$547	\$703	\$938	\$750
LONG TERM DISABILITY	\$661	\$1,061	\$1,716	\$1,339
WORKERS COMP	\$524	\$1,082	\$1,337	\$1,335
UNEMPLOYMENT INSURANCE	\$0	\$0	\$22,290	\$19,869
FICA	\$6,384	\$0	\$39,486	\$35,196
PENSION EXP - UAAL	\$52,906	\$103,928	\$148,454	\$132,326
<b>Total Benefits:</b>	<b>\$154,347</b>	<b>\$246,614</b>	<b>\$399,516</b>	<b>\$344,489</b>
<b>Materials &amp; Supplies</b>				
CHEMICALS	\$334	\$296	\$0	\$0
EQUIPMENT MAINTENANCE	\$440,532	\$504,698	\$8,400	\$10,000
MATERIALS	\$0	\$27	\$2,000	\$2,000
SMALL TOOLS	\$0	\$0	\$500	\$500
Non-Capital Vehicles & Equipment	\$0	\$0	\$190,000	\$182,500
Furniture & Fixtures	\$0	\$0	\$5,000	\$5,000
Fuel Expense	\$0	\$0	\$0	\$1,000
<b>Total Materials &amp; Supplies:</b>	<b>\$440,866</b>	<b>\$505,021</b>	<b>\$205,900</b>	<b>\$201,000</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$156,097	\$183,031	\$525,000	\$265,500
TEMPORARY LABOR	\$114,147	\$0	\$135,000	\$0
CONTRACTOR FEES	\$455	\$0	\$0	\$0
<b>Total Outside Services/Fee:</b>	<b>\$270,699</b>	<b>\$183,031</b>	<b>\$660,000</b>	<b>\$265,500</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$260	\$260	\$260	\$260
SUPPLIES	\$107,167	\$225,023	\$15,000	\$15,000
EDUCATION/TRAINING/MEALS	\$12,325	\$16,567	\$20,000	\$20,000
UTILITIES	\$90,485	\$94,607	\$120,750	\$109,710
Software/Licenses	\$0	\$194,368	\$838,116	\$896,550
<b>Total Administrative Exp:</b>	<b>\$210,237</b>	<b>\$530,825</b>	<b>\$994,126</b>	<b>\$1,041,520</b>
<b>Capital Expenditures</b>				
EQUIPMENT PURCHASES	\$26,654	\$0	\$350,000	\$0
Planning & Design	\$0	\$0	\$393,031	\$740,200
<b>Total Capital Expenditures:</b>	<b>\$26,654</b>	<b>\$0</b>	<b>\$743,031</b>	<b>\$740,200</b>
<b>Total Expense Objects:</b>	<b>\$1,562,483</b>	<b>\$1,927,532</b>	<b>\$3,639,442</b>	<b>\$3,160,390</b>

## Information Services Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Information Technology Administrator	1.00	1.00	1.00
Information Technology Technician	1.00	1.00	1.00
Information Technology Analyst	2.00	2.00	2.00
Information Technology Network Analyst	1.00	1.00	0.00
<b>Total</b>	<b>5.00</b>	<b>5.00</b>	<b>4.00</b>

## Information Services Goals and Metrics

### Goals

- Complete Verkada badge security system upgrade
- Replace Central Square FINPLUS with Tyler MUNIS financial system
- Implement new Human Resource Management System w/ Employee Self-service portal
- Continue to improve our MS hybrid M365 tenant
- Improve remote site VPN connectivity and performance
- Work with IOSight to improve connectivity to our water telemetry application (iGreen)
- Assist Hydro department upgrade OSI SCADA, with the addition of outside SCADA access via the Voyager application.
- Upgrade our MS Windows workstation operating system to version 11
- Upgrade ESRI GIS Enterprise to continue offer a secure map to external users.

### Metrics

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



# Safety

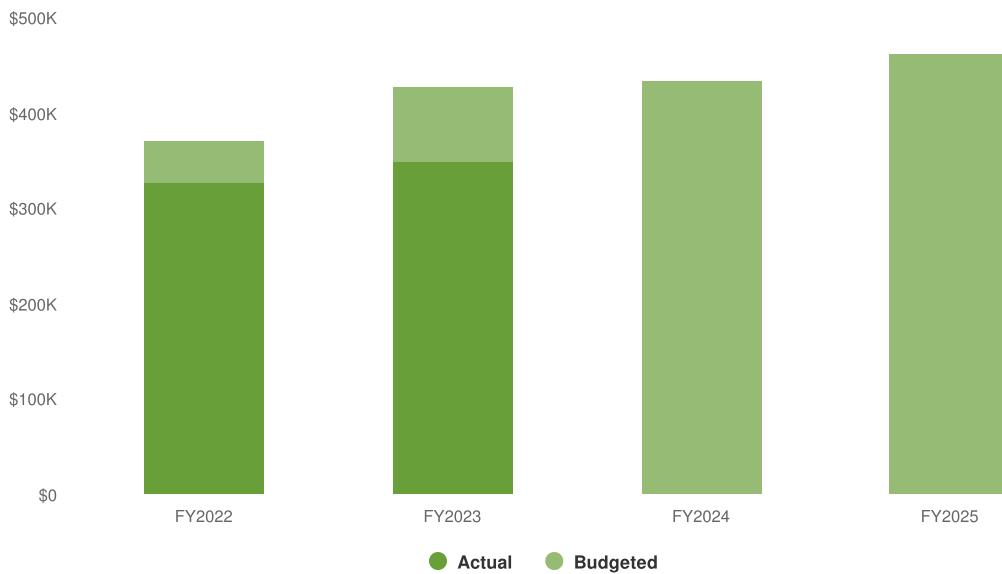
Safety, a division within the Administration Department, is responsible for the consistent promotion of a safe workplace for all employees. The continued health of the District is highly dependent upon the proactive, and reactive, management of our physical and human resources. Through prudent and forward-thinking safety management, we can ensure safe operation of our systems for the benefit of our customers, our community and our employees. The Safety Division 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 Division provides a beneficial service to all District divisions with cost reduction strategies, centralized logistics and in-house assessments of goals, milestones, and objectives.



## Expenditures Summary

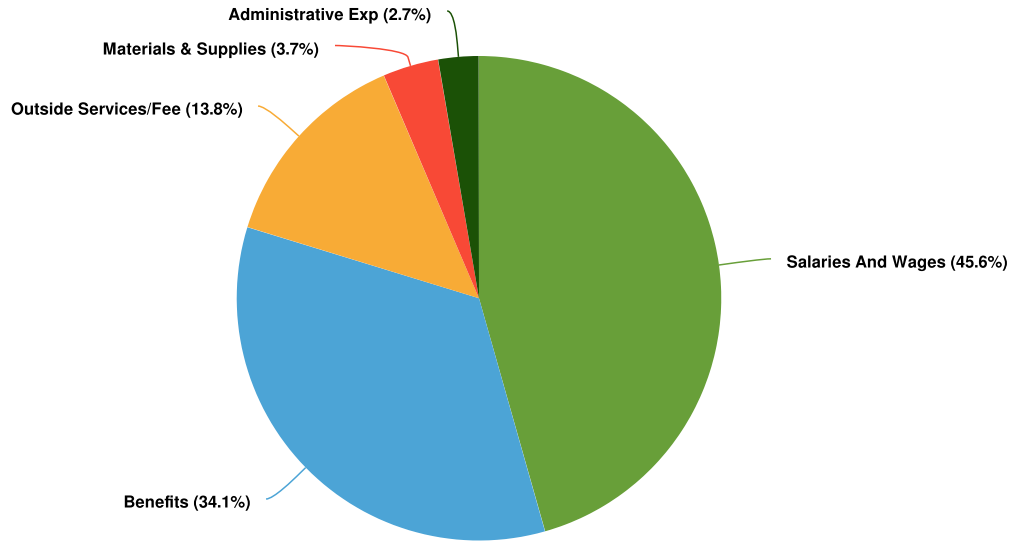
**\$462,712** **\$28,423**  
(6.54% vs. prior year)

70119 Safety Proposed and Historical Budget vs. Actual

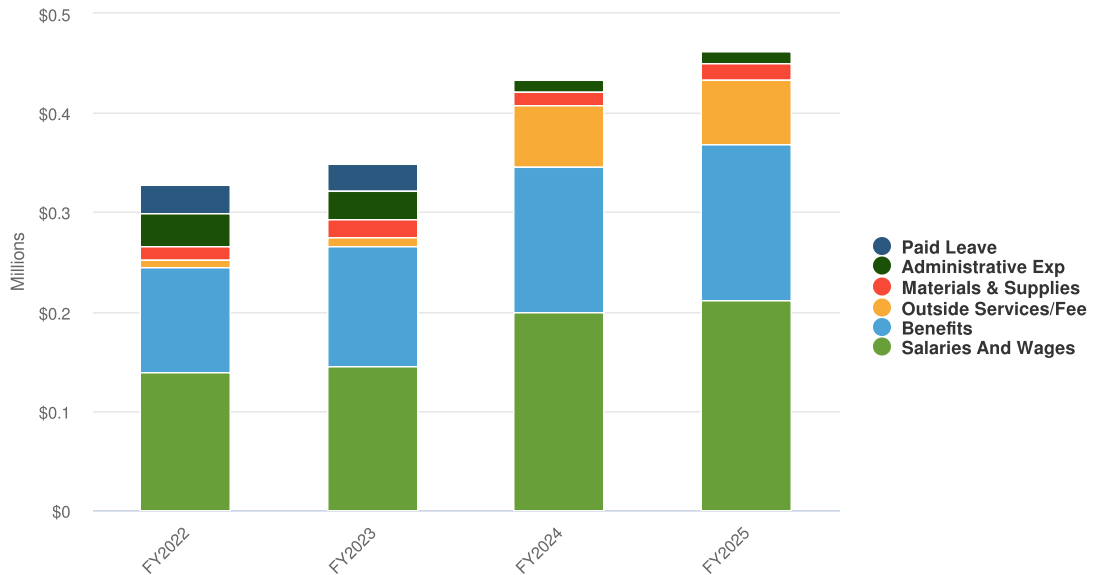


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$115,141	\$144,449	\$199,928	\$211,081
OVERTIME	\$0	\$296	\$0	\$0
VARIOUS MEETINGS	\$8,337	\$0	\$0	\$0
TRAINING & SEMINARS	\$15,949	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$139,427</b>	<b>\$144,745</b>	<b>\$199,928</b>	<b>\$211,081</b>
<b>Paid Leave</b>				
HOLIDAY	\$8,636	\$10,014	\$0	\$0
VACATION	\$11,032	\$8,806	\$0	\$0
SICK LEAVE	\$5,361	\$8,296	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$3,682	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$28,711</b>	<b>\$27,116</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$120	\$0	\$115	\$134
SHORT TERM DISABILITY	\$888	\$945	\$1,074	\$1,229
MEDICARE	\$2,474	\$2,566	\$2,911	\$3,072
PENSION PREMIUMS	\$17,081	\$17,796	\$21,501	\$22,702
HEALTH INSURANCE	\$48,712	\$49,872	\$45,448	\$52,215
LIFE INSURANCE	\$1,528	\$1,512	\$1,863	\$1,185
DENTAL INSURANCE	\$1,658	\$1,589	\$1,658	\$1,658
VISION INSURANCE	\$375	\$359	\$375	\$375
LONG TERM DISABILITY	\$366	\$414	\$557	\$525
WORKERS COMP	\$3,203	\$6,677	\$4,099	\$4,893
UNEMPLOYMENT INSURANCE	\$0	\$0	\$7,025	\$7,416
FICA	\$0	\$0	\$12,445	\$13,137
PENSION EXP - UAAL	\$28,532	\$39,777	\$46,790	\$49,389
<b>Total Benefits:</b>	<b>\$104,938</b>	<b>\$121,508</b>	<b>\$145,861</b>	<b>\$157,931</b>
<b>Materials &amp; Supplies</b>				
MATERIALS	\$9	\$0	\$0	\$0
SAFETY SUPPLIES	\$12,829	\$17,896	\$29,000	\$14,700
Non-Capital Vehicles & Equipment	\$0	\$0	\$25,500	\$1,000
Fuel Expense	\$0	\$0	\$0	\$1,500
<b>Total Materials &amp; Supplies:</b>	<b>\$12,837</b>	<b>\$17,896</b>	<b>\$54,500</b>	<b>\$17,200</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$8,580	\$8,600	\$21,500	\$64,000
<b>Total Outside Services/Fee:</b>	<b>\$8,580</b>	<b>\$8,600</b>	<b>\$21,500</b>	<b>\$64,000</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$14,010	\$20,669	\$3,000	\$3,000
SUPPLIES	\$193	\$1,303	\$6,000	\$6,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
EDUCATION/TRAINING/MEALS	\$17,430	\$5,150	\$2,500	\$2,500
UTILITIES	\$1,316	\$1,289	\$1,000	\$1,000
<b>Total Administrative Exp:</b>	<b>\$32,950</b>	<b>\$28,411</b>	<b>\$12,500</b>	<b>\$12,500</b>
<b>Total Expense Objects:</b>	<b>\$327,444</b>	<b>\$348,276</b>	<b>\$434,289</b>	<b>\$462,712</b>

## Safety Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Safety Analyst	1.00	1.00	1.00
Safety Technician I/II	1.00	1.00	1.00
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

## Safety Goals and Metrics

### 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
Employees Trained in Safety Courses	191	197	198
Job Site Safety Inspections	88	144	145

## Communications



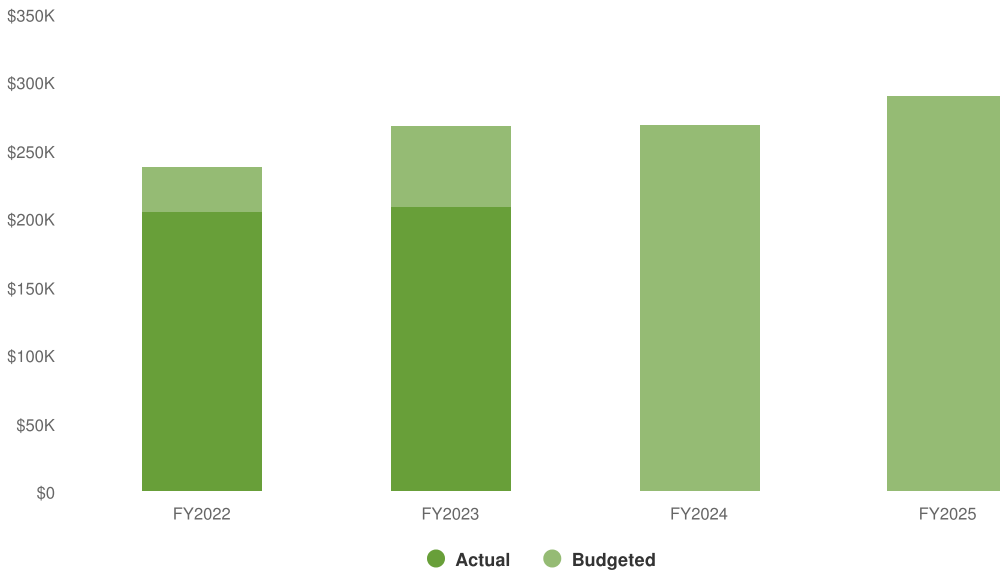
Communications, a division within the Administration Department, is responsible for overseeing a wide range of both internal and external communication-related activities. It is tasked with various functions that keep audiences informed about and engaged with the district. The focus is on getting the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

As such, the Communications Division 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.

## Expenditures Summary

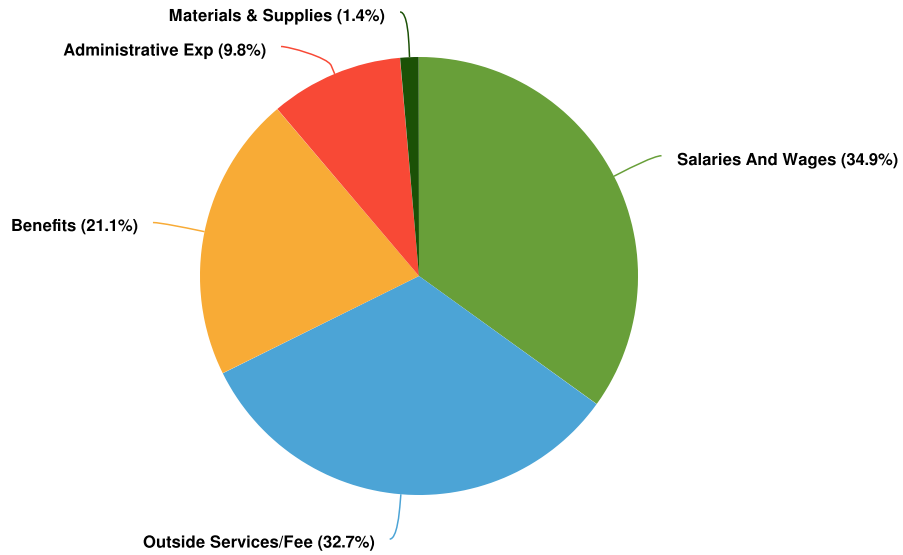
**\$290,114** **\$20,544**  
 (7.62% vs. prior year)

### 70120 Communications Proposed and Historical Budget vs. Actual

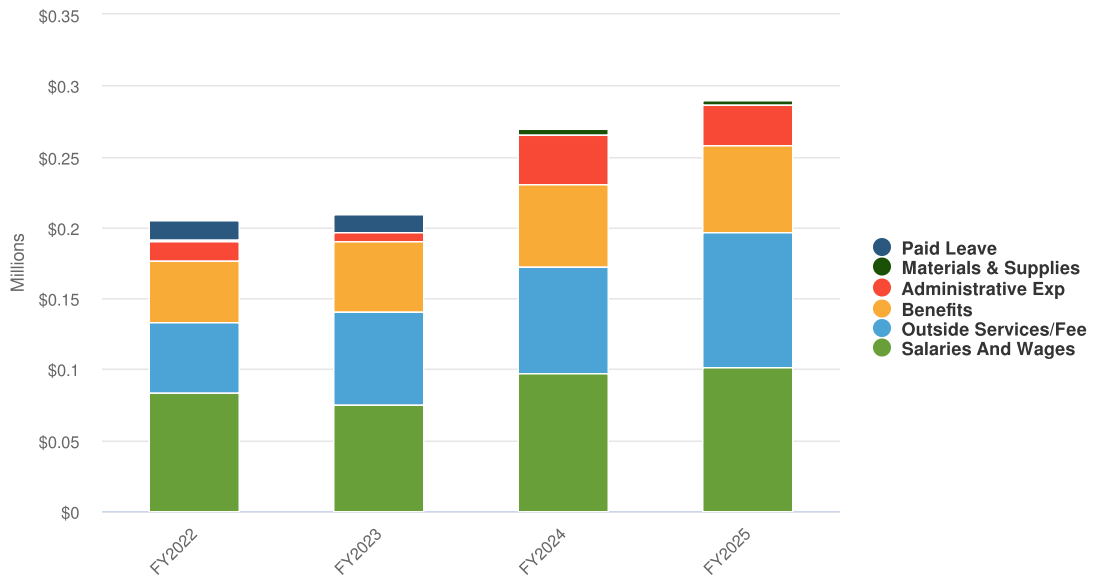


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$79,141	\$75,173	\$97,498	\$101,381
TEMP LABOR-PERS EXEMPT	\$4,400	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$83,541</b>	<b>\$75,173</b>	<b>\$97,498</b>	<b>\$101,381</b>
<b>Paid Leave</b>				
HOLIDAY	\$4,838	\$5,049	\$0	\$0
VACATION	\$5,452	\$4,796	\$0	\$0
SICK LEAVE	\$4,057	\$2,749	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$14,347</b>	<b>\$12,594</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$60	\$0	\$57	\$67
SHORT TERM DISABILITY	\$603	\$624	\$689	\$717
MEDICARE	\$1,259	\$1,285	\$1,414	\$1,470
PENSION PREMIUMS	\$9,238	\$9,150	\$10,394	\$10,812
HEALTH INSURANCE	\$14,668	\$16,377	\$11,362	\$13,054
LIFE INSURANCE	\$867	\$801	\$904	\$567
DENTAL INSURANCE	\$528	\$405	\$405	\$405
VISION INSURANCE	\$203	\$188	\$188	\$188
LONG TERM DISABILITY	\$198	\$219	\$270	\$251
WORKERS COMP	\$115	\$205	\$205	\$238
UNEMPLOYMENT INSURANCE	\$0	\$0	\$3,412	\$3,548
FICA	\$0	\$0	\$6,045	\$6,286
PENSION EXP - UAAL	\$15,851	\$20,411	\$22,727	\$23,632
<b>Total Benefits:</b>	<b>\$43,589</b>	<b>\$49,665</b>	<b>\$58,072</b>	<b>\$61,233</b>
<b>Materials &amp; Supplies</b>				
MATERIALS	\$865	\$0	\$1,350	\$4,000
<b>Total Materials &amp; Supplies:</b>	<b>\$865</b>	<b>\$0</b>	<b>\$1,350</b>	<b>\$4,000</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$49,850	\$65,038	\$75,000	\$95,000
<b>Total Outside Services/Fee:</b>	<b>\$49,850</b>	<b>\$65,038</b>	<b>\$75,000</b>	<b>\$95,000</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSH	\$0	\$1,050	\$0	\$0
OUTREACH/ADVERTISE/NOTICE	\$11,630	\$3,125	\$35,000	\$26,000
SUPPLIES	\$720	\$0	\$150	\$500
EDUCATION/TRAINING/MEALS	\$50	\$2,956	\$2,500	\$2,000
UTILITIES	\$702	\$0	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$13,102</b>	<b>\$7,131</b>	<b>\$37,650</b>	<b>\$28,500</b>
<b>Total Expense Objects:</b>	<b>\$205,294</b>	<b>\$209,600</b>	<b>\$269,570</b>	<b>\$290,114</b>

## Communications Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Communications Specialist I/II	1.00	1.00	1.00
<b>Total</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

## Communications Goals and Metrics

### Goals

- To inform and provide outreach to NID customers and local communities.
- To improve community engagement and District knowledge by providing reliable information.

### Metrics

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



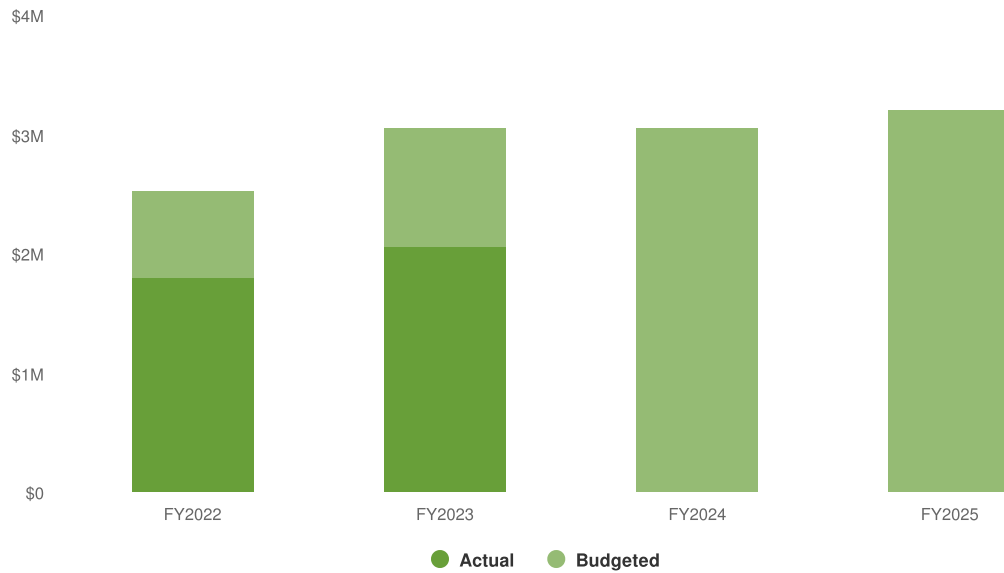
# Finance

The Finance Department includes the Accounting and Purchasing Divisions.

## Expenditures Summary

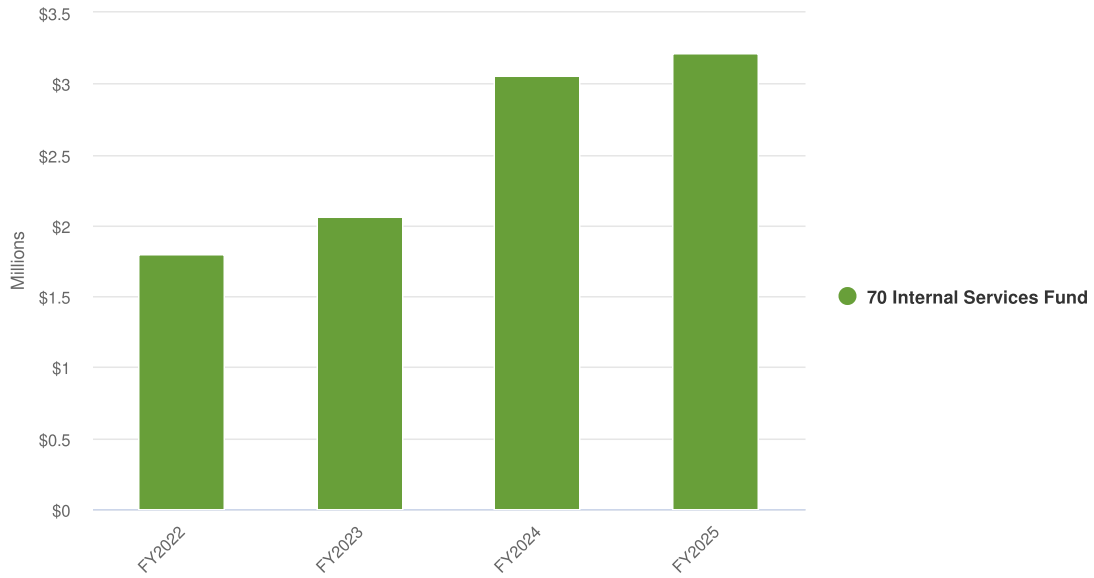
**\$3,211,399** **\$151,152**  
(4.94% vs. prior year)

### Finance Proposed and Historical Budget vs. Actual



# Expenditures by Fund

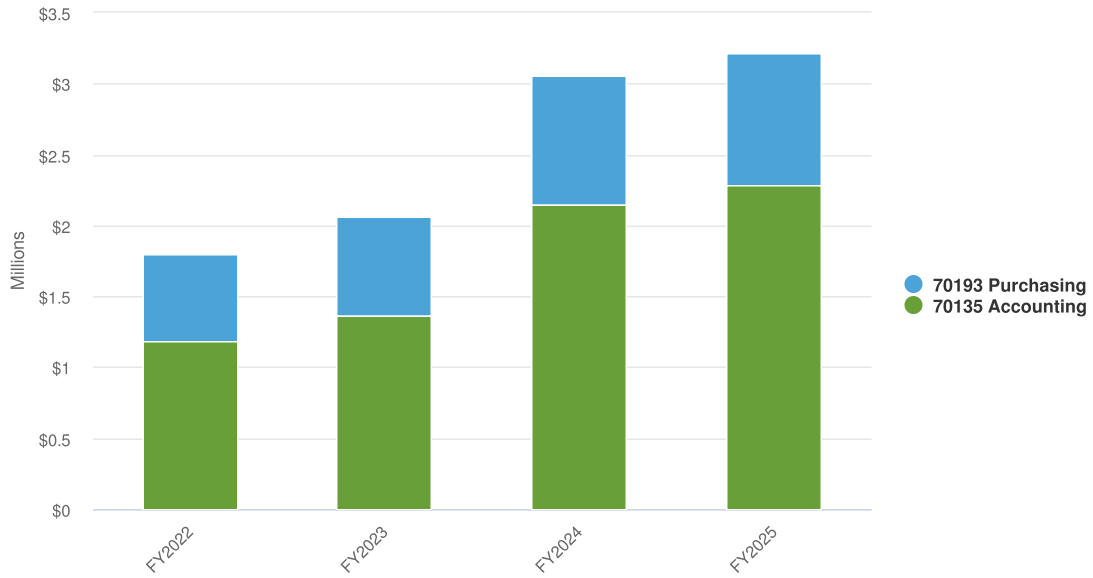
## Budgeted and Historical 2025 Expenditures by Fund



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
70 Internal Services Fund	\$1,799,910	\$2,061,209	\$3,059,247	\$3,060,247	\$3,211,399	4.9%
<b>Total 70 Internal Services Fund:</b>	<b>\$1,799,910</b>	<b>\$2,061,209</b>	<b>\$3,059,247</b>	<b>\$3,060,247</b>	<b>\$3,211,399</b>	<b>4.9%</b>

# Expenditures by Department

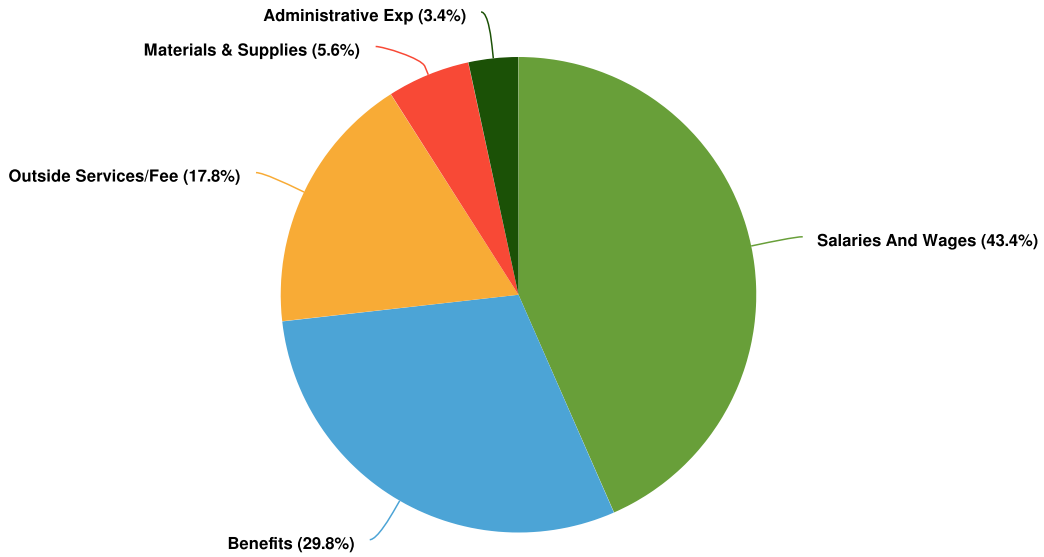
## Budgeted and Historical Expenditures by Department



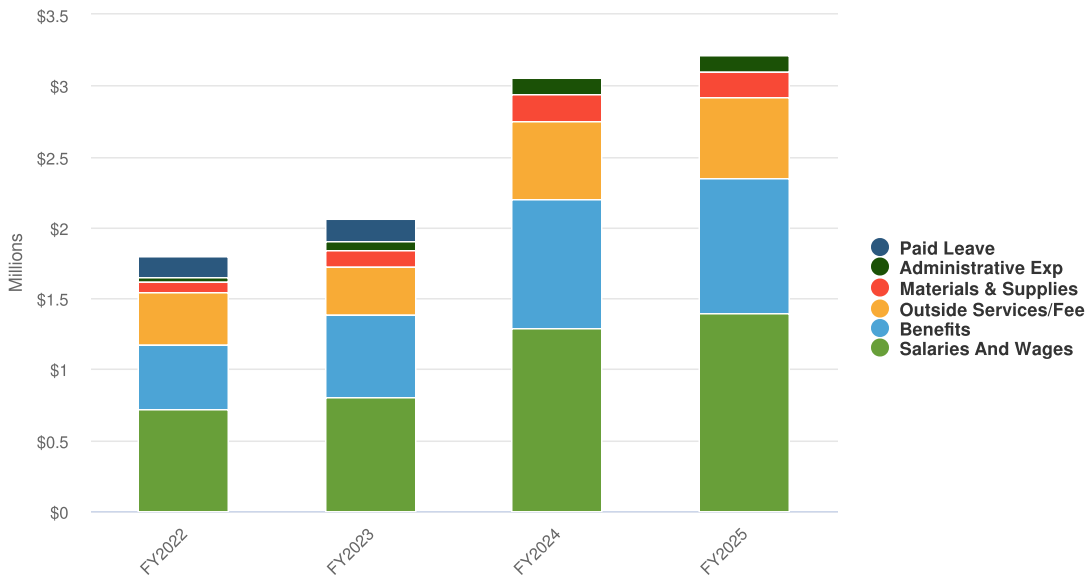
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
Expenditures				
70135 Accounting	\$1,179,023	\$1,359,858	\$2,141,914	\$2,283,842
70193 Purchasing	\$620,887	\$701,351	\$917,334	\$927,557
<b>Total Expenditures:</b>	<b>\$1,799,910</b>	<b>\$2,061,209</b>	<b>\$3,059,247</b>	<b>\$3,211,399</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
<b>Expense Objects</b>						
<b>Salaries And Wages</b>						
SALARY	\$430,992	\$519,243	\$909,864	\$909,864	\$992,910	9.1%
OVERTIME	\$10,723	\$8,790	\$19,501	\$19,501	\$17,973	-7.8%
VARIOUS MEETINGS	\$212	\$94	\$0	\$0	\$0	0%
TRAINING & SEMINARS	\$189	\$0	\$0	\$0	\$0	0%
SALARY	\$276,563	\$275,377	\$356,912	\$356,912	\$382,551	7.2%
OVERTIME	\$0	\$635	\$1,103	\$1,103	\$1,159	5.1%
DOUBLE TIME	\$127	\$0	\$0	\$0	\$0	0%
<b>Total Salaries And Wages:</b>	<b>\$718,806</b>	<b>\$804,140</b>	<b>\$1,287,380</b>	<b>\$1,287,380</b>	<b>\$1,394,592</b>	<b>8.3%</b>
<b>Paid Leave</b>						
HOLIDAY	\$28,070	\$39,079	\$0	\$0	\$0	0%
VACATION	\$40,853	\$32,664	\$0	\$0	\$0	0%
SICK LEAVE	\$4,078	\$18,586	\$0	\$0	\$0	0%
ADMINISTRATIVE LEAVE	\$8,898	\$2,806	\$0	\$0	\$0	0%
COMP TIME OFF	-\$1,422	\$1,121	\$0	\$0	\$0	0%
OTHER PD LEAVE(JURY,FUNL)	\$10,354	\$1,117	\$0	\$0	\$0	0%
CTO PAYOFF	\$3,543	\$0	\$0	\$0	\$0	0%
HOLIDAY	\$16,971	\$19,303	\$0	\$0	\$0	0%
VACATION	\$16,249	\$20,535	\$0	\$0	\$0	0%
SICK LEAVE	\$17,645	\$19,305	\$0	\$0	\$0	0%
COMP TIME OFF	\$0	-\$635	\$0	\$0	\$0	0%
OTHER PD LEAVE(JURY,FUNL)	\$2,227	\$0	\$0	\$0	\$0	0%
CTO PAYOFF	\$976	\$1,630	\$0	\$0	\$0	0%
<b>Total Paid Leave:</b>	<b>\$148,441</b>	<b>\$155,513</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Benefits</b>						
AIR AMBULANCE	\$360	\$0	\$516	\$516	\$605	17.2%
SHORT TERM DISABILITY	\$1,714	\$2,011	\$2,929	\$2,929	\$3,160	7.9%
MEDICARE	\$8,212	\$9,286	\$13,476	\$13,476	\$14,658	8.8%
PENSION PREMIUMS	\$51,644	\$64,455	\$97,223	\$97,223	\$106,256	9.3%
HEALTH INSURANCE	\$117,271	\$136,070	\$215,317	\$215,317	\$207,437	-3.7%
LIFE INSURANCE	\$4,434	\$4,536	\$8,457	\$8,457	\$5,570	-34.1%
DENTAL INSURANCE	\$5,888	\$6,243	\$10,266	\$10,266	\$9,620	-6.3%
VISION INSURANCE	\$1,094	\$1,157	\$1,688	\$1,688	\$1,688	0%
LONG TERM DISABILITY	\$1,087	\$1,326	\$2,441	\$2,441	\$2,316	-5.1%
WORKERS COMP	\$625	\$1,677	\$1,952	\$1,952	\$2,378	21.8%
UNEMPLOYMENT INSURANCE	\$3,150	\$0	\$32,528	\$32,528	\$35,381	8.8%
FICA	\$0	\$0	\$57,621	\$57,621	\$62,675	8.8%
PENSION EXP - UAAL	\$85,552	\$142,735	\$216,635	\$216,635	\$235,637	8.8%
AIR AMBULANCE	\$240	\$0	\$229	\$229	\$269	17.2%

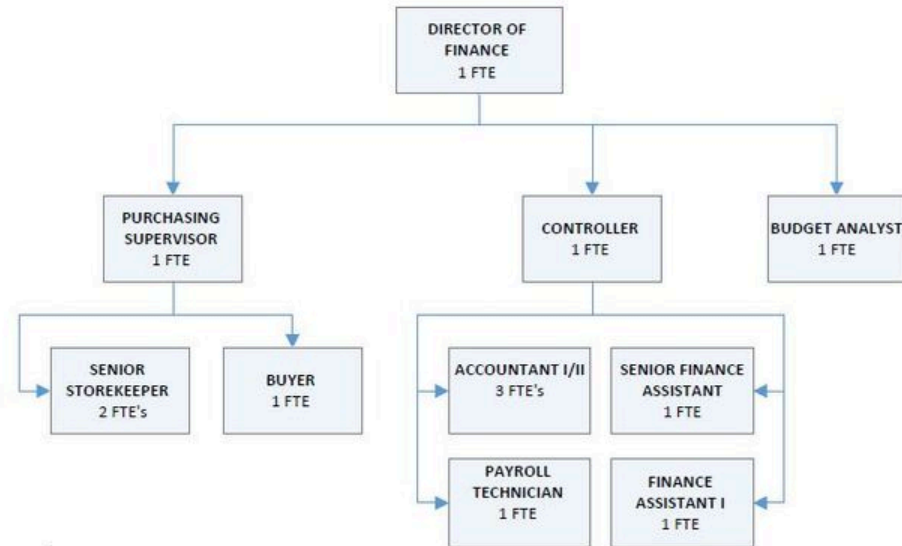
Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
SHORT TERM DISABILITY	\$621	\$647	\$695	\$695	\$933	34.2%
MEDICARE	\$4,618	\$4,830	\$5,203	\$5,203	\$5,575	7.2%
PENSION PREMIUMS	\$32,173	\$34,465	\$38,404	\$38,404	\$41,163	7.2%
HEALTH INSURANCE	\$78,197	\$84,178	\$74,990	\$74,990	\$86,154	14.9%
LIFE INSURANCE	\$2,899	\$3,014	\$3,341	\$3,341	\$2,158	-35.4%
DENTAL INSURANCE	\$4,042	\$3,759	\$3,759	\$3,759	\$3,759	0%
VISION INSURANCE	\$750	\$750	\$750	\$750	\$750	0%
LONG TERM DISABILITY	\$712	\$870	\$999	\$999	\$956	-4.3%
WORKERS COMP	\$397	\$776	\$754	\$754	\$904	20%
UNEMPLOYMENT INSURANCE	\$0	\$0	\$12,559	\$12,559	\$13,458	7.2%
FICA	\$0	\$0	\$22,247	\$22,247	\$23,840	7.2%
PENSION EXP - UAAL	\$54,195	\$76,933	\$83,640	\$83,640	\$89,629	7.2%
<b>Total Benefits:</b>	<b>\$459,877</b>	<b>\$579,717</b>	<b>\$908,617</b>	<b>\$908,617</b>	<b>\$956,927</b>	<b>5.3%</b>
<b>Materials &amp; Supplies</b>						
EQUIPMENT MAINTENANCE	\$1,260	\$1,163	\$3,000	\$3,000	\$3,000	0%
MATERIALS	\$0	\$0	\$4,000	\$0	\$0	0%
Furniture & Fixtures	\$0	\$0	\$600	\$0	\$0	0%
CHEMICALS	\$191	\$1,016	\$0	\$0	\$0	0%
EQUIPMENT MAINTENANCE	\$556	\$1,652	\$2,250	\$2,250	\$2,500	11.1%
MATERIALS	\$27,278	\$68,019	\$67,000	\$67,000	\$67,000	0%
SAFETY SUPPLIES	\$35,748	\$33,186	\$85,000	\$85,000	\$73,800	-13.2%
SMALL TOOLS	\$13,041	\$14,561	\$29,000	\$29,000	\$29,000	0%
Non-Capital Vehicles & Equipment	\$0	\$0	\$1,500	\$1,500	\$1,000	-33.3%
Uniform Expenses	\$0	\$0	\$1,500	\$1,500	\$1,500	0%
Furniture & Fixtures	\$0	\$0	\$2,000	\$2,000	\$2,000	0%
DISCOUNT	-\$726	\$0	\$0	\$0	\$0	0%
Fuel Expense	\$0	\$0	\$0	\$1,000	\$1,000	0%
<b>Total Materials &amp; Supplies:</b>	<b>\$77,349</b>	<b>\$119,598</b>	<b>\$195,850</b>	<b>\$192,250</b>	<b>\$180,800</b>	<b>-6%</b>
<b>Outside Services/Fee</b>						
CONSULTANT FEES	\$201,226	\$305,348	\$450,000	\$450,000	\$490,600	9%
LEGAL FEES	\$175	\$0	\$0	\$0	\$0	0%
TEMPORARY LABOR	\$135,203	\$0	\$0	\$0	\$0	0%
CONTRACTOR FEES	\$0	\$0	\$11,000	\$15,000	\$15,000	0%
TEMPORARY LABOR	\$0	\$0	\$50,000	\$50,000	\$25,000	-50%
CONTRACTOR FEES	\$28,625	\$29,669	\$40,000	\$40,000	\$40,000	0%
<b>Total Outside Services/Fee:</b>	<b>\$365,229</b>	<b>\$335,017</b>	<b>\$551,000</b>	<b>\$555,000</b>	<b>\$570,600</b>	<b>2.8%</b>
<b>Administrative Exp</b>						
DUES, PUBLCTNS, SPNSRSHP	\$495	\$780	\$2,000	\$2,000	\$2,980	49%
SUPPLIES	\$1,512	\$6,385	\$5,400	\$2,000	\$6,500	225%

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY2024 Budgeted	FY 2025 Adopted	FY2024 Budgeted vs. FY2025 Budgeted (% Change)
EDUCATION/TRAINING/MEALS	\$1,484	\$3,350	\$16,500	\$16,500	\$18,500	12.1%
UTILITIES	\$2,970	\$2,660	\$3,000	\$3,000	\$3,000	0%
Software/Licenses	\$0	\$47,175	\$56,000	\$60,000	\$46,000	-23.3%
BANK FEES	\$17,176	\$0	\$0	\$0	\$0	0%
DUES, PUBLCTNS, SPNSRSHP	\$454	\$474	\$1,000	\$1,000	\$1,000	0%
SUPPLIES	\$5,950	\$3,790	\$16,000	\$16,000	\$14,000	-12.5%
EDUCATION/TRAINING/MEALS	\$0	\$2,391	\$6,000	\$6,000	\$6,000	0%
UTILITIES	\$167	\$220	\$500	\$500	\$500	0%
Software/Licenses	\$0	\$0	\$10,000	\$10,000	\$10,000	0%
<b>Total Administrative Exp:</b>	<b>\$30,209</b>	<b>\$67,224</b>	<b>\$116,400</b>	<b>\$117,000</b>	<b>\$108,480</b>	<b>-7.3%</b>
<b>Total Expense Objects:</b>	<b>\$1,799,910</b>	<b>\$2,061,209</b>	<b>\$3,059,247</b>	<b>\$3,060,247</b>	<b>\$3,211,399</b>	<b>4.9%</b>

## Organizational Chart



### NEVADA IRRIGATION DISTRICT 2025 ORGANIZATIONAL CHART FINANCE



# Accounting

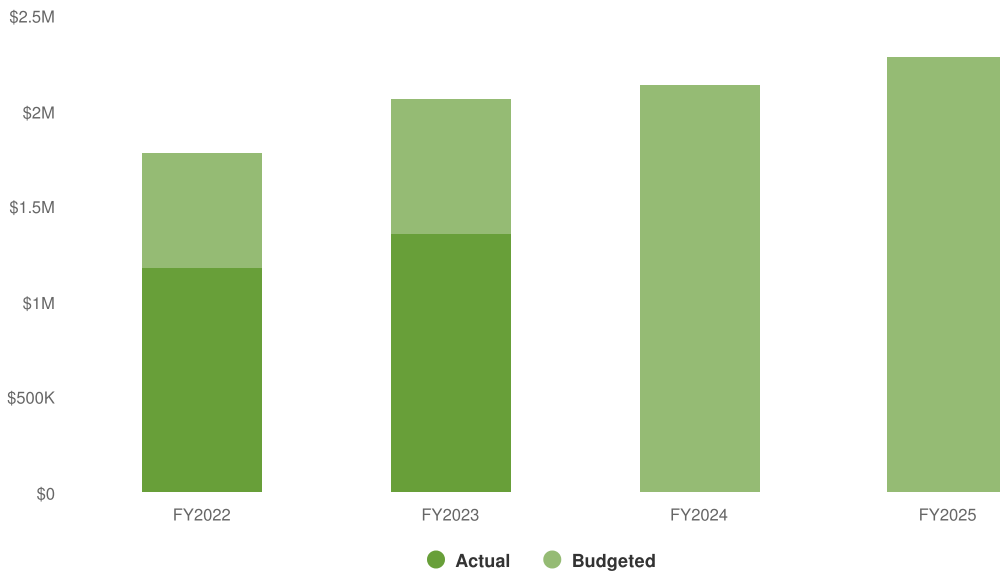
The Accounting Department follows governmental accounting standards (GASB and GAAP) to ensure that proper controls are in place for all finance and accounting functions. This includes but is not limited to: distributing and processing invoices for payment; processing and administering the District's 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.



