

January 15, 2014

Mr. Remleh Scherzinger
General Manager
Nevada Irrigation District
1036 West Main Street
Grass Valley, CA 95945

RE: Water Rate and Fee Study – Final Report

Mr. Scherzinger:

Willdan Financial Services (“Willdan”) is pleased to provide this Final Report of the Water Rate and Fee Study for the Nevada Irrigation District (“District”). The attached Final Report presents the analysis conducted, and conclusions reached, during the Water Rate and Fee Study.

The District retained Willdan Financial Services (“Willdan”) to prepare the attached analysis, including the gathering and analysis of historic information, budget information, financial records, and other relevant information. Key data and assumptions were derived from discussions with the District to gain a more complete understanding of the District’s Water Utility, including budgeted and projected revenues and expenses. The resultant analysis presented in this Report is the projected financial condition of the Water Utility under certain assumptions which are detailed in the Report.

We appreciate the opportunity to be of service to the District on this important project. If you have any questions regarding the attached Report please feel free to contact us.

Very truly yours,



Jonathan Varnes

Willdan Financial Services

Table of Contents

Section 1 - Introduction	1
1.1. Introduction	1
1.2. Organization of this Report	1
Section 2 - Overview of Utility Rate-Making Principles, Processes and Issues	2
2.1. Introduction	2
2.2. Discussion of General Rate-Making Principles	2
2.3. The Revenue Sufficiency Process	3
2.4. Financial Management Goals of the Utility	3
Section 3 - Rate Study Development and Results	5
3.1. Revenue Sufficiency Analysis	5
3.2. Cost of Service / Rate Design Review	11
3.3. Summary of the Rate Study	12
Section 4 - Conclusions and Recommendations	13
4.1. Conclusions	13
4.2. Recommendations	14

Section 1 - Introduction

1.1. Introduction

Willdan Financial Services (“Willdan”) was retained by the Nevada Irrigation District (“District”) to conduct a Water Rate and Fee Study (“Rate Study”) for the District’s water utility (“Utility”). This report details the results of the Rate Study analysis for the ten-year period FY 2013-2022, the results of which are presented in this Rate Study Report.

The results of the Rate Study presented herein are a financial plan which was designed to provide revenues sufficient to fund the ongoing operating and capital costs necessary to operate the District’s water utility, while meeting the financial requirements and goals set forth by the District.

1.2. Organization of this Report

This Rate Study Report presents an overview of the rate-making concepts employed in the development of the analysis contained herein, followed by a discussion of the data, assumptions and results associated with the analysis. An appendix with detailed schedules is presented for a further investigation into the data, assumptions and calculations which drive the results presented in this Rate Study Report. Appendix A presents the detailed schedules for the FY 2013-2022 time period. The report is organized as follows:

- Section 1 - Introduction
- Section 2 – Overview of Utility Rate-Making Principles, Processes and Issues
- Section 3 – Rate Study Development and Results
- Section 4 – Conclusions and Recommendations
- Appendix A – Detailed Rate Study Schedules



Section 2 - Overview of Utility Rate-Making Principles, Processes and Issues

2.1. Introduction

The Rate Study utilized generally accepted rate-making principles which resulted in the development of rates and charges which are projected to: 1) generate sufficient revenue to meet the financial requirements of the utility, 2) address the need to recover costs from users in a manner which is fair and equitable relative to service provided, and 3) meet the rate design goals of the utility. A discussion of some of the key principles of rate-making, and how the processes employed herein are guided by those principles, is presented below.

2.2. Discussion of General Rate-Making Principles

While the individual rates for each utility vary based on a variety of factors, the development of rates should be consistent with general rate-making principles set forth in utility rate-making practice and literature. In addition, as the primary goal of the Utility is to provide reliable, safe drinking water, the primary goal of this Rate Study was that the rates generate sufficient revenue to provide the Utility with the resources to do just that. The principle by which rate practitioners are guided is that rates designed for any utility should strike a reasonable balance between several key principles. In general, rates designed should:

- Generate a stable rate revenue stream which, when combined with other sources of funds, is sufficient to meet the financial requirements and goals of the utility
- Be fair and equitable – that is, they should generate revenue from customer classes which is reasonably in proportion to the cost to provide service to that customer class
- Be easy to understand by customers
- Be easy to administer by the utility
- Minimize customer impact
- Encourage conservation of resources



2.3. The Revenue Sufficiency Process

In order to develop rates and charges which generate sufficient revenue to meet the fiscal requirements of the utility, a determination of the annual rate revenue required must be completed. This rate revenue, combined with other sources of funds, is evaluated to determine whether the total revenue is sufficient to meet those fiscal requirements. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis results in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements are then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet projected revenue requirements. To the extent that the existing revenue stream is not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases are calculated which would be required in order to provide revenue sufficient to meet those needs.

2.4. Financial Management Goals of the Utility

The establishment of specific financial management goals of a utility is a key step in developing financial plans which will ensure the financial health of the utility remains strong. The financial management goals of Utility are described below.

2.4.1 Minimum Unrestricted Working Capital Balance

In order to maintain a certain level of liquidity, the Utility has established a policy of maintaining unrestricted working capital reserve amounts greater than or equal to approximately 6 months of operating expenses. The analysis presented herein projects an unrestricted working capital operating fund reserve of between 3 months and 6 months during the forecast period. Based on discussions with the District, an adjustment to this policy would be made in order to keep the rate impact to a minimum as maintaining 6 months of reserves (consistent with the existing policy) would result in higher rate increases than those presented in this report.



2.4.2 Minimum Raw Water Reserve and Watershed Stewardship Balances

The Utility has existing raw water reserve balances and watershed stewardship balances on hand and these balances are restricted per District policy. Therefore, the analysis presented herein does not utilize these reserves.

2.4.3 Debt Service Coverage

The Utility has availed itself of certain loans which contain rate covenants requiring the maintenance of rates and charges sufficient to fund debt service plus an additional debt service coverage margin. Therefore, a debt service coverage ratio, defined as Current Year Net Revenues divided by Current Year Debt Service, of 1.25 was set forth as a goal of the Utility for the outstanding loans. In addition, for any projected new debt required during the forecast period, a debt service coverage ratio of 1.25 was targeted to demonstrate the financial strength of the utility moving forward. The analysis presented is projected to meet these goals in FY 2013 - 2022.



Section 3 - Rate Study Development and Results

3.1. Revenue Sufficiency Analysis

3.1.1 General Methodology

In order to develop rates and charges which generate sufficient revenue to meet the fiscal requirements of the Utility, a determination of the annual revenue from rates which, combined with other sources of funds, will provide sufficient funds to meet those fiscal requirements must first be completed. This process is typically referred to as a Revenue Sufficiency Analysis.

The process employed in the Revenue Sufficiency Analysis resulted in the identification of revenue requirements of the system, such as operating expenses, capital expenses (minor and major), debt service expense (including a provision for debt service coverage, as applicable), transfers out and the maintenance of both restricted and unrestricted reserves at appropriate levels. These revenue requirements were then compared to the total sources of funds during each year of the forecast period to determine the adequacy of projected revenues to meet requirements. To the extent that the existing revenue stream was not sufficient to meet the annual revenue requirements of the system, a series of rate revenue increases were calculated to provide revenue sufficient to meet those needs.