## Expenditures Summary

**\$2,283,842** **\$141,928**  
(6.63% vs. prior year)

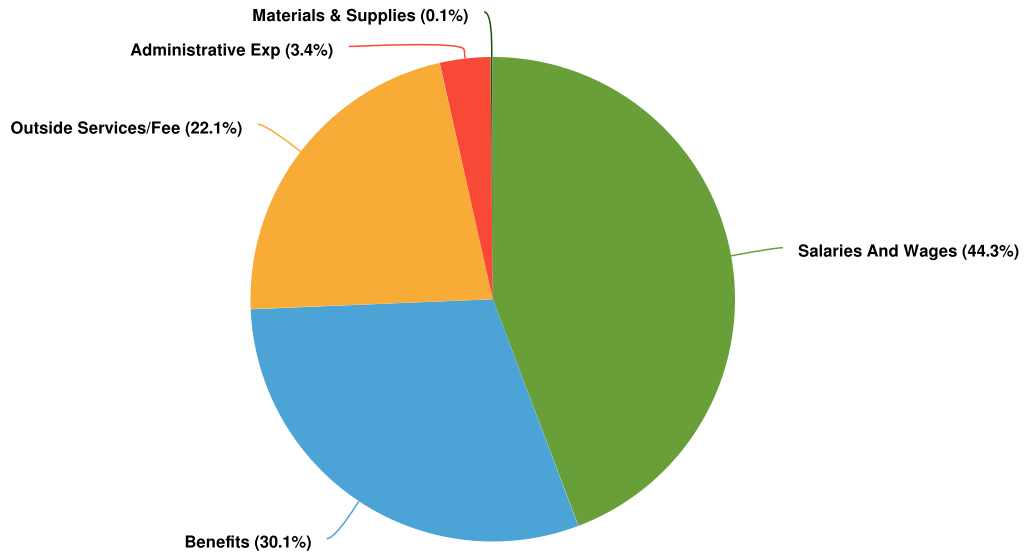
### 70135 Accounting Proposed and Historical Budget vs. Actual



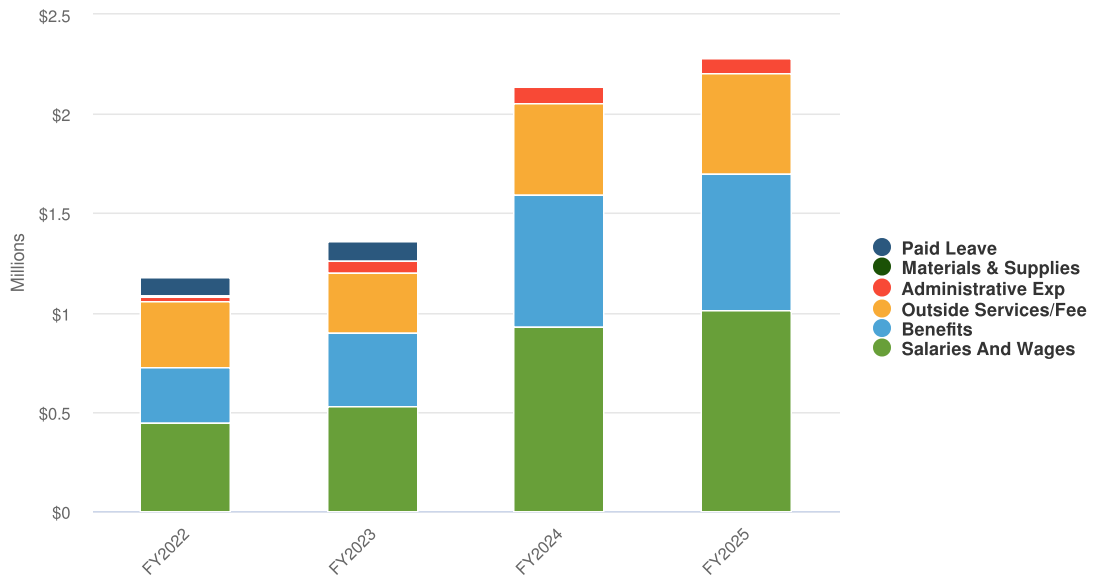


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$430,992	\$519,243	\$909,864	\$992,910
OVERTIME	\$10,723	\$8,790	\$19,501	\$17,973
VARIOUS MEETINGS	\$212	\$94	\$0	\$0
TRAINING & SEMINARS	\$189	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$442,116</b>	<b>\$528,128</b>	<b>\$929,365</b>	<b>\$1,010,883</b>
<b>Paid Leave</b>				
HOLIDAY	\$28,070	\$39,079	\$0	\$0
VACATION	\$40,853	\$32,664	\$0	\$0
SICK LEAVE	\$4,078	\$18,586	\$0	\$0
ADMINISTRATIVE LEAVE	\$8,898	\$2,806	\$0	\$0
COMP TIME OFF	-\$1,422	\$1,121	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$10,354	\$1,117	\$0	\$0
CTO PAYOFF	\$3,543	\$0	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$94,374</b>	<b>\$95,374</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$360	\$0	\$516	\$605
SHORT TERM DISABILITY	\$1,714	\$2,011	\$2,929	\$3,160
MEDICARE	\$8,212	\$9,286	\$13,476	\$14,658
PENSION PREMIUMS	\$51,644	\$64,455	\$97,223	\$106,256
HEALTH INSURANCE	\$117,271	\$136,070	\$215,317	\$207,437
LIFE INSURANCE	\$4,434	\$4,536	\$8,457	\$5,570
DENTAL INSURANCE	\$5,888	\$6,243	\$10,266	\$9,620
VISION INSURANCE	\$1,094	\$1,157	\$1,688	\$1,688
LONG TERM DISABILITY	\$1,087	\$1,326	\$2,441	\$2,316
WORKERS COMP	\$625	\$1,677	\$1,952	\$2,378
UNEMPLOYMENT INSURANCE	\$3,150	\$0	\$32,528	\$35,381
FICA	\$0	\$0	\$57,621	\$62,675
PENSION EXP - UAAL	\$85,552	\$142,735	\$216,635	\$235,637
<b>Total Benefits:</b>	<b>\$281,032</b>	<b>\$369,495</b>	<b>\$661,049</b>	<b>\$687,379</b>
<b>Materials &amp; Supplies</b>				
EQUIPMENT MAINTENANCE	\$1,260	\$1,163	\$3,000	\$3,000
MATERIALS	\$0	\$0	\$4,000	\$0
Furniture & Fixtures	\$0	\$0	\$600	\$0
<b>Total Materials &amp; Supplies:</b>	<b>\$1,260</b>	<b>\$1,163</b>	<b>\$7,600</b>	<b>\$3,000</b>
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$201,226	\$305,348	\$450,000	\$490,600
LEGAL FEES	\$175	\$0	\$0	\$0
TEMPORARY LABOR	\$135,203	\$0	\$0	\$0
CONTRACTOR FEES	\$0	\$0	\$11,000	\$15,000

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Total Outside Services/Fee:</b>	<b>\$336,604</b>	<b>\$305,348</b>	<b>\$461,000</b>	<b>\$505,600</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$495	\$780	\$2,000	\$2,980
SUPPLIES	\$1,512	\$6,385	\$5,400	\$6,500
EDUCATION/TRAINING/MEALS	\$1,484	\$3,350	\$16,500	\$18,500
UTILITIES	\$2,970	\$2,660	\$3,000	\$3,000
Software/Licenses	\$0	\$47,175	\$56,000	\$46,000
BANK FEES	\$17,176	\$0	\$0	\$0
<b>Total Administrative Exp:</b>	<b>\$23,637</b>	<b>\$60,350</b>	<b>\$82,900</b>	<b>\$76,980</b>
<b>Total Expense Objects:</b>	<b>\$1,179,023</b>	<b>\$1,359,858</b>	<b>\$2,141,914</b>	<b>\$2,283,842</b>

## Accounting Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Director of Finance	1.00	1.00	1.00
Accountant I/II	3.00	3.00	3.00
Budget Analyst	1.00	1.00	1.00
Controller	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
<b>Total</b>	<b>9.00</b>	<b>9.00</b>	<b>9.00</b>

## Accounting Goals and Metrics

### Goals

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

### Metrics

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

# Purchasing



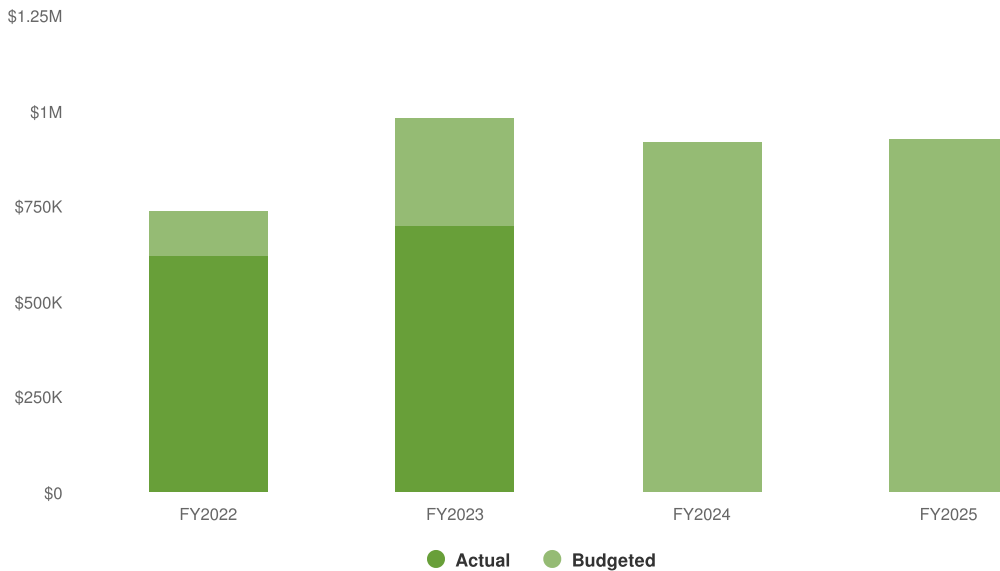
Purchasing, a division of the Finance Department, is responsible for the procurement of goods and services in accordance with the District Procurement Policy.

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.

## Expenditures Summary

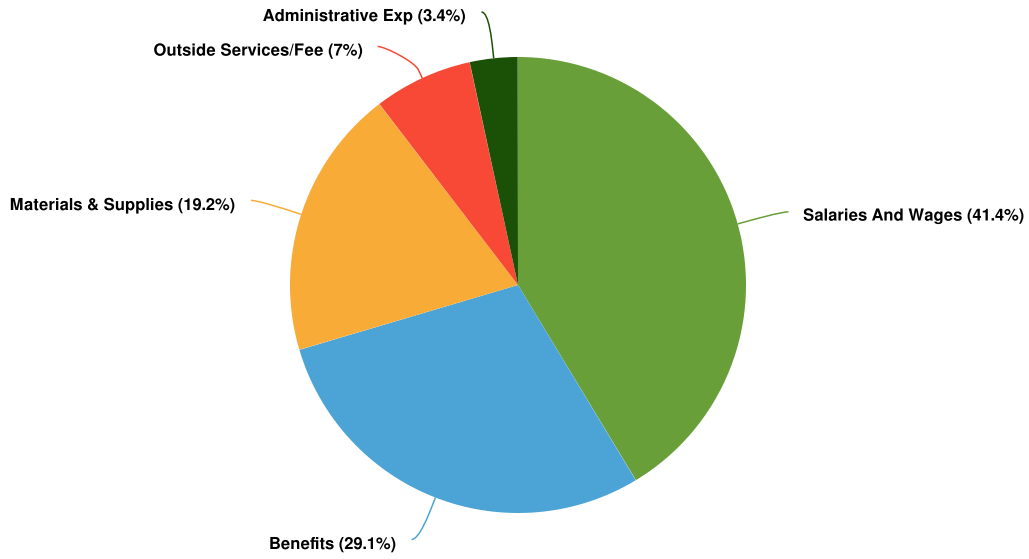
**\$927,557** **\$9,224**  
 (1.00% vs. prior year)

### 70193 Purchasing Proposed and Historical Budget vs. Actual

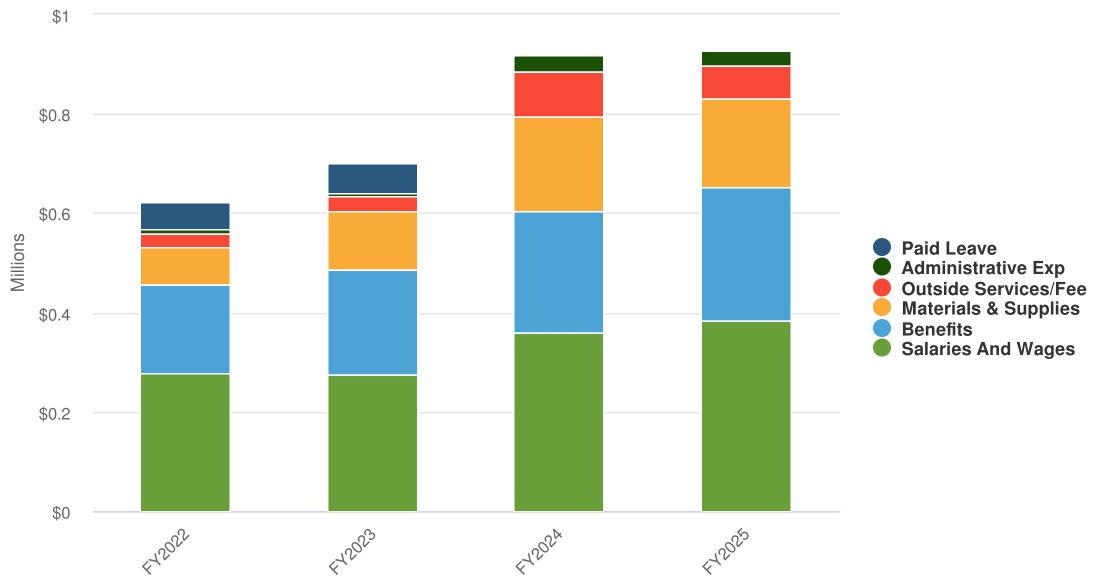


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Salaries And Wages</b>				
SALARY	\$276,563	\$275,377	\$356,912	\$382,551
OVERTIME	\$0	\$635	\$1,103	\$1,159
DOUBLE TIME	\$127	\$0	\$0	\$0
<b>Total Salaries And Wages:</b>	<b>\$276,690</b>	<b>\$276,012</b>	<b>\$358,015</b>	<b>\$383,710</b>
<b>Paid Leave</b>				
HOLIDAY	\$16,971	\$19,303	\$0	\$0
VACATION	\$16,249	\$20,535	\$0	\$0
SICK LEAVE	\$17,645	\$19,305	\$0	\$0
COMP TIME OFF	\$0	-\$635	\$0	\$0
OTHER PD LEAVE(JURY,FUNL)	\$2,227	\$0	\$0	\$0
CTO PAYOFF	\$976	\$1,630	\$0	\$0
<b>Total Paid Leave:</b>	<b>\$54,067</b>	<b>\$60,139</b>	<b>\$0</b>	<b>\$0</b>
<b>Benefits</b>				
AIR AMBULANCE	\$240	\$0	\$229	\$269
SHORT TERM DISABILITY	\$621	\$647	\$695	\$933
MEDICARE	\$4,618	\$4,830	\$5,203	\$5,575
PENSION PREMIUMS	\$32,173	\$34,465	\$38,404	\$41,163
HEALTH INSURANCE	\$78,197	\$84,178	\$74,990	\$86,154
LIFE INSURANCE	\$2,899	\$3,014	\$3,341	\$2,158
DENTAL INSURANCE	\$4,042	\$3,759	\$3,759	\$3,759
VISION INSURANCE	\$750	\$750	\$750	\$750
LONG TERM DISABILITY	\$712	\$870	\$999	\$956
WORKERS COMP	\$397	\$776	\$754	\$904
UNEMPLOYMENT INSURANCE	\$0	\$0	\$12,559	\$13,458
FICA	\$0	\$0	\$22,247	\$23,840
PENSION EXP - UAAL	\$54,195	\$76,933	\$83,640	\$89,629
<b>Total Benefits:</b>	<b>\$178,845</b>	<b>\$210,221</b>	<b>\$247,568</b>	<b>\$269,548</b>
<b>Materials &amp; Supplies</b>				
CHEMICALS	\$191	\$1,016	\$0	\$0
EQUIPMENT MAINTENANCE	\$556	\$1,652	\$2,250	\$2,500
MATERIALS	\$27,278	\$68,019	\$67,000	\$67,000
SAFETY SUPPLIES	\$35,748	\$33,186	\$85,000	\$73,800
SMALL TOOLS	\$13,041	\$14,561	\$29,000	\$29,000
Non-Capital Vehicles & Equipment	\$0	\$0	\$1,500	\$1,000
Uniform Expenses	\$0	\$0	\$1,500	\$1,500
Furniture & Fixtures	\$0	\$0	\$2,000	\$2,000
DISCOUNT	-\$726	\$0	\$0	\$0
Fuel Expense	\$0	\$0	\$0	\$1,000
<b>Total Materials &amp; Supplies:</b>	<b>\$76,089</b>	<b>\$118,435</b>	<b>\$188,250</b>	<b>\$177,800</b>

Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Outside Services/Fee</b>				
TEMPORARY LABOR	\$0	\$0	\$50,000	\$25,000
CONTRACTOR FEES	\$28,625	\$29,669	\$40,000	\$40,000
<b>Total Outside Services/Fee:</b>	<b>\$28,625</b>	<b>\$29,669</b>	<b>\$90,000</b>	<b>\$65,000</b>
<b>Administrative Exp</b>				
DUES, PUBLCTNS, SPNSRSHP	\$454	\$474	\$1,000	\$1,000
SUPPLIES	\$5,950	\$3,790	\$16,000	\$14,000
EDUCATION/TRAINING/MEALS	\$0	\$2,391	\$6,000	\$6,000
UTILITIES	\$167	\$220	\$500	\$500
Software/Licenses	\$0	\$0	\$10,000	\$10,000
<b>Total Administrative Exp:</b>	<b>\$6,571</b>	<b>\$6,875</b>	<b>\$33,500</b>	<b>\$31,500</b>
<b>Total Expense Objects:</b>	<b>\$620,887</b>	<b>\$701,351</b>	<b>\$917,334</b>	<b>\$927,557</b>

## Purchasing Position Counts

Classification	2023 FTE	2024 FTE	2025 FTE
Buyer	1.00	1.00	1.00
Purchasing Supervisor	1.00	1.00	1.00
Storekeeper	2.00	2.00	0.00
Senior Storekeeper	0.00	0.00	2.00
<b>Total</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>

## Purchasing Goals and Metrics

### Goals

- Participate and prepare for upcoming ERP implementation.
- Implement new scanning program to improve the efficiency of the warehouse.
- Improve cross training and staff development.

### Metrics

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

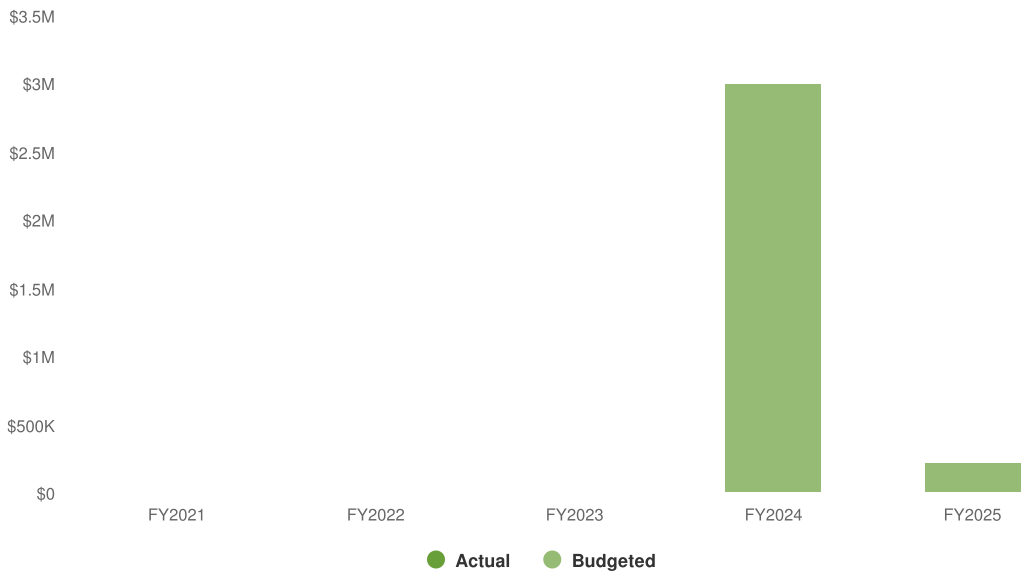
# Capacity Fee Administration

The Capacity Fee Administration Department accounts for general non-departmental Capacity Fee Fund expenses such as debt service, interfund transfers, etc.

## Expenditures Summary

**\$220,080** **-\$2,784,859**  
(-92.68% vs. prior year)

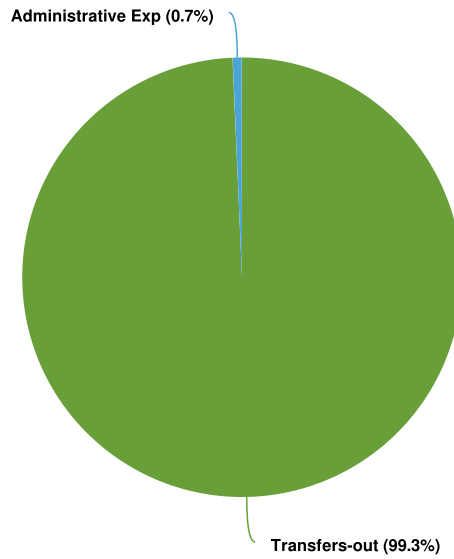
Capacity Fee Administration Proposed and Historical Budget vs. Actual



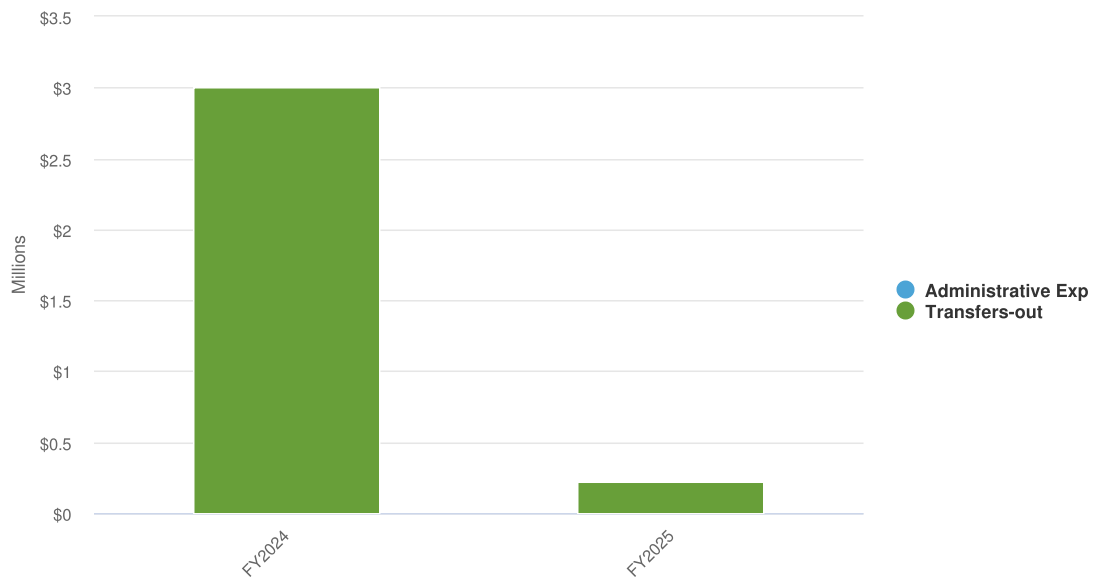


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



<b>Name</b>	<b>FY2021 Actual</b>	<b>FY2022 Actual</b>	<b>FY2023 Actual</b>	<b>FY2024 Adopted</b>	<b>FY 2025 Adopted</b>
<b>Expense Objects</b>					
<b>Administrative Exp</b>					
BANK FEES	\$0	\$0	\$0	\$594	\$1,500
<b>Total Administrative Exp:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$594</b>	<b>\$1,500</b>
<b>Transfers-out</b>					
TRANSFER OUT	\$0	\$0	\$0	\$3,004,345	\$218,580
<b>Total Transfers-out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,004,345</b>	<b>\$218,580</b>
<b>Total Expense Objects:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,004,939</b>	<b>\$220,080</b>

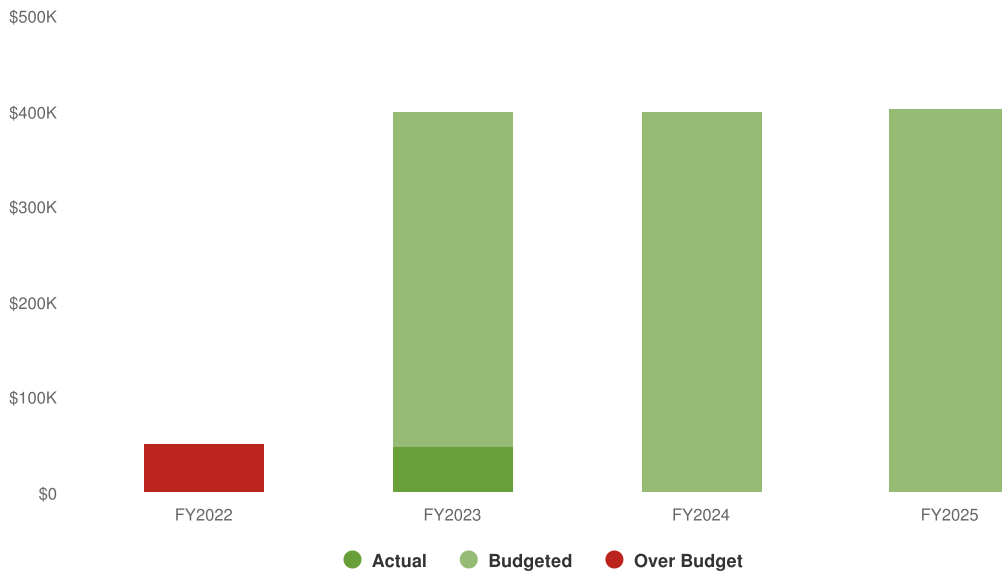
# Cement Hill Administration

The Cement Hill Administration Department accounts for general non-departmental Cement Hill assessment district expenses such as debt service, interfund transfers, etc.

## Expenditures Summary

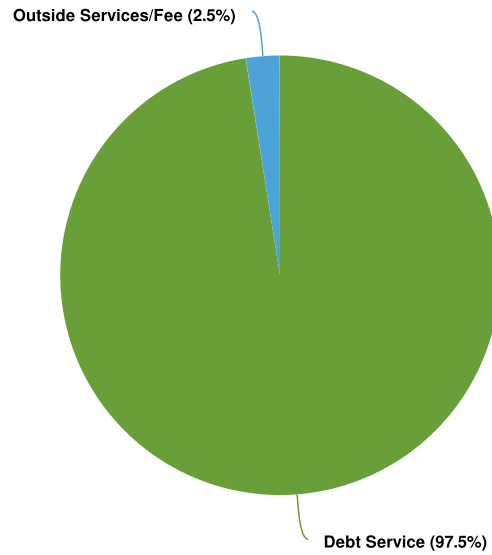
**\$402,602** **\$3,397**  
(0.85% vs. prior year)

Cement Hill Administration Proposed and Historical Budget vs. Actual

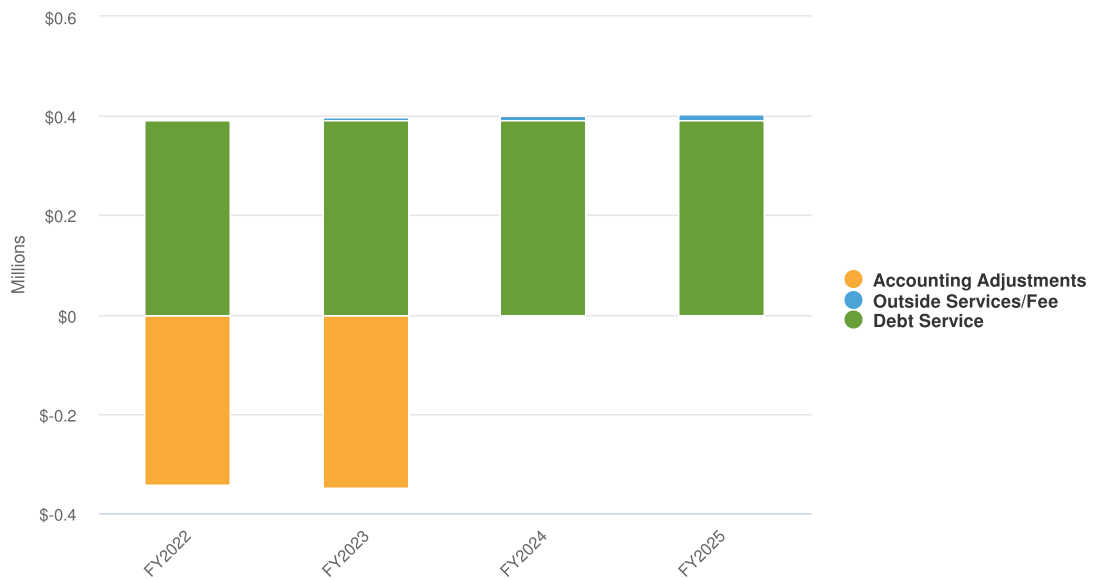


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$0	\$5,078	\$7,400	\$10,000
<b>Total Outside Services/Fee:</b>	<b>\$0</b>	<b>\$5,078</b>	<b>\$7,400</b>	<b>\$10,000</b>
<b>Debt Service</b>				
CFD LOAN INTEREST	\$39,737	\$32,833	\$25,771	\$18,545
CFD LOAN PRINCIPAL	\$300,625	\$307,530	\$314,593	\$321,817
CONNECTION LOAN INTEREST	\$11,621	\$10,688	\$9,735	\$8,758
CONNECTION LOAN PRINCIPAL	\$40,618	\$41,551	\$42,506	\$43,482
<b>Total Debt Service:</b>	<b>\$392,602</b>	<b>\$392,602</b>	<b>\$392,605</b>	<b>\$392,602</b>
<b>Accounting Adjustments</b>				
DEBT SERVICE CONTRA	-\$341,244	\$0	\$0	\$0
DEBT SERVICE CONTRA EXP	\$0	-\$349,080	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>-\$341,244</b>	<b>-\$349,080</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$51,359</b>	<b>\$48,600</b>	<b>\$400,005</b>	<b>\$402,602</b>

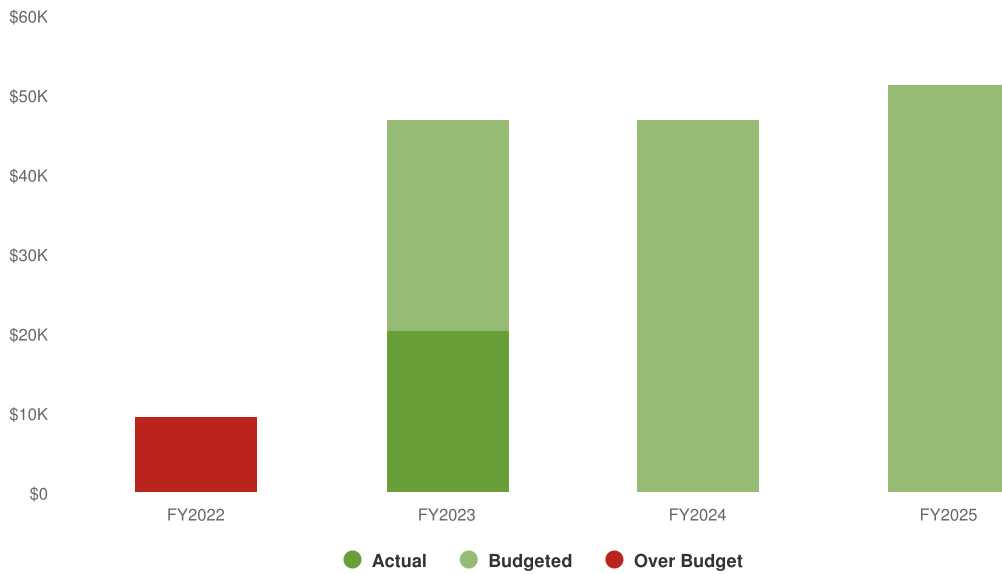
# Rodeo Flat Administration

The Rodeo Flat Administration Department accounts for general non-departmental Rodeo Flat Assessment District expenses such as debt service, interfund transfers, etc.

## Expenditures Summary

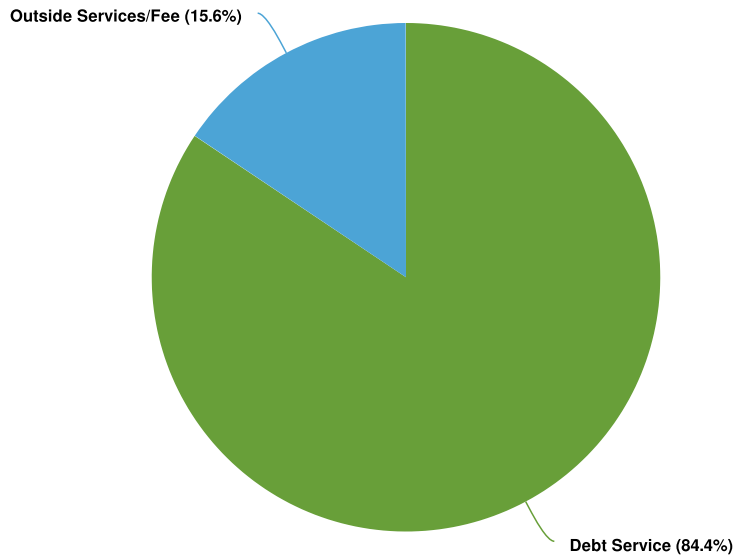
**\$51,290** **\$4,320**  
(9.20% vs. prior year)

Rodeo Flat Administration Proposed and Historical Budget vs. Actual

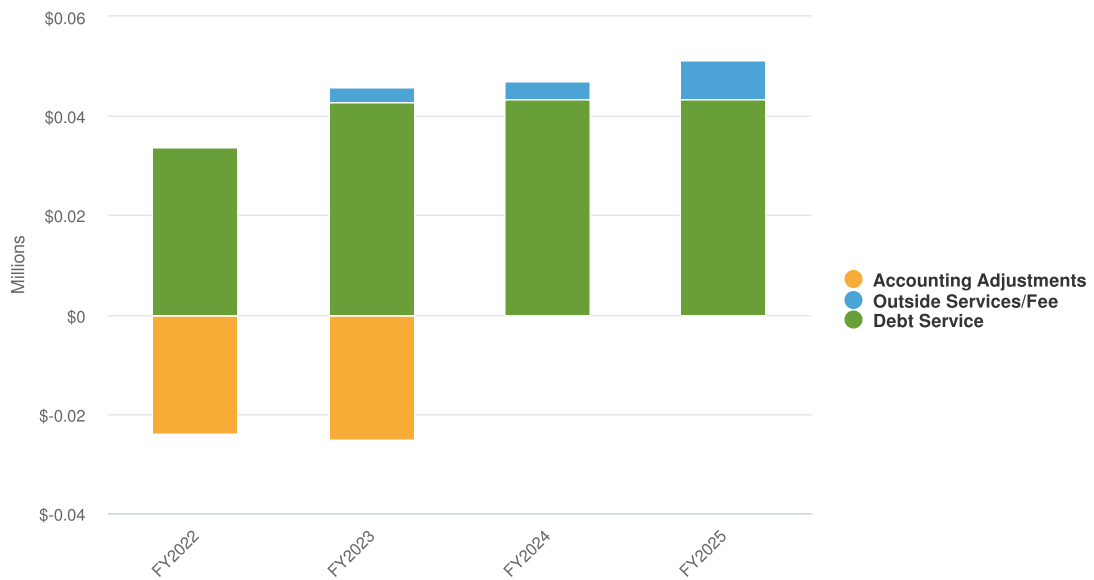


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Actual	FY2024 Adopted	FY 2025 Adopted
<b>Expense Objects</b>				
<b>Outside Services/Fee</b>				
CONSULTANT FEES	\$0	\$2,832	\$4,400	\$8,000
<b>Total Outside Services/Fee:</b>	<b>\$0</b>	<b>\$2,832</b>	<b>\$4,400</b>	<b>\$8,000</b>
<b>Debt Service</b>				
BOND INTEREST-RODEO FLAT	\$9,595	\$17,563	\$16,720	\$15,390
BOND PRINCIPAL-RODEO FLAT	\$24,100	\$25,300	\$26,600	\$27,900
<b>Total Debt Service:</b>	<b>\$33,695</b>	<b>\$42,863</b>	<b>\$43,320</b>	<b>\$43,290</b>
<b>Accounting Adjustments</b>				
DEBT SERVICE CONTRA	-\$24,100	\$0	\$0	\$0
DEBT SERVICE CONTRA EXP	\$0	-\$25,300	\$0	\$0
<b>Total Accounting Adjustments:</b>	<b>-\$24,100</b>	<b>-\$25,300</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expense Objects:</b>	<b>\$9,595</b>	<b>\$20,395</b>	<b>\$47,720</b>	<b>\$51,290</b>



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# **CAPITAL IMPROVEMENTS**

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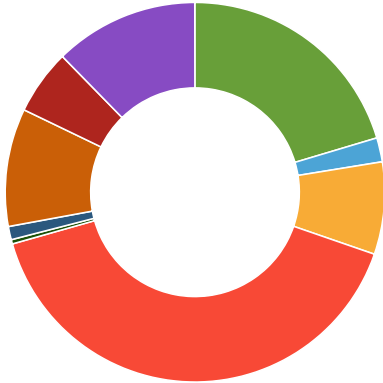
# Capital Improvements: One-year Plan

## Total Capital Requested

# \$13,396,967

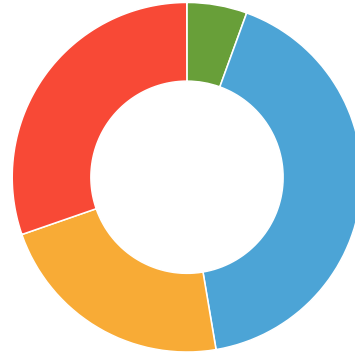
57 Capital Improvement Projects

Total Funding Requested by Department



15151 Engineering (20%)	\$2,730,000.00
15171 Water Operations (2%)	\$277,000.00
15191 Maintenance (8%)	\$1,053,000.00
55112 Hydro Admin (40%)	\$5,400,000.00
55161 Hydro Operations (0%)	\$50,000.00
55167 Hydro Maintenance (1%)	\$150,000.00
70116 Watershed (10%)	\$1,346,767.00
70118 Information Services (6%)	\$740,200.00
70151 Engineering (12%)	\$1,650,000.00
<b>TOTAL</b>	<b>\$13,396,967.00</b>

Total Funding Requested by Source



Grant Funding (6%)	\$742,950.00
Hydroelectric Capital Fund 55 (42%)	\$5,600,000.00
Internal Services Fund 70 (22%)	\$2,994,017.00
Water Capital Fund 15 (30%)	\$4,060,000.00
<b>TOTAL</b>	<b>\$13,396,967.00</b>

# 15151 Engineering Requests

## Itemized Requests for 2025

<b>Automated Gaging Head Gates</b>	<b>\$35,000</b>
Replacement of manual headgate control structures with automated gates that will allow for real-time adjustment and measurement. The existing stations have met their life expectancy. Project carrying over from 2024 with installation taking place...	
<b>Cascade at Banner Gaging Station</b>	<b>\$120,000</b>
The project proposes to replace the rated section of the Cascade Canal with a gaging station that provides automated reporting.	
<b>China Pipe Crossing at Riffle Box Ravine</b>	<b>\$150,000</b>
Remove and replace the piped section in the same location and alignment.	
<b>Christian Life Way</b>	<b>\$350,000</b>
Replace approximately 1500 Lf of 4-inch pipe with an 8-inch pipe from N. Mack Road to Durden Court.	
<b>DS Canal Shotgun Culverts (Red Dog)</b>	<b>\$300,000</b>
This project includes the removal of the twin culverts and replacement with a box section concrete culvert.	
<b>East Ridge PRV</b>	<b>\$150,000</b>
Replace an aged, underground PRV station. The existing location does not have the space for a replacement above-ground structure. The replacement structure will be relocated to the opposite side of Hughes Road near the Hills Flat PRV...	
<b>Lake Wildwood Treatment Plant Chemical Tanks</b>	<b>\$140,000</b>
Pour a new concrete tank pad with curbing and drains that tie into the existing system to prevent off-site spillage. Once the pad is complete, purchase and install a new double-walled chemical storage tank.	
<b>Lake Wildwood Treatment Plant Upgrades</b>	<b>\$200,000</b>
Treatment plant upgrades include replacing clearwells, pumps, drying beds, sediment ponds, intake structure, and electrical.	
<b>Loma Rica Water Treatment Plant</b>	<b>\$80,000</b>
Investigate options to improve the chlorine contact time for the treatment plant effluent, allowing for higher plant flows, and increasing the existing storage available for system storage reserves.	
<b>Lower Grass Valley Canal Gaging Station</b>	<b>\$120,000</b>
The project proposes to replace both the head gate and the measuring station with a Rubicon gate that will accomplish both flow regulation and measurement with one device.	
<b>Meadowbrook Pipeline Replacement</b>	<b>\$60,000</b>
Relocate service lines to Bell Road and abandon the 4-inch mainline.	
<b>Operations PLC Replacement</b>	<b>\$200,000</b>
Replace one Programmable Logic Controller (PLC) rack at Elizabeth George, and two PLC racks on the Banner Cascade Pipeline with new updated equipment. This will increase reliability and security. The manufacturer has notified NID that the...	
<b>Silver Way PRV</b>	<b>\$150,000</b>
Construct a new above-ground PRV Station on a parcel that fronts Hwy 174.	
<b>Smith Road PRV</b>	<b>\$150,000</b>
Abandon the existing Smith Road PRV and construct a new PRV next to Dog Bar Road.	

**Summit Ridge Tank Replacement** **\$325,000**

---

Replace the tank with a standard welded steel tank to match the rest of the District's tank facilities.

**Tarr Canal Diversion** **\$200,000**

---

Replace the diversion structure in Wolf Creek with a new concrete structure. Due to the location, extensive CEQA and permits will be necessary.

---

**Total: \$2,730,000**

## 15171 Water Operations Requests

### Itemized Requests for 2025

**Replacement of Vehicle #10622** **\$85,000**

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Replacement of Vehicle #10622 Purpose: Vehicle #10622 has been recommended for replacement in 2025 due to new fleet regulations per the District's Mechanic Shop. Solution: Vehicle #10622 is a 2014 Ford F250 UB with 122,526 miles. Based upon historic...

**Replacement of Vehicle #10696** **\$48,000**

---

Replacement of Vehicle #10696 Purpose: Vehicle #10696 is recommended for replacement per the District's fleet mechanics. Solution: Vehicle #10696 is a 2016 Ford F150 4x4 with 135,406 miles. Based upon historic usage, this vehicle is expected to have...

**Replacement of Vehicle #10723** **\$48,000**

---

Replacement of Vehicle #10723 Purpose: Vehicle #10723 is overdue for replacement per the District's fleet mechanics. Solution: Vehicle #10723 is a 2016 Ford F150 4x4 with 129,415 miles. Based upon historic usage, this vehicle is expected to have...

**Replacement of Vehicle #10801** **\$48,000**

---

Replacement of Vehicle #10801 Purpose: Vehicle #10801 is overdue for replacement per the District's fleet mechanics. Solution: Vehicle #10801 is a 2017 Ford F150 4x4 with 141,059 miles. Based upon historic usage, this vehicle is expected to have...

**Replacement of Vehicle #10912** **\$48,000**

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Replacement of Vehicle #10912 Purpose: Vehicle #10912 has been recommended for replacement in 2025 per the District's fleet mechanics. Solution: Vehicle #10912 is a 2018 Chevy Colorado with 128,060 miles. Based upon historic usage, this vehicle is...

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**Total: \$277,000**

# 15191 Maintenance Requests

## Itemized Requests for 2025

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<b>1/2-ton Pickup Truck (Replace Vehicle 10610)</b>	<b>\$65,000</b>
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Replacement of Vehicle #10610 Purpose: The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain). Solution: Purchase...

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<b>1/2-ton Pickup Truck (Replace Vehicle 10611)</b>	<b>\$65,000</b>
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Replacement of Vehicle #10611 Purpose: The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain). Solution: Purchase...

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<b>Compact Pickup Truck (Replace Vehicle 10906)</b>	<b>\$48,000</b>
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---

Replacement of Vehicle #10906 Purpose: The District's dedicated "underground facility locator" needs a reliable vehicle to respond to all USA North 811 (Underground Service Alert) excavation tickets submitted by various utilities/counties...