In addition, the Revenue Sufficiency Analysis resulted in the identification of a capital project funding plan for the forecast period which identified the need to fund a significant portion of the capital plan with new debt. The projected debt service associated with that new debt was incorporated into the analysis and the projected rate revenue increases are reflective of that.

As a note, the Capital Improvement Plan (CIP), including the timing of projects and estimated costs, was provided by the Utility. Willdan relied on this information and the CIP was fully integrated into the Rate Study.

3.1.2 Data Items

Key data items reviewed, discussed and incorporated into the Revenue Sufficiency Analysis were:

- Fund balances related to the FY 2012 Draft Annual Report
- FY 2013 and FY 2014 Operating Budgets



- Capital Improvements Plan (CIP)
- Loan documents associated with outstanding debt
- General assumptions related to:
 - Customer growth
 - Cost escalation factors
 - New debt

A discussion of the use of each of the above data items is presented below.

3.1.3 Fund Balances Related to the FY 2012 Draft Annual Report

To better understand what funds the Utility had on hand to start the forecast period, a detailed review of the District's draft financial statements was conducted and reviewed with staff. Assumptions were made to estimate the actual funds available at the end of FY 2012, and therefore at the beginning of FY 2013, based on discussions with staff. A summary of the individual funds and fund balances associated with the water utility enterprise fund for FY 2012, as adjusted for use in this analysis, is presented in Schedule 2 in Appendix A.

3.1.4 FY 2013 Budget and FY 2014 Budgets

Staff provided the FY 2013 and FY 2014 Budgets, and associated line-item revenue and expense detail, as the basis for the projection of financial performance for FY 2013 and FY 2014. In addition, line-item projected expenses for FY 2015-22 were developed using costs escalation factors.

Cost escalation factors were reviewed by staff and were used to project line-item costs beyond the 2014 budget. Those factors were applied based on line-item cost classifications.

A more detailed presentation of the line-item budgeted and projected revenues and expenses is presented in Schedules A-3 and A-4, respectively, in the Appendix.

3.1.5 Capital Improvements Plan (CIP)

The Utility provided Willdan with a forecast of capital requirements, in current year dollars, for the FY 2013 – 2022 forecast period. This capital forecast was escalated by 3% per year by Willdan for use in the



analysis. Further, after consultation with the District, the capital costs were reduced by 30% for all projects in the CIP in order to accommodate the rate plan presented herein.

A detailed CIP, including the timing and funding source for each respective project, is presented in Schedules A-5 and A-6, respectively, in the Appendix.

3.1.6 Outstanding Debt

The most common form of debt issued by utilities is either state loans or revenue bonds, which typically require a pledge of utility net revenue as the source of repayment for the debt. Also, there typically exists a debt service coverage requirement to be met in each year in which the debt is outstanding. Debt service coverage requirements generally mandate some multiple of annual net revenue, defined as operating revenue less operating expenses, as compared to annual debt service payments due.

The Utility, like most utilities, has utilized long-term debt to fund capital assets in the past and the covenants associated with this debt require that minimum debt service coverage of 1.25 be maintained, or exceeded, in each year of the forecast period.

The Proposed Rates presented herein demonstrate that the Utility is projected to meet or exceed the debt service coverage requirement in each year of the forecast period.

3.1.7 General Assumptions

In order to develop the financial and rate projections, certain assumptions were made with regard to elements of the revenue sufficiency analysis. A summary of those assumptions is presented below.

3.1.7.1. Growth

The District has had limited growth in the recent past and this trend is expected to continue during the forecast period. Therefore, it was assumed that there would be no growth in the customer base during the forecast period.

3.1.7.2. Cost Escalation Factors

Based on consultation with District staff, line-item expenses were escalated from 2 to 3% in each year of the forecast period – with a few exceptions for known increases. The escalation factors used for each line-item expense are presented in Schedule 4 in the Appendix.



3.1.7.3. New Debt Assumptions

In order to fund the Utility's CIP during the forecast period, new debt is projected to be required. To the extent that new debt is issued, it is assumed it will be provided through either bank loans and/or revenue bonds. Further, it was assumed that to the extent that new debt is required that the requisite debt service coverage requirements would be 1.25. Assumed debt terms for projected revenue bond issues were deemed reasonable given the rates at the time.

The following details the assumptions related to new debt projected during the forecast period:

- Revenue Bonds
 - Term – 30 Years
 - Rate – 5.5%
 - Issuance costs – 2.0%
 - Debt Service Coverage Requirement – 1.25



3.1.8 Results of the Revenue Sufficiency Analysis

After a thorough review of the above-mentioned data elements, the resulting financial plan presented herein is the embodiment of the data, assumptions and review process undertaken with staff in several meetings.

3.1.8.1. Revenue Increases Required

The revenue requirements and financial goals of the Utility during the forecast period necessitate the need for additional revenue in the form of customer revenue increases.

The table below presents a summary of the projected customer revenue increases required during the forecast period in order for the Utility to meet its financial goals.

A more detailed presentation of the pro forma, including a fund balance reconciliation and projection of annual debt service coverage, is presented in Schedule A-1 in the Appendix.

Fiscal Year	Annual Water Rate Increases
2014	6.00%
2015	6.00%
2016	6.00%
2017	6.00%
2018	6.00%
2019	6.00%
2020	6.00%
2021	6.00%
2022	6.00%

Note: Assumes rate increase implemented for full 12 month of each fiscal year

3.1.8.2. Capital Project Funding

With significant capital project funding needs projected during the forecast period, it is imperative the Utility develop a financial plan which provides for the full funding of the CIP. Willdan worked with the Utility to identify the preferred funding sources for each project and those funding sources were applied to capital projects. In the event that sufficient funding



sources were not available, additional debt was identified and factored into the analysis as a source of capital project funding.

The financial plan developed during the Rate Study is projected to provide funding for capital projects during the forecast period. While the Utility is projected to utilize any available funding sources available during the forecast period in the form of fund balances available for capital, the remainder of capital funding requirements is projected to be met with new debt.

A detailed presentation of the capital project funding plan is presented in Schedule A-6 in the Appendix.

3.1.8.3. Existing and Projected Debt Service

It is projected that the Utility will incur additional debt during the forecast period in order to fully fund the CIP. Debt funding minimizes the impact of funding major capital projects upon the rates, and ultimately upon the customer's water bill. Debt is the most common funding source for utility capital projects. Debt provides a better matching of annual costs borne by users of the system and use of capital assets over the life of the asset financed. While this doesn't mitigate the need for a utility to consistently fund some portion of capital with cash, which the Utility is projected to do during the forecast period, it is important to recognize that debt is an essential and common funding instrument for utilities.

A summary of total existing and projected debt service is presented in Schedule 4 in Appendix A.



3.1.8.4. Summary of Revenue Sufficiency Analysis

The resulting financial plan presented herein includes a series of rate revenue increases which provide for funding of projected revenue requirements during the forecast period. The financial goals projected to be met are as follows:

- Funding of all budgeted and projected operating and capital expenses detailed in this Report.
- Unrestricted working capital and operating fund balances greater than at least 3 months operating expenses during the forecast period.
- Net revenue greater than or equal to 1.25 for any projected new debt service.

3.2. Cost of Service / Rate Design Review

3.2.1 General Methodology

In order to evaluate whether the revenue requirements developed in the Revenue Sufficiency Analysis are to be recovered from customer classes in a manner consistent with generally accepted rate-making principles, an assessment of the existing Cost of Service / Rate Design was conducted.

3.2.2 Cost of Service and Rate Design Assessment

The existing rate structure was assessed in the context of generally accepted cost of service and rate-making standards and discussed with staff. These discussions also included the recognition of the immediate need to address the projected revenue shortfall for the water utility given that projected revenue under current rates was not sufficient to meet projected costs over the forecast period. This immediate need to address this revenue shortfall resulted in the team deciding that a high-level review of the existing cost of service / rate design structure be conducted and, barring any identified shortcomings, the existing cost of service / rate design structure remain in place.

The resulting Cost of Service and Rate Design review process included a review of the extensive cost of service analysis developed by staff and the prior rate consultant, as documented in the last rate study report, which resulted in the determination that the existing rate structure remain in place and that the water rates should all be increased by the same percentage.



3.3. Summary of the Rate Study

The Rate Study presented herein utilized generally accepted rate-making principles which resulted in the development of rates and charges which are projected to: 1) generate sufficient revenue to meet the financial requirements of the Utility, 2) address the need to recover costs from users in a manner which is fair and equitable relative to service provided, and 3) meet the financial and rate design goals of the Utility.



Section 4 - Conclusions and Recommendations

4.1. Conclusions

- Projected operating revenues and operating expenses for the forecast period were developed by, and/or in consultation with, District staff and are based upon reasonable projections.
- The projected capital project expenses have been developed by District staff to address water system capital needs over the forecast period.
- Based on the conclusions above, we are of the opinion that the financial projections presented herein demonstrate the water utility's ability to meet its obligations with regard to:
 - Operating expenses,
 - Non-operating expenses,
 - Capital project expenses, and
 - Key financial policies, including:
 - Maintenance of at least 3 months of operating reserve balances,
 - The District's existing policy of 6 months of reserves would need to be adjusted to accommodate this – this has been discussed with the District.
 - Debt service coverage of at least 1.25 on new debt.
- The proposed rates presented herein are in conformance with industry standard rate-making practice with respect to:
 - The fair and equitable recovery of costs through the water rates,
 - Generation of sufficient revenue to fully recover system revenue requirements and reserve requirements.



4.2. Recommendations

- It is recommended that the District implement the proposed rates and charges presented in this Report for FY 2014 in the first month of FY 2014.
- It is recommended that the District implement the proposed rates and charges presented in this Report for FY 2015 through FY 2022 by the first month of those fiscal years.
- It is recommended that the District test the proposed rates in their billing system prior to implementation to evaluate the projected billings from the billing system as compared to the projected rate revenue presented in this Report for reasonableness.
- It is recommended that the District update the revenue sufficiency analysis portion of this study each year to ensure projected revenue is sufficient to fund projected expenses going forward as assumptions made during this analysis may change and have a material impact upon the analysis.

Appendix A

Nevada Irrigation District
Pro Forma with Fund Balance Reconciliation

Line No	Reference	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
Operating Fund												
1	Water and Rate Revenue Increases	4.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	
	% of Year Rate Increase Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
2	Beginning Unrestricted Fund Balance	Sch A - 2, Line 9	\$ 22,500,238	\$ 20,806,122	\$ 14,949,667	\$ 10,939,087	\$ 10,102,774	\$ 9,217,671	\$ 9,459,582	\$ 9,574,810	\$ 10,531,675	\$ 12,019,999
3	Water Rate Revenue	Sch A - 3, Line 2	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
4	Total Rate Revenue		\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
5	Other Operating Revenue	Sch A - 3, Line 13	15,984,431	13,934,902	13,826,413	13,821,755	15,021,003	15,224,236	15,431,534	15,642,978	15,858,651	16,078,637
6	Interest Income - Operating Fund	Sch A - 3, Line 8	113,000	104,000	75,000	55,000	51,000	46,000	47,000	48,000	53,000	60,000
7	Total Operating Revenue		\$ 34,391,431	\$ 33,430,902	\$ 34,457,413	\$ 35,665,755	\$ 38,168,003	\$ 39,752,236	\$ 41,429,534	\$ 43,198,978	\$ 45,069,651	\$ 47,045,637
8	Operating Expenses	Sch A - 4, Line 2	(22,657,003)	(24,868,868)	(26,256,162)	(26,944,824)	(27,653,030)	(28,381,391)	(29,130,517)	(29,901,045)	(30,693,657)	(31,509,025)
9	Net Revenue		\$ 11,734,428	\$ 8,562,034	\$ 8,201,251	\$ 8,720,931	\$ 10,514,973	\$ 11,370,845	\$ 12,299,017	\$ 13,297,933	\$ 14,375,994	\$ 15,536,612
	Plus:											
	Other Sources of Funds											
10	Transfers In	Sch A - 3, Line 4	-	-	-	-	-	-	-	-	-	-
	Less:											
	Other Uses of Funds											
11	Minor Capital	Sch A - 4, Line 4	\$ (2,342,293)	\$ (2,910,000)	\$ (2,989,800)	\$ (3,071,995)	\$ (3,156,655)	\$ (3,243,855)	\$ (3,333,671)	\$ (3,426,181)	\$ (3,521,467)	\$ (3,619,611)
12	Major Capital Funded with Existing Reserves/Current Cash	Sch A - 6, Line 6	(1,972,952)	(3,759,832)	(919,916)	(272,700)	(957,800)	(534,800)	-	-	-	-
13	Transfers Out	Sch A - 4, Line 5	(1,746,400)	(1,746,400)	(1,048,325)	(1,068,325)	(1,088,725)	(1,109,533)	(1,130,757)	(1,152,406)	(1,174,488)	(1,197,011)
14	Non Operating Expenses	Sch A - 4, Line 3	(3,065,150)	(2,199,195)	(1,458,228)	(1,311,525)	(1,350,871)	(1,391,397)	(1,433,137)	(1,476,132)	(1,520,416)	(1,566,027)
15	Existing Revenue Bond Debt Service	Sch A - 4, Line 6	(3,690,569)	(3,191,881)	(4,047,081)	(2,084,219)	(2,074,644)	(2,077,969)	(2,077,144)	(2,077,269)	(2,079,019)	(2,077,269)
16	New Revenue Bond Debt Service	Sch A - 4, Line 7	-	-	(1,137,300)	(1,137,300)	(2,160,200)	(2,160,200)	(3,597,900)	(3,597,900)	(3,981,100)	(3,981,100)
17	Existing SRF Debt Service	Sch A - 4, Line 8	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)	(611,180)
18	Net Cash Flow		\$ (1,694,116)	\$ (5,856,455)	\$ (4,010,580)	\$ (836,314)	\$ (885,102)	\$ 241,911	\$ 115,228	\$ 956,865	\$ 1,488,324	\$ 2,484,414
19	Ending Unrestricted Fund Balance		\$ 20,806,122	\$ 14,949,667	\$ 10,939,087	\$ 10,102,774	\$ 9,217,671	\$ 9,459,582	\$ 9,574,810	\$ 10,531,675	\$ 12,019,999	\$ 14,504,414
20	<i>Months of O&M</i>		11.0	7.2	5.0	4.5	4.0	4.0	3.9	4.2	4.7	5.5
Raw Water Expansion Reserve												
21	Beginning Balance	Sch A - 2, Line 9	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
22	Sources of Funds	Sch A - 3, Line 5	-	-	-	-	-	-	-	-	-	-
23	Interest Earnings	Sch A - 3, Line 9	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
24	Uses of Funds other Than Major Capital	Sch A - 4, Line 12	-	-	-	-	-	-	-	-	-	-
25	Major Capital Funded with Raw Water Expansion Reserve	Sch A - 6, Line 5	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
26	Ending Balance		\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Watershed Stewardship Reserve												
27	Beginning Balance	Sch A - 2, Line 9	\$ 2,715,867	\$ 2,729,867	\$ 2,743,867	\$ 2,757,867	\$ 2,771,867	\$ 2,785,867	\$ 2,799,867	\$ 2,813,867	\$ 2,827,867	\$ 2,841,867
28	Sources of Funds	Sch A - 3, Line 6	-	-	-	-	-	-	-	-	-	-
29	Interest Earnings	Sch A - 3, Line 10	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
30	Uses of Funds other Than Major Capital	Sch A - 4, Line 15	-	-	-	-	-	-	-	-	-	-
31	Major Capital Funded with Watershed Stewardship Reserve	Sch A - 6, Line 4	-	-	-	-	-	-	-	-	-	-
32	Ending Balance		\$ 2,729,867	\$ 2,743,867	\$ 2,757,867	\$ 2,771,867	\$ 2,785,867	\$ 2,799,867	\$ 2,813,867	\$ 2,827,867	\$ 2,841,867	\$ 2,855,867
Water Capacity Fee Fund												
33	Beginning Balance	Sch A - 2, Line 9	\$ 9,152,360	\$ 8,192,676	\$ 7,748,951	\$ 6,714,322	\$ 6,010,445	\$ 4,284,596	\$ 842,708	\$ -	\$ -	\$ -
34	Sources of Funds	Sch A - 3, Line 7	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
35	Interest Earnings	Sch A - 3, Line 11	46,000	41,000	39,000	34,000	30,000	21,000	4,000	-	-	-
36	Uses of Funds other Than Major Capital	Sch A - 4, Line 18	-	-	-	-	-	-	-	-	-	-
37	Major Capital Funded with Water Capacity Fee Fund	Sch A - 6, Line 3	(1,305,683)	(784,725)	(1,373,629)	(1,037,878)	(2,055,848)	(3,762,888)	(1,146,708)	(300,000)	(300,000)	(300,000)
38	Ending Balance		\$ 8,192,676	\$ 7,748,951	\$ 6,714,322	\$ 6,010,445	\$ 4,284,596	\$ 842,708	\$ -	\$ -	\$ -	\$ -