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<b>Fixed Generator - Placer Yard</b>	<b>\$75,000</b>
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Purpose: The District's Placer Maintenance Yard, located at 1900 Gold Hill Road in a rural area of Newcastle, needs a reliable source of backup/standby power. Solution: Purchase and install a new fixed/stationary, propane generator system. An...

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<b>Ironworker Machine - Welding Shop</b>	<b>\$75,000</b>
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---

Purpose: The 2-person Welding Crew serves/supports not only the Maintenance Department, but all departments throughout the District. Keeping the Welding Shop outfitted with the tools and machines they need to be efficient and produce work...

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<b>Mini Excavator - Maintenance Fleet</b>	<b>\$75,000</b>
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---

Purpose: Both the Grass Valley and Placer raw water crews maintain a large area of infrastructure. They utilized different sizes of excavators to repair leaks, build berms, masticate the District's access and egress, and install new raw water...

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<b>Vacuum Excavator Truck - Maintenance Fleet</b>	<b>\$650,000</b>
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Purpose: Vacuum (excavator) trucks are innovative machines used to break up, collect and haul away soil and other debris. The core purpose of a vacuum truck is a non-destructive, efficient way to dig and locate utilities without the...

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**Total: \$1,053,000**

# 55112 Hydro Admin Requests

## Itemized Requests for 2025

<b>Bowman North Dam Upstream Lining Improvements</b>	<b>\$50,000</b>
<p>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...</p>	
<b>Chicago Park Powerhouse Refurbishment</b>	<b>\$500,000</b>
<p>This is a continuing project from 2023. Replace or upgrade the existing turbine, main transformer, and their appurtenances. Replace deteriorated generator windings, insulation, poles, and other generator appurtenances. The last rewind was...</p>	
<b>Christmas Tree Spill Gate Replacement</b>	<b>\$50,000</b>
<p>Replace the existing radial gate with an overshot gate to improve personnel safety and operational performance. The new gate will be designed to accommodate passive overflow, which will eliminate the need to dispatch District staff to this site to...</p>	
<b>Deer Creek Excitation Upgrade</b>	<b>\$150,000</b>
<p>Procure a new excitation system to replace the existing, obsolete exciter to maintain powerhouse reliability and function.</p>	
<b>Deer Creek Powerhouse Communications Upgrade</b>	<b>\$150,000</b>
<p>Design and install a new microwave data link from KLOVE Tower/Deer Creek Powerhouse to Hydro HQ. Includes specifying hardware, design, and installation work.</p>	
<b>Deer Creek Powerhouse Generator Breaker and Switchgear Replacement</b>	<b>\$300,000</b>
<p>Design a new, modern system with lower arc flash hazard for use in the powerhouse. Adding new protective relays will also improve the protection scheme by providing faster tripping time.</p>	
<b>Dutch Flat #2 RTU Replacement</b>	<b>\$100,000</b>
<p>Design and replace Remote Terminal Unit (RTU) similar to Chicago Park Powerhouse.</p>	
<b>Dutch Flat Flume Repair</b>	<b>\$100,000</b>
<p>Repair flume joints, buttresses, and other sources of leaks to prevent erosion and damage to the conduit which would prevent flow from reaching the Dutch Flat #2 Powerhouse for power generation.</p>	
<b>Dutch Flat Forebay Drain Line Repair</b>	<b>\$75,000</b>
<p>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.</p>	
<b>French Lake LLO Gate Improvements</b>	<b>\$200,000</b>
<p>Repair or replace the hydraulic gate control system pending underwater inspection. The existing hydraulic lines, pump, and ram are showing signs of degradation and must be refurbished or replaced. The inability to operate a low level outlet valve...</p>	
<b>New Hydroelectric Field Office Development</b>	<b>\$2,000,000</b>
<p>This project is continuing from 2023. 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 inhabitable for the future...</p>	
<b>PLC Software/Firmware Upgrades</b>	<b>\$175,000</b>
<p>Purchase new software and input cards for the following powerhouses PLCs: Bowman Powerhouse, Dutch Flat 2 Powerhouse, Chicago Park Powerhouse, and Rollins Powerhouse.</p>	

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<b>Rollins Powerhouse Governor Replacement</b>	<b>\$100,000</b>
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Replace or upgrade the existing Rollins Powerhouse governor and appurtenances. The existing governor is at the end of its useful life at over 40 years old and spare parts are increasingly difficult to find.

<b>SCADA Upgrades</b>	<b>\$100,000</b>
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Update hardware and software associated with NID Hydro's SCADA system for Combie North Powerhouse, Combie South Powerhouse, and Scotts Flat Powerhouse.

<b>Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade</b>	<b>\$50,000</b>
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Develop a plan to modify existing penstock pipe saddles in order to better secure the penstock.

<b>Scotts Flat Spillway Repair and Upgrade</b>	<b>\$600,000</b>
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This project is continuing from 2023. 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...

<b>South Yuba 8.5 Mile Slide Repair</b>	<b>\$700,000</b>
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---

Develop a geostabilization plan to mitigate the active landslide above the South Yuba Canal.

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**Total: \$5,400,000**

## **55161 Hydro Operations Requests**

### **Itemized Requests for 2025**

<b>2-Seater Side-by-Side (Replace H5478)</b>	<b>\$50,000</b>
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---

Purchase a new side-by-side to allow Hydro Operations staff to access remote facilities without causing damage to trucks. This will replace a 2020 Polaris General (H5478) with 802 engine hours and 10,445 miles.

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**Total: \$50,000**

## **55167 Hydro Maintenance Requests**

### **Itemized Requests for 2025**

<b>Bandit Chipper</b>	<b>\$90,000</b>
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Purchase a new chipper in order to increase in-house labor efficiency and save on contractor fees for use on vegetation removal projects.

<b>Bobcat Walk Behind Track Loader</b>	<b>\$60,000</b>
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---

Purchase a new Bobcat mini track loader to be used to maintain the South Yuba Canal and to mobilize equipment and materials to remote sites along this system.

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**Total: \$150,000**

## 70116 Watershed Requests

### Itemized Requests for 2025

**English Meadow Restoration Project** **\$50,000**

The Project will restore approximately 380 acres of meadow and mixed conifer forest habitat in English Meadow, a site that has been identified as a restoration objective in the Middle Yuba River watershed. Historic land use, channel erosion and...

**Hazard Tree / Fire Fuels Management** **\$300,000**

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

**Selective Logging** **\$173,250**

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

**Upper Middle Yuba Watershed Forest Restoration: NEPA Planning** **\$290,000**

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,...

**Upper Yuba Forest Restoration Project** **\$533,517**

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...

**Total: \$1,346,767**

## 70118 Information Services Requests

### Itemized Requests for 2025

**Tyler ERP** **\$740,200**

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...

**Total: \$740,200**

## 70151 Engineering Requests

### Itemized Requests for 2025

**ADA Transition Plan** **\$100,000**

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

**Charging Stations at District Facilities** **\$800,000**

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

**Grass Valley Headquarters Ramp & Stairs Replacement** **\$750,000**

Replace the existing ramp leading to the Operations Department, and the stairs to the main lobby entrance.

**Total: \$1,650,000**



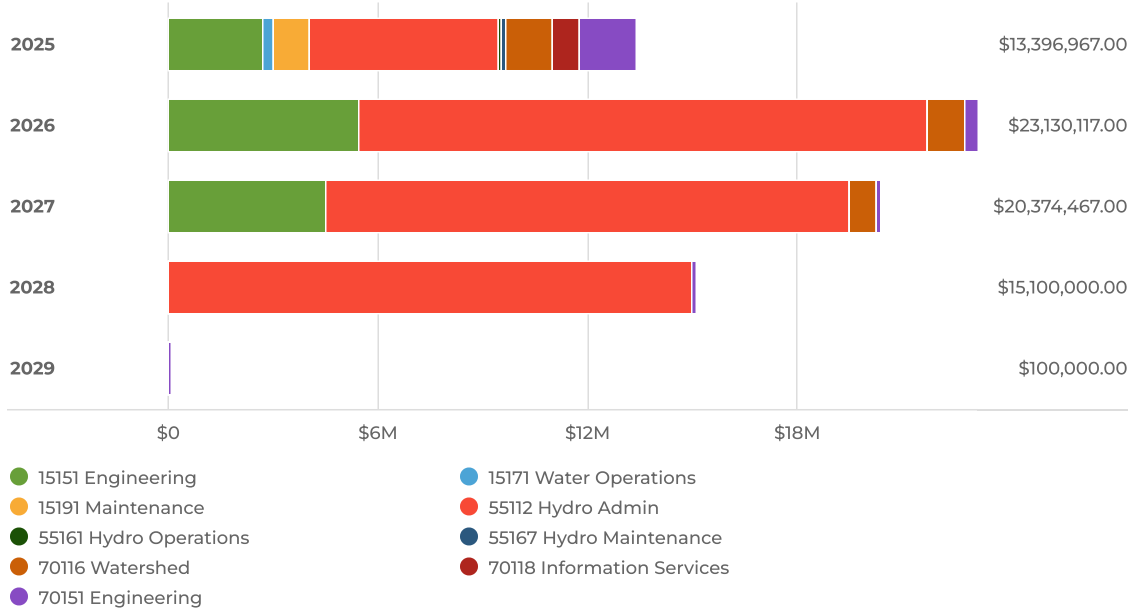
# Capital Improvements: Multi-year Plan

## Total Capital Requested

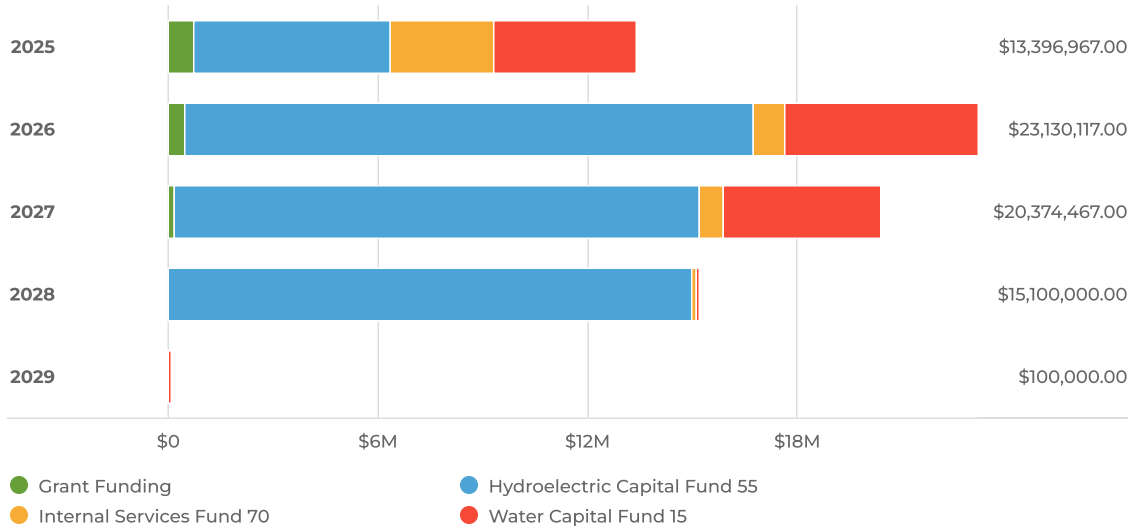
# \$72,101,551

57 Capital Improvement Projects

### Total Funding Requested by Department



### Total Funding Requested by Source



# 15151 Engineering Requests

## Itemized Requests for 2025-2030

<b>Automated Gaging Head Gates</b>	<b>\$35,000</b>
Replacement of manual headgate control structures with automated gates that will allow for real-time adjustment and measurement. The existing stations have met their life expectancy. Project carrying over from 2024 with installation taking place...	
<b>Cascade at Banner Gaging Station</b>	<b>\$120,000</b>
The project proposes to replace the rated section of the Cascade Canal with a gaging station that provides automated reporting.	
<b>China Pipe Crossing at Riffle Box Ravine</b>	<b>\$150,000</b>
Remove and replace the piped section in the same location and alignment.	
<b>Christian Life Way</b>	<b>\$350,000</b>
Replace approximately 1500 Lf of 4-inch pipe with an 8-inch pipe from N. Mack Road to Durden Court.	
<b>DS Canal Shotgun Culverts (Red Dog)</b>	<b>\$300,000</b>
This project includes the removal of the twin culverts and replacement with a box section concrete culvert.	
<b>East Ridge PRV</b>	<b>\$150,000</b>
Replace an aged, underground PRV station. The existing location does not have the space for a replacement above-ground structure. The replacement structure will be relocated to the opposite side of Hughes Road near the Hills Flat PRV...	
<b>Lake Wildwood Treatment Plant Chemical Tanks</b>	<b>\$140,000</b>
Pour a new concrete tank pad with curbing and drains that tie into the existing system to prevent off-site spillage. Once the pad is complete, purchase and install a new double-walled chemical storage tank.	
<b>Lake Wildwood Treatment Plant Upgrades</b>	<b>\$9,700,000</b>
Treatment plant upgrades include replacing clearwells, pumps, drying beds, sediment ponds, intake structure, and electrical.	
<b>Loma Rica Water Treatment Plant</b>	<b>\$350,000</b>
Investigate options to improve the chlorine contact time for the treatment plant effluent, allowing for higher plant flows, and increasing the existing storage available for system storage reserves.	
<b>Lower Grass Valley Canal Gaging Station</b>	<b>\$120,000</b>
The project proposes to replace both the head gate and the measuring station with a Rubicon gate that will accomplish both flow regulation and measurement with one device.	
<b>Meadowbrook Pipeline Replacement</b>	<b>\$60,000</b>
Relocate service lines to Bell Road and abandon the 4-inch mainline.	
<b>Operations PLC Replacement</b>	<b>\$400,000</b>
Replace one Programmable Logic Controller (PLC) rack at Elizabeth George, and two PLC racks on the Banner Cascade Pipeline with new updated equipment. This will increase reliability and security. The manufacturer has notified NID that the...	
<b>Silver Way PRV</b>	<b>\$150,000</b>
Construct a new above-ground PRV Station on a parcel that fronts Hwy 174.	
<b>Smith Road PRV</b>	<b>\$150,000</b>
Abandon the existing Smith Road PRV and construct a new PRV next to Dog Bar Road.	

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<b>Summit Ridge Tank Replacement</b>	<b>\$325,000</b>
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Replace the tank with a standard welded steel tank to match the rest of the District's tank facilities.

<b>Tarr Canal Diversion</b>	<b>\$200,000</b>
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Replace the diversion structure in Wolf Creek with a new concrete structure. Due to the location, extensive CEQA and permits will be necessary.

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**Total: \$12,700,000**

## **15171 Water Operations Requests**

### **Itemized Requests for 2025-2030**

<b>Replacement of Vehicle #10622</b>	<b>\$85,000</b>
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Replacement of Vehicle #10622 Purpose: Vehicle #10622 has been recommended for replacement in 2025 due to new fleet regulations per the District's Mechanic Shop. Solution: Vehicle #10622 is a 2014 Ford F250 UB with 122,526 miles. Based upon historic...

<b>Replacement of Vehicle #10696</b>	<b>\$48,000</b>
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---

Replacement of Vehicle #10696 Purpose: Vehicle #10696 is recommended for replacement per the District's fleet mechanics. Solution: Vehicle #10696 is a 2016 Ford F150 4x4 with 135,406 miles. Based upon historic usage, this vehicle is expected to have...

<b>Replacement of Vehicle #10723</b>	<b>\$48,000</b>
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---

Replacement of Vehicle #10723 Purpose: Vehicle #10723 is overdue for replacement per the District's fleet mechanics. Solution: Vehicle #10723 is a 2016 Ford F150 4x4 with 129,415 miles. Based upon historic usage, this vehicle is expected to have...

<b>Replacement of Vehicle #10801</b>	<b>\$48,000</b>
--------------------------------------	-----------------

---

Replacement of Vehicle #10801 Purpose: Vehicle #10801 is overdue for replacement per the District's fleet mechanics. Solution: Vehicle #10801 is a 2017 Ford F150 4x4 with 141,059 miles. Based upon historic usage, this vehicle is expected to have...

<b>Replacement of Vehicle #10912</b>	<b>\$48,000</b>
--------------------------------------	-----------------

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Replacement of Vehicle #10912 Purpose: Vehicle #10912 has been recommended for replacement in 2025 per the District's fleet mechanics. Solution: Vehicle #10912 is a 2018 Chevy Colorado with 128,060 miles. Based upon historic usage, this vehicle is...

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**Total: \$277,000**

# 15191 Maintenance Requests

## Itemized Requests for 2025-2030

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<b>1/2-ton Pickup Truck (Replace Vehicle 10610)</b>	<b>\$65,000</b>
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Replacement of Vehicle #10610 Purpose: The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain). Solution: Purchase...

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<b>1/2-ton Pickup Truck (Replace Vehicle 10611)</b>	<b>\$65,000</b>
---	-----------------

---

Replacement of Vehicle #10611 Purpose: The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain). Solution: Purchase...

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<b>Compact Pickup Truck (Replace Vehicle 10906)</b>	<b>\$48,000</b>
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---

Replacement of Vehicle #10906 Purpose: The District's dedicated "underground facility locator" needs a reliable vehicle to respond to all USA North 811 (Underground Service Alert) excavation tickets submitted by various utilities/counties...

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<b>Fixed Generator - Placer Yard</b>	<b>\$75,000</b>
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---

Purpose: The District's Placer Maintenance Yard, located at 1900 Gold Hill Road in a rural area of Newcastle, needs a reliable source of backup/standby power. Solution: Purchase and install a new fixed/stationary, propane generator system. An...

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<b>Ironworker Machine - Welding Shop</b>	<b>\$75,000</b>
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---

Purpose: The 2-person Welding Crew serves/supports not only the Maintenance Department, but all departments throughout the District. Keeping the Welding Shop outfitted with the tools and machines they need to be efficient and produce work...

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<b>Mini Excavator - Maintenance Fleet</b>	<b>\$75,000</b>
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---

Purpose: Both the Grass Valley and Placer raw water crews maintain a large area of infrastructure. They utilized different sizes of excavators to repair leaks, build berms, masticate the District's access and egress, and install new raw water...

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<b>Vacuum Excavator Truck - Maintenance Fleet</b>	<b>\$650,000</b>
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Purpose: Vacuum (excavator) trucks are innovative machines used to break up, collect and haul away soil and other debris. The core purpose of a vacuum truck is a non-destructive, efficient way to dig and locate utilities without the...

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**Total: \$1,053,000**

# 55112 Hydro Admin Requests

## Itemized Requests for 2025-2030

<b>Bowman North Dam Upstream Lining Improvements</b>	<b>\$750,000</b>
<p>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...</p>	
<b>Chicago Park Powerhouse Refurbishment</b>	<b>\$17,300,000</b>
<p>This is a continuing project from 2023. Replace or upgrade the existing turbine, main transformer, and their appurtenances. Replace deteriorated generator windings, insulation, poles, and other generator appurtenances. The last rewind was...</p>	
<b>Christmas Tree Spill Gate Replacement</b>	<b>\$300,000</b>
<p>Replace the existing radial gate with an overshot gate to improve personnel safety and operational performance. The new gate will be designed to accommodate passive overflow, which will eliminate the need to dispatch District staff to this site to...</p>	
<b>Deer Creek Excitation Upgrade</b>	<b>\$300,000</b>
<p>Procure a new excitation system to replace the existing, obsolete exciter to maintain powerhouse reliability and function.</p>	
<b>Deer Creek Powerhouse Communications Upgrade</b>	<b>\$150,000</b>
<p>Design and install a new microwave data link from KLOVE Tower/Deer Creek Powerhouse to Hydro HQ. Includes specifying hardware, design, and installation work.</p>	
<b>Deer Creek Powerhouse Generator Breaker and Switchgear Replacement</b>	<b>\$1,200,000</b>
<p>Design a new, modern system with lower arc flash hazard for use in the powerhouse. Adding new protective relays will also improve the protection scheme by providing faster tripping time.</p>	
<b>Dutch Flat #2 RTU Replacement</b>	<b>\$500,000</b>
<p>Design and replace Remote Terminal Unit (RTU) similar to Chicago Park Powerhouse.</p>	
<b>Dutch Flat Flume Repair</b>	<b>\$200,000</b>
<p>Repair flume joints, buttresses, and other sources of leaks to prevent erosion and damage to the conduit which would prevent flow from reaching the Dutch Flat #2 Powerhouse for power generation.</p>	
<b>Dutch Flat Forebay Drain Line Repair</b>	<b>\$125,000</b>
<p>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.</p>	
<b>French Lake LLO Gate Improvements</b>	<b>\$200,000</b>
<p>Repair or replace the hydraulic gate control system pending underwater inspection. The existing hydraulic lines, pump, and ram are showing signs of degradation and must be refurbished or replaced. The inability to operate a low level outlet valve...</p>	
<b>New Hydroelectric Field Office Development</b>	<b>\$3,000,000</b>
<p>This project is continuing from 2023. 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 inhabitable for the future...</p>	
<b>PLC Software/Firmware Upgrades</b>	<b>\$175,000</b>
<p>Purchase new software and input cards for the following powerhouses PLCs: Bowman Powerhouse, Dutch Flat 2 Powerhouse, Chicago Park Powerhouse, and Rollins Powerhouse.</p>	

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<b>Rollins Powerhouse Governor Replacement</b>	<b>\$200,000</b>
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Replace or upgrade the existing Rollins Powerhouse governor and appurtenances. The existing governor is at the end of its useful life at over 40 years old and spare parts are increasingly difficult to find.

<b>SCADA Upgrades</b>	<b>\$100,000</b>
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Update hardware and software associated with NID Hydro's SCADA system for Combie North Powerhouse, Combie South Powerhouse, and Scotts Flat Powerhouse.

<b>Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade</b>	<b>\$50,000</b>
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Develop a plan to modify existing penstock pipe saddles in order to better secure the penstock.

<b>Scotts Flat Spillway Repair and Upgrade</b>	<b>\$26,400,000</b>
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This project is continuing from 2023. 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...

<b>South Yuba 8.5 Mile Slide Repair</b>	<b>\$700,000</b>
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Develop a geostabilization plan to mitigate the active landslide above the South Yuba Canal.

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**Total: \$51,650,000**

## **55161 Hydro Operations Requests**

### **Itemized Requests for 2025-2030**

<b>2-Seater Side-by-Side (Replace H5478)</b>	<b>\$50,000</b>
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Purchase a new side-by-side to allow Hydro Operations staff to access remote facilities without causing damage to trucks. This will replace a 2020 Polaris General (H5478) with 802 engine hours and 10,445 miles.

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**Total: \$50,000**

## **55167 Hydro Maintenance Requests**

### **Itemized Requests for 2025-2030**

<b>Bandit Chipper</b>	<b>\$90,000</b>
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Purchase a new chipper in order to increase in-house labor efficiency and save on contractor fees for use on vegetation removal projects.

<b>Bobcat Walk Behind Track Loader</b>	<b>\$60,000</b>
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---

Purchase a new Bobcat mini track loader to be used to maintain the South Yuba Canal and to mobilize equipment and materials to remote sites along this system.

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**Total: \$150,000**

## 70116 Watershed Requests

### Itemized Requests for 2025-2030

<b>English Meadow Restoration Project</b>	<b>\$50,000</b>
The Project will restore approximately 380 acres of meadow and mixed conifer forest habitat in English Meadow, a site that has been identified as a restoration objective in the Middle Yuba River watershed. Historic land use, channel erosion and...	
<b>Hazard Tree / Fire Fuels Management</b>	<b>\$945,750</b>
Fire Fuels Reduction, Hazard Tree Removal, Defensible Space, and other associated work.	
<b>Selective Logging</b>	<b>\$544,500</b>
Commercial thinning of timber to improve watershed function, protect habitat, and decrease wildfire risk.	
<b>Upper Middle Yuba Watershed Forest Restoration: NEPA Planning</b>	<b>\$386,100</b>
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,...	
<b>Upper Yuba Forest Restoration Project</b>	<b>\$1,255,001</b>
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...	
<b>Total: \$3,181,351</b>	

## 70118 Information Services Requests

### Itemized Requests for 2025-2030

<b>Tyler ERP</b>	<b>\$740,200</b>
Re-implementation Tyler ERP ProjectAnnual Maintenance (SaaS)Implementation Services (SaaS)EAM w/GIS, Annual Maintenance (SaaS)EAM ImplementationEAM AnalyticsCustomer Service HardwareTyler Services Re-implementation feesFinance 3rd party...	
<b>Total: \$740,200</b>	

## 70151 Engineering Requests

### Itemized Requests for 2025-2030

<b>ADA Transition Plan</b>	<b>\$500,000</b>
Review the District offices and buildings to ensure compliance with the Americans with Disabilities Act (ADA) and develop a plan to make improvements as necessary.	
<b>Charging Stations at District Facilities</b>	<b>\$1,050,000</b>
Installation of new PG&E service meters and transformers, and installation of two electric vehicle charging stations.	
<b>Grass Valley Headquarters Ramp &amp; Stairs Replacement</b>	<b>\$750,000</b>
Replace the existing ramp leading to the Operations Department, and the stairs to the main lobby entrance.	
<b>Total: \$2,300,000</b>	

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# DEBT

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## Nevada Irrigation District

Fiscal Year Budget: 2025

Debt Schedule

Debt	Outstanding Balance				
	31-Dec 2021	31-Dec 2022	31-Dec 2023	31-Dec 2024	31-Dec 2025
<b>EXTERNAL DEBT</b>					
2016A Revenue Bonds (a)	17,175,000	16,470,000	14,980,000	13,415,000	11,765,000
2020A Revenue Bonds (b)	13,585,000	12,265,000	11,625,000	10,955,000	10,255,000
State of CA - Cement Hill (c)	4,259,440	3,742,594	3,213,878	2,673,019	2,119,739
<b>Total</b>	<b>35,019,440</b>	<b>32,477,594</b>	<b>29,818,878</b>	<b>27,043,019</b>	<b>24,139,739</b>
<b>INTERFUND DEBT</b>					
Cement Hill Distribution Loan (d)	1,665,381	1,361,323	1,030,282	732,098	406,606
Cement Hill Connection Loan (e)	498,808	457,726	415,700	372,709	328,731
Rodeo Flat 2008-1 Bonds (f)	406,700	383,800	359,700	334,400	307,800
CFD Capacity Reserve (g)	2,115,548	1,944,308	1,769,136	1,589,940	1,406,629
<b>Total</b>	<b>4,686,437</b>	<b>4,147,157</b>	<b>3,574,818</b>	<b>3,029,147</b>	<b>2,449,766</b>

- (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.

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# **APPENDIX**

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# **15151 ENGINEERING REQUESTS**

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This requests information is generated from , Adopted Version.

## Automated Gaging Head Gates

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	06/30/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2688

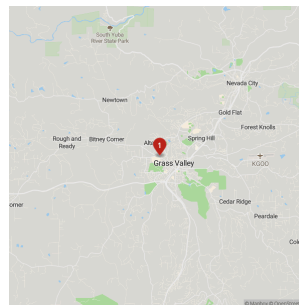
### Description

Replacement of manual headgate control structures with automated gates that will allow for real-time adjustment and measurement. The existing stations have met their life expectancy. Project carrying over from 2024 with installation taking place in 2025.

### Images



### Location



### Project Purpose

To replace head gates that have met their life expectancy and are in need of replacement.

## Capital Cost

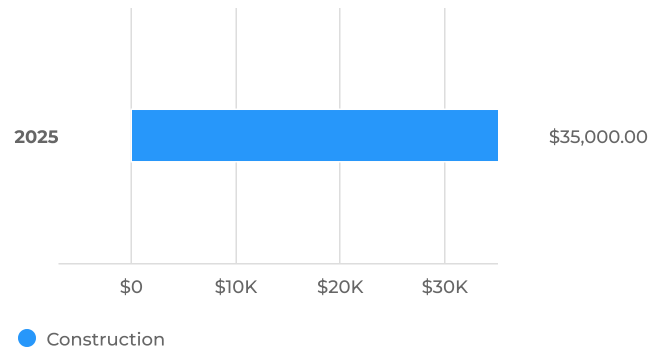
Total Historical  
**\$59,938**

FY2025 Budget  
**\$35,000**

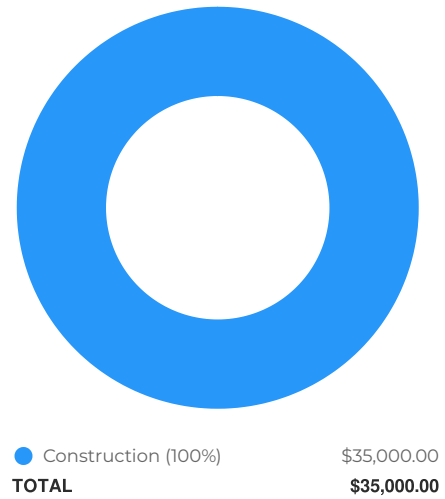
Total Budget (all years)  
**\$35K**

Project Total  
**\$94.938K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Construction	\$59,938	\$35,000	\$94,938
<b>Total</b>	<b>\$59,938</b>	<b>\$35,000</b>	<b>\$94,938</b>

## Funding Sources

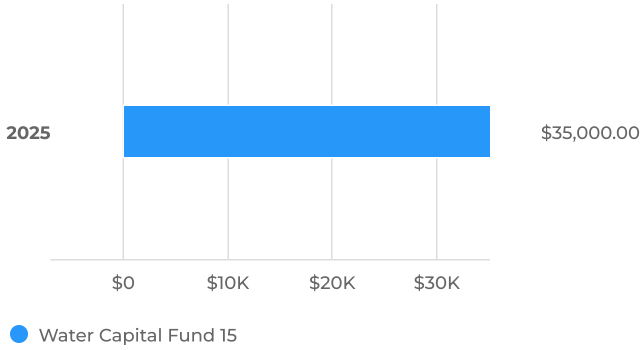
Total Historical  
**\$59,938**

FY2025 Budget  
**\$35,000**

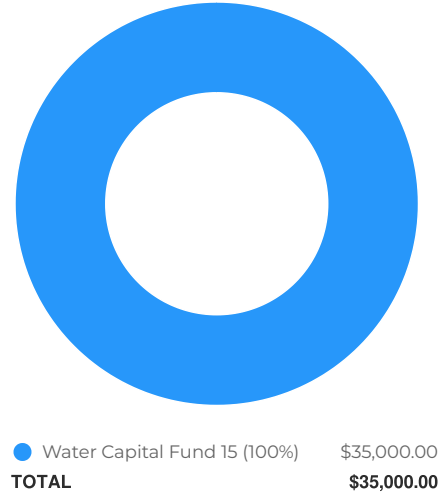
Total Budget (all years)  
**\$35K**

Project Total  
**\$94.938K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Water Capital Fund 15	\$59,938	\$35,000	\$94,938
<b>Total</b>	<b>\$59,938</b>	<b>\$35,000</b>	<b>\$94,938</b>

This requests information is generated from , Adopted Version.

# Cascade at Banner Gaging Station

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2713

## Description

The project proposes to replace the rated section of the Cascade Canal with a gaging station that provides automated reporting.

## Images



Cascade Canal  
Gaging Station



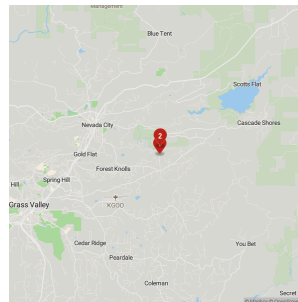
Cascade Canal  
Gaging Station



Cascade Canal  
Gaging Station

## Location

Address: Wintergate Lane



## Project Purpose

This section of the Cascade Canal utilizes a rated section for measurement. Rated sections lack consistent reads and require extra manpower. This project includes the installation of a gaging station with accurate, automated reporting. The Cascade is a high-priority canal as it provides source water for a majority of the Nevada County drinking water supply.

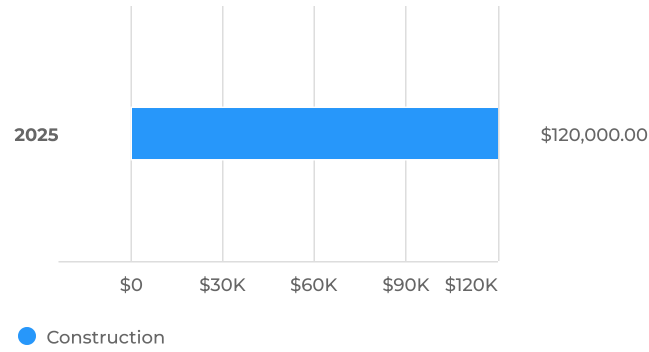
## Capital Cost

FY2025 Budget  
**\$120,000**

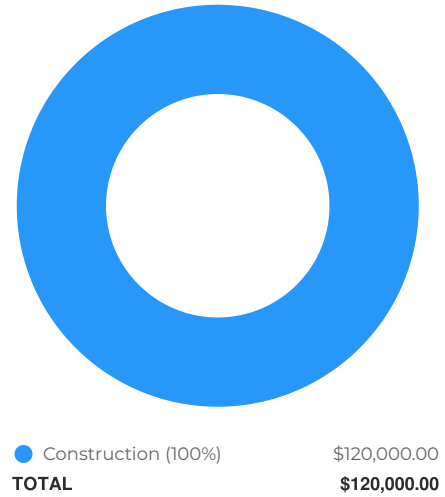
Total Budget (all years)  
**\$120K**

Project Total  
**\$120K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$120,000	\$120,000
<b>Total</b>	<b>\$120,000</b>	<b>\$120,000</b>



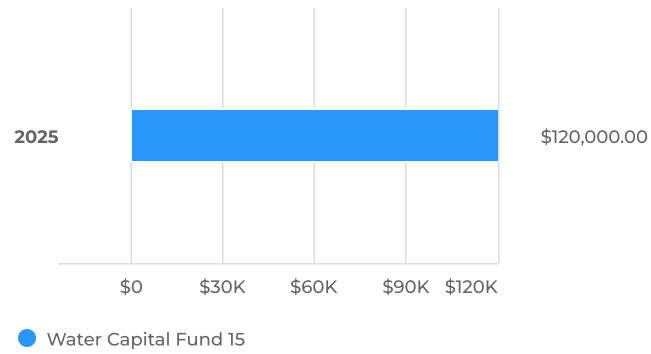
## Funding Sources

FY2025 Budget  
**\$120,000**

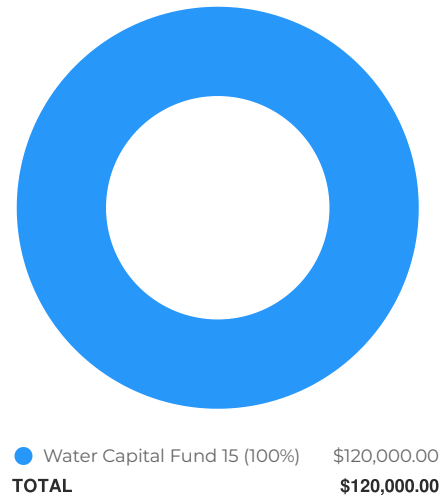
Total Budget (all years)  
**\$120K**

Project Total  
**\$120K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$120,000	\$120,000
<b>Total</b>	<b>\$120,000</b>	<b>\$120,000</b>

This requests information is generated from , Adopted Version.

# China Pipe Crossing at Riffle Box Ravine

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## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2706

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## Description

Remove and replace the piped section in the same location and alignment.

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## Images



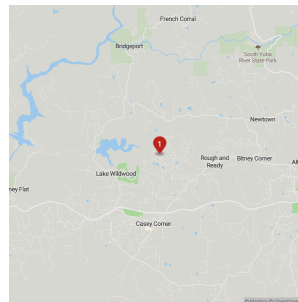
China Pipe Crossing Riffle Box

China Pipe Crossing Riffle Box

---

## Location

Address: Riffle Box Road



## Project Purpose

The elevated pipe crossing over Riffle Box Creek has rusted through and is collapsing around the support structure. The canal provides water supply to the Smartsville Water Treatment Plant and many in-home irrigation water users.

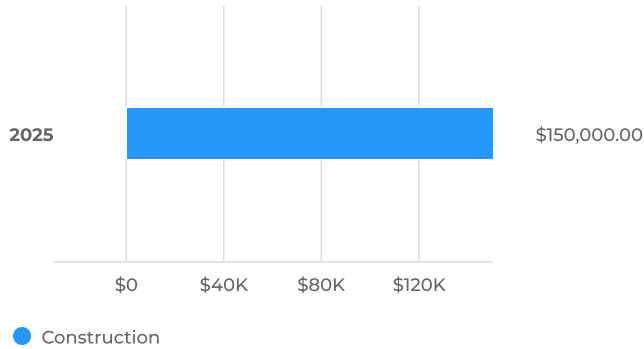
## Capital Cost

FY2025 Budget  
**\$150,000**

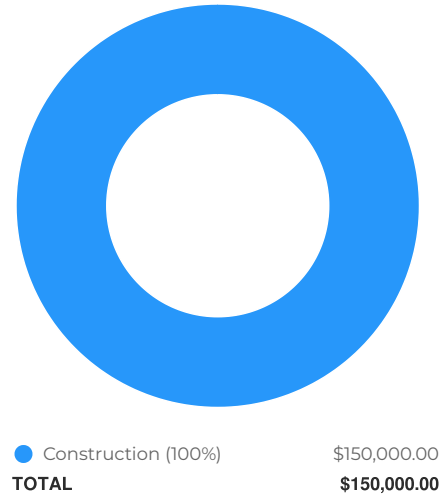
Total Budget (all years)  
**\$150K**

Project Total  
**\$150K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

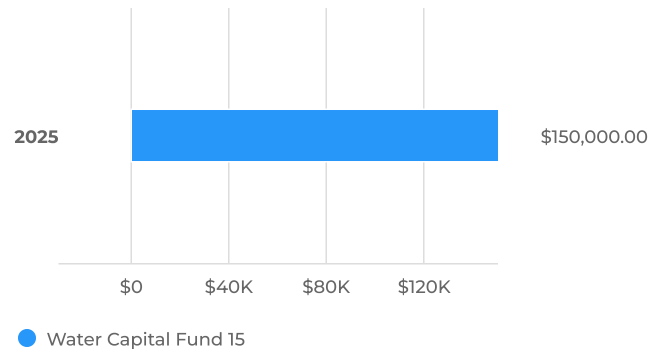
## Funding Sources

FY2025 Budget  
**\$150,000**

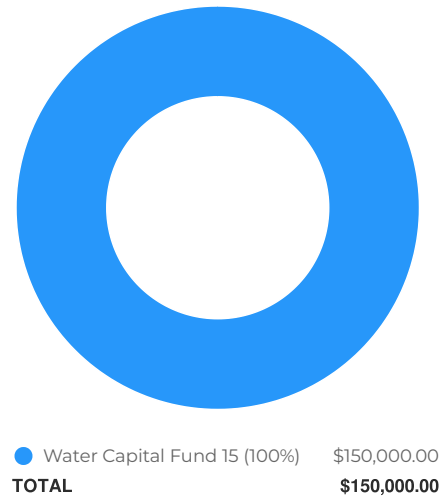
Total Budget (all years)  
**\$150K**

Project Total  
**\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

This requests information is generated from , Adopted Version.

# Christian Life Way

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2685

## Description

Replace approximately 1500 Lf of 4-inch pipe with an 8-inch pipe from N. Mack Road to Durden Court.

## Images



2684-1  
Rusted Pipe

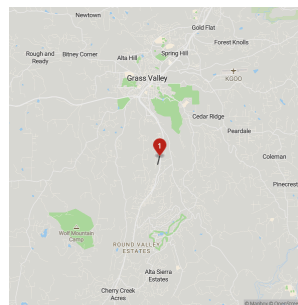


2684-2  
Street view with fire hydrant



2684-3  
NID Utility Marker

## Location



## Project Purpose

The existing pipeline is undersized, has reached its useful life, and is difficult to access. The existing right-of-way is inadequate and requires a new route for accessibility. The mainline is leaking, and 6-inch hydrants are fed off the current 4-inch pipe. Replacing the current pipe with a larger one will also allow for potentially adding service connections in the future.

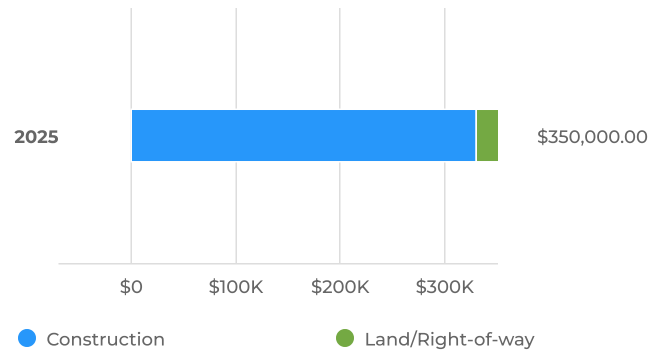
## Capital Cost

FY2025 Budget  
**\$350,000**

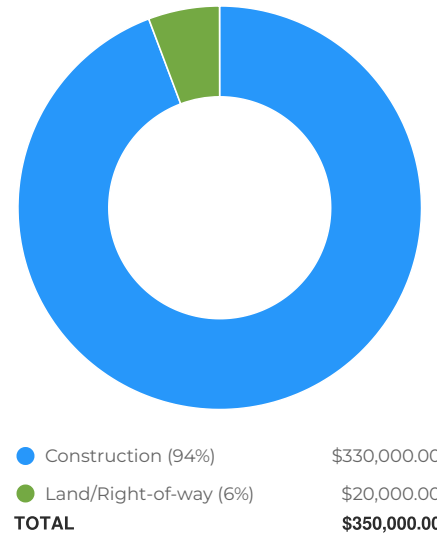
Total Budget (all years)  
**\$350K**

Project Total  
**\$350K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



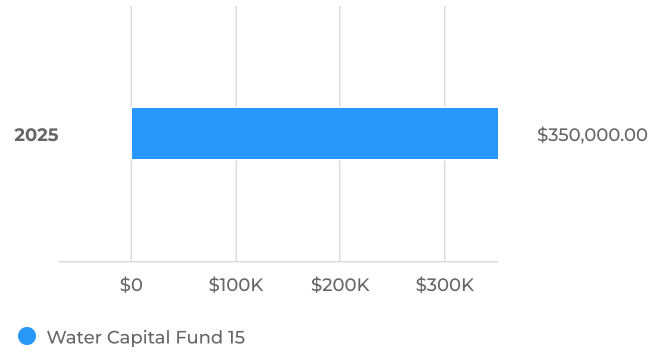
### Capital Cost Breakdown

Capital Cost	FY2025	Total
Land/Right-of-way	\$20,000	\$20,000
Construction	\$330,000	\$330,000
<b>Total</b>	<b>\$350,000</b>	<b>\$350,000</b>

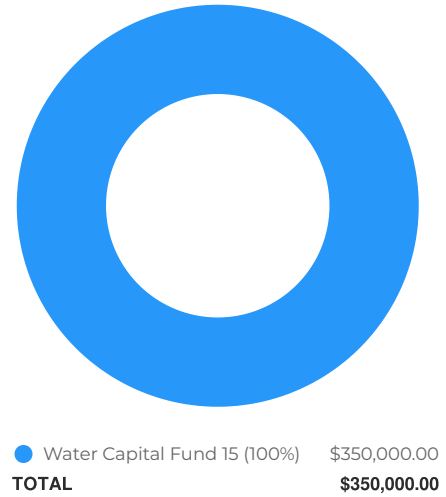
## Funding Sources

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$350,000</b>	<b>\$350K</b>	<b>\$350K</b>

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$350,000	\$350,000
<b>Total</b>	<b>\$350,000</b>	<b>\$350,000</b>

This request information is generated from , Adopted Version.

## DS Canal Shotgun Culverts (Red Dog)

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2714

### Description

This project includes the removal of the twin culverts and replacement with a box section concrete culvert.

### Images

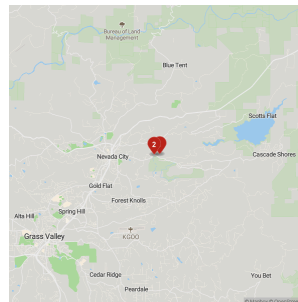


DS Canal

Shotgun Culvert

### Location

Address: Gold Dust Lane



### Project Purpose

The twin culvert crossing under Red Dog Road limits maximum flows in the DS Canal. The twin culvert design is susceptible to catching debris between the pipes. The DS Canal is a main artery for water supply for Nevada County, including multiple drinking water facilities.