Nevada Irrigation District
Beginning Fund Balance Reconciliation

BEGINNING BALANCES					
Line No:		Operating Fund	Raw Water Expansion Reserve	Watershed Stewardship Reserve	Water Capacity Fee Fund
1	Unrestricted Reserves:				
2	Operating, repair/replacement & rate stabilization reserve	\$ 15,873,398			
3	Total Unrestricted	6,376,840			
4	Restricted for other	250,000			
5	Raw water system expansion reserve		2,000,000		
6	Watershed stewardship reserve			2,715,867	
7	Restricted by statute				9,152,360
8					
9	Total	\$ 22,500,238	\$ 2,000,000	\$ 2,715,867	\$ 9,152,360

Source: FY 2012 DRAFT CAFR Data

Nevada Irrigation District
Revenue

Line No:	Summary											
1	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
2	RR1	Water Rate Revenue	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
3	OR	Other Operating Revenue	15,984,431	13,934,902	13,826,413	13,821,755	15,021,003	15,224,236	15,431,534	15,642,978	15,858,651	16,078,637
4	TRIN	Transfers In	-	-	-	-	-	-	-	-	-	-
5	Sources - RWER	Sources of Funds - Raw Water Expansion Reserve	-	-	-	-	-	-	-	-	-	-
6	Sources - WSR	Sources of Funds - Watershed Stewardship Reserve	-	-	-	-	-	-	-	-	-	-
7	Sources - WCF	Sources of Funds - Water Capacity Fee Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
8	INT - OpFund	Interest Earnings - Operating Fund	113,000	104,000	75,000	55,000	51,000	46,000	47,000	48,000	53,000	60,000
9	INT - RWER	Interest Earnings - Raw Water Expansion Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10	INT - WSR	Interest Earnings - Watershed Stewardship Reserve	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
11	INT - WCF	Interest Earnings - Water Capacity Fee Fund	46,000	41,000	39,000	34,000	30,000	21,000	4,000	-	-	-
Detail												
12	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13		Operating Fund										
14		NEVADA IRRIGATION DISTRICT - WATER DIVISION OPERATING REVENUE										
15		<u>Rate Revenue</u>										
16		Treated Water	12,217,782									
17		Seasonal Ag	4,175,255									
18		Annual Raw Water	391,077									
19		Nevada City-Raw Water	49,927									
20		GV/Alta Hill-Raw Water	260,699									
21		GV-Broadview (Treated Water)	37,183									
22		Other Municipal Water	26,178									
23		Supplemental/Contract	432,031									
24		<u>Total</u>	17,590,132									
25		Water Rate Revenue	\$ 17,590,000	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000
26		Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
27		Revenue Increase	4.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
28		Pct of Year Revenue Increase Effective	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
29	RR1	Total Water Rate Revenue - After Revenue Increase	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
30		<u>Other Revenue</u>										
31	OR	Miscellaneous	267,711	200,000	200,000							
32	OR	Standby	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000	105,000
33	OR	New Connect/Install	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
34	OR	Insurance Settlement	-	-	-	-	-	-	-	-	-	-
35	OR	Reimbursable Costs	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
36	OR	YB/RP Project Charges	60,000	-	-	-	-	-	-	-	-	-
37	OR	Other Revenue	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
38	NA	Interest Income (1/2)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
39	OR	Interest Fr. Fiduciary Fund	-	-	-	-	-	-	-	-	-	-
40	OR	Realized Gain/(Loss)	-	-	-	-	-	-	-	-	-	-
41	OR	Unrealized Gain/(Loss) Loss	-	-	-	-	-	-	-	-	-	-
42	OR	Other	224,013	-	-	-	-	-	-	-	-	-
43	OR	Write-down of inventory	-	-	-	-	-	-	-	-	-	-
44	OR	Contributions from Other Agencies	-	-	-	-	-	-	-	-	-	-

Nevada Irrigation District
Revenue

Line No:	Summary											
	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1												
2	RR1	Water Rate Revenue	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
3	OR	Other Operating Revenue	15,984,431	13,934,902	13,826,413	13,821,755	15,021,003	15,224,236	15,431,534	15,642,978	15,858,651	16,078,637
4	TRIN	Transfers In	-	-	-	-	-	-	-	-	-	-
5	Sources - RWER	Sources of Funds - Raw Water Expansion Reserve	-	-	-	-	-	-	-	-	-	-
6	Sources - WSR	Sources of Funds - Watershed Stewardship Reserve	-	-	-	-	-	-	-	-	-	-
7	Sources - WCF	Sources of Funds - Water Capacity Fee Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
8	INT - OpFund	Interest Earnings - Operating Fund	113,000	104,000	75,000	55,000	51,000	46,000	47,000	48,000	53,000	60,000
9	INT - RWER	Interest Earnings - Raw Water Expansion Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10	INT - WSR	Interest Earnings - Watershed Stewardship Reserve	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
11	INT - WCF	Interest Earnings - Water Capacity Fee Fund	46,000	41,000	39,000	34,000	30,000	21,000	4,000	-	-	-
Detail												
12	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
45		NEVADA IRRIGATION DISTRICT - WATER DIVISION CAPITAL REVENUE										
46	OR	General Purpose Property Taxes	9,580,525	9,772,136	9,967,578	10,166,930	10,370,268	10,577,674	10,789,227	11,005,012	11,225,112	11,449,614
47	OR	Davis Grunsky Assessment	-	-	-	-	-	-	-	-	-	-
48	OR	Cement Hill CFD	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000
49	OR	Rodeo Flat CFD	34,548	48,335	48,335	48,335	48,335	48,335	48,335	48,335	48,335	48,335
50	OR	Other Improvement Districts	-	-	-	-	-	-	-	-	-	-
51	OR	Nevada Co Admin Costs	(153,072)	(154,602)	(157,694)	(160,848)	(164,065)	(167,347)	(170,694)	(174,107)	(177,590)	(181,141)
52	OR	Placer Co Admin Costs	(41,551)	(41,967)	(42,806)	(43,662)	(44,535)	(45,426)	(46,334)	(47,261)	(48,206)	(49,170)
53	OR	Deferred Revenue-PROP 1A 8% Shift	921,257	-	-	-	-	-	-	-	-	-
54	NA	Interest Income (1/2)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
55	NA	Interest Fr. Assmts	-	-	-	-	-	-	-	-	-	-
56	NA	Interest Fr. Fiduciary Fund	-	-	-	-	-	-	-	-	-	-
57	NA	Realized Gain/(Loss) on Investments	-	-	-	-	-	-	-	-	-	-
58	NA	Unrealized Gain(Loss) on Investments	-	-	-	-	-	-	-	-	-	-
59	NA	Grants & Aid	-	-	-	-	-	-	-	-	-	-
60	NA	Pipe Conveyances(Contrib.Capital)	-	-	-	-	-	-	-	-	-	-
61	NA	Non-Working Capital (Contrib. Capital)	-	-	-	-	-	-	-	-	-	-
62	NA	State Revolving Loan	-	-	-	-	-	-	-	-	-	-
63	OR	Reimbursement from Lincoln or Reserve W/D	500,000	300,000	-	-	-	-	-	-	-	-
64	NA	Gain/Loss-Sale Fixed Assets	-	-	-	-	-	-	-	-	-	-
65	NA	Write down/off of previously capitalized assets	-	-	-	-	-	-	-	-	-	-
66	NA	Rents & Leases	-	-	-	-	-	-	-	-	-	-
67	NA	Gravel, Mineral Leases	-	-	-	-	-	-	-	-	-	-
68	OR	Other	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
69	OR	Rollins Proj-Defeased D/S	780,000	-	-	-	-	-	-	-	-	-
70	OR	Hydro Rev	3,000,000	3,000,000	3,000,000	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
71		<u>Interest Earning Calculation</u>										
72		Average Balance	\$ 11,250,119	\$ 10,403,061	\$ 7,474,834	\$ 5,469,544	\$ 5,051,387	\$ 4,608,836	\$ 4,729,791	\$ 4,787,405	\$ 5,265,838	\$ 6,010,000
73		Assumed Interest Earnings Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
74	INT - OpFund	Projected Interest Earnings	\$ 113,000	\$ 104,000	\$ 75,000	\$ 55,000	\$ 51,000	\$ 46,000	\$ 47,000	\$ 48,000	\$ 53,000	\$ 60,000

Nevada Irrigation District
Revenue

Line No:	Summary											
1	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
2	RR1	Water Rate Revenue	\$ 18,294,000	\$ 19,392,000	\$ 20,556,000	\$ 21,789,000	\$ 23,096,000	\$ 24,482,000	\$ 25,951,000	\$ 27,508,000	\$ 29,158,000	\$ 30,907,000
3	OR	Other Operating Revenue	15,984,431	13,934,902	13,826,413	13,821,755	15,021,003	15,224,236	15,431,534	15,642,978	15,858,651	16,078,637
4	TRIN	Transfers In	-	-	-	-	-	-	-	-	-	-
5	Sources - RWER	Sources of Funds - Raw Water Expansion Reserve	-	-	-	-	-	-	-	-	-	-
6	Sources - WSR	Sources of Funds - Watershed Stewardship Reserve	-	-	-	-	-	-	-	-	-	-
7	Sources - WCF	Sources of Funds - Water Capacity Fee Fund	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
8	INT - OpFund	Interest Earnings - Operating Fund	113,000	104,000	75,000	55,000	51,000	46,000	47,000	48,000	53,000	60,000
9	INT - RWER	Interest Earnings - Raw Water Expansion Reserve	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
10	INT - WSR	Interest Earnings - Watershed Stewardship Reserve	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
11	INT - WCF	Interest Earnings - Water Capacity Fee Fund	46,000	41,000	39,000	34,000	30,000	21,000	4,000	-	-	-
12	Detail											
75	Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
		Raw Water Expansion Reserve										
76		Operating Revenue	-	-	-	-	-	-	-	-	-	-
77		Non Operating Revenue	-	-	-	-	-	-	-	-	-	-
78		Transfers In	-	-	-	-	-	-	-	-	-	-
79	Sources - RWER	Total Sources	-	-	-	-	-	-	-	-	-	-
		Interest Earnings Calculation										
81		Average Balance	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
82		Assumed Interest Earnings Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
83	INT - RWER	Projected Interest Earnings	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
		Watershed Stewardship Reserve										
85		Operating Revenue	-	-	-	-	-	-	-	-	-	-
86		Non Operating Revenue	-	-	-	-	-	-	-	-	-	-
87		Transfers In	-	-	-	-	-	-	-	-	-	-
88	Sources - WSR	Total Sources	-	-	-	-	-	-	-	-	-	-
		Interest Earnings Calculation										
90		Average Balance	\$ 1,357,934	\$ 1,364,934	\$ 1,371,934	\$ 1,378,934	\$ 1,385,934	\$ 1,392,934	\$ 1,399,934	\$ 1,406,934	\$ 1,413,934	\$ 1,420,934
91		Assumed Interest Earnings Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
92	INT - WSR	Projected Interest Earnings	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
		Water Capacity Fee Fund										
94		Operating Revenue	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
95		Non Operating Revenue	-	-	-	-	-	-	-	-	-	-
96		Transfers In	-	-	-	-	-	-	-	-	-	-
97	Sources - WCF	Total Sources	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
		Interest Earnings Calculation										
99		Average Balance	\$ 4,576,180	\$ 4,096,338	\$ 3,874,476	\$ 3,357,161	\$ 3,005,222	\$ 2,142,298	\$ 421,354	\$ -	\$ -	\$ -
100		Assumed Interest Earnings Rate	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
101	INT - WCF	Projected Interest Earnings	\$ 46,000	\$ 41,000	\$ 39,000	\$ 34,000	\$ 30,000	\$ 21,000	\$ 4,000	\$ -	\$ -	\$ -