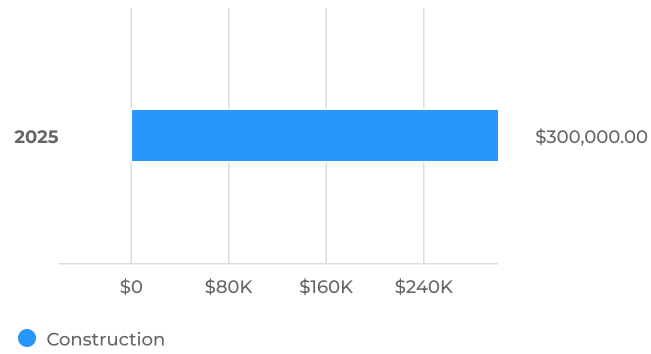
## Capital Cost

FY2025 Budget  
**\$300,000**

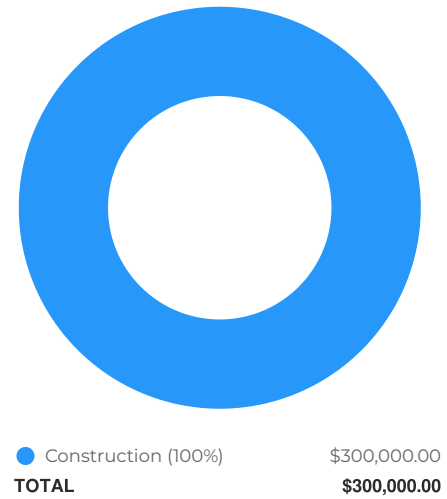
Total Budget (all years)  
**\$300K**

Project Total  
**\$300K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$300,000	\$300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>

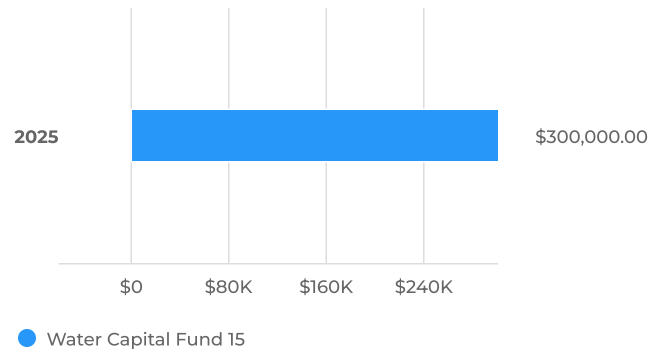
## Funding Sources

FY2025 Budget  
**\$300,000**

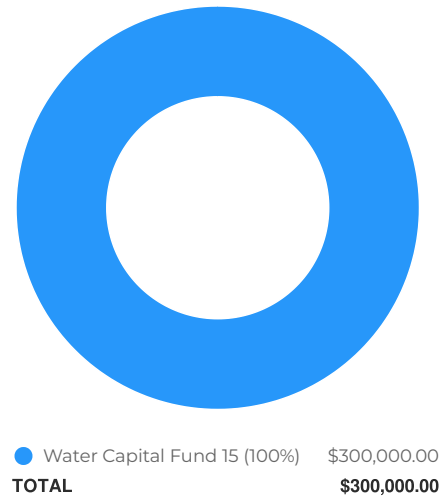
Total Budget (all years)  
**\$300K**

Project Total  
**\$300K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$300,000	\$300,000
<b>Total</b>	<b>\$300,000</b>	<b>\$300,000</b>

This requests information is generated from , Adopted Version.

## East Ridge PRV

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2715

### Description

Replace an aged, underground PRV station. The existing location does not have the space for a replacement above-ground structure. The replacement structure will be relocated to the opposite side of Hughes Road near the Hills Flat PRV station. Right-of-way will be required.

### Images



East Ridge PRV

Inside PRV Station

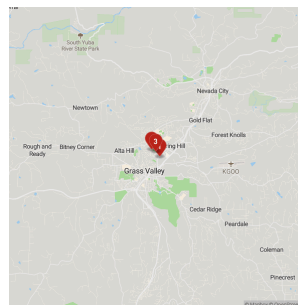


East Ridge PRV

Current Location

### Location

Address: Hughes Road



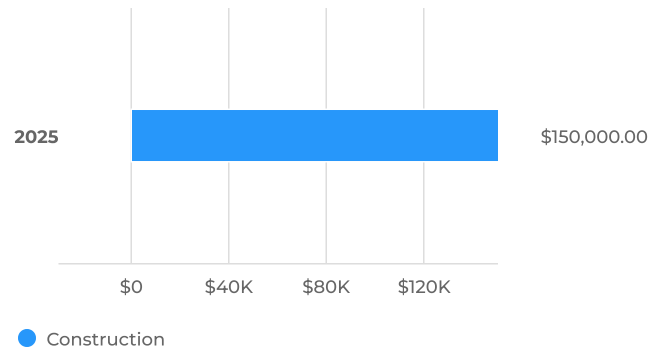
### Project Purpose

Replace an aged, underground PRV station currently located within a driveway entrance.

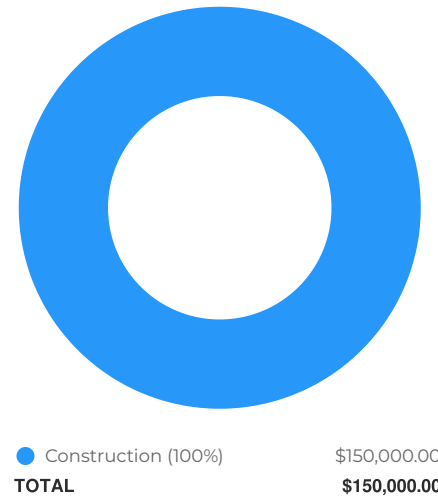
## Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$1,500</b>	<b>\$150,000</b>	<b>\$150K</b>	<b>\$151.5K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

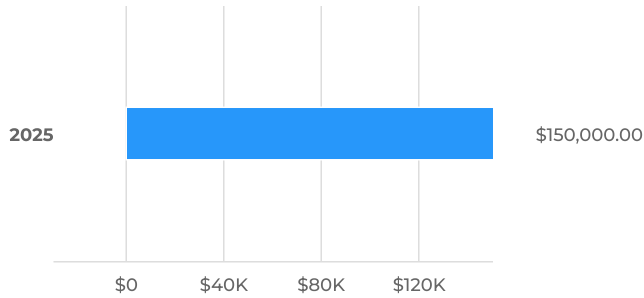


Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Land/Right-of-way	\$1,500	\$0	\$1,500
Construction	\$0	\$150,000	\$150,000
<b>Total</b>	<b>\$1,500</b>	<b>\$150,000</b>	<b>\$151,500</b>

## Funding Sources

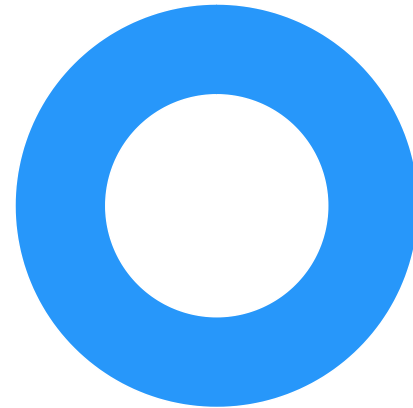
Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$1,500</b>	<b>\$150,000</b>	<b>\$150K</b>	<b>\$151.5K</b>

Funding Sources by Year (Adopted)



● Water Capital Fund 15

Funding Sources for Budgeted Years (Adopted)



● Water Capital Fund 15 (100%) \$150,000.00  
**TOTAL \$150,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Water Capital Fund 15	\$1,500	\$150,000	\$151,500
<b>Total</b>	<b>\$1,500</b>	<b>\$150,000</b>	<b>\$151,500</b>

This requests information is generated from , Adopted Version.

# Lake Wildwood Treatment Plant Chemical Tanks

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2716

## Description

Pour a new concrete tank pad with curbing and drains that tie into the existing system to prevent off-site spillage. Once the pad is complete, purchase and install a new double-walled chemical storage tank.

## Images



LWW WTP

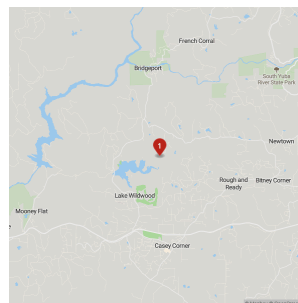
Tanks



LWW WTP

Tanks

## Location



## Project Purpose

This project is necessary to provide redundant storage of water treatment chemicals at the plant. The goal is to have two tanks for each chemical so repairs and maintenance can be completed without interruption. To ensure basic water treatment needs when supplier availability is questionable.

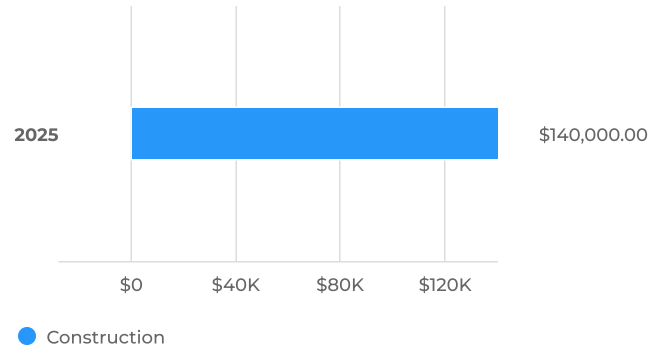
## Capital Cost

FY2025 Budget  
**\$140,000**

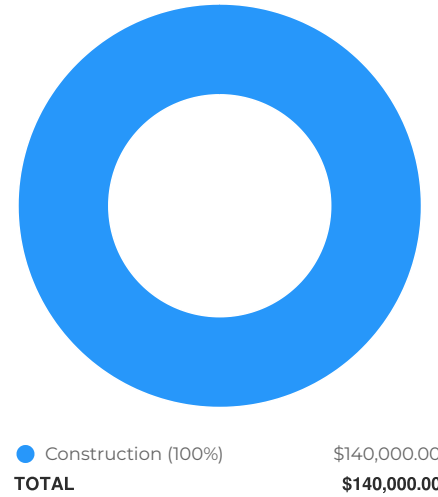
Total Budget (all years)  
**\$140K**

Project Total  
**\$140K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$140,000	\$140,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>

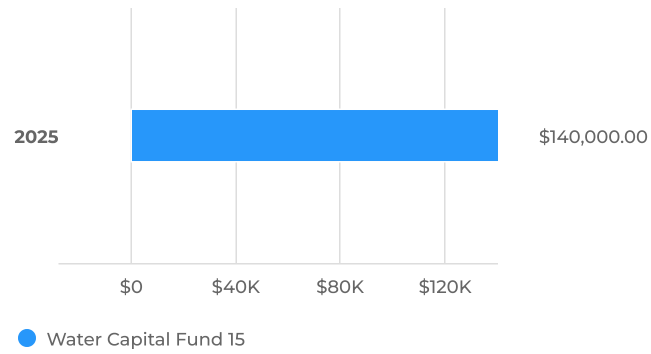
## Funding Sources

FY2025 Budget  
**\$140,000**

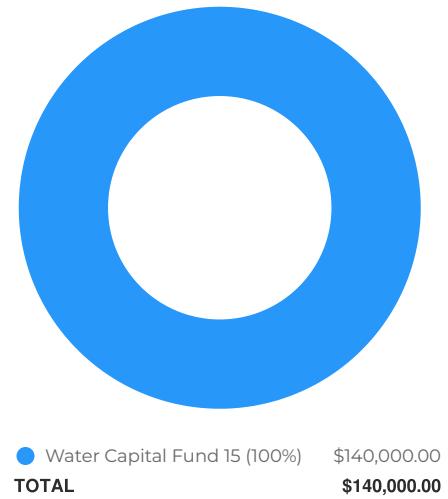
Total Budget (all years)  
**\$140K**

Project Total  
**\$140K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$140,000	\$140,000
<b>Total</b>	<b>\$140,000</b>	<b>\$140,000</b>



This requests information is generated from , Adopted Version.

# Lake Wildwood Treatment Plant Upgrades

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## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2026
Department	15151 Engineering
Type	Capital Improvement
Project Number	2568

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## Description

Treatment plant upgrades include replacing clearwells, pumps, drying beds, sediment ponds, intake structure, and electrical.

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## Images



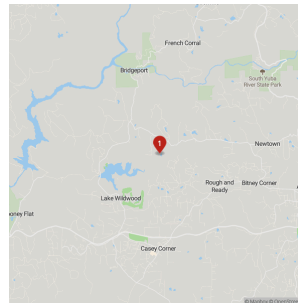
LWW



LWW

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## Location



## Project Purpose

To upgrade the Lake Wildwood Treatment Plant because it has exceeded its useful life and requires substantial upgrades.

## Capital Cost

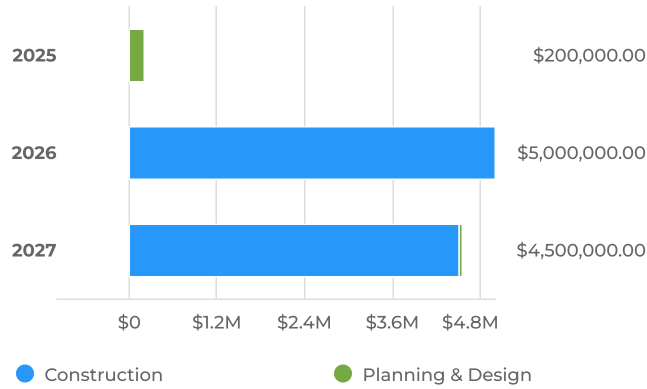
Total Historical  
**\$300,000**

FY2025 Budget  
**\$200,000**

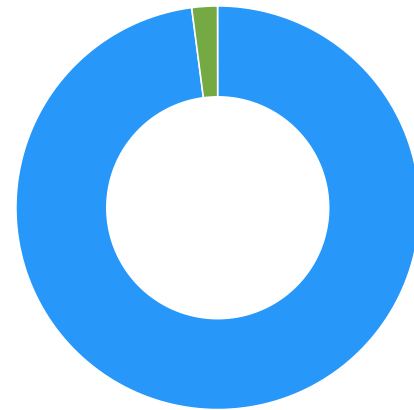
Total Budget (all years)  
**\$9.7M**

Project Total  
**\$10M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction (98%)	\$9,500,000.00
● Planning & Design (2%)	\$200,000.00
<b>TOTAL</b>	<b>\$9,700,000.00</b>

### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$300,000	\$200,000	\$0	\$0	\$500,000
Construction	\$0	\$0	\$5,000,000	\$4,500,000	\$9,500,000
<b>Total</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$5,000,000</b>	<b>\$4,500,000</b>	<b>\$10,000,000</b>

## Funding Sources

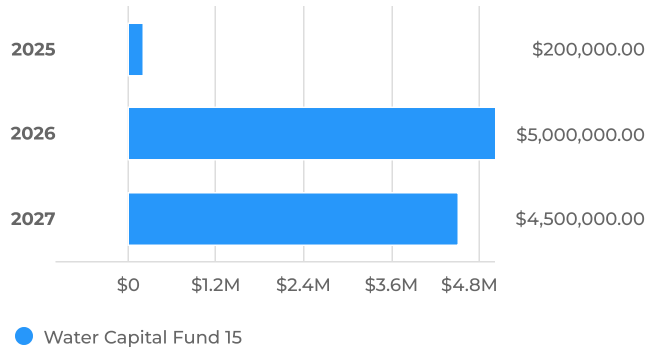
Total Historical  
**\$300,000**

FY2025 Budget  
**\$200,000**

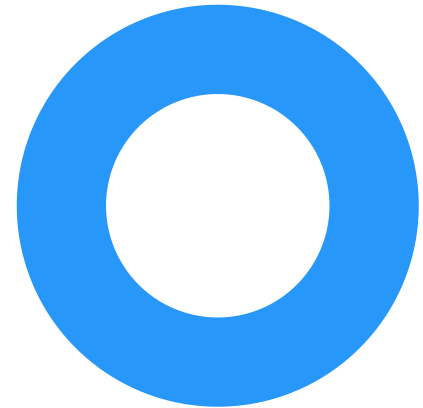
Total Budget (all years)  
**\$9.7M**

Project Total  
**\$10M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Water Capital Fund 15	\$300,000	\$200,000	\$5,000,000	\$4,500,000	\$10,000,000
<b>Total</b>	<b>\$300,000</b>	<b>\$200,000</b>	<b>\$5,000,000</b>	<b>\$4,500,000</b>	<b>\$10,000,000</b>

This requests information is generated from , Adopted Version.

# Loma Rica Water Treatment Plant

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	15151 Engineering
Type	Capital Improvement
Project Number	2378

## Description

Investigate options to improve the chlorine contact time for the treatment plant effluent, allowing for higher plant flows, and increasing the existing storage available for system storage reserves.

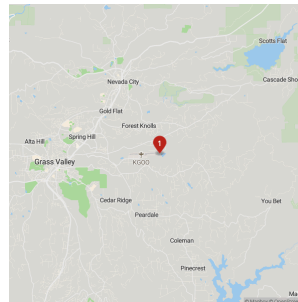
## Images



Loma Rica WTP

Aerial image and plant information

## Location



## Project Purpose

Improve chlorine contact time for treatment plant effluent.

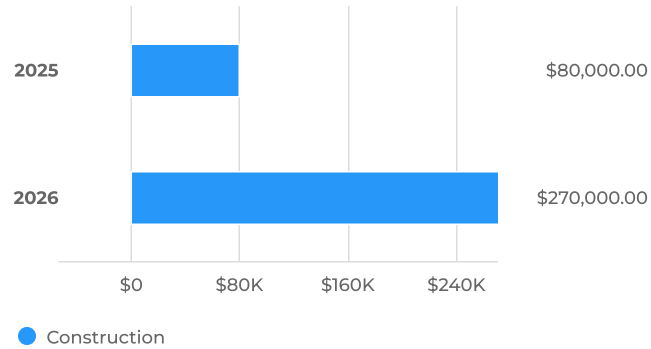
## Capital Cost

FY2025 Budget  
**\$80,000**

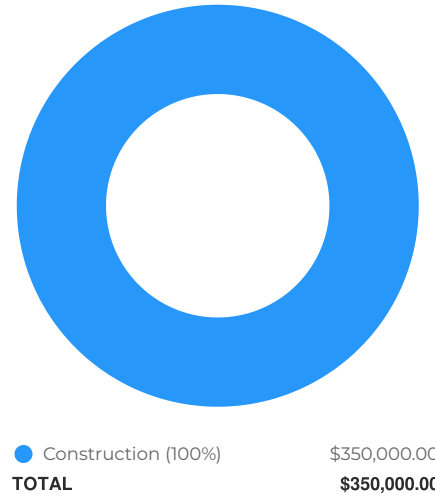
Total Budget (all years)  
**\$350K**

Project Total  
**\$350K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Construction	\$80,000	\$270,000	\$350,000
<b>Total</b>	<b>\$80,000</b>	<b>\$270,000</b>	<b>\$350,000</b>

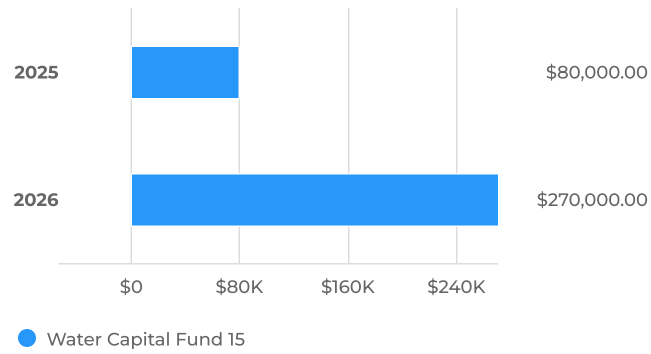
## Funding Sources

FY2025 Budget  
**\$80,000**

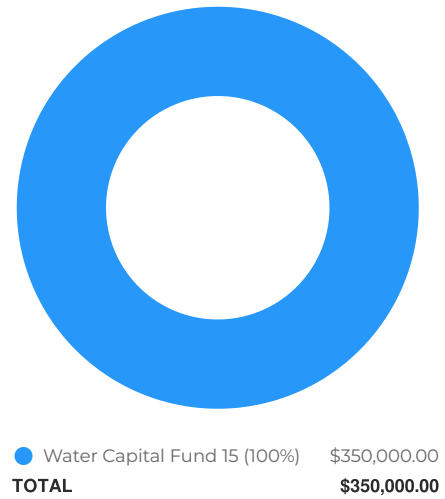
Total Budget (all years)  
**\$350K**

Project Total  
**\$350K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Water Capital Fund 15	\$80,000	\$270,000	\$350,000
<b>Total</b>	<b>\$80,000</b>	<b>\$270,000</b>	<b>\$350,000</b>

This requests information is generated from , Adopted Version.

# Lower Grass Valley Canal Gaging Station

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2717

## Description

The project proposes to replace both the head gate and the measuring station with a Rubicon gate that will accomplish both flow regulation and measurement with one device.

## Images



Lower Grass Valley Canal  
Head Gate/Gaging Station



Lower Grass Valley Canal  
Head Gate/Gaging Station  
(Below)



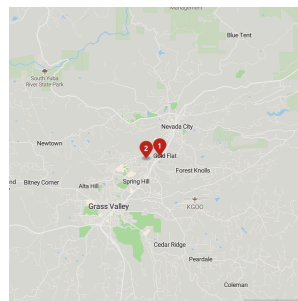
Lower Grass Valley Canal  
Head Gate



Lower Grass Valley Canal  
Head Gate

## Location

Address: Lower Grass Valley Road



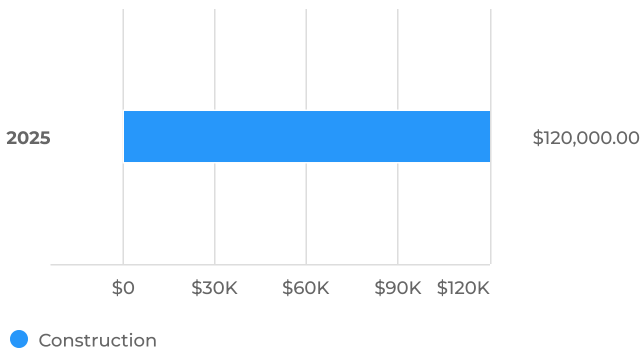
### Project Purpose

The head gate and gaging station for the Lower Grass Canal need replacement.

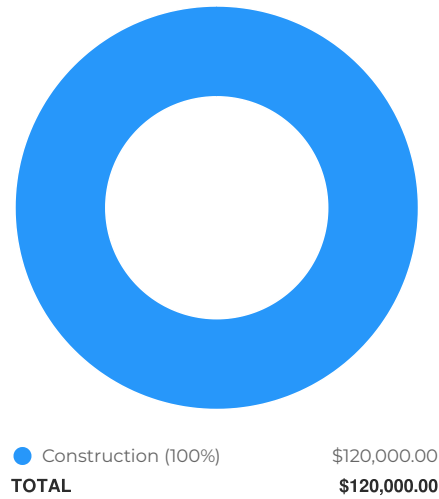
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$120,000</b>	<b>\$120K</b>	<b>\$120K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$120,000	\$120,000
<b>Total</b>	<b>\$120,000</b>	<b>\$120,000</b>



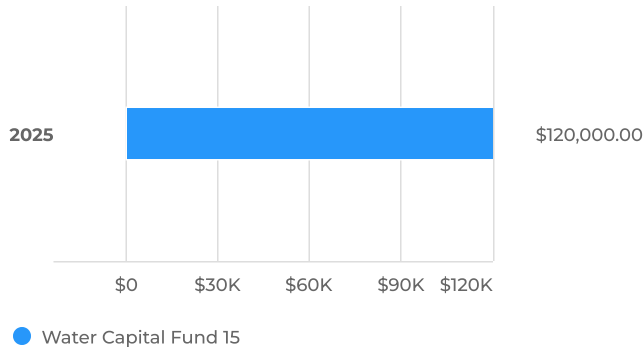
## Funding Sources

FY2025 Budget  
**\$120,000**

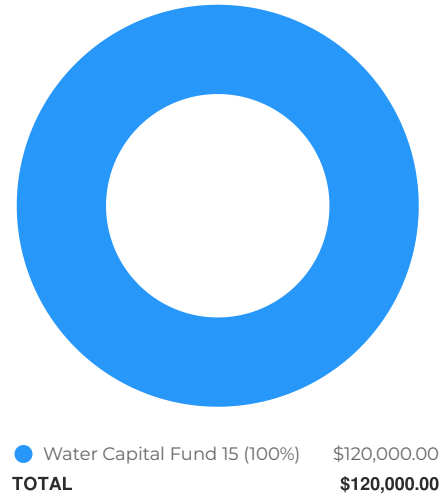
Total Budget (all years)  
**\$120K**

Project Total  
**\$120K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Capital Fund 15	\$120,000	\$120,000
<b>Total</b>	<b>\$120,000</b>	<b>\$120,000</b>

This requests information is generated from , Adopted Version.

# Meadowbrook Pipeline Replacement

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2718

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## Description

Relocate service lines to Bell Road and abandon the 4-inch mainline.

---

## Images

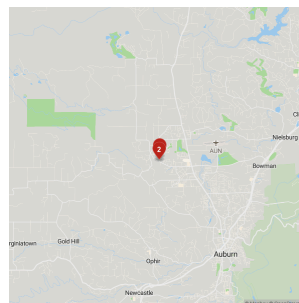


Meadowbrook Drive

---

## Location

Address: Meadow Brook Drive



## Project Purpose

Service lines are located in backyards and tree roots have broken the mainline several times in 2017, 2018, and 2019. Placer County had a five-year moratorium after Bell Road was repaved, which halted the project.

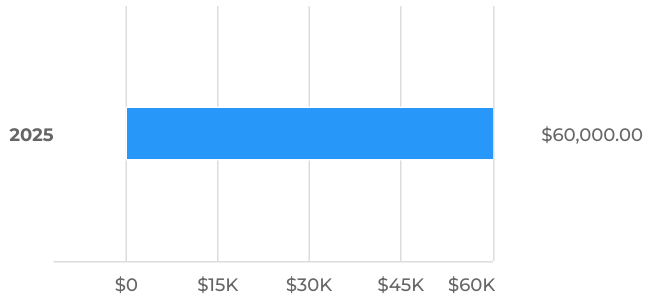
## Capital Cost

FY2025 Budget  
**\$60,000**

Total Budget (all years)  
**\$60K**

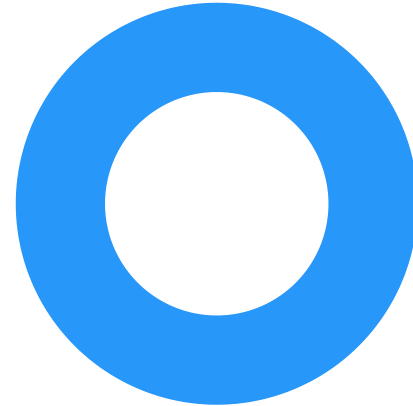
Project Total  
**\$60K**

Capital Cost by Year (Adopted)



● Planning & Design

Capital Cost for Budgeted Years (Adopted)



● Planning & Design (100%) \$60,000.00  
**TOTAL \$60,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Planning & Design	\$60,000	\$60,000
<b>Total</b>	<b>\$60,000</b>	<b>\$60,000</b>

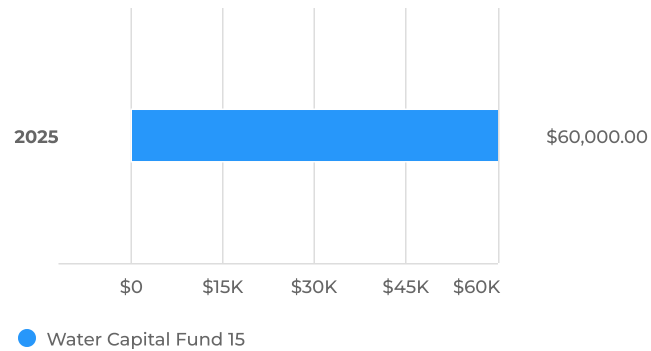
## Funding Sources

FY2025 Budget  
**\$60,000**

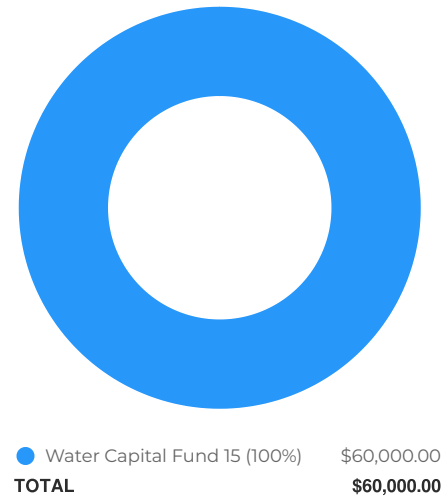
Total Budget (all years)  
**\$60K**

Project Total  
**\$60K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$60,000	\$60,000
<b>Total</b>	<b>\$60,000</b>	<b>\$60,000</b>

This request information is generated from , Adopted Version.

## Operations PLC Replacement

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### Overview

Request Owner	Joanne Phillips, Management Assistant
Department	15151 Engineering
Type	Capital Equipment
Project Number	N/A

---

### Description

Replace one Programmable Logic Controller (PLC) rack at Elizabeth George, and two PLC racks on the Banner Cascade Pipeline with new updated equipment. This will increase reliability and security.

The manufacturer has notified NID that the existing equipment will not be supported in the future. The PLC is the computer hub of the electronics operating, maintaining, and monitoring the water treatment plant. It is the hub of all treatment plant operations. Spare parts and security patches will no longer be supported.

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### Images



Programmable Logic Controller

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### Details

New Purchase or Replacement	New
Useful Life	10 or more years

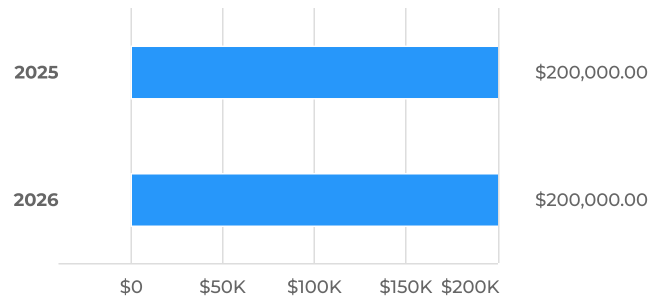
## Capital Cost

FY2025 Budget  
**\$200,000**

Total Budget (all years)  
**\$400K**

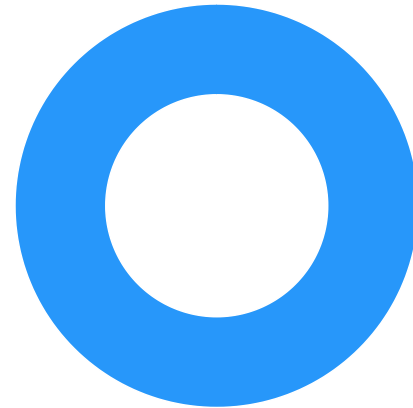
Project Total  
**\$400K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$400,000.00  
**TOTAL \$400,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Equipment Purchase	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>

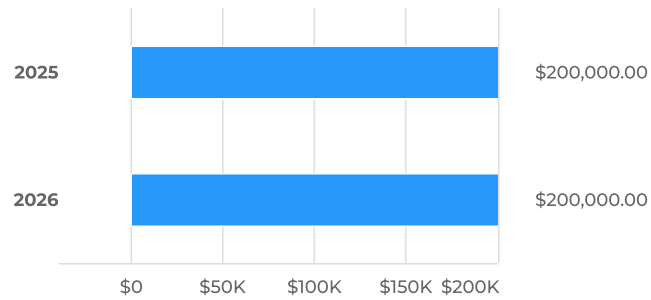
## Funding Sources

FY2025 Budget  
**\$200,000**

Total Budget (all years)  
**\$400K**

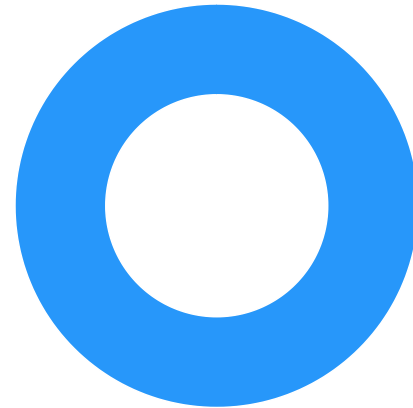
Project Total  
**\$400K**

Funding Sources by Year (Adopted)



● Water Capital Fund 15

Funding Sources for Budgeted Years (Adopted)



● Water Capital Fund 15 (100%) \$400,000.00  
**TOTAL \$400,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Water Capital Fund 15	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>

This requests information is generated from , Adopted Version.

# Silver Way PRV

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2719

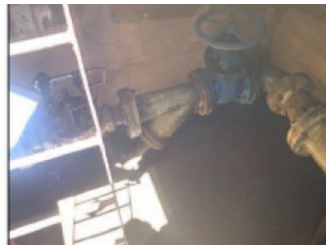
## Description

Construct a new above-ground PRV Station on a parcel that fronts Hwy 174.

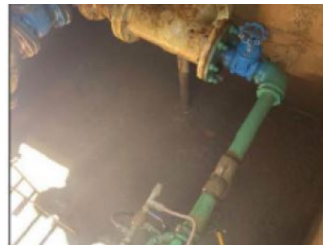
## Images



Silver Way PRV  
Underground vault PRV



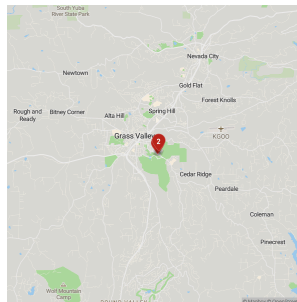
Silver Way PRV  
Inside vault



Silver Way PRV  
Inside vault

## Location

Address: Silver Way



## Project Purpose

The existing PRV station is difficult to service and only has a 4-inch valve for fire flow.



## Capital Cost

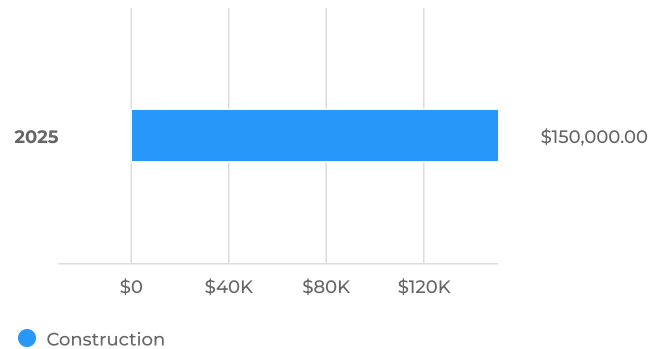
Total Historical  
**\$750**

FY2025 Budget  
**\$150,000**

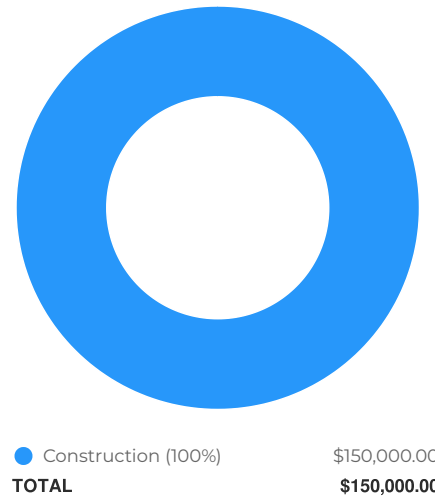
Total Budget (all years)  
**\$150K**

Project Total  
**\$150.75K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Land/Right-of-way	\$750	\$0	\$750
Construction	\$0	\$150,000	\$150,000
<b>Total</b>	<b>\$750</b>	<b>\$150,000</b>	<b>\$150,750</b>

## Funding Sources

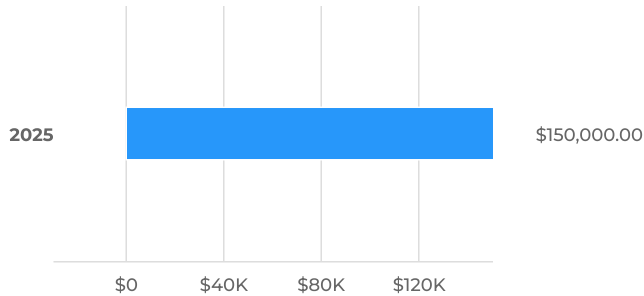
Total Historical  
**\$750**

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$150K**

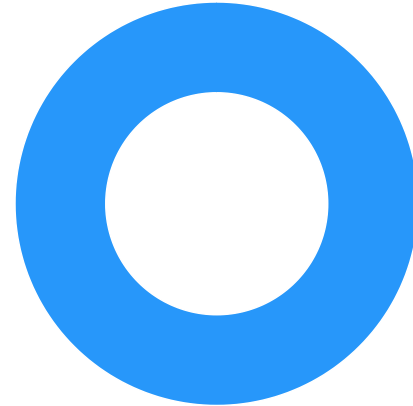
Project Total  
**\$150.75K**

Funding Sources by Year (Adopted)



● Water Capital Fund 15

Funding Sources for Budgeted Years (Adopted)



● Water Capital Fund 15 (100%) \$150,000.00  
**TOTAL \$150,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Water Capital Fund 15	\$750	\$150,000	\$150,750
<b>Total</b>	<b>\$750</b>	<b>\$150,000</b>	<b>\$150,750</b>

This requests information is generated from , Adopted Version.

## Smith Road PRV

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2720

### Description

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

### Images



Smith Rd PRV 1

Inside PRV



Smith Rd. PRV

Inside PRV



Smith Rd. PRV

Outside view

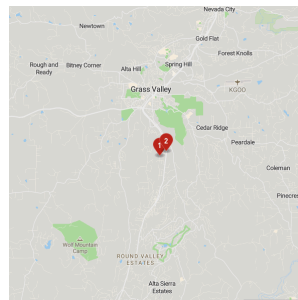


Smith Rd. PRV

Outside view

### Location

Address: Smith Road



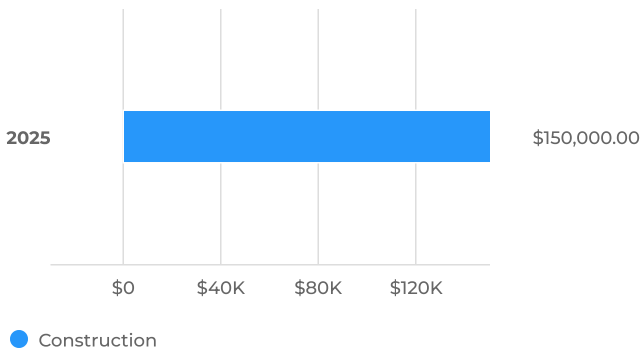
### Project Purpose

The existing pressure-reducing valve (PRV) has reached its service life and will be compromised with the widening of HWY 49. The station needs to be relocated to reduce the service main pressure across LaBarr Meadows property. The project is necessary for CalTrans widening of HWY 49 and is the only source of water supply across HWY 49 in the Smith Road area.

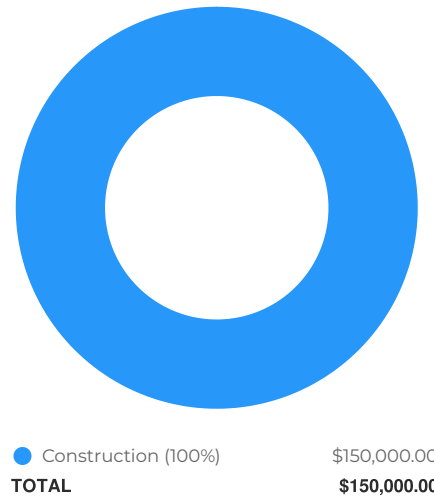
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$150,000</b>	<b>\$150K</b>	<b>\$150K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Construction	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

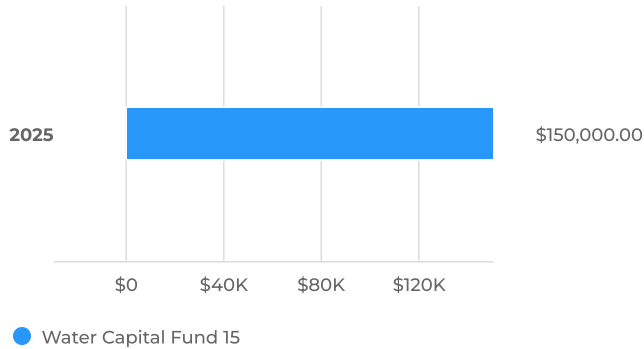
## Funding Sources

FY2025 Budget  
**\$150,000**

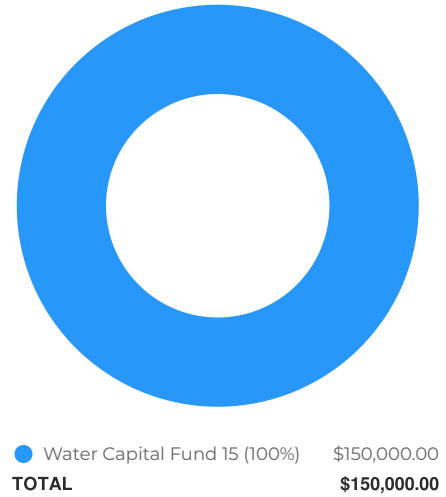
Total Budget (all years)  
**\$150K**

Project Total  
**\$150K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$150,000	\$150,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>

This requests information is generated from , Adopted Version.

# Summit Ridge Tank Replacement

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2721

## Description

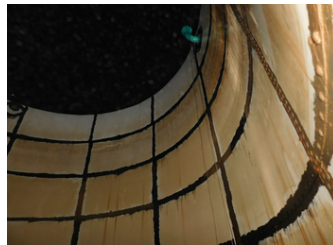
Replace the tank with a standard welded steel tank to match the rest of the District's tank facilities.

## Images



Summit Ridge 1

Water Tank



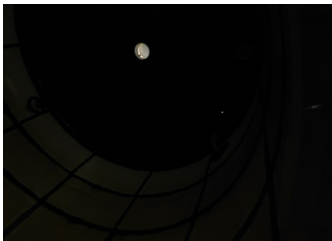
Summit Ridge 2

Rusted Bolts



Summit Ridge 3

Rusted wall inside tank

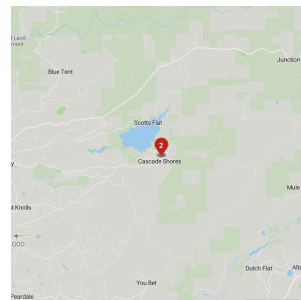


Summit Ridge 4

Hole in roof of tank

## Location

Address: Summit Ridge Drive



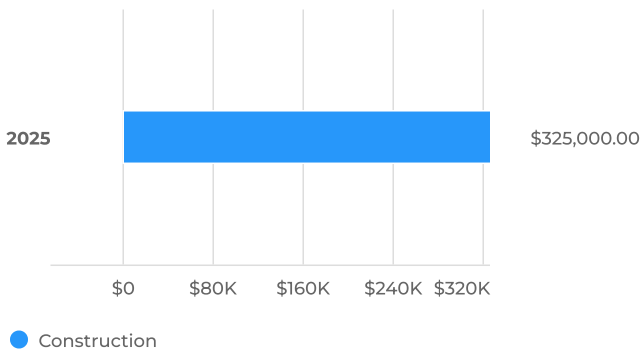
### Project Purpose

The Summit Ridge Tank has experienced corrosion to the exterior coating and has rusted through. The tank is ceramic coated and cannot be repaired.

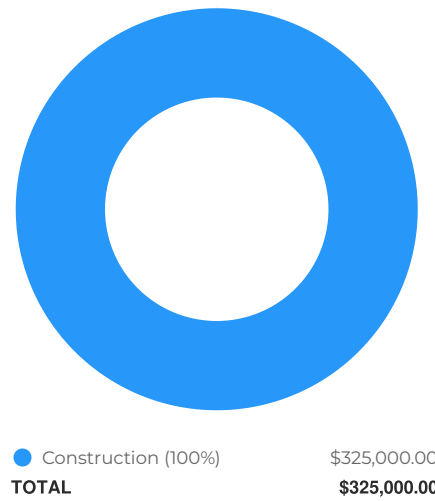
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$325,000</b>	<b>\$325K</b>	<b>\$325K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Construction	\$325,000	\$325,000
<b>Total</b>	<b>\$325,000</b>	<b>\$325,000</b>

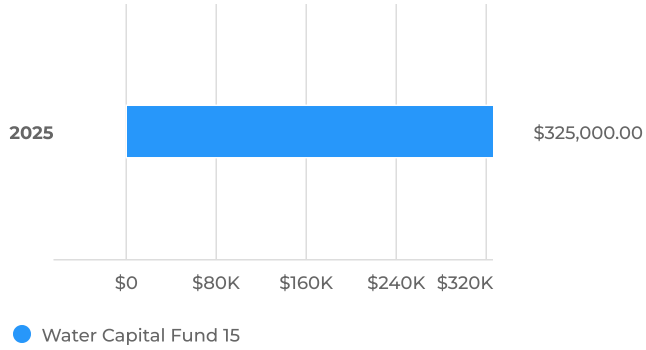
## Funding Sources

FY2025 Budget  
**\$325,000**

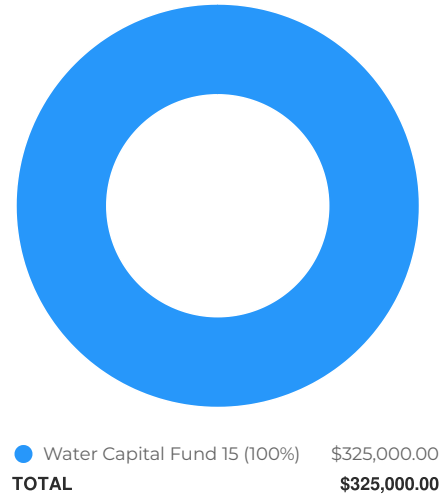
Total Budget (all years)  
**\$325K**

Project Total  
**\$325K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$325,000	\$325,000
<b>Total</b>	<b>\$325,000</b>	<b>\$325,000</b>



This requests information is generated from , Adopted Version.

# Tarr Canal Diversion

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	06/01/2023
Est. Completion Date	12/31/2025
Department	15151 Engineering
Type	Capital Improvement
Project Number	2336

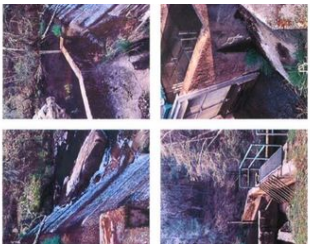
---

## Description

Replace the diversion structure in Wolf Creek with a new concrete structure. Due to the location, extensive CEQA and permits will be necessary.