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL		34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18		TOTAL		-	-	-	-	-	-	-	-	-

Detail														
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
19	Detail - Operating Fund													
20	OPERATING BUDGET													
	DEPARTMENT 10113 - DIRECTORS													
21	1	OM	2.0%	51101 CLASSIFIED SALARIES	75,000	75,000	76,500	78,030	79,591	81,183	82,807	84,463	86,152	87,875
22	1	OM	2.0%	51307 DEFERRED COMP ER MATCH	500	500	510	520	530	541	552	563	574	585
23	1	OM	2.0%	51308 EMPLOYEE ASST. PROGRAM	165	165	168	171	174	177	181	185	189	193
24	1	OM	2.0%	51310 MEDICARE	1,100	1,100	1,122	1,144	1,167	1,190	1,214	1,238	1,263	1,288
25	1	OM	4.0%	51312 HEALTH INSURANCE	53,000	58,650	60,996	63,436	65,973	68,612	71,356	74,210	77,178	80,265
26	1	OM	2.0%	51313 LIFE INSURANCE	1,300	1,300	1,326	1,353	1,380	1,408	1,436	1,465	1,494	1,524
27	1	OM	2.0%	51314 DENTAL INSURANCE	4,150	4,150	4,233	4,318	4,404	4,492	4,582	4,674	4,767	4,862
28	1	OM	2.0%	51315 VISION INSURANCE	925	925	944	963	982	1,002	1,022	1,042	1,063	1,084
29	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	260	300	306	312	318	324	330	337	344	351
30	1	OM	2.0%	51319 FICA	5,700	5,700	5,814	5,930	6,049	6,170	6,293	6,419	6,547	6,678
31	1	OM	3.0%	52701 DIRECTORS BUSINESS EXPENSE	3,000	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335
32	1	OM	3.0%	52702 DIRECTORS CONFERENCE EXPENSES	1,500	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335
33	1	OM	3.0%	52707 EDUCATION EXPENSE	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900
34	1	OM	3.0%	52710 OFFICE SUPPLIES & EXPENSES	-	-	-	-	-	-	-	-	-	-
35	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	500	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
36	1	OM	3.0%	52801 SPECIAL DEPT EXPENSE - election cost	-	25,000	25,750	26,523	27,319	28,139	28,983	29,852	30,748	31,670
37				Total	148,600	185,290	190,544	195,962	201,547	207,308	213,249	219,376	225,695	232,213
	DEPARTMENT 10114 - ADMINISTRATION													
38	1	OM	2.0%	51101 CLASSIFIED SALARIES	170,000	170,000	173,400	176,868	180,405	184,013	187,693	191,447	195,276	199,182
39	1	OM	4.0%	51312 HEALTH INSURANCE	950,000	1,250,000	1,300,000	1,352,000	1,406,080	1,462,323	1,520,816	1,581,649	1,644,915	1,710,712
40	1	OM	2.0%	51324 OPEB LIABILITY	1,075,000	1,000,000	1,020,000	1,040,400	1,061,208	1,082,432	1,104,081	1,126,163	1,148,686	1,171,660
41	1	OM	2.0%	51313 LIFE INSURANCE - retirees	15,000	18,000	18,360	18,727	19,102	19,484	19,874	20,271	20,676	21,090
42	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	-	-	-	-	-	-	-	-	-	-
43	1	OM	2.0%	51320 HEALTH BENEFIT FEE-ACTIVE EMPLOYEES	22,500	22,500	22,950	23,409	23,877	24,355	24,842	25,339	25,846	26,363
44	1	OM	2.0%	51321 HEALTH BENEFIT FEE-RETIRES	10,000	11,000	11,220	11,444	11,673	11,906	12,144	12,387	12,635	12,888

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9			TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18			TOTAL	-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
46	1	OM	52503 MAINTENANCE OF EQUIPMENT	23,000	24,000	24,720	25,462	26,226	27,013	27,823	28,658	29,518	30,404
47	1	OM	52604 LEGAL FEES	250,000	250,000	257,500	265,225	273,182	281,377	289,818	298,513	307,468	316,692
48	1	OM	52606 RENT & LEASES OF EQUIP	1,000	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
49	1	OM	52608 STATE/COUNTY MANDATED COSTS	35,000	50,000	51,500	53,045	54,636	56,275	57,963	59,702	61,493	63,338
50	1	OM	52704 INSURANCE	230,000	205,000	211,150	217,485	224,010	230,730	237,652	244,782	252,125	259,689
51	1	OM	52709 ADVERTISING & LEGAL NOTICES	1,500	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900
52	1	OM	52710 OFFICE SUPPLIES, SMALL EQUIP. EXPENSE	69,000	71,000	73,130	75,324	77,584	79,912	82,309	84,778	87,321	89,941
53	1	OM	52712 TELEPHONE EXPENSES	18,000	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802
54	1	OM	52713 UTILITIES	78,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342
55	1	OM	52801 SPECIAL DEPT EXPENSE	15,000	20,000	20,600	21,218	21,855	22,511	23,186	23,882	24,598	25,336
56			Total	2,963,000	3,192,000	3,288,045	3,387,227	3,489,657	3,595,445	3,704,709	3,817,574	3,934,161	4,054,607

DEPARTMENT 10115 - MANAGEMENT													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
58	1	OM	51101 CLASSIFIED SALARIES	716,125	729,655	744,248	759,133	774,316	789,802	805,598	821,710	838,144	854,907
59	1	OM	51105 OVERTIME	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
60	1	OM	51308 EMPLOYEE ASST. PROGRAM	350	330	337	344	351	358	365	372	379	387
61	1	OM	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
62	1	OM	51310 MEDICARE	10,400	10,580	10,792	11,008	11,228	11,453	11,682	11,916	12,154	12,397
63	1	OM	51311 PENSION PREMIUMS	154,000	165,650	168,963	172,342	175,789	179,305	182,891	186,549	190,280	194,086
64	1	OM	51312 HEALTH INSURANCE	156,300	179,475	186,654	194,120	201,885	209,960	218,358	227,092	236,176	245,623
65	1	OM	51313 LIFE INSURANCE	2,650	2,640	2,693	2,747	2,802	2,858	2,915	2,973	3,032	3,093
66	1	OM	51314 DENTAL INSURANCE	9,050	9,030	9,211	9,395	9,583	9,775	9,971	10,170	10,373	10,580
67	1	OM	51315 VISION INSURANCE	1,650	1,645	1,678	1,712	1,746	1,781	1,817	1,853	1,890	1,928
68	1	OM	51316 LONG TERM DISABILITY	2,400	2,430	2,479	2,529	2,580	2,632	2,685	2,739	2,794	2,850
69	1	OM	51317 WORKERS' COMPENSATION INSURANCE	10,300	10,100	10,302	10,508	10,718	10,932	11,151	11,374	11,601	11,833
70	1	OM	51318 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-
71	1	OM	51xxx	-	-	-	-	-	-	-	-	-	-
72	1	OM	51xxx	-	-	-	-	-	-	-	-	-	-
73	1	OM	51xxx	-	-	-	-	-	-	-	-	-	-
74	1	OM	52503 MAINTENANCE OF EQUIPMENT	12,500	12,500	12,875	13,261	13,659	14,069	14,491	14,926	15,374	15,835