---

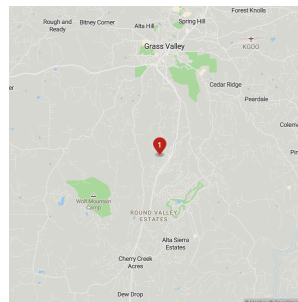
## Images



Tarr Diversion at Wolf Creek

---

## Location



## Project Purpose

The diversion structure on Wolf Creek that feeds the Tarr Canal is badly deteriorated and will be replaced. Water is leaking through the existing diversion and walls. The sluice gate appears to be inoperable and buried.

## Capital Cost

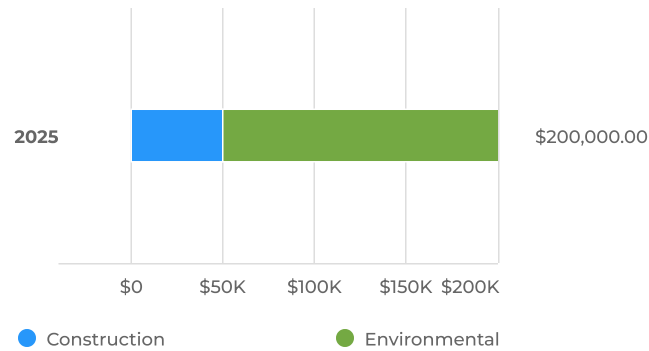
Total Historical  
**\$118,686**

FY2025 Budget  
**\$200,000**

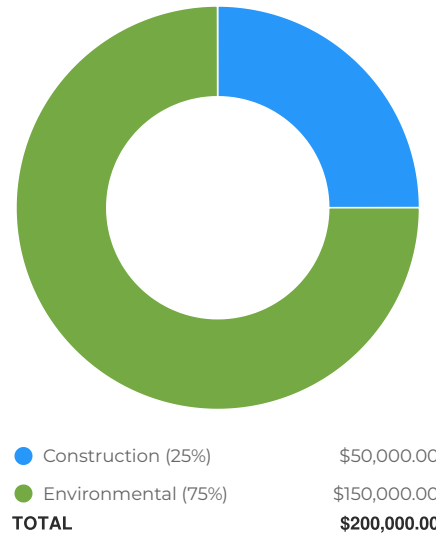
Total Budget (all years)  
**\$200K**

Project Total  
**\$318.686K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Planning & Design	\$118,686	\$0	\$118,686
Environmental	\$0	\$150,000	\$150,000
Construction	\$0	\$50,000	\$50,000
<b>Total</b>	<b>\$118,686</b>	<b>\$200,000</b>	<b>\$318,686</b>

## Funding Sources

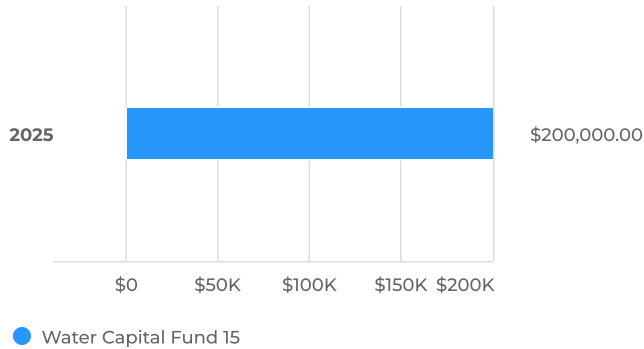
Total Historical  
**\$118,686**

FY2025 Budget  
**\$200,000**

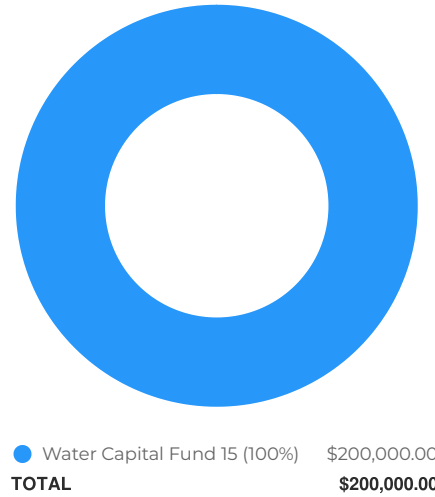
Total Budget (all years)  
**\$200K**

Project Total  
**\$318.686K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	Historical	FY2025	Total
Water Capital Fund 15	\$118,686	\$200,000	\$318,686
<b>Total</b>	<b>\$118,686</b>	<b>\$200,000</b>	<b>\$318,686</b>

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# **15171 WATER OPERATIONS REQUESTS**

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This requests information is generated from , Adopted Version.

## Replacement of Vehicle #10622

### Overview

Request Owner	Lisa Price, Administrative Assistant
Department	15171 Water Operations
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10622

**Purpose:** Vehicle #10622 has been recommended for replacement in 2025 due to new fleet regulations per the District's Mechanic Shop.

**Solution:** Vehicle #10622 is a 2014 Ford F250 UB with 122,526 miles. Based upon historic usage, this vehicle is expected to have over 135,000 miles by the end of 2025.

**Evaluation Score:** 27 (Condition III); This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.

**Budget:** The 2025 budget includes \$85,000 for replacement of this vehicle.

### Images



### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	7

### Supplemental Attachments

 (/resource/cg-prod-v2/projects/documents/a078e05087bed3a50665.pdf)

 (/resource/cg-prod-v2/projects/documents/f5f47d2643a20c8938f6.pdf)

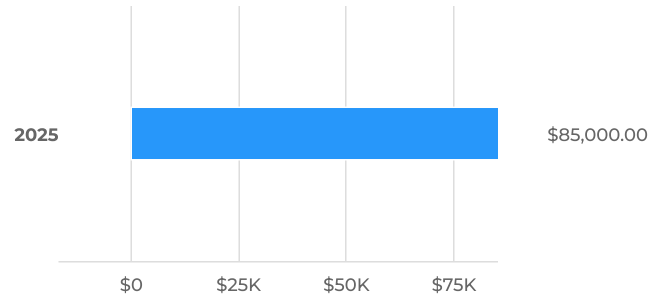
## Capital Cost

FY2025 Budget  
**\$85,000**

Total Budget (all years)  
**\$85K**

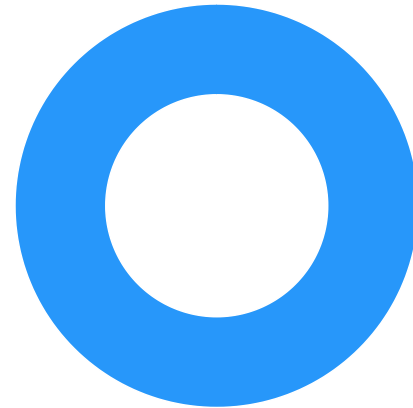
Project Total  
**\$85K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$85,000.00  
**TOTAL \$85,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$85,000	\$85,000
<b>Total</b>	<b>\$85,000</b>	<b>\$85,000</b>

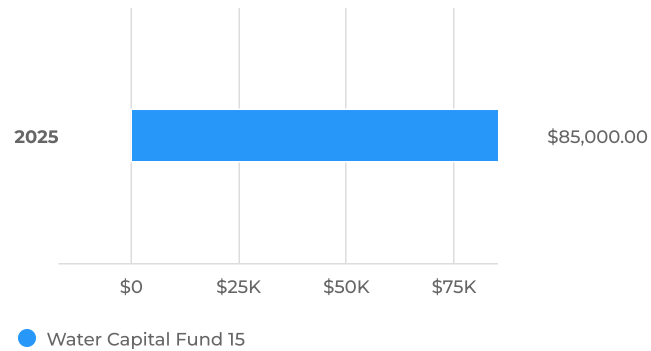
## Funding Sources

FY2025 Budget  
**\$85,000**

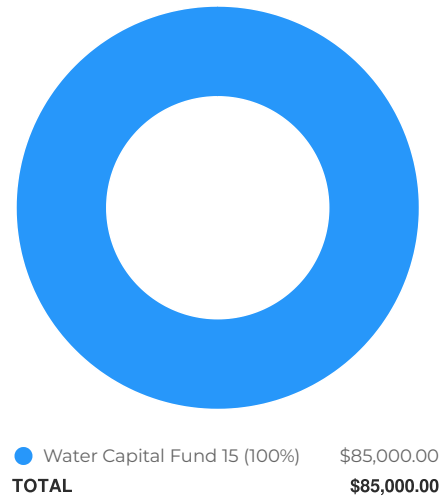
Total Budget (all years)  
**\$85K**

Project Total  
**\$85K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$85,000	\$85,000
<b>Total</b>	<b>\$85,000</b>	<b>\$85,000</b>

This requests information is generated from , Adopted Version.

## Replacement of Vehicle #10696

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### Overview

Request Owner	Lisa Price, Administrative Assistant
Department	15171 Water Operations
Type	Capital Equipment
Project Number	N/A

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### Description

#### Replacement of Vehicle #10696

**Purpose:** Vehicle #10696 is recommended for replacement per the District's fleet mechanics.

**Solution:** Vehicle #10696 is a 2016 Ford F150 4x4 with 135,406 miles. Based upon historic usage, this vehicle is expected to have over 152,000 miles by the end of 2025.

**Evaluation Score:** 27 (Condition III): This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.

**Budget:** The 2025 budget includes \$48,000 for replacement of this vehicle.

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### Images



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### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	7

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### Supplemental Attachments

 (/resource/cg-prod-v2/projects/documents/2717cbf743f3a1594578.pdf)

 (/resource/cg-prod-v2/projects/documents/71551bdd210faad3a447.pdf)



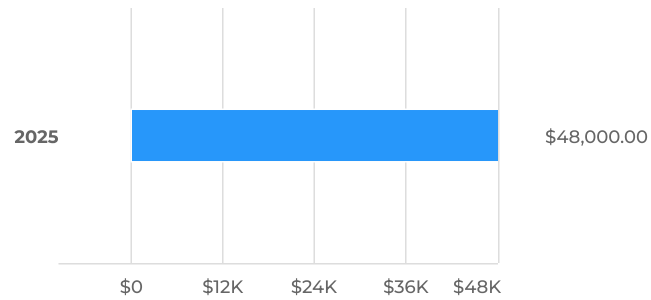
## Capital Cost

FY2025 Budget  
**\$48,000**

Total Budget (all years)  
**\$48K**

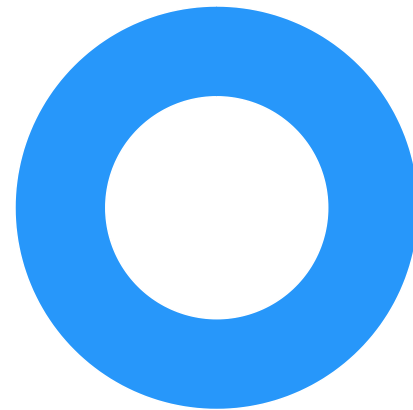
Project Total  
**\$48K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$48,000.00  
**TOTAL \$48,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

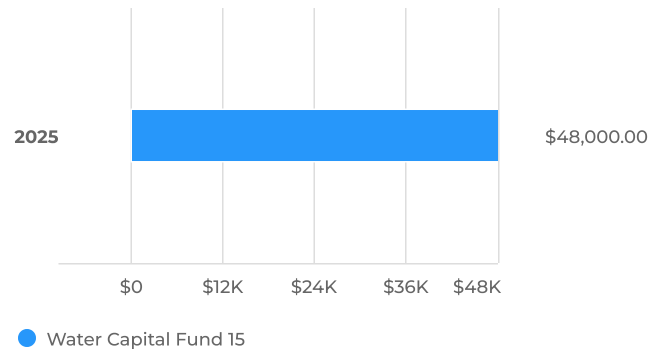
## Funding Sources

FY2025 Budget  
**\$48,000**

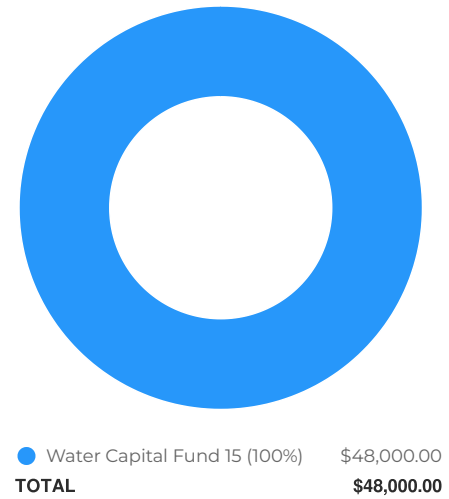
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

This requests information is generated from , Adopted Version.

## Replacement of Vehicle #10723

### Overview

Request Owner	Lisa Price, Administrative Assistant
Department	15171 Water Operations
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10723

**Purpose:** Vehicle #10723 is overdue for replacement per the District's fleet mechanics.

**Solution:** Vehicle #10723 is a 2016 Ford F150 4x4 with 129,415 miles. Based upon historic usage, this vehicle is expected to have over 150,000 miles by the end of 2025.

**Evaluation Score:** 30 (Condition IV): This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.

**Budget:** The 2025 budget includes \$48,000 for replacement of this vehicle.

### Images



### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	7

### Supplemental Attachments

 (/resource/cg-prod-v2/projects/documents/af27ec16d4320c5dbd90.pdf)

 (/resource/cg-prod-v2/projects/documents/3e08e96e37bd82e44ca3.pdf)

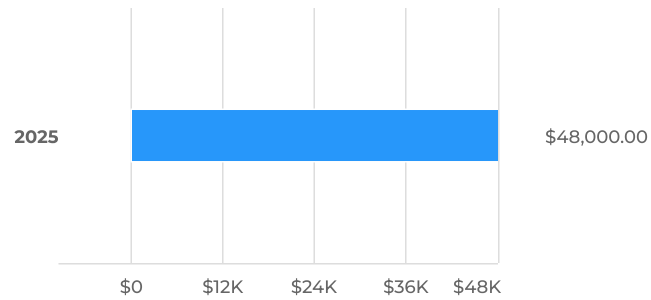
## Capital Cost

FY2025 Budget  
**\$48,000**

Total Budget (all years)  
**\$48K**

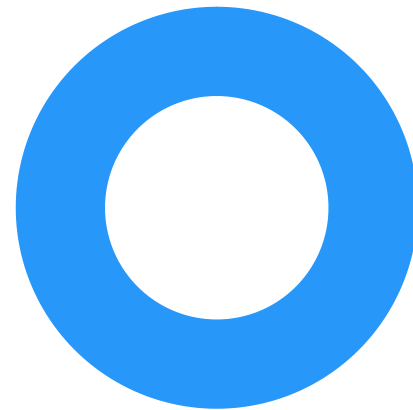
Project Total  
**\$48K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$48,000.00  
**TOTAL \$48,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Vehicle Purchase	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

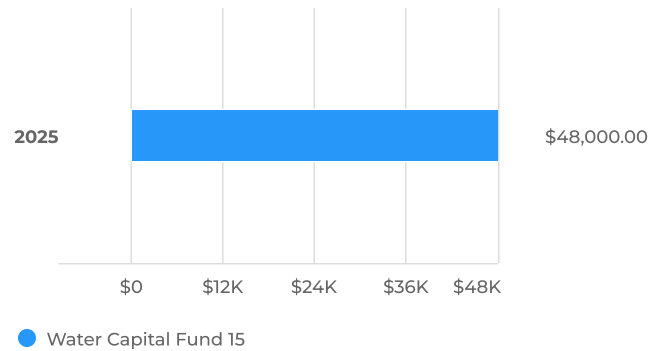
## Funding Sources

FY2025 Budget  
**\$48,000**

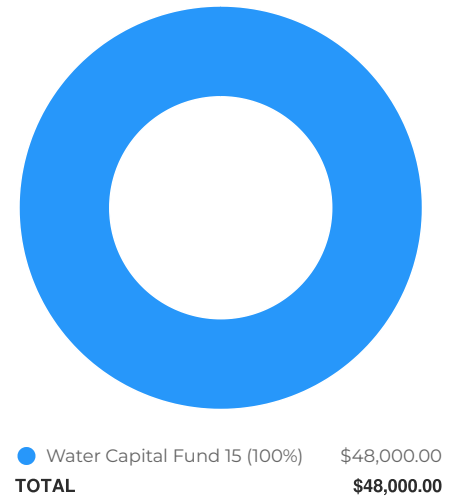
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

This requests information is generated from , Adopted Version.

## Replacement of Vehicle #10801

### Overview

Request Owner	Lisa Price, Administrative Assistant
Department	15171 Water Operations
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10801

**Purpose:** Vehicle #10801 is overdue for replacement per the District's fleet mechanics.

**Solution:** Vehicle #10801 is a 2017 Ford F150 4x4 with 141,059 miles. Based upon historic usage, this vehicle is expected to have over 157,000 miles by the end of 2025.

**Evaluation Score:** 30 (Condition IV): This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.

**Budget:** The 2025 budget includes \$48,000 for replacement of this vehicle.

### Images



### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	7

### Supplemental Attachments

 [\(/resource/cg-prod-v2/projects/documents/07c27472784901f625da.pdf\)](/resource/cg-prod-v2/projects/documents/07c27472784901f625da.pdf)

 [\(/resource/cg-prod-v2/projects/documents/bdc1dae2ff2f2be2d3cb9.pdf\)](/resource/cg-prod-v2/projects/documents/bdc1dae2ff2f2be2d3cb9.pdf)

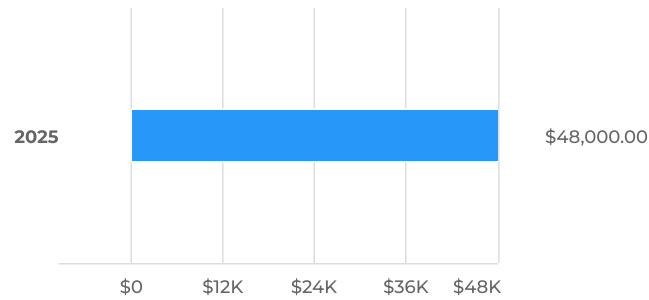
## Capital Cost

FY2025 Budget  
**\$48,000**

Total Budget (all years)  
**\$48K**

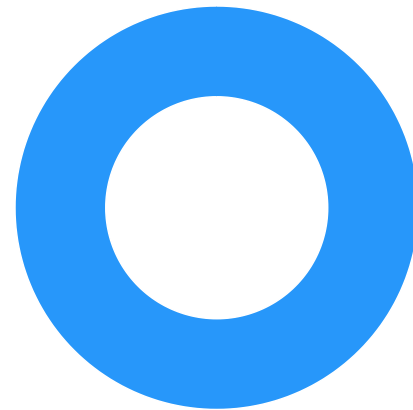
Project Total  
**\$48K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$48,000.00  
**TOTAL \$48,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

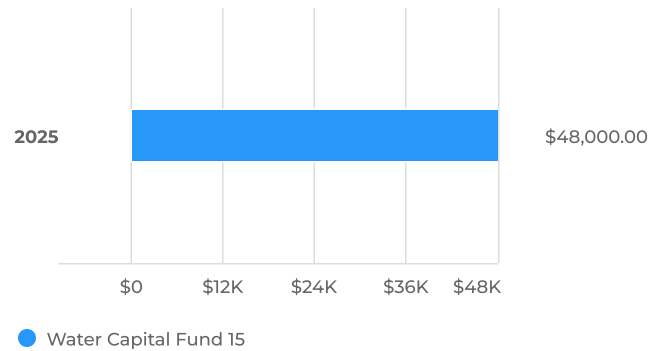
## Funding Sources

FY2025 Budget  
**\$48,000**

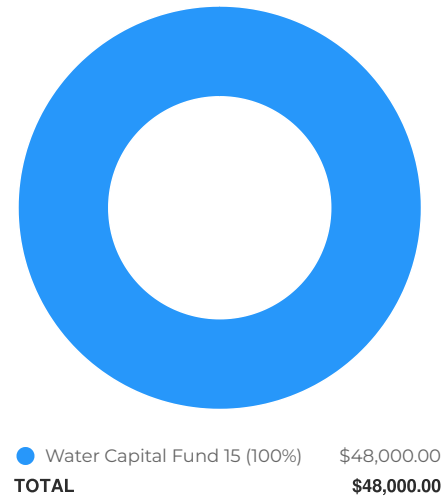
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>



This request information is generated from , Adopted Version.

## Replacement of Vehicle #10912

### Overview

Request Owner	Lisa Price, Administrative Assistant
Department	15171 Water Operations
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10912

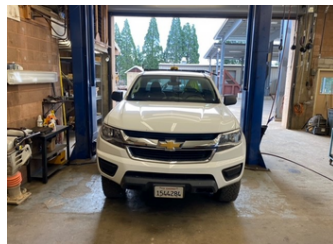
**Purpose:** Vehicle #10912 has been recommended for replacement in 2025 per the District's fleet mechanics.

**Solution:** Vehicle #10912 is a 2018 Chevy Colorado with 128,060 miles. Based upon historic usage, this vehicle is expected to have over 146,000 miles by the end of 2025.

**Evaluation Score:** 27 (Condition III): This vehicle is of high priority as it is utilized for daily treated water operations and emergency response.

**Budget:** The 2025 budget includes \$48,000 for replacement of this vehicle.

### Images



### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	7

### Supplemental Attachments

 (/resource/cg-prod-v2/projects/documents/39179cad224eae2c8760.pdf)

 (/resource/cg-prod-v2/projects/documents/52feb98d75eb85d76aa1.pdf)

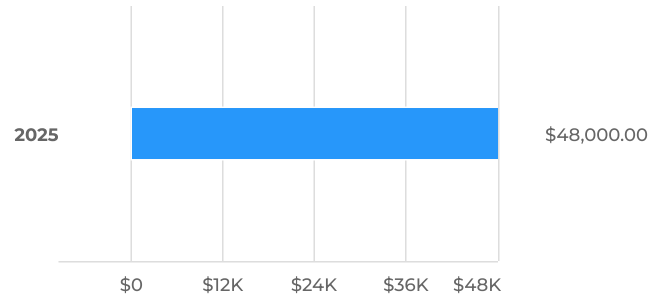
## Capital Cost

FY2025 Budget  
**\$48,000**

Total Budget (all years)  
**\$48K**

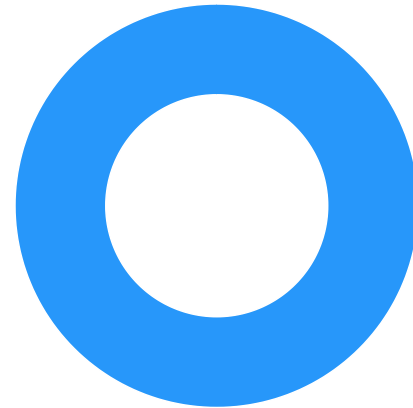
Project Total  
**\$48K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$48,000.00  
**TOTAL \$48,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

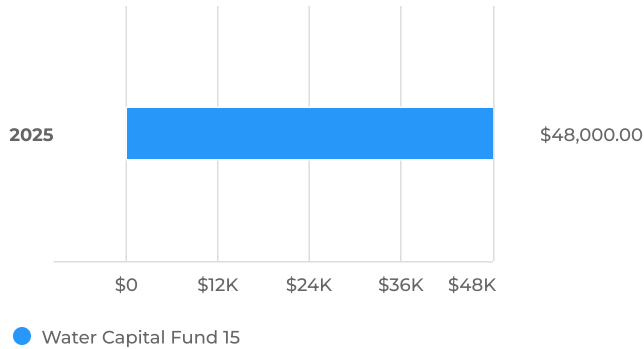
## Funding Sources

FY2025 Budget  
**\$48,000**

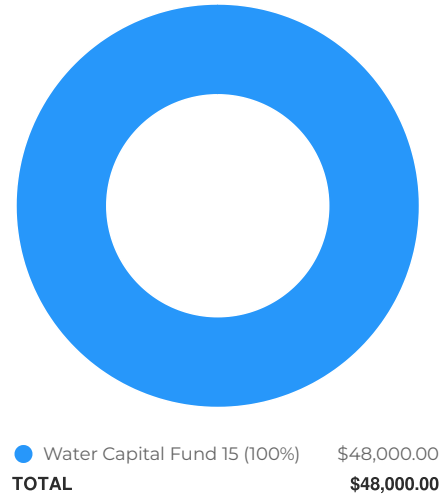
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

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# **15191 MAINTENANCE REQUESTS**

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This requests information is generated from , Adopted Version.

## 1/2-ton Pickup Truck (Replace Vehicle 10610)

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10610

**Purpose:** The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain).

**Solution:** Purchase a new, replacement 1/2-ton 4x4 pickup.

**Basis for Priority:** The existing 2015 Ford F250 (3/4-ton) 4x4 pickup truck (Asset #10610) has over 122,000 miles (June 2024) and is driven daily averaging 15,000+ miles per year, hauling materials and trailered equipment, and driving over rough terrain (off-road wear and tear). Delivery time of a replacement truck is estimated to be mid- to late-2025, aging the truck to 10 years and pushing its anticipated mileage to over 137,000 miles.

**Note:** This would be a "downsize" purchase from a 3/4-ton truck to a 1/2-ton truck.

### Images



Photos of Vehicle 10610 to be Replaced

### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

### Supplemental Attachments

 [Scoring Sheet of Vehicle 10610\(/resource/cg-prod-v2/projects/documents/45168568d0e27090943b.pdf\)](/resource/cg-prod-v2/projects/documents/45168568d0e27090943b.pdf)

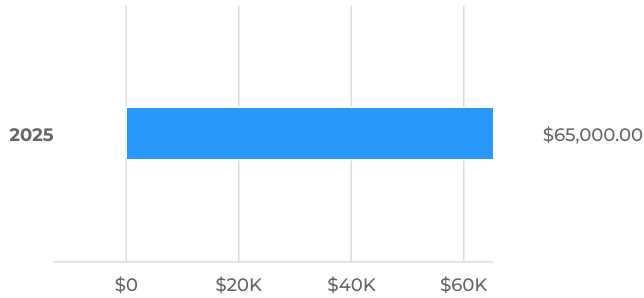
## Capital Cost

FY2025 Budget  
**\$65,000**

Total Budget (all years)  
**\$65K**

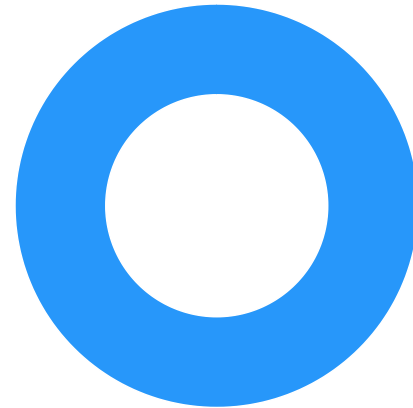
Project Total  
**\$65K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$65,000.00  
**TOTAL \$65,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$65,000	\$65,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

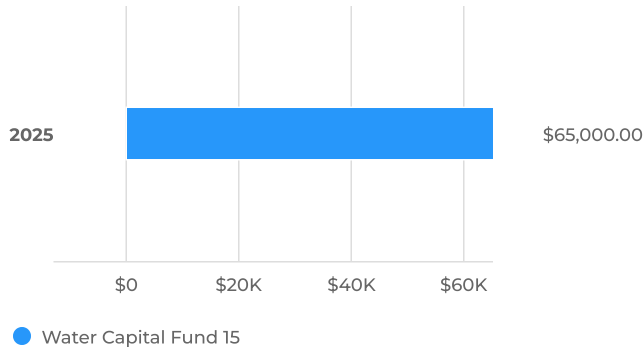
## Funding Sources

FY2025 Budget  
**\$65,000**

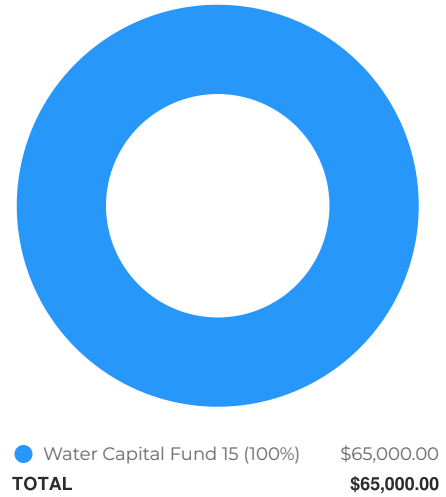
Total Budget (all years)  
**\$65K**

Project Total  
**\$65K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$65,000	\$65,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

This requests information is generated from , Adopted Version.

## 1/2-ton Pickup Truck (Replace Vehicle 10611)

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10611

**Purpose:** The District's Vegetation Control Crew needs reliable vehicles that are driven daily (often long miles) and haul materials and trailered equipment both on- and off-road (over rough terrain).

**Solution:** Purchase a new, replacement 1/2-ton 4x4 pickup.

**Basis for Priority:** The existing 2015 Ford F250 (3/4-ton) 4x4 pickup truck (Asset #10611) has over 122,000 miles (June 2024) and is driven daily averaging 15,000+ miles per year, hauling materials and trailered equipment, and driving over rough terrain (off-road wear and tear). Delivery time of a replacement truck is estimated to be mid- to late-2025, aging the truck to 10 years and pushing its anticipated mileage to over 137,000 miles.

**Note:** This would be a "downsize" purchase from a 3/4-ton truck to a 1/2-ton truck.

### Images



Photos of Vehicle 10611 to be Replaced

### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

### Supplemental Attachments

 [Scoring Sheet of Vehicle 10611\(/resource/cg-prod-v2/projects/documents/4a179c9ae522bc853d7a.pdf\)](/resource/cg-prod-v2/projects/documents/4a179c9ae522bc853d7a.pdf)



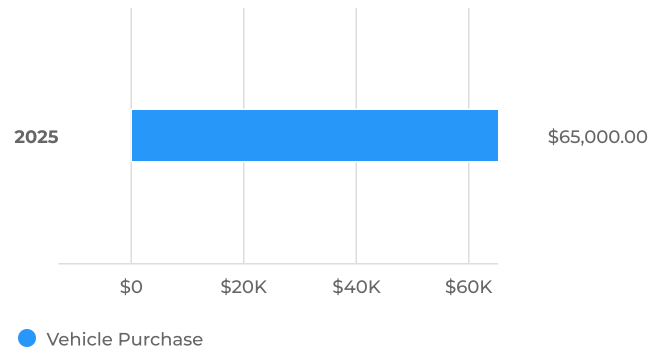
## Capital Cost

FY2025 Budget  
**\$65,000**

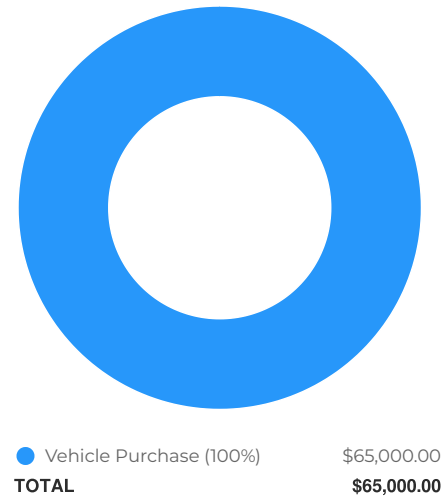
Total Budget (all years)  
**\$65K**

Project Total  
**\$65K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$65,000	\$65,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

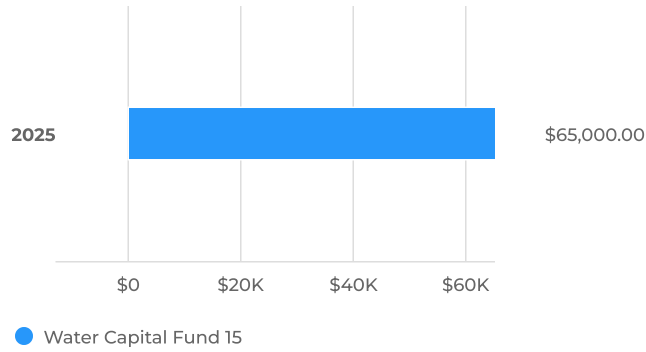
## Funding Sources

FY2025 Budget  
**\$65,000**

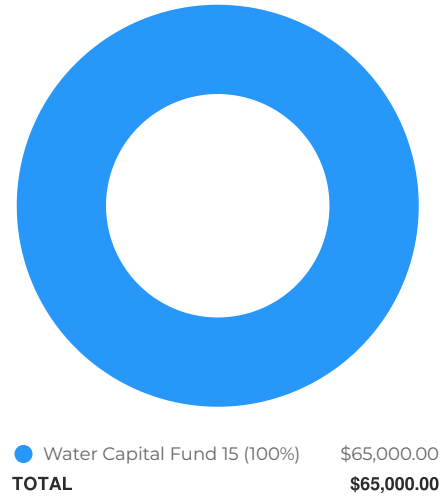
Total Budget (all years)  
**\$65K**

Project Total  
**\$65K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Capital Fund 15	\$65,000	\$65,000
<b>Total</b>	<b>\$65,000</b>	<b>\$65,000</b>

This requests information is generated from , Adopted Version.

## Compact Pickup Truck (Replace Vehicle 10906)

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

### Description

#### Replacement of Vehicle #10906

**Purpose:** The District's dedicated "underground facility locator" needs a reliable vehicle to respond to all USA North 811 (Underground Service Alert) excavation tickets submitted by various utilities/counties (PG&E, AT&T, communications, sewer, etc.).

**Solution:** Purchase a new, replacement compact/midsize 4x4 pickup.

**Basis for Priority:** The existing 2018 Dodge 1500 (1/2-ton) 4x4 pickup truck (Asset #10906) has over 121,000 miles (June 2024) and is driven daily, averaging 20,000+ miles per year, responding to all USA tickets throughout the District's entire service area. Delivery time of a replacement truck is estimated to be mid- to late-2025, aging the truck to 7 years and pushing its anticipated mileage to over 141,000 miles.

**Note:** This would be a "downsize" purchase from a long-bed 1/2-ton truck to a short-bed compact/midsize truck.

### Images



Photos of Vehicle 10906 to be Replaced

### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

### Supplemental Attachments

 [Scoring Sheet of Vehicle 10906\(/resource/cg-prod-v2/projects/documents/58f067954f5b7fe7c10c.pdf\)](/resource/cg-prod-v2/projects/documents/58f067954f5b7fe7c10c.pdf)

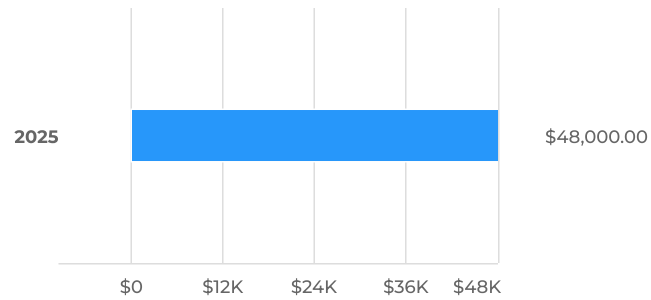
## Capital Cost

FY2025 Budget  
**\$48,000**

Total Budget (all years)  
**\$48K**

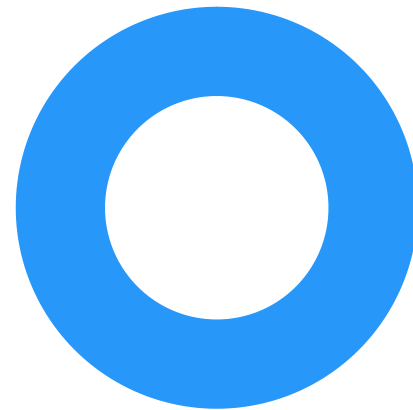
Project Total  
**\$48K**

Capital Cost by Year (Adopted)



● Vehicle Purchase

Capital Cost for Budgeted Years (Adopted)



● Vehicle Purchase (100%) \$48,000.00  
**TOTAL \$48,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

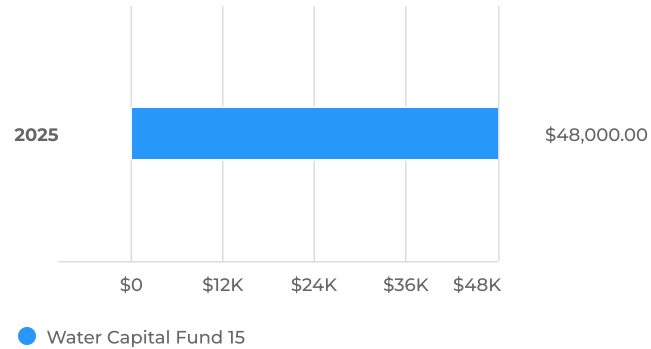
## Funding Sources

FY2025 Budget  
**\$48,000**

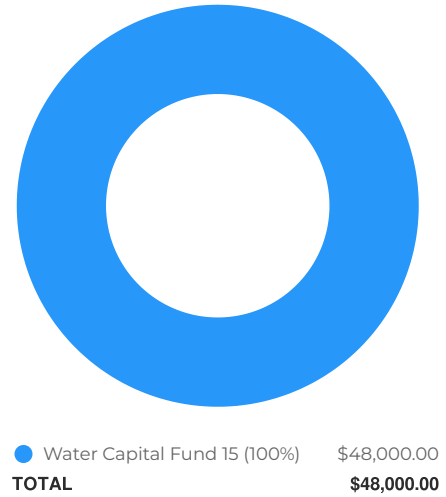
Total Budget (all years)  
**\$48K**

Project Total  
**\$48K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$48,000	\$48,000
<b>Total</b>	<b>\$48,000</b>	<b>\$48,000</b>

This request information is generated from , Adopted Version.

## Fixed Generator - Placer Yard

---

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

---

### Description

**Purpose:** The District's Placer Maintenance Yard, located at 1900 Gold Hill Road in a rural area of Newcastle, needs a reliable source of backup/standby power.

**Solution:** Purchase and install a new fixed/stationary, propane generator system. An outside contractor would install a generator and transfer switches on both the office building and warehouse. The Placer Maintenance Crew would install new conduit between the office building and warehouse, and a new propane/gas line to the generator pad.

**Basis for Priority:** The Maintenance Department's Placer Crew reports to/operates out of this yard daily and supports the District's raw and treated water distribution systems throughout Placer County, as well as Lake of the Pines (Nevada County) as needed. Currently, the yard has no reliable source of backup/standby power to operate its fuel pumps, well (bathrooms/drinking water), office (telephones, computers and internet connection), shops, etc.

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### Images



Photo of Similar Type Fixed Generator

---

### Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

---

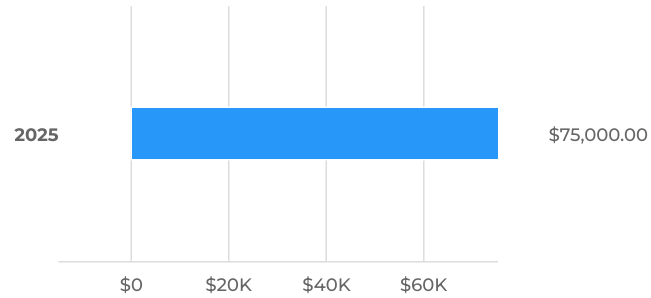
## Capital Cost

FY2025 Budget  
**\$75,000**

Total Budget (all years)  
**\$75K**

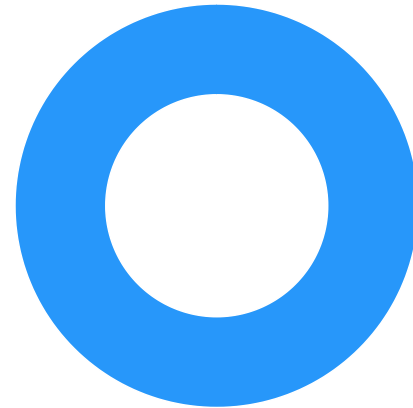
Project Total  
**\$75K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$75,000.00  
**TOTAL \$75,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment Purchase	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

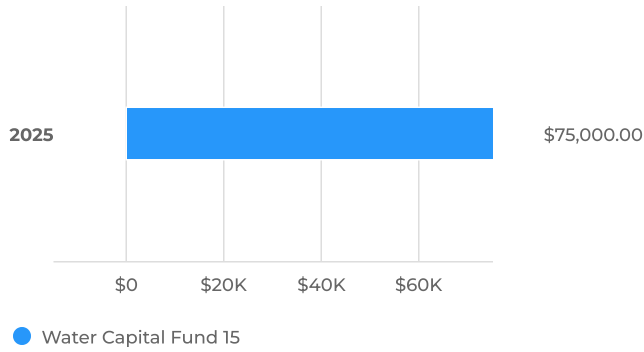
## Funding Sources

FY2025 Budget  
**\$75,000**

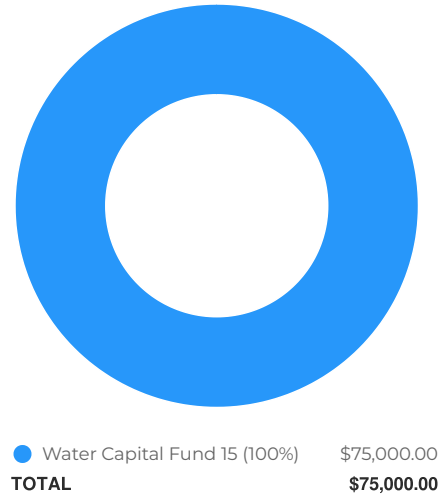
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Capital Fund 15	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>



This request information is generated from , Adopted Version.

## Ironworker Machine - Welding Shop

---

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

---

### Description

**Purpose:** The 2-person Welding Crew serves/supports not only the Maintenance Department, but all departments throughout the District. Keeping the Welding Shop outfitted with the tools and machines they need to be efficient and produce work products that are oftentimes complex in nature is a great benefit to the District.

**Solution:** Purchase a new, electric ironworker machine.

**Basis for Priority:** An ironworker machine is a fabrication unit used in metal workshops to process metal in various ways. A typical ironworker can shear, punch, notch or even bend metal products without requiring extensive setup times or complicated jig setups. An ironworker machine will expedite the Welder's fabrication process and save future expenses on parts and materials. This one tool will eliminate the need and use of multiple other tools. The ironworker machine can be used in: (1) retrofitting/repairing light-medium-heavy duty trucks and heavy equipment; (2) fabricating gates, catwalks and safety handrails, which help to keep District employees and the general public safe; (3) fabricating specialty tools; and (4) fabricating new and replacement raw water delivery boxes.

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### Images



Photo of Similar Type Ironworker Machine

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### Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

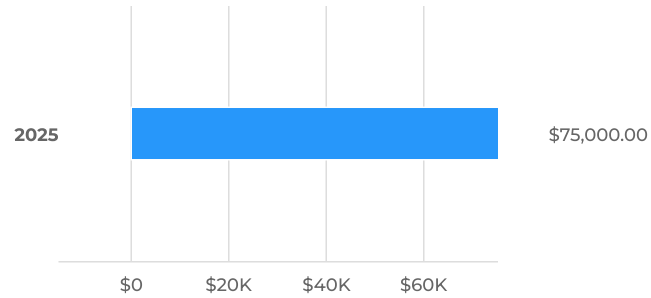
## Capital Cost

FY2025 Budget  
**\$75,000**

Total Budget (all years)  
**\$75K**

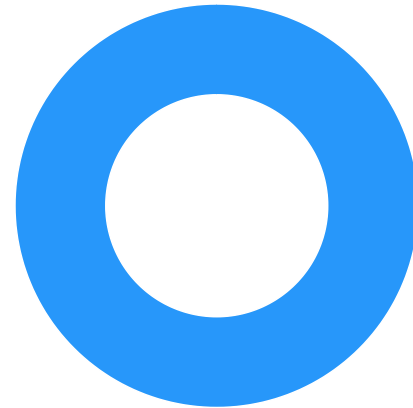
Project Total  
**\$75K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$75,000.00  
**TOTAL \$75,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment Purchase	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

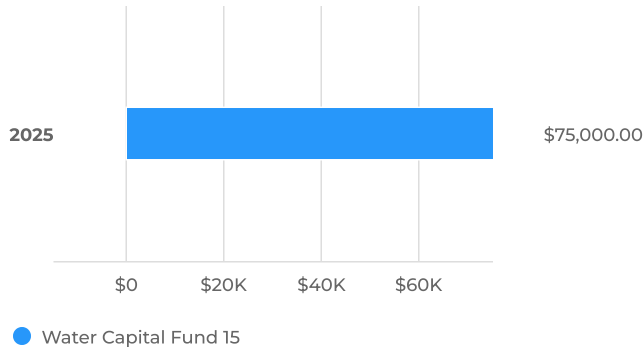
## Funding Sources

FY2025 Budget  
**\$75,000**

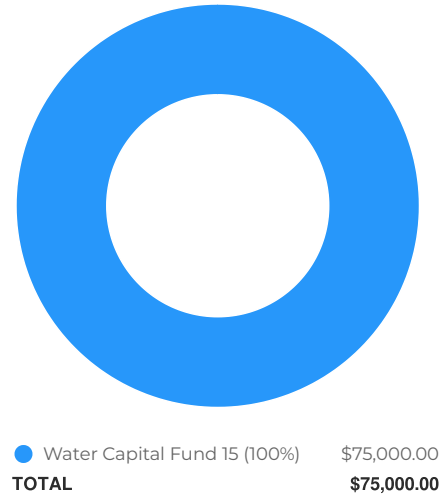
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

This requests information is generated from , Adopted Version.

## Mini Excavator - Maintenance Fleet

---

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
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 utilized different sizes of excavators to repair leaks, build berms, masticate the District's access and egress, and install new raw water conduits. A mini excavator is one of, if not the most utilized type of excavator within the District's fleet.

**Solution:** Purchase a new track mini excavator, similar in size to a Bobcat E35 (which is a medium-sized machine that is larger than a true mini, but smaller than a large excavator).

**Basis for Priority:** A mini excavator is a vital tool for the raw water crews to use on a daily basis. Currently, the Maintenance Department has one Bobcat E35 mini excavator in its fleet, and a second similar machine will aid in achieving the District's mission and goals. 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.

**Note:** This purchase would be a CARB-compliant net benefit to the District.

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### Images



Photo of Similar Type Mini Excavator

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### Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

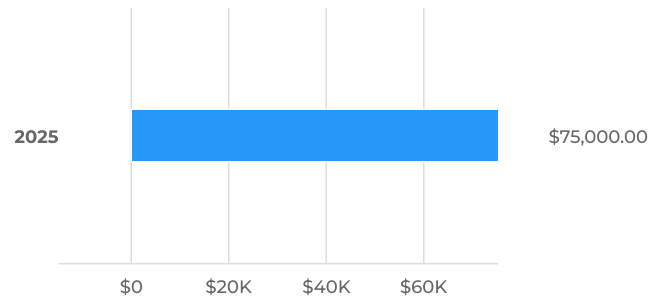
## Capital Cost

FY2025 Budget  
**\$75,000**

Total Budget (all years)  
**\$75K**

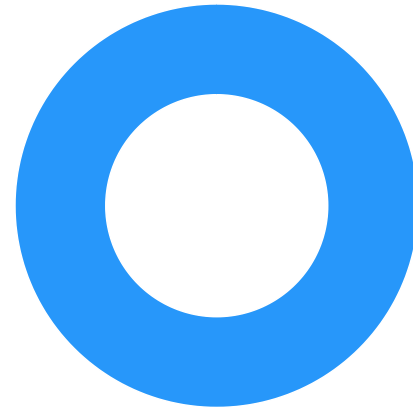
Project Total  
**\$75K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$75,000.00  
**TOTAL \$75,000.00**

### Capital Cost Breakdown

Capital Cost	FY2025	Total
Equipment Purchase	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

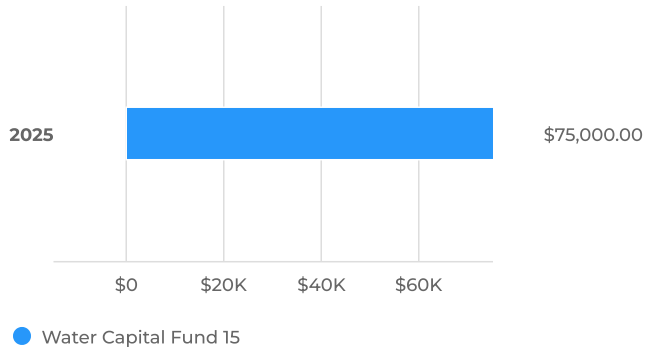
## Funding Sources

FY2025 Budget  
**\$75,000**

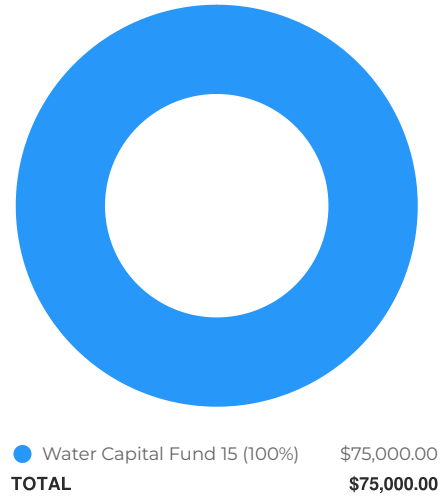
Total Budget (all years)  
**\$75K**

Project Total  
**\$75K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Water Capital Fund 15	\$75,000	\$75,000
<b>Total</b>	<b>\$75,000</b>	<b>\$75,000</b>

This request information is generated from , Adopted Version.

## Vacuum Excavator Truck - Maintenance Fleet

### Overview

Request Owner	Jennifer Vendley, Administrative Analyst
Department	15191 Maintenance
Type	Capital Equipment
Project Number	N/A

### Description

**Purpose:** Vacuum (excavator) trucks are innovative machines used to break up, collect and haul away soil and other debris. The core purpose of a vacuum truck is a non-destructive, efficient way to dig and locate utilities without the possibility of damaging the District's infrastructure, other utility infrastructure or personal property. Vacuum trucks supply regulated high pressure water to break down soil, combined with a powerful vacuum to remove the soil from the excavation. In turn, this allows the operator to locate, dig and excavate without disturbing the surrounding job site or underground utilities.

**Solution:** Purchase a new vacuum truck.

**Basis for Priority:** The Maintenance Department's Placer Crew, located in Newcastle, supports the District's raw and treated water distribution systems throughout Placer County, as well as Lake of the Pines (Nevada County) as needed. A new vacuum truck would be assigned to the Placer Yard, but can also be utilized by Grass Valley Crews, as well as the Hydroelectric Department. The existing vacuum truck is assigned to the Grass Valley Yard and utilized almost daily, given the District's aging infrastructure and the constant need to repair leaks. At times there are multiple leaks in a single day, requiring the need for two vacuum trucks. When the existing vacuum truck needs service and/or repair, it often involves ordering specialty parts with "long lead times" and a redundant truck is necessary.

**Note:** This purchase would be a CARB-compliant net benefit to the District.

### Images



Photo of Similar Type Vacuum Excavator Truck



Similar Vacuum Excavator Truck In Use

### Details

New Purchase or Replacement	New
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

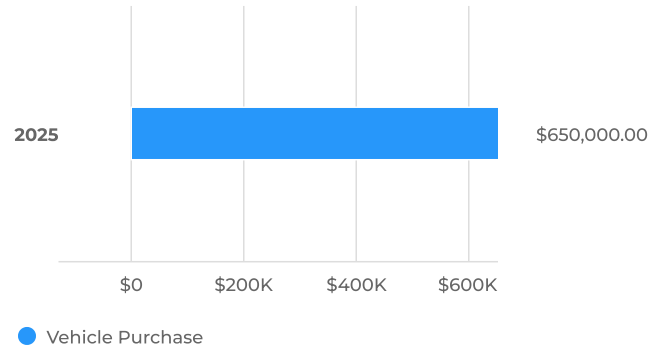
## Capital Cost

FY2025 Budget  
**\$650,000**

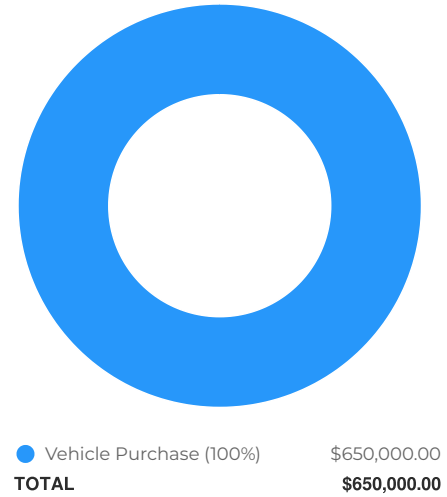
Total Budget (all years)  
**\$650K**

Project Total  
**\$650K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	Total
Vehicle Purchase	\$650,000	\$650,000
<b>Total</b>	<b>\$650,000</b>	<b>\$650,000</b>



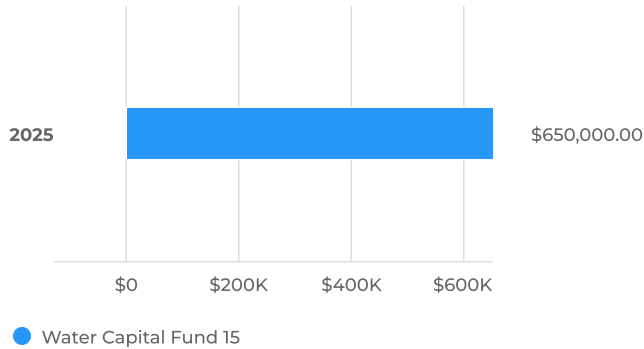
## Funding Sources

FY2025 Budget  
**\$650,000**

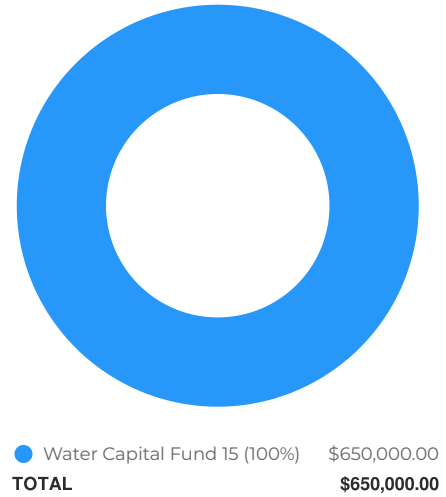
Total Budget (all years)  
**\$650K**

Project Total  
**\$650K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Water Capital Fund 15	\$650,000	\$650,000
<b>Total</b>	<b>\$650,000</b>	<b>\$650,000</b>

---

# **55112 HYDRO ADMIN REQUESTS**

---

This requests information is generated from , Adopted Version.

# Bowman North Dam Upstream Lining Improvements

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2359

## Description

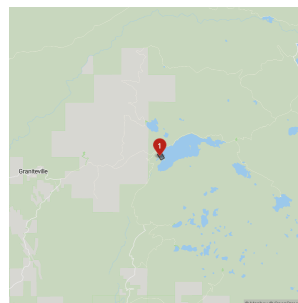
Continuing project from 2023. Maintenance and Repair: Improve the failing lining on the upstream face of Bowman North Dam. The existing lining has been damaged by extreme freeze/thaw action of the concrete at a high elevation and is in need of significant repair to prevent serious damage to critical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

## Images



Bowman North Upstream

## Location



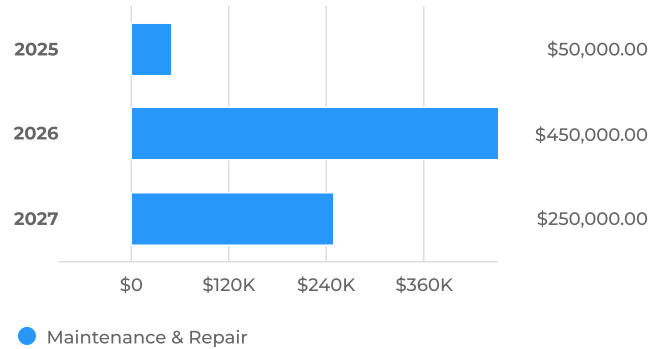
## Project Purpose

Fix and improve the lining on the upstream side of the Bowman North Dam. Repairs are being required by the Division of Safety of Dams (DSOD).

## Capital Cost

Total Historical **\$162,270**     
 FY2025 Budget **\$50,000**     
 Total Budget (all years) **\$750K**     
 Project Total **\$912.27K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$62,270	\$0	\$0	\$0	\$62,270
Maintenance & Repair	\$100,000	\$50,000	\$450,000	\$250,000	\$850,000
<b>Total</b>	<b>\$162,270</b>	<b>\$50,000</b>	<b>\$450,000</b>	<b>\$250,000</b>	<b>\$912,270</b>

## Funding Sources

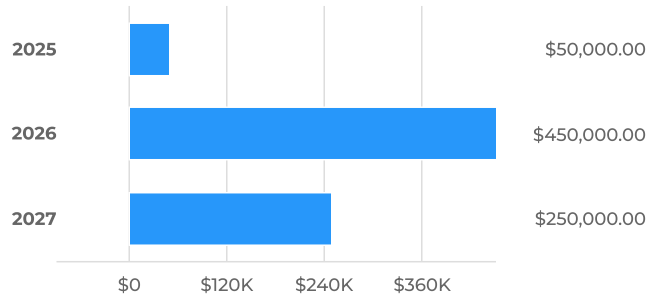
Total Historical  
**\$162,270**

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$750K**

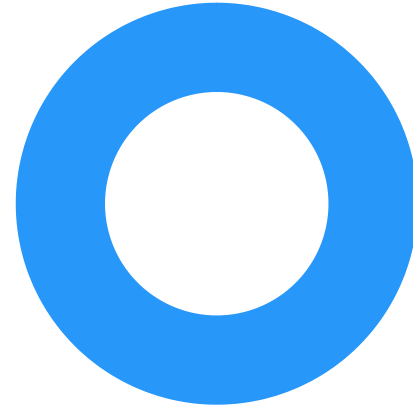
Project Total  
**\$912.27K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$750,000  
**TOTAL \$750,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Hydroelectric Capital Fund 55	\$162,270	\$50,000	\$450,000	\$250,000	\$912,270
<b>Total</b>	<b>\$162,270</b>	<b>\$50,000</b>	<b>\$450,000</b>	<b>\$250,000</b>	<b>\$912,270</b>

This requests information is generated from , Adopted Version.

# Chicago Park Powerhouse Refurbishment

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	02/03/2023
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2655

---

## Description

This is a continuing project from 2023. Replace or upgrade the existing turbine, main transformer, 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.

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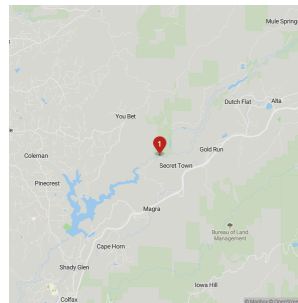
## Images



CP Powerhouse

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## Location



## Project Purpose

Improve facility efficiency and performance by replacing or upgrading the existing turbine and main transformer and ensure safe plant operation by disassembling, cleaning, and rebuilding the generator at Chicago Park Powerhouse. The existing transformer is approximately 60 years old, which is beyond the industry's standard life expectancy. If not replaced, the transformer could experience a catastrophic failure, potential damage to property and life beyond the boundaries of the District, and unplanned unit downtime and loss of revenue for the District.

## Capital Cost

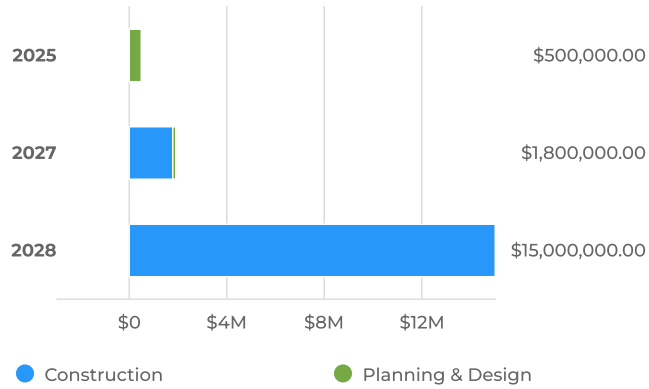
Total Historical  
**\$1,000,000**

FY2025 Budget  
**\$500,000**

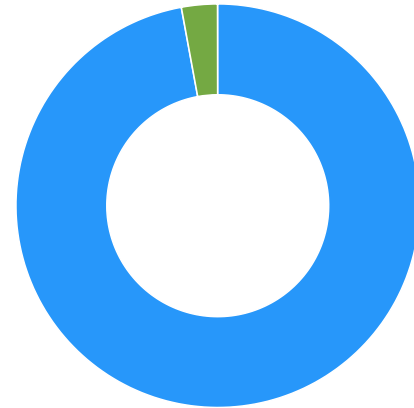
Total Budget (all years)  
**\$17.3M**

Project Total  
**\$18.3M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



● Construction (97%) \$16,800,000.00  
● Planning & Design (3%) \$500,000.00  
**TOTAL \$17,300,000.00**

### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2027	FY2028	Total
Planning & Design	\$600,000	\$500,000	\$0	\$0	\$1,100,000
Construction	\$400,000	\$0	\$1,800,000	\$15,000,000	\$17,200,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$1,800,000</b>	<b>\$15,000,000</b>	<b>\$18,300,000</b>

## Funding Sources

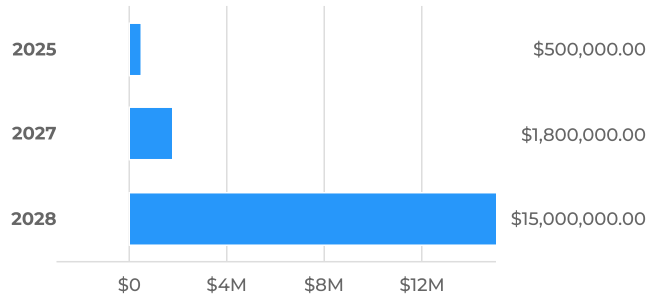
Total Historical  
**\$1,000,000**

FY2025 Budget  
**\$500,000**

Total Budget (all years)  
**\$17.3M**

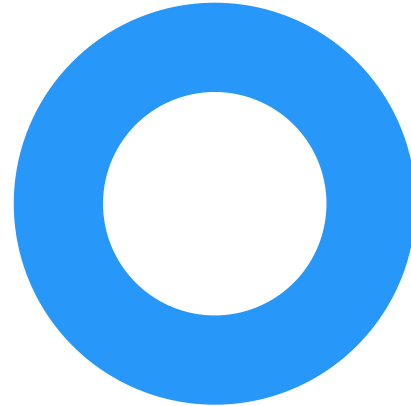
Project Total  
**\$18.3M**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$17,300,000.00  
**TOTAL \$17,300,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2027	FY2028	Total
Hydroelectric Capital Fund 55	\$1,000,000	\$500,000	\$1,800,000	\$15,000,000	\$18,300,000
<b>Total</b>	<b>\$1,000,000</b>	<b>\$500,000</b>	<b>\$1,800,000</b>	<b>\$15,000,000</b>	<b>\$18,300,000</b>



This requests information is generated from , Adopted Version.

# Christmas Tree Spill Gate Replacement

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2599

## Description

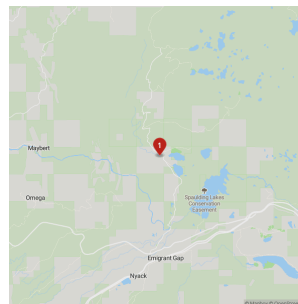
Replace the existing radial gate with an overshot gate to improve personnel safety and operational performance. The new gate will be designed to accommodate passive overflow, which will eliminate the need to dispatch District staff to this site to make flow changes.

## Images



Christmas Tree Spill Gate

## Location



## Supplemental Attachments

 [CTSG\(/resource/cg-prod-v2/projects/documents/c65f4c11702b4483edf7.JPG\)](CTSG(/resource/cg-prod-v2/projects/documents/c65f4c11702b4483edf7.JPG))

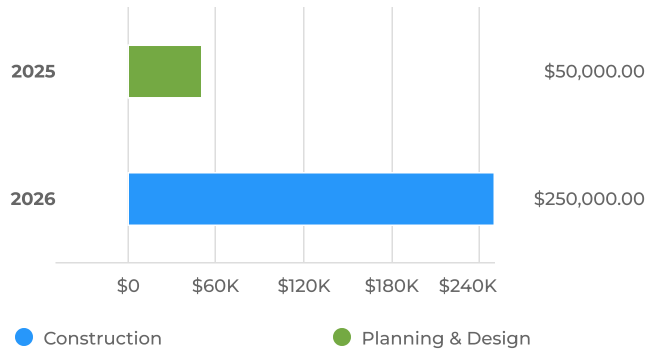
## Project Purpose

Improve canal operational efficiency and reduce safety hazards related to operator call-outs during storm events. The existing gate must be manually operated by District staff to release water during high-flow events. This presents a danger to the safety of District operators who must travel to the remote site often during storm events to make flow changes.

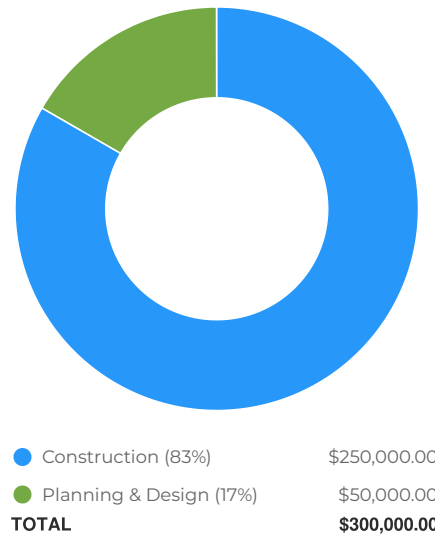
### Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$50,000</b>	<b>\$300K</b>	<b>\$300K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Planning & Design	\$50,000	\$0	\$50,000
Construction	\$0	\$250,000	\$250,000
<b>Total</b>	<b>\$50,000</b>	<b>\$250,000</b>	<b>\$300,000</b>

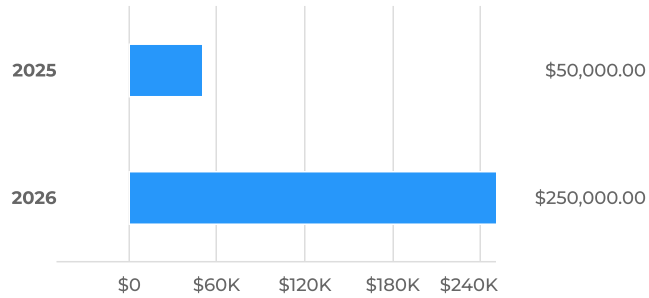
## Funding Sources

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$300K**

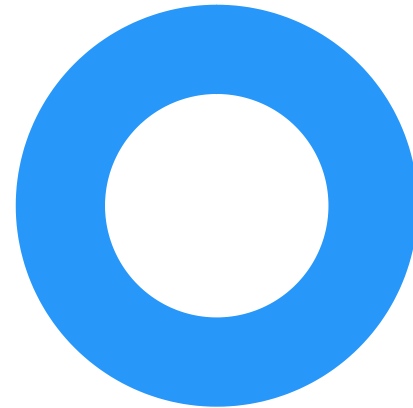
Project Total  
**\$300K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$300,000.00  
**TOTAL \$300,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$50,000	\$250,000	\$300,000
<b>Total</b>	<b>\$50,000</b>	<b>\$250,000</b>	<b>\$300,000</b>

This request information is generated from , Adopted Version.

## Deer Creek Excitation Upgrade

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### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2395

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### Description

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

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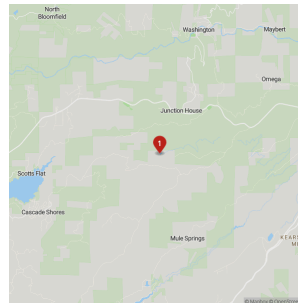
### Images



Deer Creek Powerhouse

---

### Location



### Project Purpose

Replace the existing excitation system (1970's vintage) at Deer Creek Powerhouse.

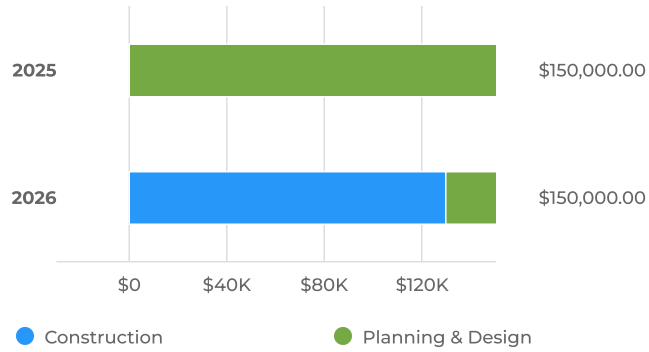
## Capital Cost

FY2025 Budget  
**\$150,000**

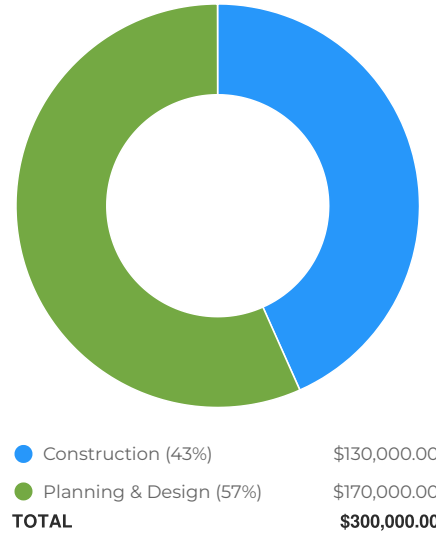
Total Budget (all years)  
**\$300K**

Project Total  
**\$300K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Planning & Design	\$150,000	\$20,000	\$170,000
Construction	\$0	\$130,000	\$130,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>

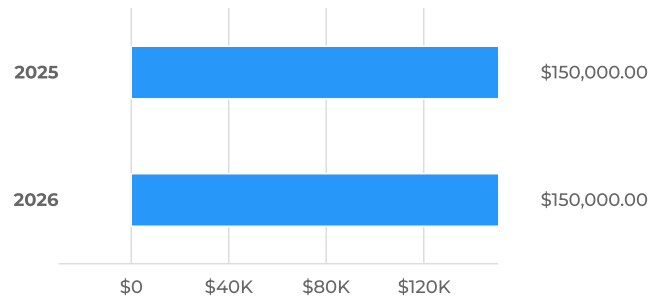
## Funding Sources

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$300K**

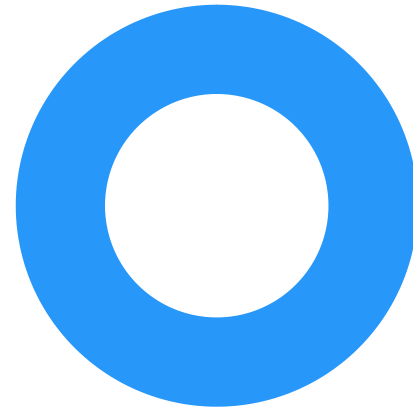
Project Total  
**\$300K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$300,000  
**TOTAL \$300,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$150,000	\$150,000	\$300,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>

This request information is generated from , Adopted Version.

# Deer Creek Powerhouse Communications Upgrade

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2665

## Description

Design and install a new microwave data link from KLOVE Tower/Deer Creek Powerhouse to Hydro HQ. Includes specifying hardware, design, and installation work.

## Images



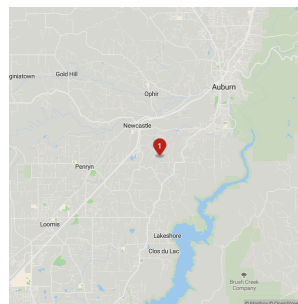
Deer Creek Powerhouse



Data Link

## Location

Address: Powerhouse Road



## Project Purpose

Establish a new data link for critical information transfer from KLOVE Tower/Deer Creek Powerhouse to Hydro HQ.

## Capital Cost

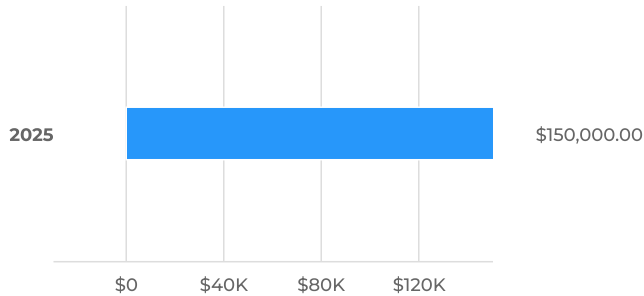
Total Historical  
**\$150,000**

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$150K**

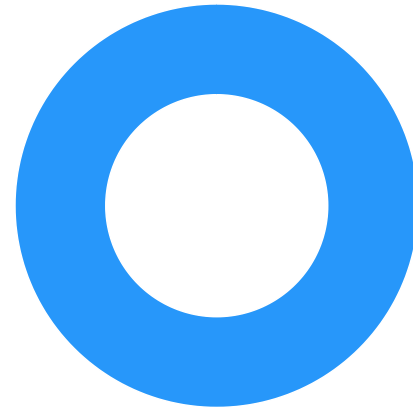
Project Total  
**\$300K**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$150,000.00  
**TOTAL \$150,000.00**

### Capital Cost Breakdown

Capital Cost	Historical	FY2025	Total
Construction	\$150,000	\$150,000	\$300,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>



## Funding Sources

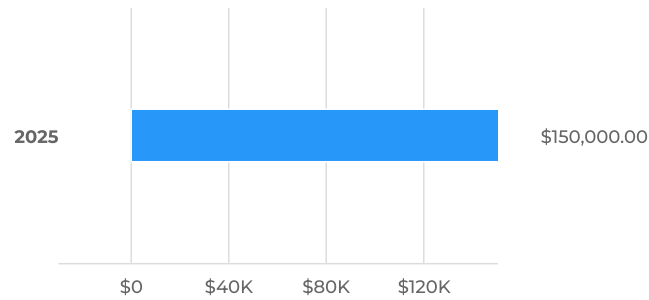
Total Historical  
**\$150,000**

FY2025 Budget  
**\$150,000**

Total Budget (all years)  
**\$150K**

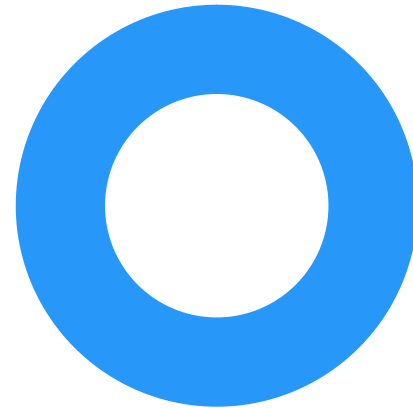
Project Total  
**\$300K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$150,000  
**TOTAL \$150,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Hydroelectric Capital Fund 55	\$150,000	\$150,000	\$300,000
<b>Total</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$300,000</b>

This requests information is generated from , Adopted Version.

# Deer Creek Powerhouse Generator Breaker and Switchgear Replacement

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2027
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2722

---

## Description

Design a new, modern system with lower arc flash hazard for use in the powerhouse. Adding new protective relays will also improve the protection scheme by providing faster tripping time.

---

## Images

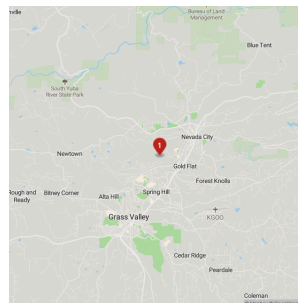


Deer Creek Powerhouse

---

## Location

Address: Deer Creek Lane



## Project Purpose

Replace the existing generator breaker and switchgear to reduce safety risks for onsite staff.

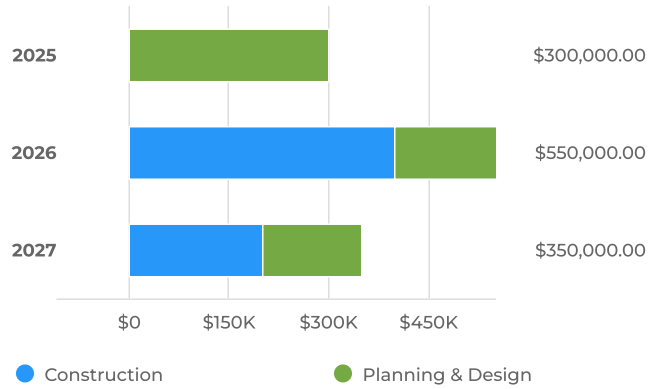
## Capital Cost

FY2025 Budget  
**\$300,000**

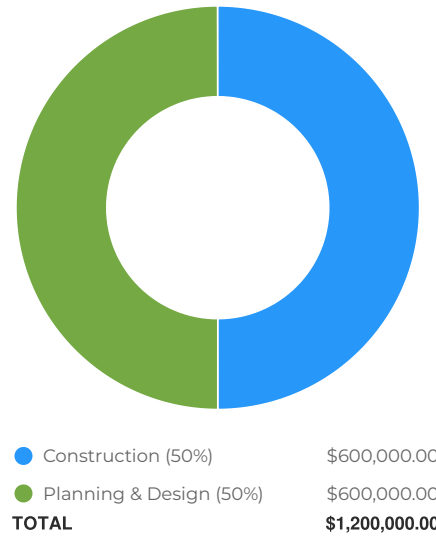
Total Budget (all years)  
**\$1.2M**

Project Total  
**\$1.2M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



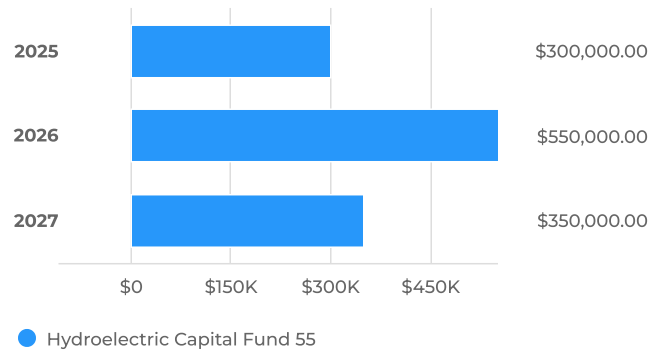
### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	FY2027	Total
Planning & Design	\$300,000	\$150,000	\$150,000	\$600,000
Construction	\$0	\$400,000	\$200,000	\$600,000
<b>Total</b>	<b>\$300,000</b>	<b>\$550,000</b>	<b>\$350,000</b>	<b>\$1,200,000</b>

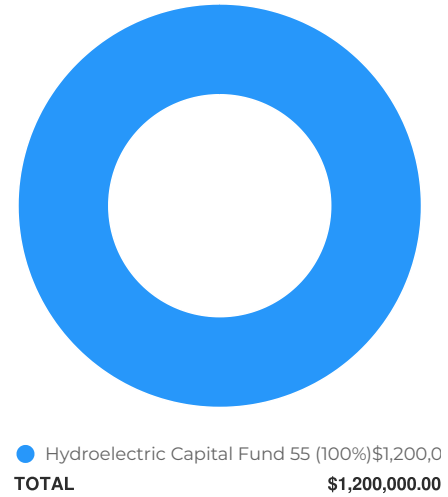
## Funding Sources

FY2025 Budget **\$300,000**      Total Budget (all years) **\$1.2M**      Project Total **\$1.2M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	FY2027	Total
Hydroelectric Capital Fund 55	\$300,000	\$550,000	\$350,000	\$1,200,000
<b>Total</b>	<b>\$300,000</b>	<b>\$550,000</b>	<b>\$350,000</b>	<b>\$1,200,000</b>

This requests information is generated from , Adopted Version.

## Dutch Flat #2 RTU Replacement

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### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2723

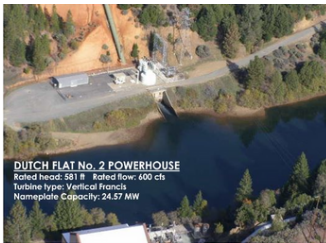
---

### Description

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

---

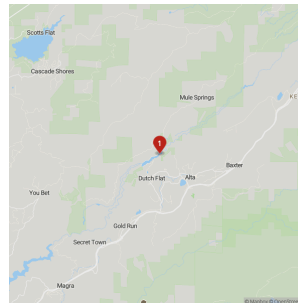
### Images



Dutch Flat #2 Powerhouse

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### Location



### Project Purpose

Replace end-of-life remote terminal unit (RTU) with modern and more reliable equipment.

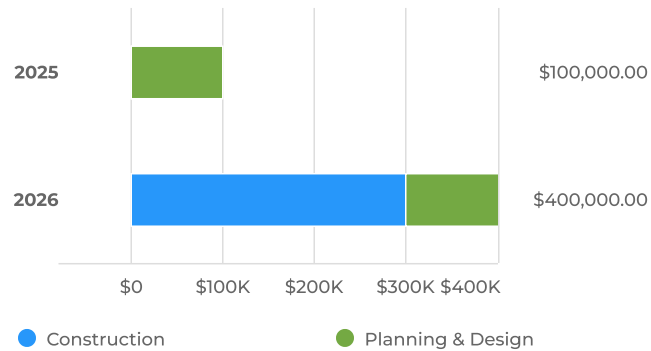
## Capital Cost

FY2025 Budget  
**\$100,000**

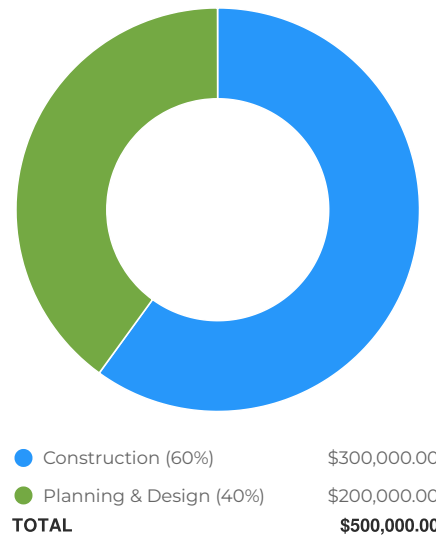
Total Budget (all years)  
**\$500K**

Project Total  
**\$500K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	FY2025	FY2026	Total
Planning & Design	\$100,000	\$100,000	\$200,000
Construction	\$0	\$300,000	\$300,000
<b>Total</b>	<b>\$100,000</b>	<b>\$400,000</b>	<b>\$500,000</b>

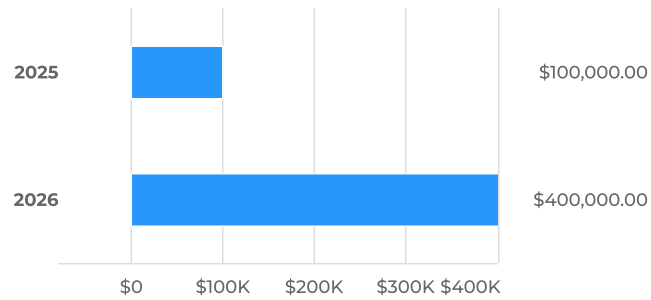
## Funding Sources

FY2025 Budget  
**\$100,000**

Total Budget (all years)  
**\$500K**

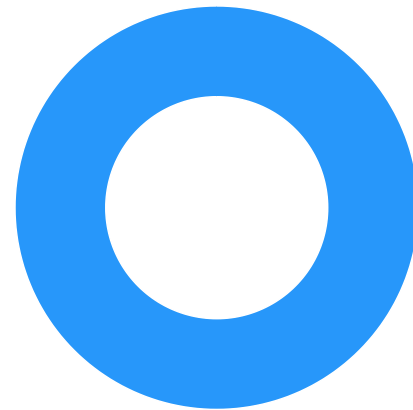
Project Total  
**\$500K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$500,000.00  
**TOTAL \$500,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$100,000	\$400,000	\$500,000
<b>Total</b>	<b>\$100,000</b>	<b>\$400,000</b>	<b>\$500,000</b>

This requests information is generated from , Adopted Version.

## Dutch Flat Flume Repair

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2724

### Description

Repair flume joints, buttresses, and other sources of leaks to prevent erosion and damage to the conduit which would prevent flow from reaching the Dutch Flat #2 Powerhouse for power generation.

### Images

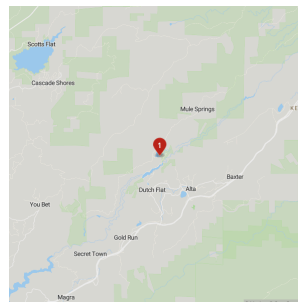


Dutch Flat Flume



Dutch Flat Flume 2

### Location



### Project Purpose

Make repairs to improve the reliability of the Dutch Flat Flume.



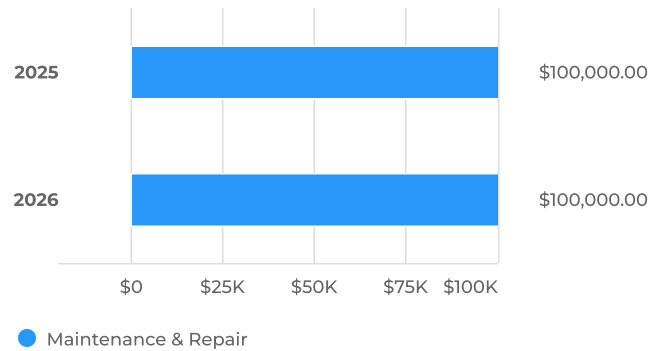
## Capital Cost

FY2025 Budget  
**\$100,000**

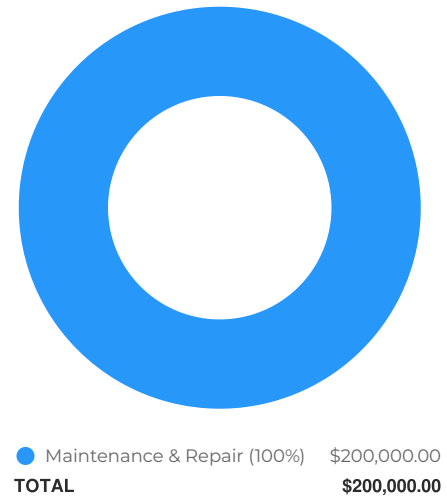
Total Budget (all years)  
**\$200K**

Project Total  
**\$200K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Maintenance & Repair	\$100,000	\$100,000	\$200,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>

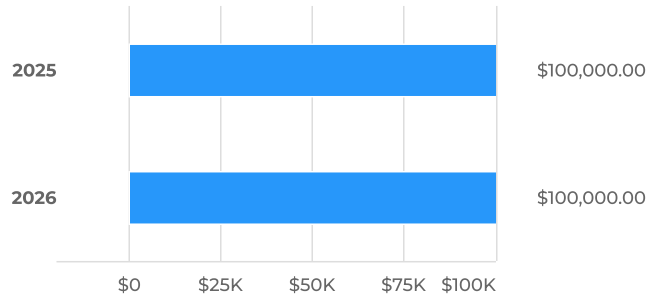
## Funding Sources

FY2025 Budget  
**\$100,000**

Total Budget (all years)  
**\$200K**

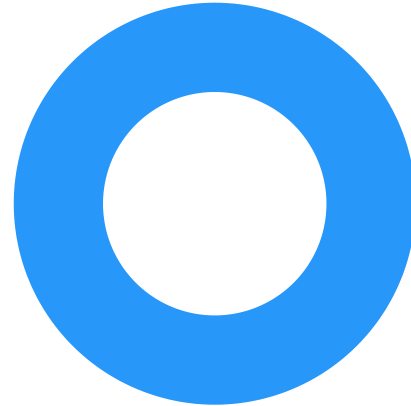
Project Total  
**\$200K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$200,000  
**TOTAL \$200,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$100,000	\$100,000	\$200,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$200,000</b>

This requests information is generated from , Adopted Version.

# Dutch Flat Forebay Drain Line Repair

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2725

## Description

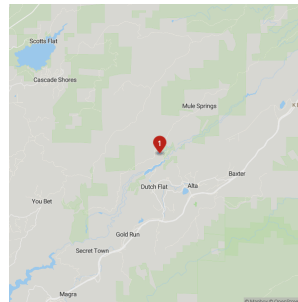
Dig up the drain line to investigate a blockage observed during a remote operating vehicle inspection in 2023. Make repairs or replace sections of the pipe once the extent of the damage is known.

## Images



Dutch Flat Forebay

## Location



## Project Purpose

Inspect the blanket drain and write an engineering evaluation per FERC Part 12D Recommendation.

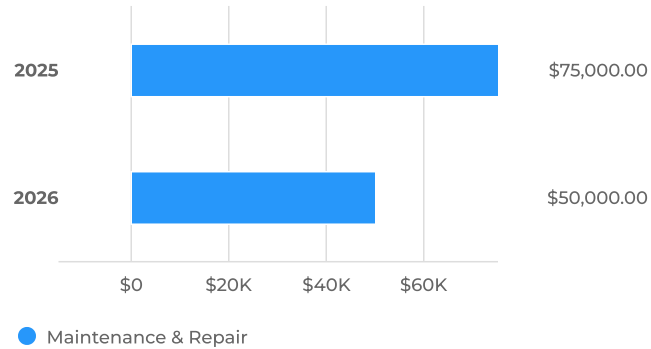
## Capital Cost

FY2025 Budget  
**\$75,000**

Total Budget (all years)  
**\$125K**

Project Total  
**\$125K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Maintenance & Repair	\$75,000	\$50,000	\$125,000
<b>Total</b>	<b>\$75,000</b>	<b>\$50,000</b>	<b>\$125,000</b>

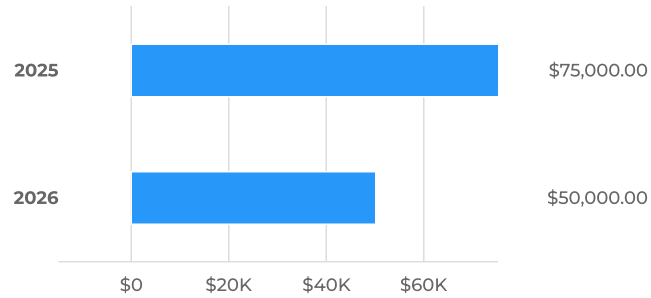
## Funding Sources

FY2025 Budget  
**\$75,000**

Total Budget (all years)  
**\$125K**

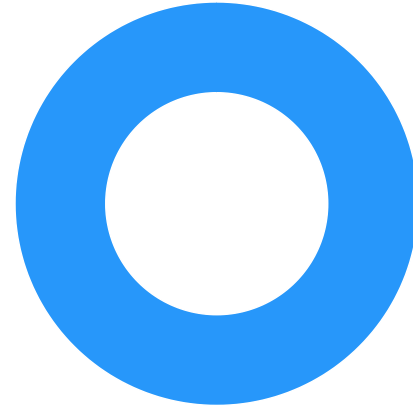
Project Total  
**\$125K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$125,000  
**TOTAL \$125,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$75,000	\$50,000	\$125,000
<b>Total</b>	<b>\$75,000</b>	<b>\$50,000</b>	<b>\$125,000</b>

This requests information is generated from , Adopted Version.

## French Lake LLO Gate Improvements

---

### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2658

---

### Description

Repair or replace the hydraulic gate control system pending underwater inspection. The existing hydraulic lines, 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 lead to a suspension of the District's ability to store and pass water at that facility.

---

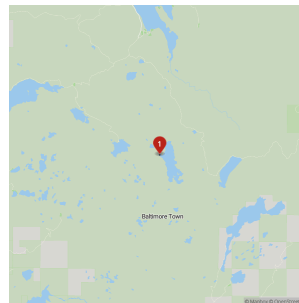
### Images



French Lake Gate House

---

### Location



### Project Purpose

Ensure proper and safe operation of the low level outlet valve for French Lake and to mitigate potential maintenance related failures.