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	1	OM Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
12		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
15		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
18		TOTAL	-	-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
75	1	OM 3.0%	52603 CONSULTING FEES	601,513	282,000	290,460	299,174	308,149	317,393	326,915	336,722	346,824	357,229
76	1	OM 3.0%	52609 TEMPORARY HELP	5,000	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335
77	1	OM 3.0%	52705 CONFERENCE EXPENSE	-	-	-	-	-	-	-	-	-	-
78	1	OM 3.0%	52706 DUES & PUBLICATIONS	50,000	50,000	51,500	53,045	54,636	56,275	57,963	59,702	61,493	63,338
79	1	OM 3.0%	52707 EDUCATIONAL EXPENSE	25,000	25,000	25,750	26,523	27,319	28,139	28,983	29,852	30,748	31,670
80	1	OM 3.0%	52708 PHYSICAL EXAMINATION/TESTING	12,000	13,000	13,390	13,792	14,206	14,632	15,071	15,523	15,989	16,469
81	1	OM 3.0%	52709 ADVERTISING & LEGAL NOTICES	6,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
82	1	OM 3.0%	52710 OFFICE SUPPLIES & EXPENSE	6,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
83	1	OM 3.0%	52711 TRAVEL & MEAL EXPENSES	5,000	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335
84	1	OM 3.0%	52712 TELEPHONE EXPENSE	800	800	824	849	874	900	927	955	984	1,014
85	1	OM 3.0%	52801 SPECIAL DEPT EXPENSE	221,000	231,100	238,033	245,174	252,529	260,105	267,908	275,945	284,223	292,750
86			Total	2,009,038	1,750,935	1,795,929	1,842,158	1,889,657	1,938,463	1,988,617	2,040,155	2,093,123	2,147,563

DEPARTMENT 10118 - INFORMATION TECHNOLOGY													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
88	1	OM 2.0%	51101 CLASSIFIED SALARIES	145,150	144,600	147,492	150,442	153,451	156,520	159,650	162,843	166,100	169,422
89	1	OM 2.0%	51105 OVERTIME	5,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
90	1	OM 2.0%	51106 OVERTIME @ DBL TIME	-	-	-	-	-	-	-	-	-	-
91	1	OM 2.0%	51308 EMPLOYEE ASSIST. PROGRAM	70	75	77	79	81	83	85	87	89	91
92	1	OM 2.0%	51310 MEDICARE	2,100	2,100	2,142	2,185	2,229	2,274	2,319	2,365	2,412	2,460
93	1	OM 2.0%	51311 PENSION PREMIUMS	31,225	32,850	33,507	34,177	34,861	35,558	36,269	36,994	37,734	38,489
94	1	OM 4.0%	51312 HEALTH INSURANCE	30,425	36,000	37,440	38,938	40,496	42,116	43,801	45,553	47,375	49,270
95	1	OM 2.0%	51313 LIFE INSURANCE	550	550	561	572	583	595	607	619	631	644
96	1	OM 2.0%	51314 DENTAL INSURANCE	1,325	1,350	1,377	1,405	1,433	1,462	1,491	1,521	1,551	1,582
97	1	OM 2.0%	51315 VISION INSURANCE	375	375	383	391	399	407	415	423	431	440
98	1	OM 2.0%	51316 LONG TERM DISABILITY	550	550	561	572	583	595	607	619	631	644
99	1	OM 2.0%	51317 WORKERS' COMPENSATION INSURANCE	1,025	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
100	1	OM 3.0%	52503 MAINTENANCE OF EQUIPMENT	131,700	132,900	136,887	140,994	145,224	149,581	154,068	158,690	163,451	168,355
101	1	OM 3.0%	52603 CONSULTING FEES	3,000	72,250	74,418	76,651	78,951	81,320	83,760	86,273	88,861	91,527
102	1	OM 3.0%	52609 TEMPORARY HELP	25,000	-	-	-	-	-	-	-	-	-
103	1	OM 3.0%	52706 DUES & PUBLICATIONS	700	700	721	743	765	788	812	836	861	887