## Capital Cost

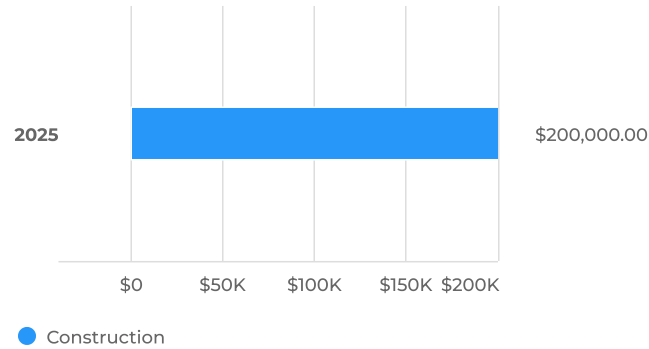
Total Historical  
**\$200,000**

FY2025 Budget  
**\$200,000**

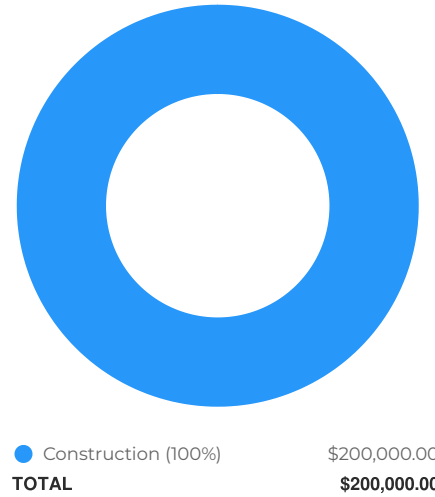
Total Budget (all years)  
**\$200K**

Project Total  
**\$400K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Construction	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>

## Funding Sources

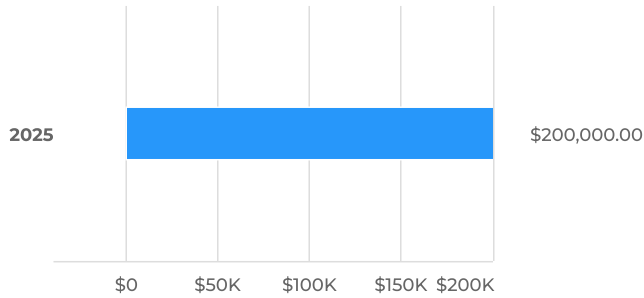
Total Historical  
**\$200,000**

FY2025 Budget  
**\$200,000**

Total Budget (all years)  
**\$200K**

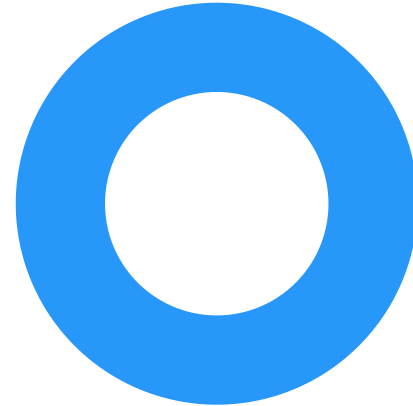
Project Total  
**\$400K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$200,000.00  
**TOTAL \$200,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Hydroelectric Capital Fund 55	\$200,000	\$200,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$400,000</b>



This requests information is generated from , Adopted Version.

# New Hydroelectric Field Office Development

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2432

---

## Description

This project is continuing from 2023. 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 inhabitable for the future relocation of the Hydroelectric Department.

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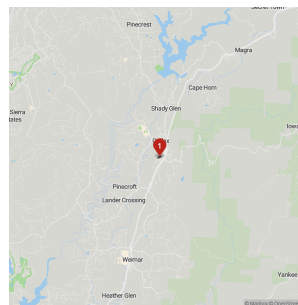
## Images



Existing Building


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## Location



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## Supplemental Attachments

 [new hydro field office\(/resource/cg-prod-v2/projects/documents/83d53619fce0ac24769e.pdf\)](/resource/cg-prod-v2/projects/documents/83d53619fce0ac24769e.pdf)

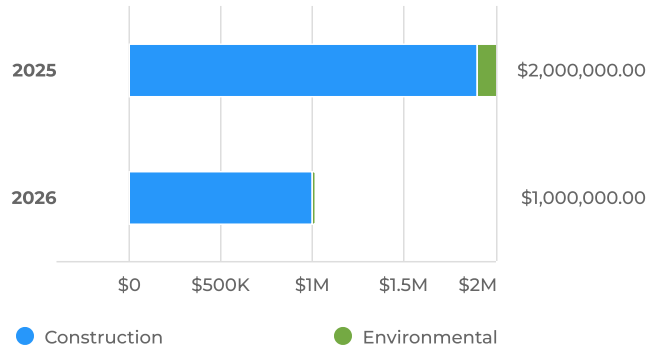
## Project Purpose

Complete improvements necessary for occupation of the new Hydro Field Office in Colfax.

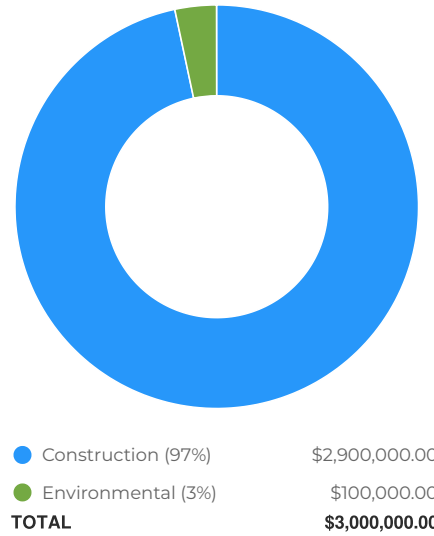
## Capital Cost

Total Historical **\$4,450,000**      FY2025 Budget **\$2,000,000**      Total Budget (all years) **\$3M**      Project Total **\$7.45M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown				
Capital Cost	Historical	FY2025	FY2026	Total
Planning & Design	\$575,000	\$0	\$0	\$575,000
Environmental	\$275,000	\$100,000	\$0	\$375,000
Construction	\$3,600,000	\$1,900,000	\$1,000,000	\$6,500,000
<b>Total</b>	<b>\$4,450,000</b>	<b>\$2,000,000</b>	<b>\$1,000,000</b>	<b>\$7,450,000</b>

## Funding Sources

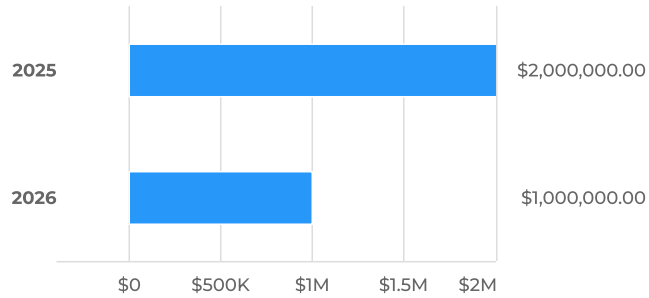
Total Historical  
**\$4,450,000**

FY2025 Budget  
**\$2,000,000**

Total Budget (all years)  
**\$3M**

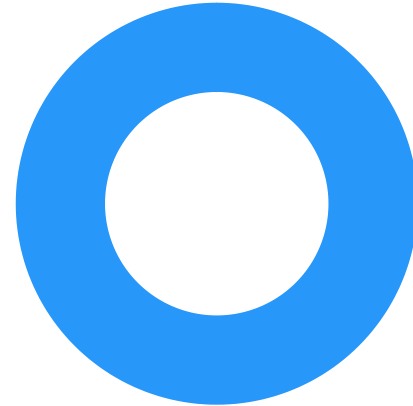
Project Total  
**\$7.45M**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$3,000,000.00  
**TOTAL \$3,000,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$4,450,000	\$2,000,000	\$1,000,000	\$7,450,000
<b>Total</b>	<b>\$4,450,000</b>	<b>\$2,000,000</b>	<b>\$1,000,000</b>	<b>\$7,450,000</b>

This request information is generated from , Adopted Version.

## PLC Software/Firmware Upgrades

---

### Overview

Request Owner	Joanne Phillips, Management Assistant
Department	55112 Hydro Admin
Type	Capital Equipment
Project Number	N/A

---

### Description

Purchase new software and input cards for the following powerhouses PLCs: Bowman Powerhouse, Dutch Flat 2 Powerhouse, Chicago Park Powerhouse, and Rollins Powerhouse.

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### Images



Programmable Logic Controller

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### Details

New Purchase or Replacement	New
Useful Life	10 or more years

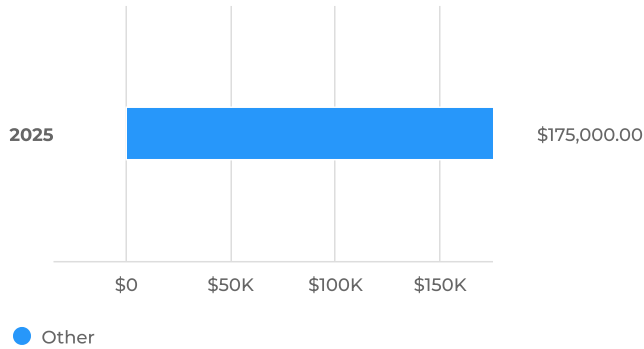
## Capital Cost

FY2025 Budget  
**\$175,000**

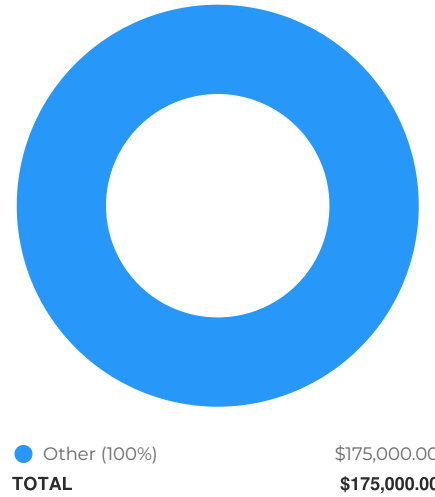
Total Budget (all years)  
**\$175K**

Project Total  
**\$175K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Other	\$175,000	\$175,000
<b>Total</b>	<b>\$175,000</b>	<b>\$175,000</b>

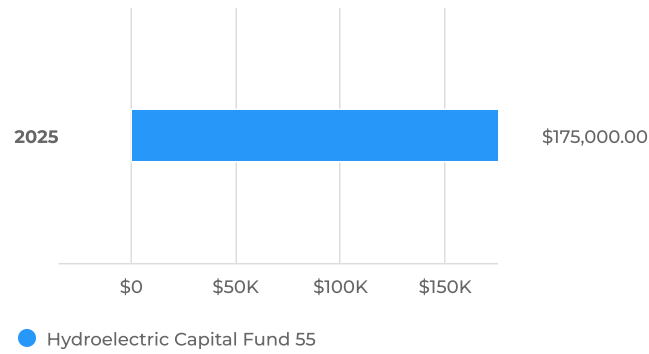
## Funding Sources

FY2025 Budget  
**\$175,000**

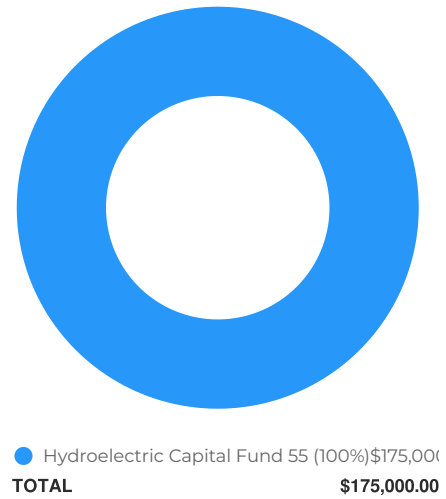
Total Budget (all years)  
**\$175K**

Project Total  
**\$175K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$175,000	\$175,000
<b>Total</b>	<b>\$175,000</b>	<b>\$175,000</b>

This requests information is generated from , Adopted Version.

# Rollins Powerhouse Governor Replacement

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2026
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2392

## Description

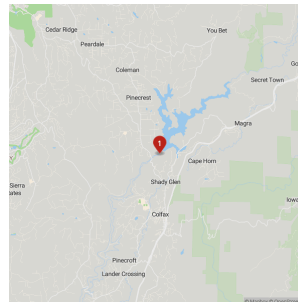
Replace or upgrade the existing Rollins Powerhouse governor and appurtenances. The existing governor is at the end of its useful life at over 40 years old and spare parts are increasingly difficult to find.

## Images



Rollins Powerhouse

## Location



## Project Purpose

Improve facility efficiency and performance by replacing or upgrading the existing mechanical governor at Rollins Powerhouse, which has an estimated age of 40 years or more. If the project is not completed, the existing governor could fail, which would result in an unplanned discharge into the Bear River downstream in violation of the District's regulatory compliance requirements.

## Capital Cost

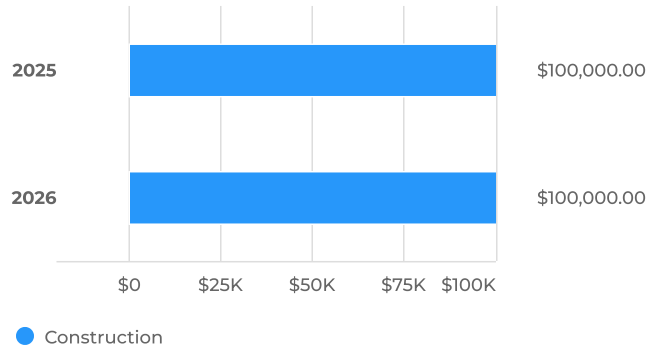
Total Historical  
**\$200,000**

FY2025 Budget  
**\$100,000**

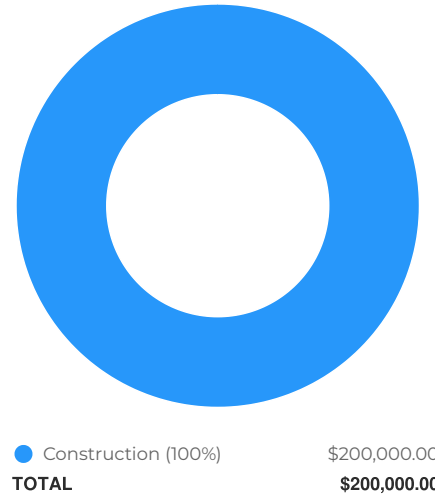
Total Budget (all years)  
**\$200K**

Project Total  
**\$400K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	Total
Construction	\$200,000	\$100,000	\$100,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$400,000</b>



## Funding Sources

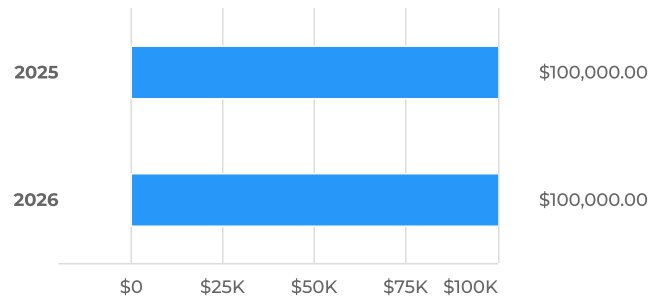
Total Historical  
**\$200,000**

FY2025 Budget  
**\$100,000**

Total Budget (all years)  
**\$200K**

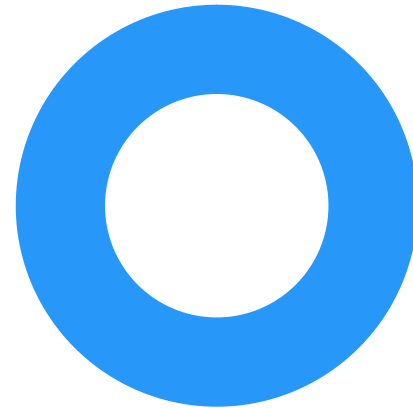
Project Total  
**\$400K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$200,000.00  
**TOTAL \$200,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Hydroelectric Capital Fund 55	\$200,000	\$100,000	\$100,000	\$400,000
<b>Total</b>	<b>\$200,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$400,000</b>

This requests information is generated from , Adopted Version.

# SCADA Upgrades

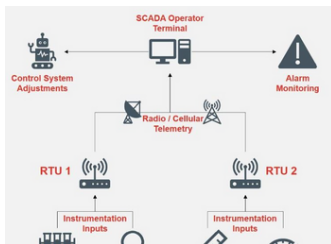
## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2667

## Description

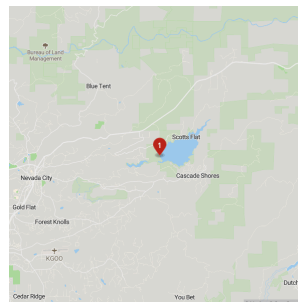
Update hardware and software associated with NID Hydro's SCADA system for Combie North Powerhouse, Combie South Powerhouse, and Scotts Flat Powerhouse.

## Images



SCADA System

## Location



## Project Purpose

Update hardware and software associated with NID Hydro's SCADA system.

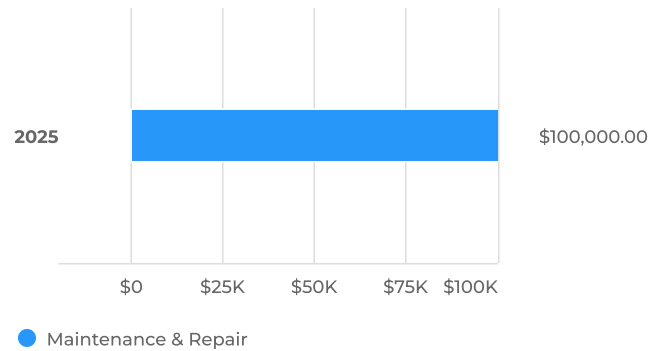
## Capital Cost

FY2025 Budget  
**\$100,000**

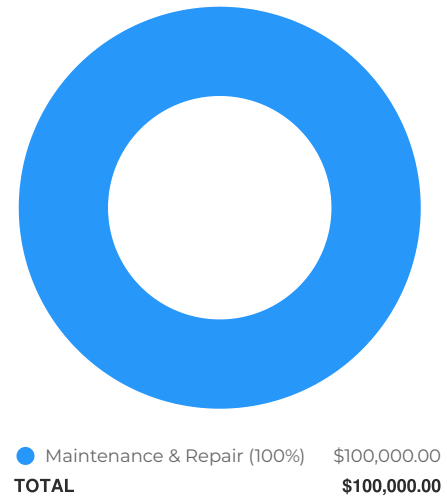
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Maintenance & Repair	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

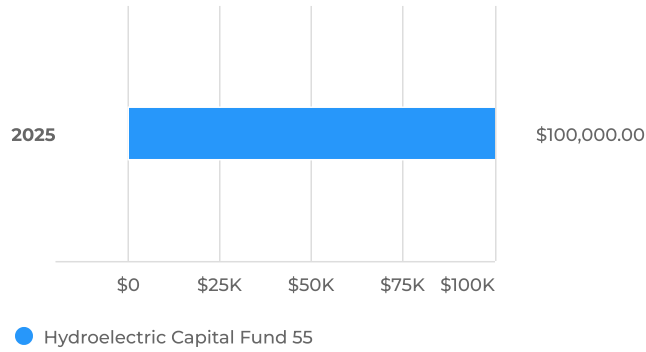
## Funding Sources

FY2025 Budget  
**\$100,000**

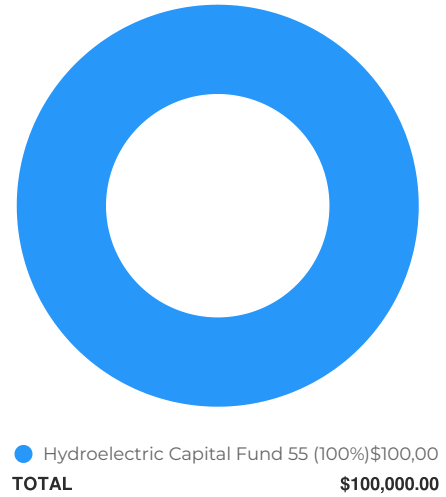
Total Budget (all years)  
**\$100K**

Project Total  
**\$100K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$100,000	\$100,000
<b>Total</b>	<b>\$100,000</b>	<b>\$100,000</b>

This request information is generated from , Adopted Version.

# Scotts Flat Powerhouse Penstock Pipe Seismic Upgrade

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2726

---

## Description

Develop a plan to modify existing penstock pipe saddles in order to better secure the penstock.

---

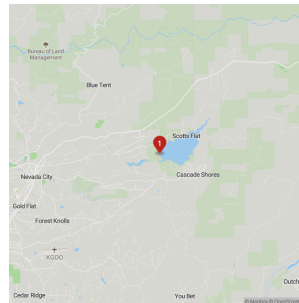
## Images



Scotts Flat Powerhouse

---

## Location



## Project Purpose

Secure the penstock to the supports for stability during a seismic event.

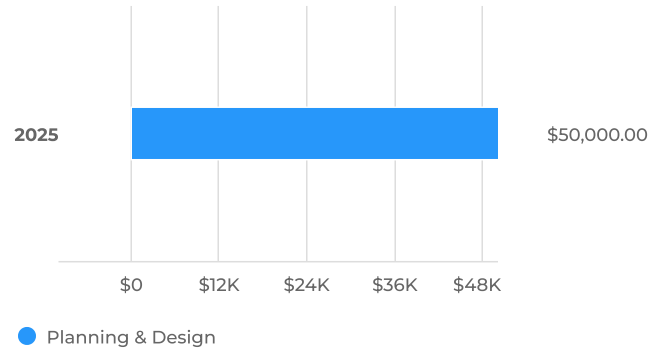
## Capital Cost

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Planning & Design	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

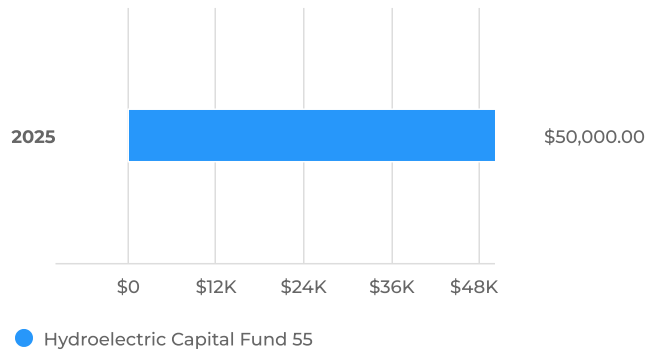
## Funding Sources

FY2025 Budget  
**\$50,000**

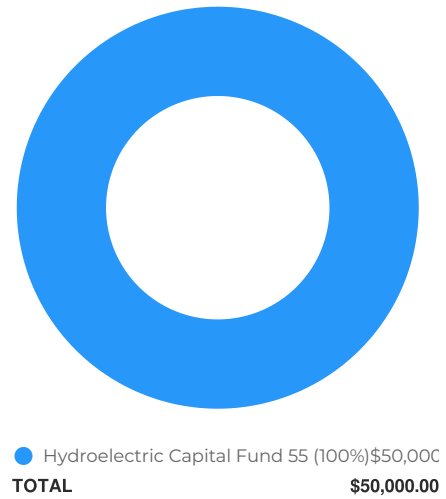
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

This requests information is generated from , Adopted Version.

# Scotts Flat Spillway Repair and Upgrade

---

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	06/01/2018
Est. Completion Date	12/31/2027
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2094

---

## Description

This project is continuing from 2023. 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).

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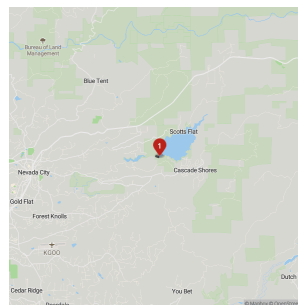
## Images



Scotts Flat Spillway

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## Location



## Project Purpose

Upgrade the Scotts Flat Spillway as necessary to safely pass the probable maximum flood as required by DSOD and FERC.



## Capital Cost

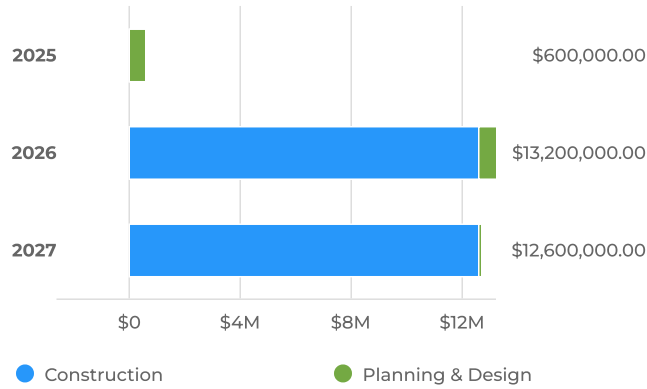
Total Historical  
**\$2,326,381**

FY2025 Budget  
**\$600,000**

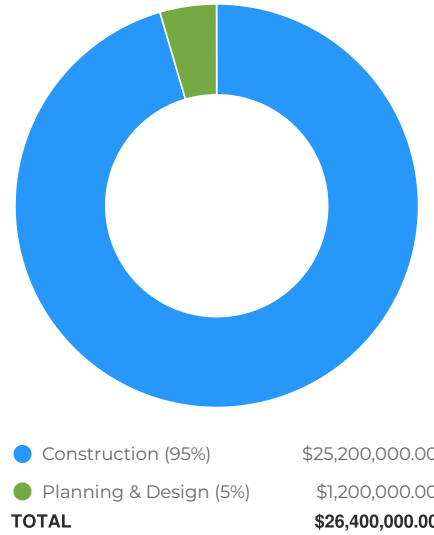
Total Budget (all years)  
**\$26.4M**

Project Total  
**\$28.726M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown					
Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$2,090,896	\$600,000	\$600,000	\$0	\$3,290,896
Environmental	\$235,485	\$0	\$0	\$0	\$235,485
Construction	\$0	\$0	\$12,600,000	\$12,600,000	\$25,200,000
<b>Total</b>	<b>\$2,326,381</b>	<b>\$600,000</b>	<b>\$13,200,000</b>	<b>\$12,600,000</b>	<b>\$28,726,381</b>

## Funding Sources

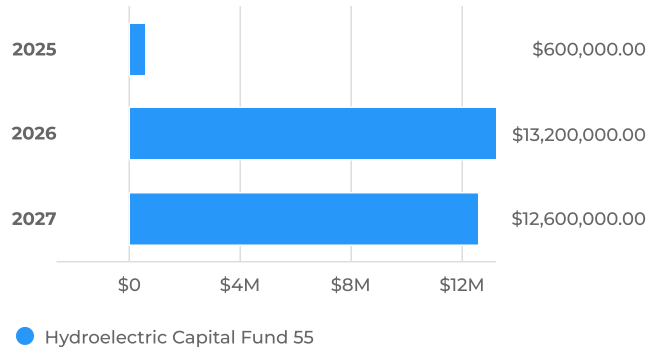
Total Historical  
**\$2,326,381**

FY2025 Budget  
**\$600,000**

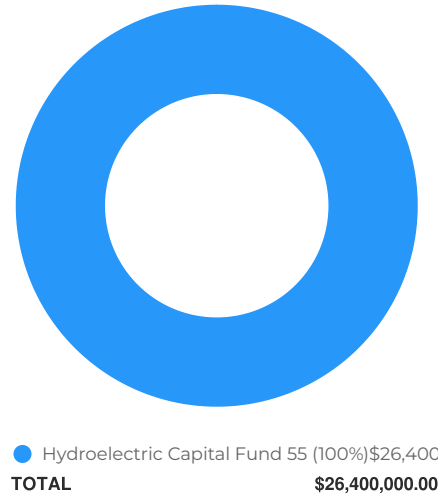
Total Budget (all years)  
**\$26.4M**

Project Total  
**\$28.726M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Hydroelectric Capital Fund 55	\$2,326,381	\$600,000	\$13,200,000	\$12,600,000	\$28,726,381
<b>Total</b>	<b>\$2,326,381</b>	<b>\$600,000</b>	<b>\$13,200,000</b>	<b>\$12,600,000</b>	<b>\$28,726,381</b>

This request information is generated from , Adopted Version.

# South Yuba 8.5 Mile Slide Repair

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	55112 Hydro Admin
Type	Capital Improvement
Project Number	2727

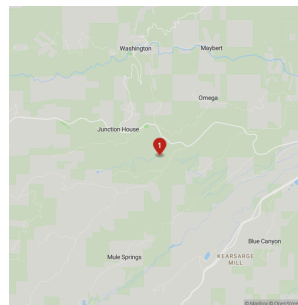
## Description

Develop a geostabilization plan to mitigate the active landslide above the South Yuba Canal.

## Images



## Location



## Project Purpose

Repair the active landslide above the South Yuba Canal.

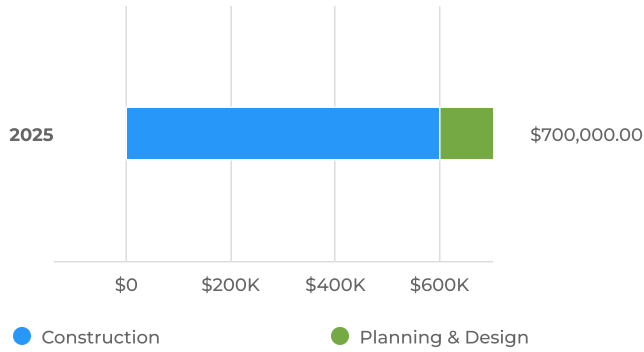
## Capital Cost

FY2025 Budget  
**\$700,000**

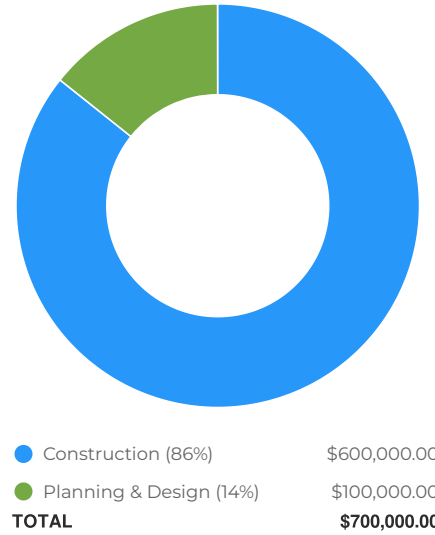
Total Budget (all years)  
**\$700K**

Project Total  
**\$700K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown		
Capital Cost	FY2025	Total
Planning & Design	\$100,000	\$100,000
Construction	\$600,000	\$600,000
<b>Total</b>	<b>\$700,000</b>	<b>\$700,000</b>

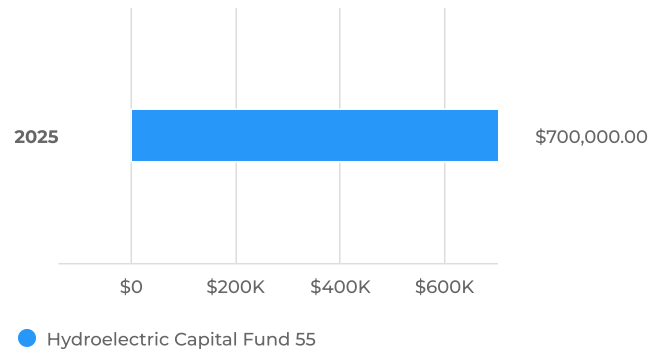
## Funding Sources

FY2025 Budget  
**\$700,000**

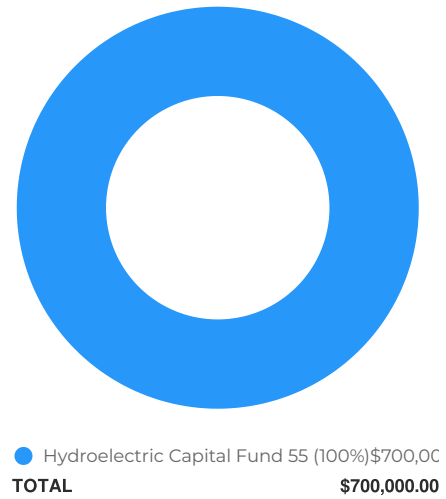
Total Budget (all years)  
**\$700K**

Project Total  
**\$700K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$700,000	\$700,000
<b>Total</b>	<b>\$700,000</b>	<b>\$700,000</b>

---

# **55161 HYDRO OPERATIONS REQUESTS**

---

This request information is generated from , Adopted Version.

## 2-Seater Side-by-Side (Replace H5478)

---

### Overview

Request Owner	Joanne Phillips, Management Assistant
Department	55161 Hydro Operations
Type	Capital Equipment
Project Number	N/A

---

### Description

Purchase a new side-by-side to allow Hydro Operations staff to access remote facilities without causing damage to trucks. This will replace a 2020 Polaris General (H5478) with 802 engine hours and 10,445 miles.

---

### Images



Side-by-Side

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### Details

New Purchase or Replacement	Replacement
New or Used Vehicle	New Vehicle
Useful Life	10 or more years

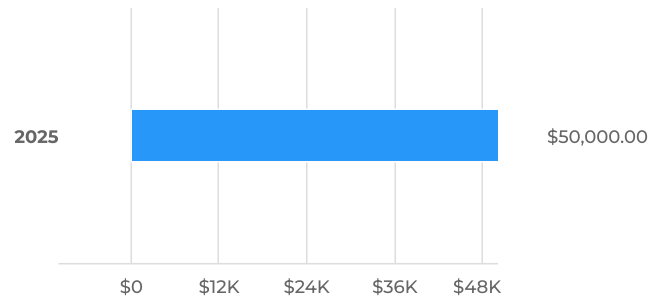
## Capital Cost

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

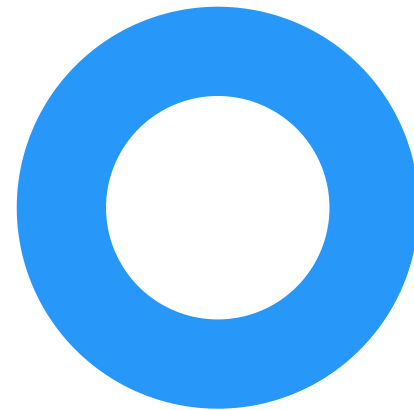
Project Total  
**\$50K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$50,000.00  
**TOTAL \$50,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment Purchase	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>



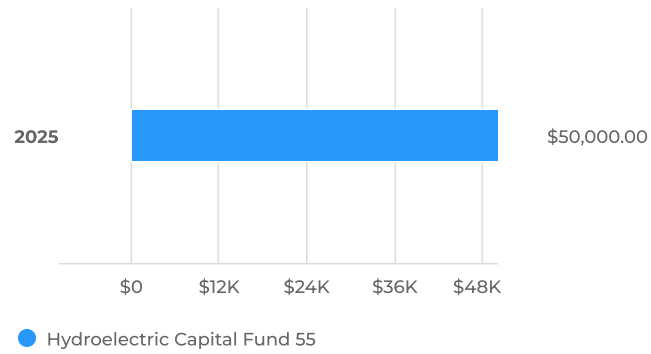
## Funding Sources

FY2025 Budget  
**\$50,000**

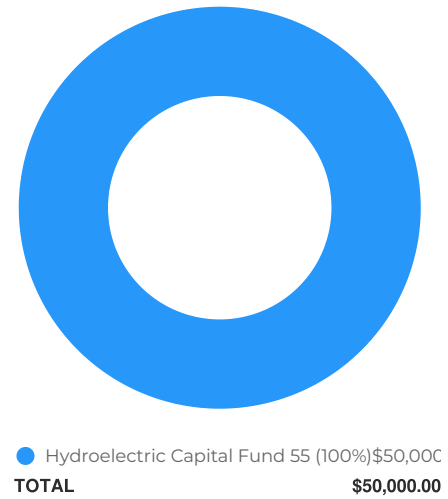
Total Budget (all years)  
**\$50K**

Project Total  
**\$50K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$50,000	\$50,000
<b>Total</b>	<b>\$50,000</b>	<b>\$50,000</b>

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# **55167 HYDRO MAINTENANCE REQUESTS**

---

This request information is generated from , Adopted Version.

## Bandit Chipper

---

### Overview

Request Owner	Joanne Phillips, Management Assistant
Department	55167 Hydro Maintenance
Type	Capital Equipment
Project Number	N/A

---

### Description

Purchase a new chipper in order to increase in-house labor efficiency and save on contractor fees for use on vegetation removal projects.

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### Images



Bandit Chipper

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### Details

New Purchase or Replacement	New
Useful Life	7

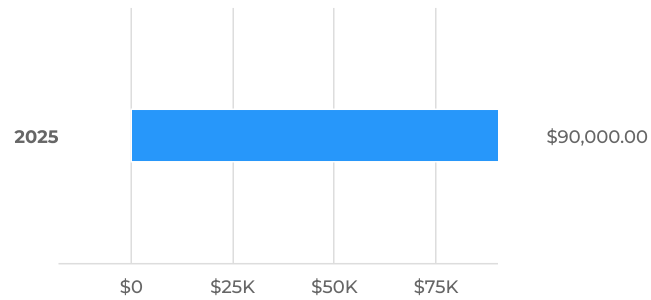
## Capital Cost

FY2025 Budget  
**\$90,000**

Total Budget (all years)  
**\$90K**

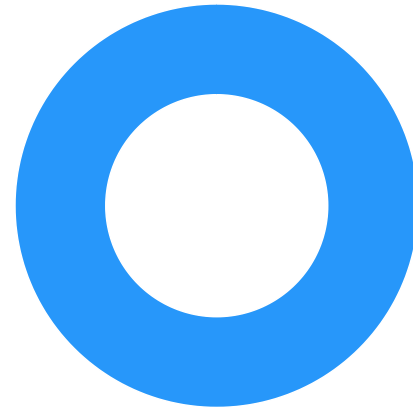
Project Total  
**\$90K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$90,000.00  
**TOTAL \$90,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment Purchase	\$90,000	\$90,000
<b>Total</b>	<b>\$90,000</b>	<b>\$90,000</b>

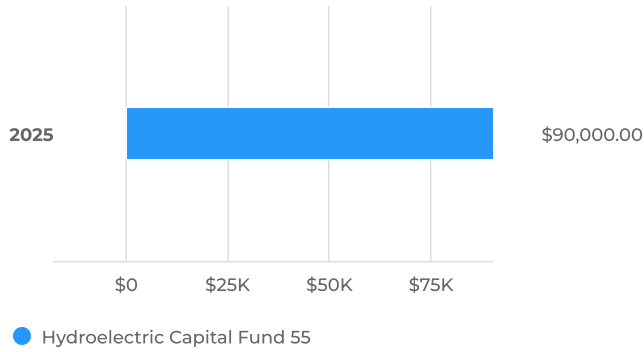
## Funding Sources

FY2025 Budget  
**\$90,000**

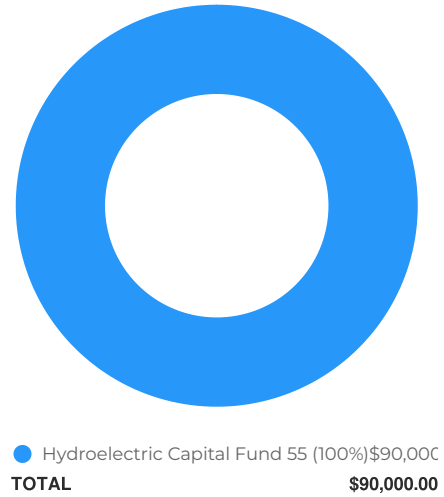
Total Budget (all years)  
**\$90K**

Project Total  
**\$90K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown		
Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$90,000	\$90,000
<b>Total</b>	<b>\$90,000</b>	<b>\$90,000</b>

This request information is generated from , Adopted Version.

## Bobcat Walk Behind Track Loader

---

### Overview

Request Owner	Joanne Phillips, Management Assistant
Department	55167 Hydro Maintenance
Type	Capital Equipment
Project Number	N/A

---

### Description

Purchase a new Bobcat mini track loader to be used to maintain the South Yuba Canal and to mobilize equipment and materials to remote sites along this system.

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### Images



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### Details

New Purchase or Replacement	New
Useful Life	7

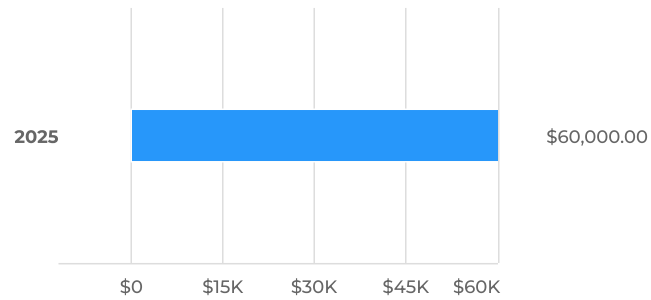
## Capital Cost

FY2025 Budget  
**\$60,000**

Total Budget (all years)  
**\$60K**

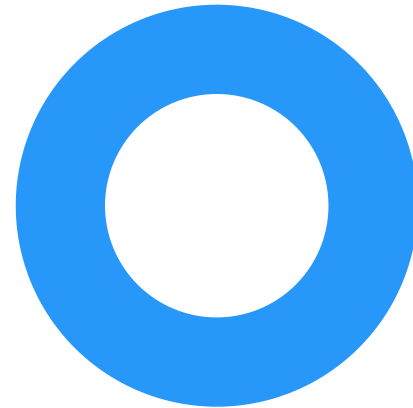
Project Total  
**\$60K**

Capital Cost by Year (Adopted)



● Equipment Purchase

Capital Cost for Budgeted Years (Adopted)



● Equipment Purchase (100%) \$60,000.00  
**TOTAL \$60,000.00**

Capital Cost Breakdown		
Capital Cost	FY2025	Total
Equipment Purchase	\$60,000	\$60,000
<b>Total</b>	<b>\$60,000</b>	<b>\$60,000</b>

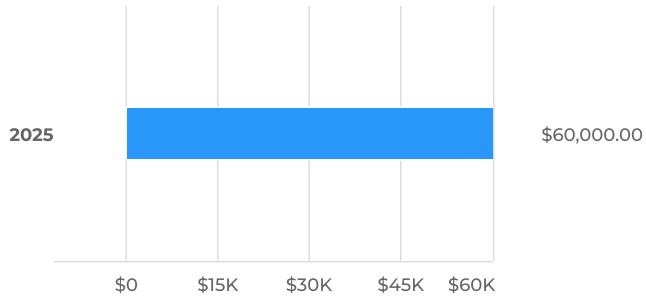
## Funding Sources

FY2025 Budget  
**\$60,000**

Total Budget (all years)  
**\$60K**

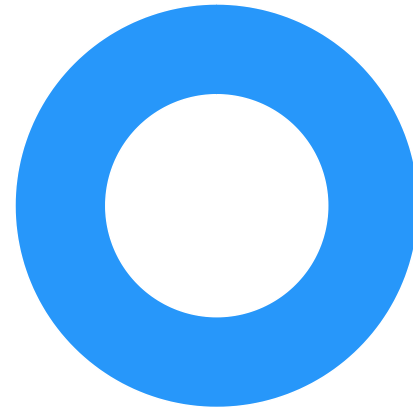
Project Total  
**\$60K**

Funding Sources by Year (Adopted)



● Hydroelectric Capital Fund 55

Funding Sources for Budgeted Years (Adopted)



● Hydroelectric Capital Fund 55 (100%) \$60,000  
**TOTAL \$60,000.00**

### Funding Sources Breakdown

Funding Sources	FY2025	Total
Hydroelectric Capital Fund 55	\$60,000	\$60,000
<b>Total</b>	<b>\$60,000</b>	<b>\$60,000</b>



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# **70116 WATERSHED REQUESTS**

---

This request information is generated from , Adopted Version.

# English Meadow Restoration Project

---

## Overview

Request Owner	Greg Jones, Assistant General Manager
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2026
Department	70116 Watershed
Type	Capital Improvement
Project Number	2592

---

## Description

The Project will restore approximately 380 acres of meadow and mixed conifer forest habitat in English Meadow, a site that has been identified as a restoration objective in the Middle Yuba River watershed. Historic land use, channel erosion and degradation, conifer encroachment, and overly dense forest conditions have impaired the hydrologic function in English Meadow. The Middle Yuba River channel is incised and flows are largely disconnected from the surrounding meadow floodplain. Flows within the meadow are “flashy” and exit downstream quickly, before they can sufficiently recharge the meadow aquifer. As a result, there has been a shift in vegetation from wetland to upland plants and reduced late season streamflow. The Project will restore hydrologic function and floodplain connectivity by installing a series of woody debris jams and riffles to capture sediment in the channel, halt head-cutting tributaries, raise the water table, and improve the hydrologic connection between channel flows and the meadow floodplain.

Restoration includes installing woody debris jams in the Middle Yuba River, filling previously excavated drainage ditches and incised tributaries, stabilizing tributary head cuts, thinning encroaching conifers in the meadow and on adjacent slopes. Project implementation will be documented by monitoring parameters such as vegetation, channel cross-sections, wildlife use, hydrology, etc.

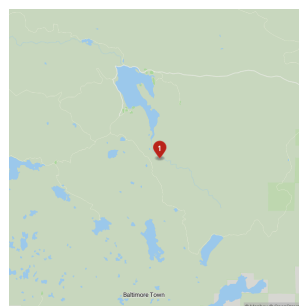
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## Images



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## Location



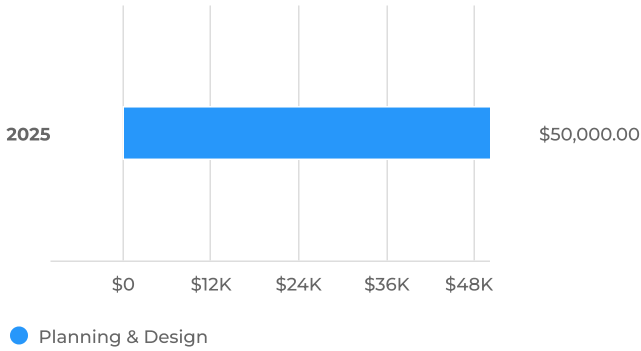
### Project Purpose

Implement floodplain restoration and forest management activities on approximately 380 acres within the headwaters of the Middle Fork of the Yuba River (Middle Yuba River) in Nevada and Sierra Counties, California. English Meadow, located in the headwaters of the Middle Yuba River, is located approximately 1 mile upstream of one of NID's largest water storage reservoirs, Jackson Meadows Reservoir. In-stream restoration work will be done in concert with a fire fuel reduction project. Both projects are part of a restoration plan and wildfire resilience program and aim to improve hydrology and forest health in this key watershed. These outcomes will be achieved by reducing the risk of catastrophic wildfire via treatment of overcrowded timber stands, thinning the forest community, and reconnecting the incised stream channel to the meadow floodplain and underlying aquifer.

### Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$930,717</b>	<b>\$50,000</b>	<b>\$50K</b>	<b>\$980.717K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Planning & Design	\$65,199	\$50,000	\$115,199
Construction	\$865,518	\$0	\$865,518
<b>Total</b>	<b>\$930,717</b>	<b>\$50,000</b>	<b>\$980,717</b>

## Funding Sources

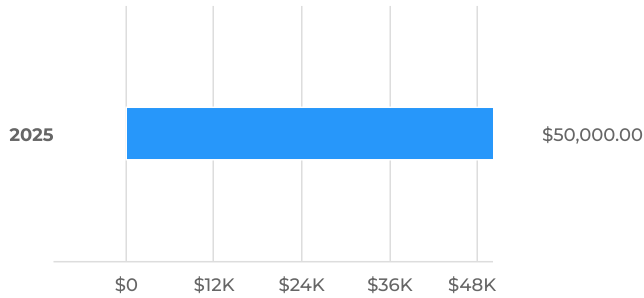
Total Historical  
**\$930,717**

FY2025 Budget  
**\$50,000**

Total Budget (all years)  
**\$50K**

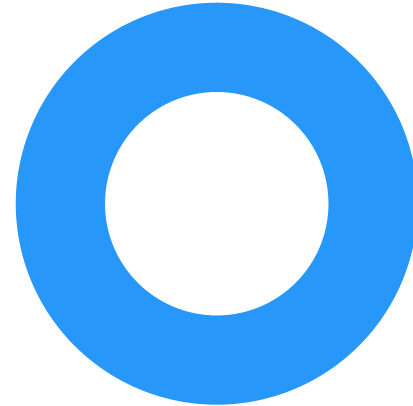
Project Total  
**\$980.717K**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$50,000.00  
**TOTAL \$50,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Internal Services Fund 70	\$107,183	\$50,000	\$157,183
Grant Funding	\$823,534	\$0	\$823,534
<b>Total</b>	<b>\$930,717</b>	<b>\$50,000</b>	<b>\$980,717</b>

This requests information is generated from , Adopted Version.

# Hazard Tree / Fire Fuels Management

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## Overview

Request Owner	Greg Jones, Assistant General Manager
Est. Start Date	01/01/2023
Est. Completion Date	12/31/2027
Department	70116 Watershed
Type	Capital Improvement
Project Number	2455

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## Description

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

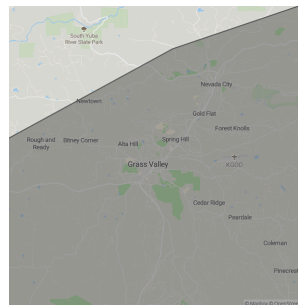
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## Images



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## Location



## Project Purpose

Protect human health and NID infrastructure from hazard tree and wildfire threats.

## Capital Cost

Total Historical

**\$832,457**

FY2025 Budget

**\$300,000**

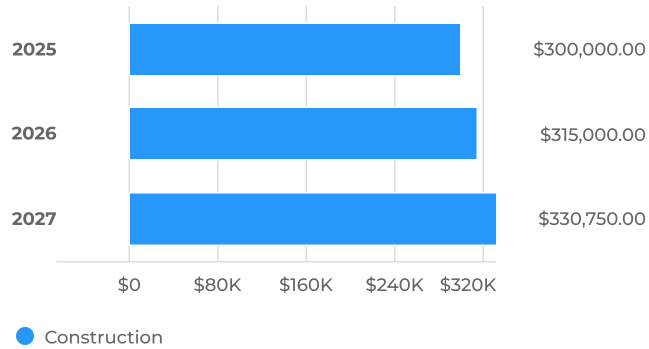
Total Budget (all years)

**\$945.75K**

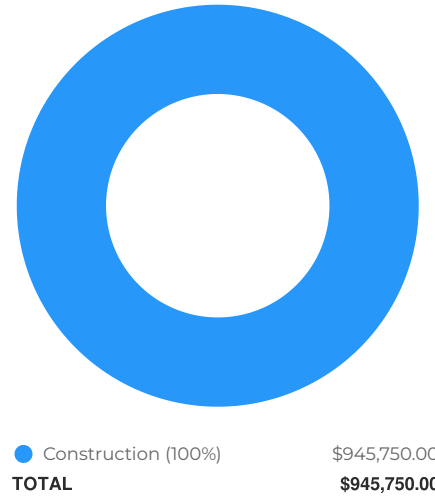
Project Total

**\$1.778M**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown					
Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$41,710	\$0	\$0	\$0	\$41,710
Construction	\$790,747	\$300,000	\$315,000	\$330,750	\$1,736,497
<b>Total</b>	<b>\$832,457</b>	<b>\$300,000</b>	<b>\$315,000</b>	<b>\$330,750</b>	<b>\$1,778,207</b>

## Funding Sources

Total Historical

**\$832,457**

FY2025 Budget

**\$300,000**

Total Budget (all years)

**\$945.75K**

Project Total

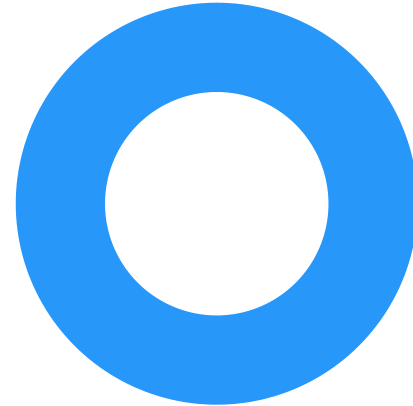
**\$1.778M**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$945,750.00  
**TOTAL \$945,750.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Internal Services Fund 70	\$832,457	\$300,000	\$315,000	\$330,750	\$1,778,207
<b>Total</b>	<b>\$832,457</b>	<b>\$300,000</b>	<b>\$315,000</b>	<b>\$330,750</b>	<b>\$1,778,207</b>

This requests information is generated from , Adopted Version.

# Selective Logging

## Overview

Request Owner	Greg Jones, Assistant General Manager
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2027
Department	70116 Watershed
Type	Capital Improvement
Project Number	2699

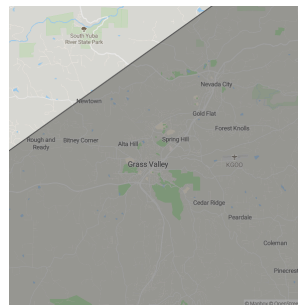
## Description

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

## Images



## Location



## Project Purpose

Improve forest health and habitat while decreasing the risk of wildfire.



## Capital Cost

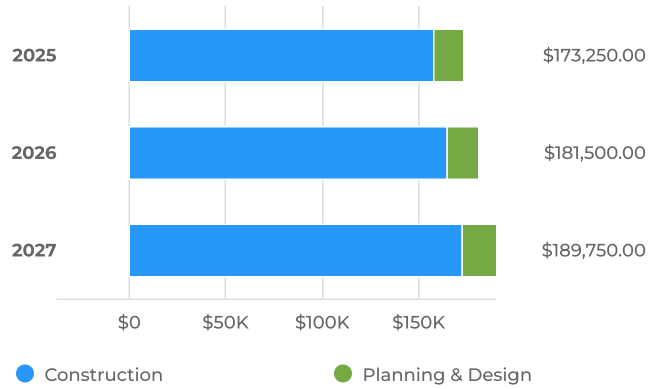
Total Historical  
**\$165,000**

FY2025 Budget  
**\$173,250**

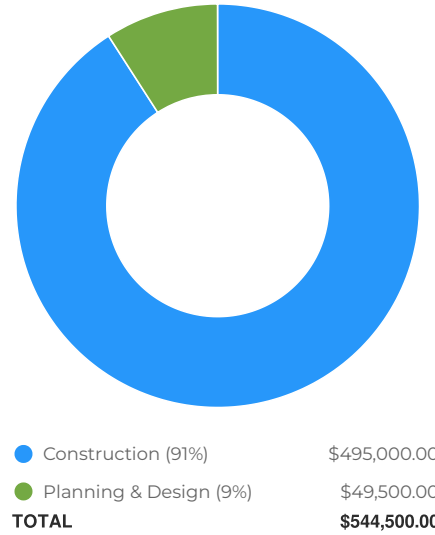
Total Budget (all years)  
**\$544.5K**

Project Total  
**\$709.5K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$15,000	\$15,750	\$16,500	\$17,250	\$64,500
Construction	\$150,000	\$157,500	\$165,000	\$172,500	\$645,000
<b>Total</b>	<b>\$165,000</b>	<b>\$173,250</b>	<b>\$181,500</b>	<b>\$189,750</b>	<b>\$709,500</b>

## Funding Sources

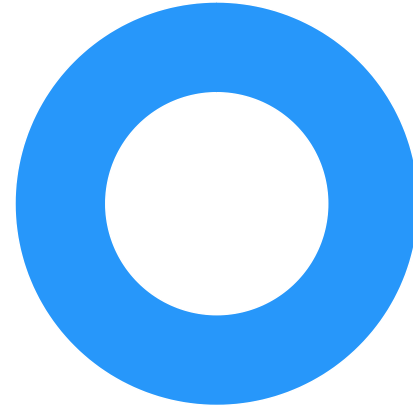
Total Historical **\$165,000**     
 FY2025 Budget **\$173,250**     
 Total Budget (all years) **\$544.5K**     
 Project Total **\$709.5K**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$544,500.00  
**TOTAL \$544,500.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Internal Services Fund 70	\$165,000	\$173,250	\$181,500	\$189,750	\$709,500
<b>Total</b>	<b>\$165,000</b>	<b>\$173,250</b>	<b>\$181,500</b>	<b>\$189,750</b>	<b>\$709,500</b>

This requests information is generated from , Adopted Version.

# Upper Middle Yuba Watershed Forest Restoration: NEPA Planning

## Overview

Request Owner	Greg Jones, Assistant General Manager
Est. Start Date	09/01/2024
Est. Completion Date	12/31/2027
Department	70116 Watershed
Type	Capital Improvement
Project Number	2697

## Description

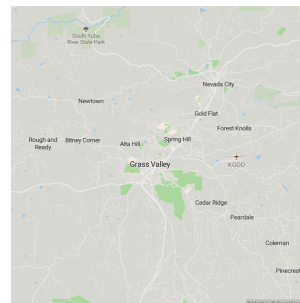
The Nevada Irrigation District (NID), in partnership with the Tahoe National Forest (TNF), will complete forest restoration and fuels reduction treatment plans including surveys, reporting and consultation associated with biological, hydrological, and archaeological resources to complete NEPA on at least 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



## Location



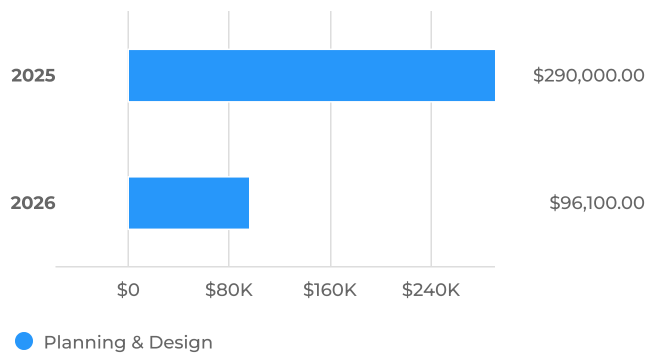
## Project Purpose

This project will increase the resiliency of the forest with the goal of protecting reservoir water quality and capacity, unique montane meadow environments and other wildlife habitats in the Sierra Nevada, and popular recreational sites like the Pacific Crest Trail, campgrounds and publicly accessible roads. It is immediately adjacent to or is complimentary to NID's English Meadow Restoration Project, as well as the currently underway Upper Yuba Headwaters Forest Restoration Project. This project will leverage ongoing planning work by the Tahoe National Forest to improve forest health within the Middle Yuba River watershed and will advance implementation of the Tahoe National Forests 10-year Plan which identifies this project as a priority. It supports multiple goals of the SNC Watershed Improvement Program by implementing treatments to achieve the goals of restoring watershed and forest health through active forest management (e.g. mitigating the risk of catastrophic fire by reducing fuel loads; reducing tree mortality from stress and disease; and improving water supply and water storage).

## Capital Cost

FY2025 Budget	Total Budget (all years)	Project Total
<b>\$290,000</b>	<b>\$386.1K</b>	<b>\$386.1K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	FY2025	FY2026	Total
Planning & Design	\$290,000	\$96,100	\$386,100
<b>Total</b>	<b>\$290,000</b>	<b>\$96,100</b>	<b>\$386,100</b>

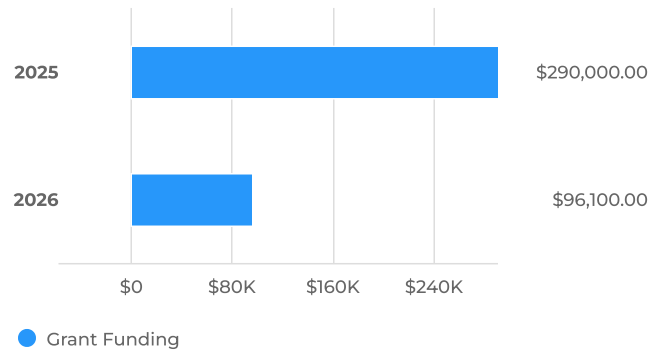
## Funding Sources

FY2025 Budget  
**\$290,000**

Total Budget (all years)  
**\$386.1K**

Project Total  
**\$386.1K**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



Funding Sources Breakdown			
Funding Sources	FY2025	FY2026	Total
Grant Funding	\$290,000	\$96,100	\$386,100
<b>Total</b>	<b>\$290,000</b>	<b>\$96,100</b>	<b>\$386,100</b>

This requests information is generated from , Adopted Version.

# Upper Yuba Forest Restoration Project

## Overview

Request Owner	Greg Jones, Assistant General Manager
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2027
Department	70116 Watershed
Type	Capital Improvement
Project Number	2684

## 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.

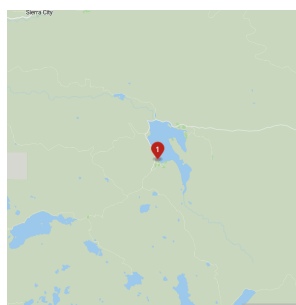
The project will reduce fuel loading at a pace of about 120–140 acres per year over a period of 3–4 years for treatment to achieve the desired healthy forest conditions. The annual pace of treatment will vary depending on weather and winter snows and may require a fourth year to complete the project. 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



## Location



## Supplemental Attachments

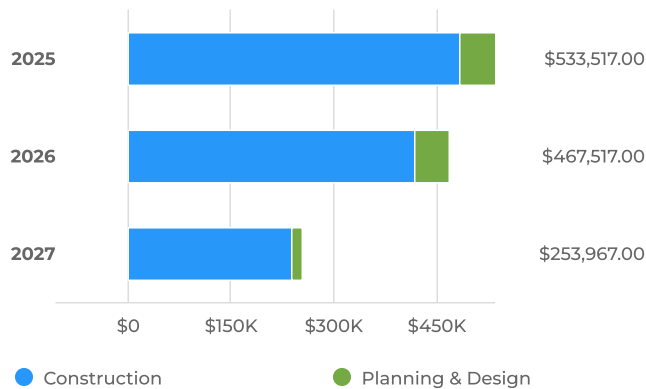
### Project Purpose

This project will significantly reduce wildfire risk and improve forest resilience within the headwaters of the NID water system. This project is part of a Sierra Nevada strategy that is funded by the Sierra Nevada Conservancy to improve watershed health while protecting long term water supply and ecosystem benefits.

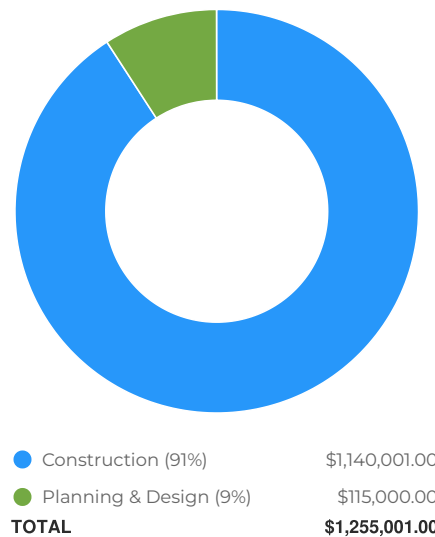
### Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$395,000</b>	<b>\$533,517</b>	<b>\$1.255M</b>	<b>\$1.65M</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



Capital Cost Breakdown					
Capital Cost	Historical	FY2025	FY2026	FY2027	Total
Planning & Design	\$45,000	\$50,000	\$50,000	\$15,000	\$160,000
Construction	\$350,000	\$483,517	\$417,517	\$238,967	\$1,490,001
<b>Total</b>	<b>\$395,000</b>	<b>\$533,517</b>	<b>\$467,517</b>	<b>\$253,967</b>	<b>\$1,650,001</b>

## Funding Sources

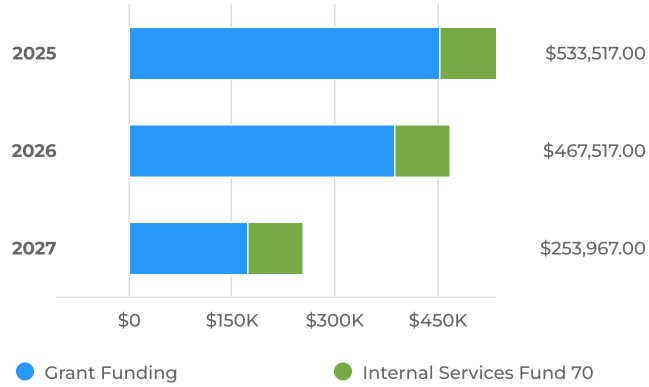
Total Historical  
**\$395,000**

FY2025 Budget  
**\$533,517**

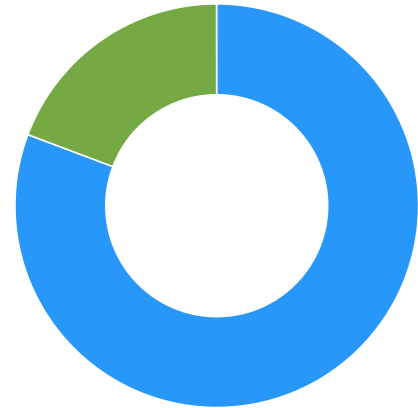
Total Budget (all years)  
**\$1.255M**

Project Total  
**\$1.65M**

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



● Grant Funding (81%) \$1,013,300.00  
 ● Internal Services Fund 70 (19%) \$241,701.00  
**TOTAL \$1,255,001.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	Total
Internal Services Fund 70	\$134,300	\$80,567	\$80,567	\$80,567	\$376,001
Grant Funding	\$260,700	\$452,950	\$386,950	\$173,400	\$1,274,000
<b>Total</b>	<b>\$395,000</b>	<b>\$533,517</b>	<b>\$467,517</b>	<b>\$253,967</b>	<b>\$1,650,001</b>



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# **70118 INFORMATION SERVICES REQUESTS**

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This requests information is generated from , Adopted Version.

# Tyler ERP

## Overview

Request Owner	John Ortiz, IT Administrator
Est. Start Date	10/01/2024
Est. Completion Date	06/30/2026
Department	70118 Information Services
Type	Capital Improvement
Project Number	2295

## Description

Re-implementation Tyler ERP Project

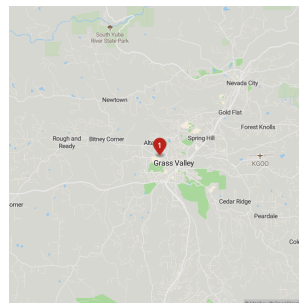
- Annual Maintenance (SaaS)
- Implementation Services (SaaS)
- EAM w/GIS, Annual Maintenance (SaaS)
- EAM Implementation
- EAM Analytics
- Customer Service Hardware
- Tyler Services Re-implementation fees
- Finance 3rd party hardware

## Images



ERP Dashboard

## Location



### Project Purpose

**Streamlined processes:** ERP systems can automate processes and workflows, which can help organizations avoid duplicated efforts and reduce errors.

**Improved reporting:** ERP systems can make reporting easier and more customizable, which can help organizations respond to data requests more quickly.

**Better visibility:** ERP systems can provide real-time data on important components of an organization's operations, which can help with decision-making. For example, in manufacturing, ERP systems can provide visibility into production components. In inventory management, ERP systems can provide visibility into inventory levels and order status, which can help organizations meet customer demand more quickly.

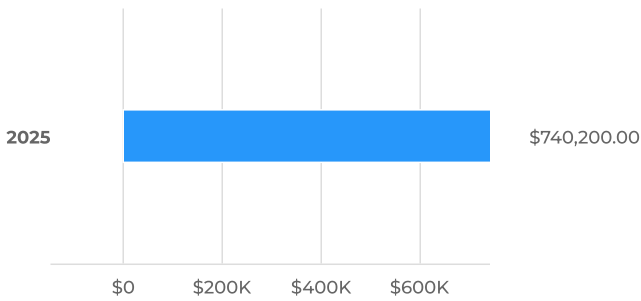
**Improved collaboration:** ERP systems can provide a platform for improved communication and coordination between employees, departments, and partners.

**Supply chain management:** ERP systems can help organizations streamline their supply chain management, from procurement to distribution.

### Capital Cost

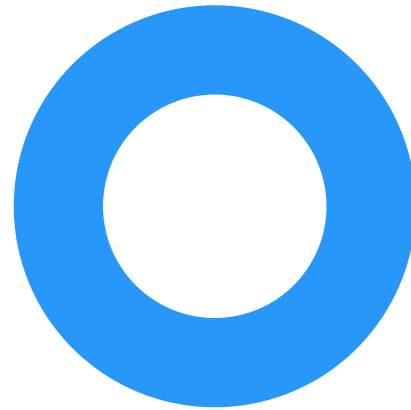
Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$2,246,499</b>	<b>\$740,200</b>	<b>\$740.2K</b>	<b>\$2.987M</b>

Capital Cost by Year (Adopted)



● Planning & Design

Capital Cost for Budgeted Years (Adopted)



● Planning & Design (100%) \$740,200.00  
**TOTAL \$740,200.00**

Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Planning & Design	\$0	\$740,200	\$740,200
Other	\$2,246,499	\$0	\$2,246,499
<b>Total</b>	<b>\$2,246,499</b>	<b>\$740,200</b>	<b>\$2,986,699</b>

## Funding Sources

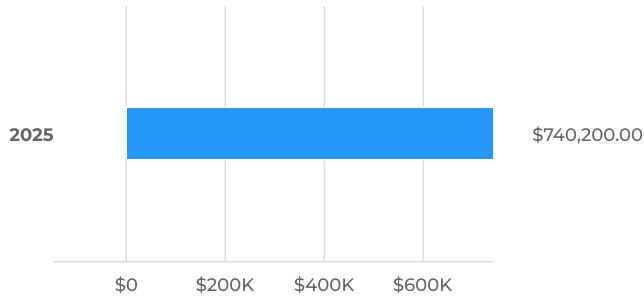
Total Historical  
**\$2,246,499**

FY2025 Budget  
**\$740,200**

Total Budget (all years)  
**\$740.2K**

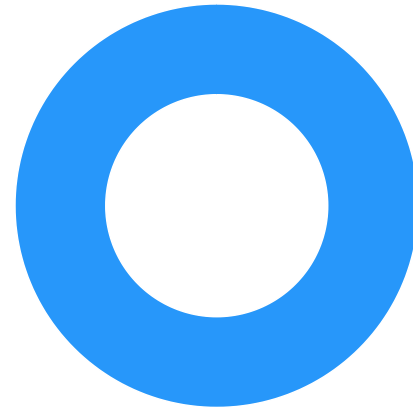
Project Total  
**\$2.987M**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$740,200.00  
**TOTAL \$740,200.00**

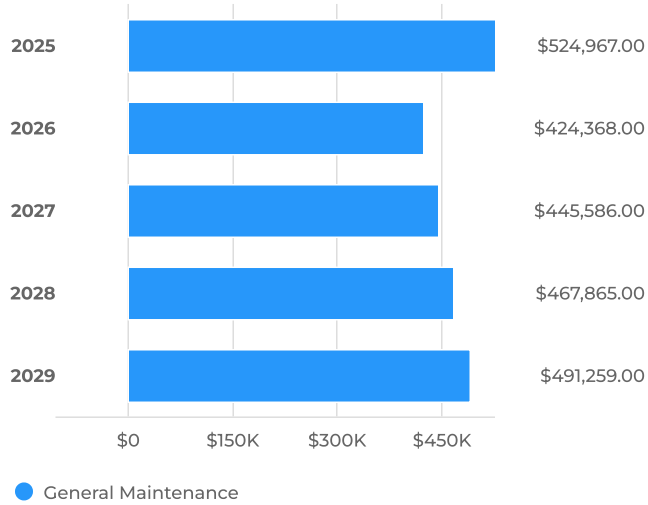
### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Water Capital Fund 15	\$2,246,499	\$0	\$2,246,499
Internal Services Fund 70	\$0	\$740,200	\$740,200
<b>Total</b>	<b>\$2,246,499</b>	<b>\$740,200</b>	<b>\$2,986,699</b>

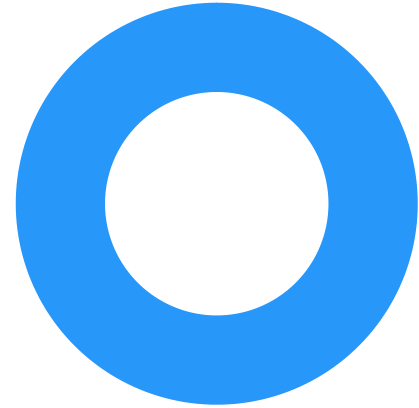
## Operational Costs

FY2025 Budget **\$524,967**      Total Budget (all years) **\$2.354M**      Project Total **\$2.354M**

Operational Costs by Year (Adopted)



Operational Costs for Budgeted Years (Adopted)



● General Maintenance (100%) \$2,354,045.00  
**TOTAL \$2,354,045.00**

### Operational Costs Breakdown

Operational Costs	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Maintenance	\$524,967	\$424,368	\$445,586	\$467,865	\$491,259	\$2,354,045
<b>Total</b>	<b>\$524,967</b>	<b>\$424,368</b>	<b>\$445,586</b>	<b>\$467,865</b>	<b>\$491,259</b>	<b>\$2,354,045</b>

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# **70151 ENGINEERING REQUESTS**

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This requests information is generated from , Adopted Version.

# ADA Transition Plan

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## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2029
Department	70151 Engineering
Type	Capital Improvement
Project Number	2687

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## Description

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

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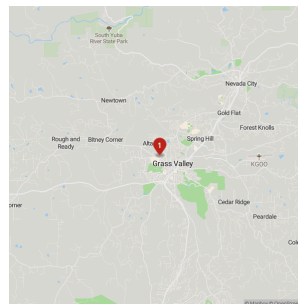
## Images



ADA

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## Location



## Project Purpose

Improve the safety of District-owned facilities and ensure compliance with the Americans with Disabilities Act (ADA).

## Capital Cost

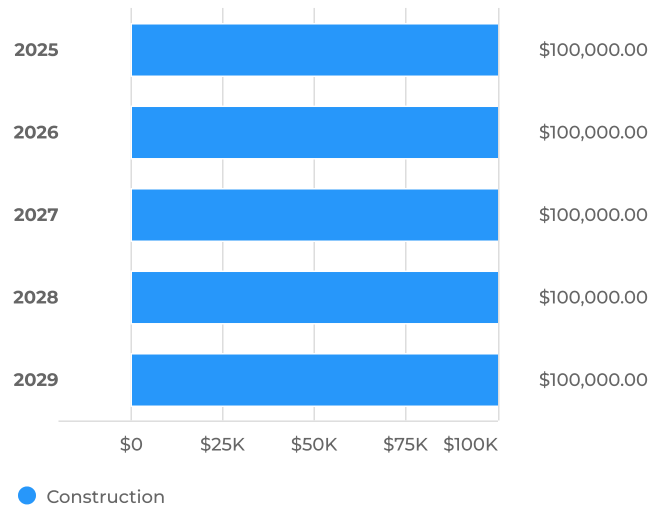
Total Historical  
**\$150,000**

FY2025 Budget  
**\$100,000**

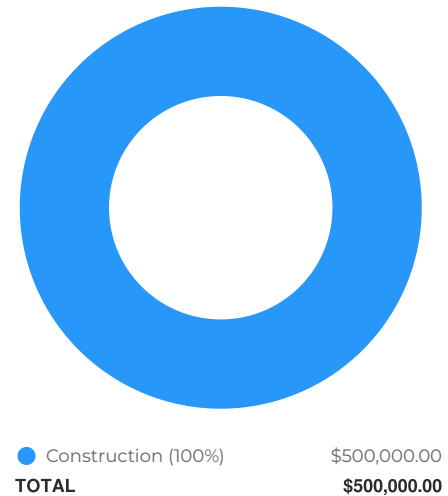
Total Budget (all years)  
**\$500K**

Project Total  
**\$650K**

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)



### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Planning & Design	\$150,000	\$0	\$0	\$0	\$0	\$0	\$150,000
Construction	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
<b>Total</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$650,000</b>



## Funding Sources

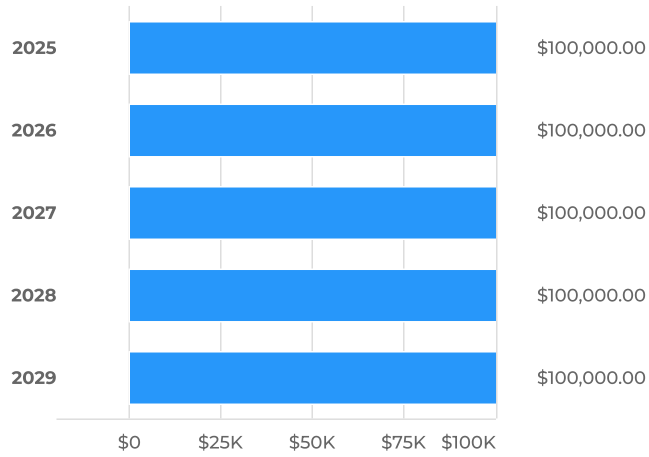
Total Historical  
**\$150,000**

FY2025 Budget  
**\$100,000**

Total Budget (all years)  
**\$500K**

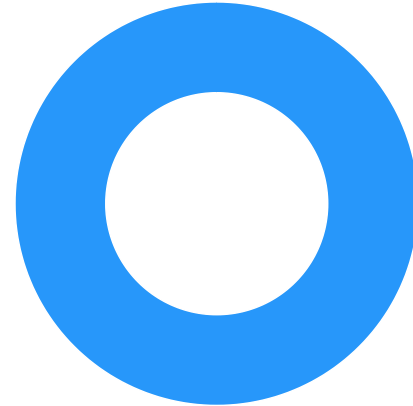
Project Total  
**\$650K**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$500,000.00  
**TOTAL \$500,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Internal Services Fund 70	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$650,000
<b>Total</b>	<b>\$150,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$650,000</b>

This request information is generated from , Adopted Version.

## Charging Stations at District Facilities

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### Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2024
Est. Completion Date	12/31/2025
Department	70151 Engineering
Type	Capital Improvement
Project Number	2689

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### Description

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

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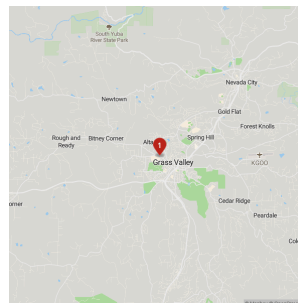
### Images



1036 W. Main

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### Location



### Project Purpose

The project's purpose is to meet regulatory compliance.

## Capital Cost

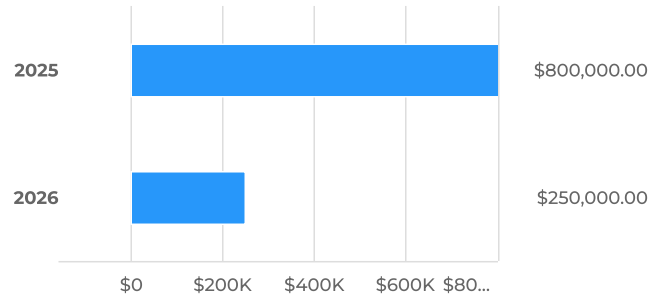
Total Historical  
**\$900,000**

FY2025 Budget  
**\$800,000**

Total Budget (all years)  
**\$1.05M**

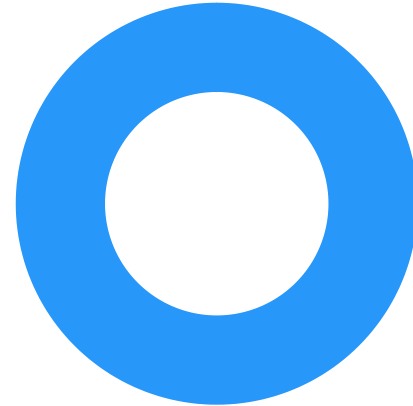
Project Total  
**\$1.95M**

Capital Cost by Year (Adopted)



● Construction

Capital Cost for Budgeted Years (Adopted)



● Construction (100%) \$1,050,000.00  
**TOTAL \$1,050,000.00**

### Capital Cost Breakdown

Capital Cost	Historical	FY2025	FY2026	Total
Planning & Design	\$58,000	\$0	\$0	\$58,000
Construction	\$842,000	\$800,000	\$250,000	\$1,892,000
<b>Total</b>	<b>\$900,000</b>	<b>\$800,000</b>	<b>\$250,000</b>	<b>\$1,950,000</b>

## Funding Sources

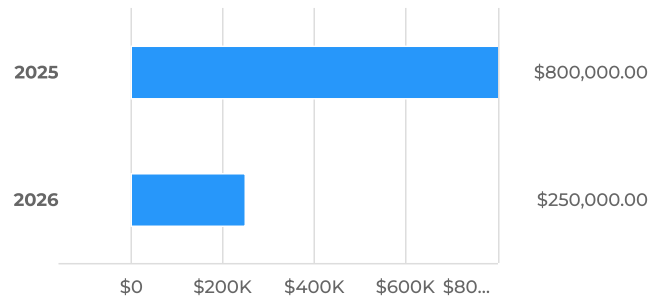
Total Historical  
**\$900,000**

FY2025 Budget  
**\$800,000**

Total Budget (all years)  
**\$1.05M**

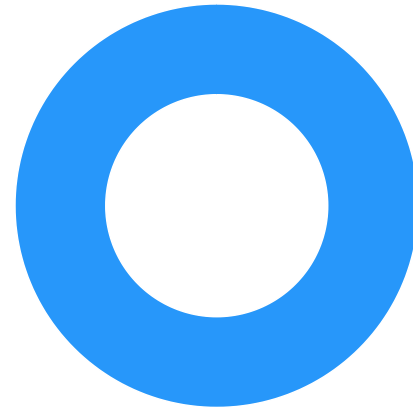
Project Total  
**\$1.95M**

Funding Sources by Year (Adopted)



● Internal Services Fund 70

Funding Sources for Budgeted Years (Adopted)



● Internal Services Fund 70 (100%) \$1,050,000.00  
**TOTAL \$1,050,000.00**

### Funding Sources Breakdown

Funding Sources	Historical	FY2025	FY2026	Total
Internal Services Fund 70	\$900,000	\$800,000	\$250,000	\$1,950,000
<b>Total</b>	<b>\$900,000</b>	<b>\$800,000</b>	<b>\$250,000</b>	<b>\$1,950,000</b>

This requests information is generated from , Adopted Version.

# Grass Valley Headquarters Ramp & Stairs Replacement

## Overview

Request Owner	Joanne Phillips, Management Assistant
Est. Start Date	01/01/2025
Est. Completion Date	12/31/2025
Department	70151 Engineering
Type	Capital Improvement
Project Number	2647

## Description

Replace the existing ramp leading to the Operations Department, and the stairs to the main lobby entrance.

## Images



2647-1

Underside of ramp leading to Operations Department



2647-2

Underside of ramp leading to Operations Department



2647-3

Stairs leading to main lobby entrance

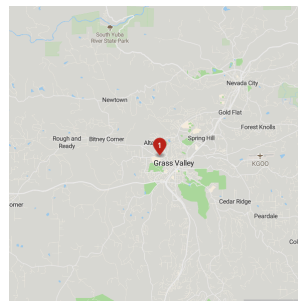


2647-4

Cracking concrete

## Location

Address: 1036 West Main Street



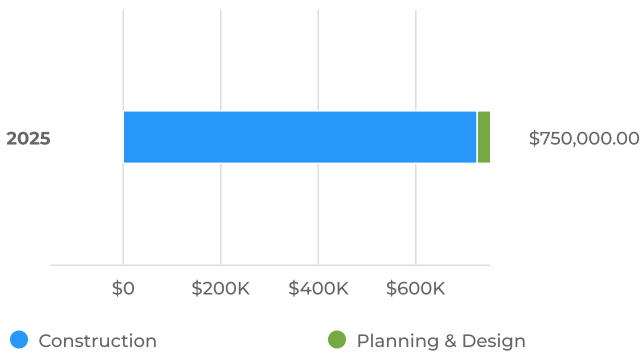
### Project Purpose

The existing ramp and stairs are failing and require extensive reconstruction.

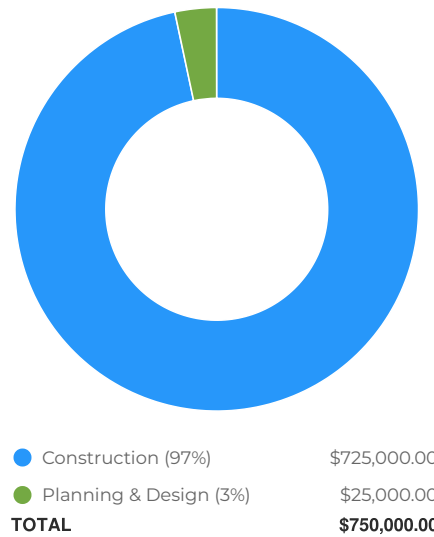
### Capital Cost

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$750,000</b>	<b>\$750K</b>	<b>\$825K</b>

Capital Cost by Year (Adopted)



Capital Cost for Budgeted Years (Adopted)

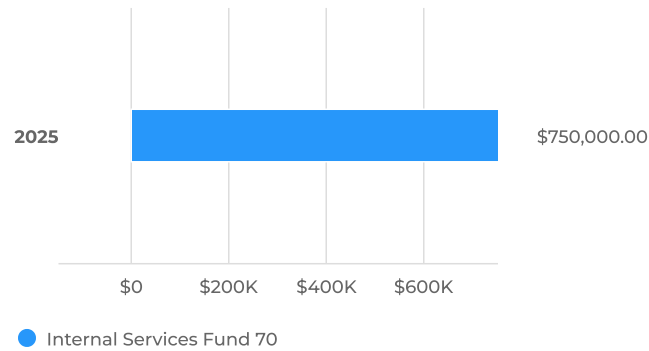


Capital Cost Breakdown			
Capital Cost	Historical	FY2025	Total
Planning & Design	\$75,000	\$25,000	\$100,000
Construction	\$0	\$725,000	\$725,000
<b>Total</b>	<b>\$75,000</b>	<b>\$750,000</b>	<b>\$825,000</b>

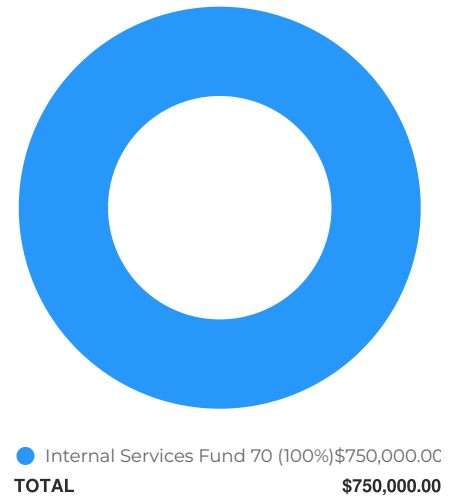
## Funding Sources

Total Historical	FY2025 Budget	Total Budget (all years)	Project Total
<b>\$75,000</b>	<b>\$750,000</b>	<b>\$750K</b>	<b>\$825K</b>

Funding Sources by Year (Adopted)



Funding Sources for Budgeted Years (Adopted)



### Funding Sources Breakdown

Funding Sources	Historical	FY2025	Total
Internal Services Fund 70	\$75,000	\$750,000	\$825,000
<b>Total</b>	<b>\$75,000</b>	<b>\$750,000</b>	<b>\$825,000</b>

# 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)

**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.

**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.

**Average Annual Carryover Storage:** Stored water in NID reservoirs held in reserve for droughts, emergency supply to avoid water shortages, and to meet environmental flow requirements averaged over a number of years.

**AWMP:** Agricultural Water Management Plan – required by the state of California to be submitted every five years (see more information in How NID uses Water Planning Projections).

**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 the 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)

**Budget Amendment:** An increase or decrease in the total revenue or expenditure appropriation for any fund and must be approved by the Board of Directors.

**Budget Transfer:** An appropriation adjustment that does not increase or decrease the overall revenue or expenditure budget for any fund.

**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)

**Carryover Storage:** Water stored in NID reservoirs held in reserve for droughts or for emergency supply to avoid water shortages, and to meet environmental flow requirements. For NID, this is the water remaining in reservoir storage at the end of the irrigation season, around October 15. This is NID's second-largest source of water.

**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 Management:** The process of monitoring the ebb and flow of money in and 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.

**Climate Change:** The long-term alteration of temperature and typical weather patterns in a place. Climate change could refer to a particular location or the planet as a whole. Climate change may cause weather patterns to be less predictable.

**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.

**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."

**Contract Purchases:** A contract NID has with PGE to provide a specific amount of water to NID annually. In an average year the amount is 7,500 acre feet per year.

**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.

**Current Average Treated and Raw Water Demand:** The current average annual demand from all customers for all types of NID water is 165,000 acre-feet. This includes the amount of treated drinking water, irrigation water and the amount of water required to maintain minimum flows for the environment. Approximately 85% percent of NID's annual demand is made up of raw water/agricultural demand during the irrigation season.

**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.

**Drought Contingency Plan:** A document to guide staff and customers to help minimize drought or water supply shortage impacts. The plan identifies drought action levels, appropriate agency responses, water demand reduction goals, and provides recommended demand management measures to assist customers in water conservation.

**Drought Management Plan:** A requirement under State Executive Order SB-37-16, to submit a five-year drought risk assessment.

**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.

**Environmental Flows:** Regulatory set minimum water flows that must be contributed from NID's water rights that are required to be moving through a creek or river for fish and aquatic resources.

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

**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.

**FERC:** Federal Energy Regulatory Commission

**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.

**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.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**FTE:** Full-Time Equivalent

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**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.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria for 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, roads, sewers, etc. It also requires the presentation of a narrative statement about 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 post-employment 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.

**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.

**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.

**Mutual Water Companies/Water Associations:** California's mutual water companies are owned by property owners and provide water service in rural areas that have no alternative supplies.

**NID:** Nevada Irrigation District

**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.

**Ongoing Expenses:** Expenses that are expected to continue from year to year. Staff salaries and benefits are an example of ongoing expenses.

**Ongoing Revenues:** Revenues that can be expected to continue from year to year.

**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.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

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

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**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.

**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.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

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

**Store and Release System:** A system that uses reservoirs to store snow melt and seasonal rain for release later, typically during the dry irrigation seasons.

**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.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**TM – Technical Memorandum:** A document used to detail each study: the Hydrologic Analysis, Water Supply Analysis, and Water Demand Projection.

**Total Water Demand:** The components of total water demand are raw or irrigation water demand, treated or drinking water demand, environmental flows, system losses, and municipal purchases.

**Treated Water:** Water that has passed through a treatment plant to meet drinking water standards and sent to homes and business via tap for consumption.

**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 non-expendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn from 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.

**Unimpaired Flow:** The flow of water through creeks and rivers with no human-induced influence such as dams or diversions.

**UWMP:** Urban Water Management Plan – required by the state of California to be submitted every five years.

**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.

**Watershed:** An area or ridge of land that separates waters flowing to different rivers, basins, or seas. NID's watersheds start in the headwaters of the Yuba River and Bear River and Deer Creek.

**Water Planning Projections:** Three reports that inform NIDs planning efforts. They are Hydrologic Analysis, Water Supply Analysis, and Water Demand Analysis.