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund													
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025	
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027	
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611	
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011	
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269	
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100	
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	
9		TOTAL		34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223	
	Summary - Raw Water Expansion Reserve													
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
12		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Summary - Watershed Stewardship Reserve													
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
15		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Summary - Water Capacity Fee Fund													
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
18		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Detail													
19	FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
104	1	OM	3.0%	52707 EDUCATIONAL EXPENSE	7,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
105	1	OM	3.0%	52710 OFFICE SUPPLIES, SMALL EQUIP. & EXP	56,000	103,100	106,193	109,379	112,660	116,040	119,521	123,107	126,800	130,604
106	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	500	500	515	530	546	562	579	596	614	632
107	1	OM	3.0%	52712 TELEPHONE EXPENSE	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
108				Total	451,695	546,900	561,824	577,173	592,960	609,198	625,899	643,076	660,746	678,925
109				DEPARTMENT 10131 - CASHIERING										
110	1	OM	2.0%	51101 CLASSIFIED SALARIES	78,600	84,350	86,037	87,758	89,513	91,303	93,129	94,992	96,892	98,830
111	1	OM	2.0%	51105 OVERTIME	500	500	510	520	530	541	552	563	574	585
112	1	OM	2.0%	51308 EMPLOYEE ASSIST. PROGRAM	100	100	102	104	106	108	110	112	114	116
113	1	OM	2.0%	51310 MEDICARE	1,150	1,200	1,223	1,247	1,272	1,297	1,323	1,349	1,376	1,404
114	1	OM	2.0%	51311 PENSION PREMIUMS	16,900	19,150	19,533	19,924	20,322	20,728	21,143	21,566	21,997	22,437
115	1	OM	4.0%	51312 HEALTH INSURANCE	35,300	35,900	37,336	38,829	40,382	41,997	43,677	45,424	47,241	49,131
116	1	OM	2.0%	51313 LIFE INSURANCE	550	550	561	572	583	595	607	619	631	644
117	1	OM	2.0%	51314 DENTAL INSURANCE	3,000	3,000	3,060	3,121	3,183	3,247	3,312	3,378	3,446	3,515
118	1	OM	2.0%	51315 VISION INSURANCE	400	400	408	416	424	432	441	450	459	468
119	1	OM	2.0%	51316 LONG TERM DISABILITY	400	400	408	416	424	432	441	450	459	468
120	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	550	600	612	624	636	649	662	675	689	703
121	1	OM	3.0%	52503 MAINTENANCE OF EQUIPMENT	-	-	-	-	-	-	-	-	-	-
122	1	OM	3.0%	52609 TEMPORARY HELP	-	-	-	-	-	-	-	-	-	-
123	1	OM	3.0%	52707 EDUCATION EXPENSE	400	400	412	424	437	450	464	478	492	507
124	1	OM	3.0%	52710 OFFICE SUPPLIES & EXPENSES	1,000	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067
125	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	200	200	206	212	218	225	232	239	246	253
126				Total	139,050	150,750	154,528	158,411	162,401	166,506	170,730	175,071	179,535	184,128
127				DEPARTMENT 10133 - CUSTOMER SERVICE										
128	1	OM	2.0%	51101 CLASSIFIED SALARIES	286,000	297,400	303,348	309,415	315,603	321,915	328,353	334,920	341,618	348,450
129	1	OM	2.0%	51105 OVERTIME	4,000	4,000	4,080	4,162	4,245	4,330	4,417	4,505	4,595	4,687
130	1	OM	2.0%	51106 OVERTIME @ DBL TIME (12/31/01)	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	1	OM Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
12		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
15		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
18		TOTAL	-	-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
131	1	OM 2.0%	51308 EMPLOYEE ASSIST. PROGRAM	200	200	204	208	212	216	220	224	228	233
132	1	OM 2.0%	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
133	1	OM 2.0%	51310 MEDICARE	4,150	4,300	4,386	4,474	4,563	4,654	4,747	4,842	4,939	5,038
134	1	OM 2.0%	51311 PENSION PREMIUMS	61,500	67,550	68,901	70,279	71,685	73,119	74,581	76,073	77,594	79,146
135	1	OM 4.0%	51312 HEALTH INSURANCE	100,850	107,700	112,008	116,488	121,148	125,994	131,034	136,275	141,726	147,395
136	1	OM 2.0%	51313 LIFE INSURANCE	1,600	1,600	1,632	1,665	1,698	1,732	1,767	1,802	1,838	1,875
137	1	OM 2.0%	51314 DENTAL INSURANCE	4,450	4,400	4,488	4,578	4,670	4,763	4,858	4,955	5,054	5,155
138	1	OM 2.0%	51315 VISION INSURANCE	1,100	1,100	1,122	1,144	1,167	1,190	1,214	1,238	1,263	1,288
139	1	OM 2.0%	51316 LONG TERM DISABILITY	1,250	1,300	1,326	1,353	1,380	1,408	1,436	1,465	1,494	1,524
140	1	OM 2.0%	51317 WORKERS' COMPENSATION INSURANCE	2,125	2,100	2,142	2,185	2,229	2,274	2,319	2,365	2,412	2,460
141	1	OM 2.0%	51318 UNEMPLOYMENT CLAIMS	-	-	-	-	-	-	-	-	-	-
142	1	OM 2.0%	51319 FICA	500	500	510	520	530	541	552	563	574	585
143	1	OM 3.0%	52503 MAINTENANCE OF EQUIPMENT	6,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
144	1	OM 3.0%	52504 MATERIALS & SUPPLIES	1,200	1,200	1,236	1,273	1,311	1,350	1,391	1,433	1,476	1,520
145	1	OM 3.0%	52505 PROTECTIVE CLOTHING & SAFETY	200	300	309	318	328	338	348	358	369	380
146	1	OM 3.0%	52506 PURCHASE OF SMALL TOOLS	1,000	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
147	1	OM 3.0%	52609 TEMPORARY HELP	4,100	-	-	-	-	-	-	-	-	-
148	1	OM 3.0%	52707 EDUCATION EXPENSE	700	700	721	743	765	788	812	836	861	887
149	1	OM 3.0%	52710 OFFICE SUPPLIES, SMALL EQUIPMENT & EXPENSE	80,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342
150	1	OM 3.0%	52711 TRAVEL & MEAL EXPENSES	500	500	515	530	546	562	579	596	614	632
151	1	OM 3.0%	52712 TELEPHONE EXPENSE	1,000	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
152			Total	563,425	584,850	599,618	614,795	630,394	646,427	662,908	679,847	697,264	715,171

DEPARTMENT 10135 - ACCOUNTING													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
154	1	OM 2.0%	51101 CLASSIFIED SALARIES	414,000	464,500	473,790	483,266	492,931	502,790	512,846	523,103	533,565	544,236
155	1	OM 2.0%	51105 OVERTIME	2,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
156	1	OM 2.0%	51308 EMPLOYEE ASSIST. PROGRAM	200	250	255	260	265	270	275	281	287	293
157	1	OM 2.0%	51310 MEDICARE	6,000	6,750	6,885	7,023	7,163	7,306	7,452	7,601	7,753	7,908
158	1	OM 2.0%	51311 PENSION PREMIUMS	89,000	105,400	107,508	109,658	111,851	114,088	116,370	118,697	121,071	123,492
159	1	OM 4.0%	51312 HEALTH INSURANCE	96,025	125,700	130,728	135,957	141,395	147,051	152,933	159,050	165,412	172,028

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9			TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18			TOTAL	-	-	-	-	-	-	-	-	-

Detail														
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
160	1	OM	2.0%	51313 LIFE INSURANCE	1,600	1,900	1,938	1,977	2,017	2,057	2,098	2,140	2,183	2,227
161	1	OM	2.0%	51314 DENTAL INSURANCE	5,000	5,900	6,018	6,138	6,261	6,386	6,514	6,644	6,777	6,913
162	1	OM	2.0%	51315 VISION INSURANCE	1,100	1,300	1,326	1,353	1,380	1,408	1,436	1,465	1,494	1,524
163	1	OM	2.0%	51316 LONG TERM DISABILITY	1,500	1,700	1,734	1,769	1,804	1,840	1,877	1,915	1,953	1,992
164	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	2,900	3,150	3,213	3,277	3,343	3,410	3,478	3,548	3,619	3,691
165	1	OM	2.0%	51318 UNEMPLOYMENT CLAIMS	1,000	-	-	-	-	-	-	-	-	-
166	1	OM	2.0%	51319 FICA	-	-	-	-	-	-	-	-	-	
167	1	OM	2.0%	51xxx	-	-	-	-	-	-	-	-	-	
168	1	OM	3.0%	52601 AUDIT FEES	34,300	45,000	46,350	47,741	49,173	50,648	52,167	53,732	55,344	57,004
169	1	OM	3.0%	52609 TEMPORARY LABOR	30,000	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335
170	1	OM	3.0%	52706 DUES & PUBLICATIONS	700	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
171	1	OM	3.0%	52707 EDUCATIONAL EXPENSE	2,000	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
172	1	OM	3.0%	52710 OFFICE SUPPLIES, SMALL EQUIPMENT & EXPENSE	3,500	6,500	6,695	6,896	7,103	7,316	7,535	7,761	7,994	8,234
173	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	500	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
174	1	OM	3.0%	52712 TELEPHONE	-	800	824	849	874	900	927	955	984	1,014
175	1	OM	3.0%	52801 SPECIAL DEPT EXPENSE	63,400	29,400	30,282	31,190	32,126	33,090	34,083	35,105	36,158	37,243
176				Total	754,725	809,250	828,866	849,004	869,676	890,900	912,692	935,069	958,048	981,646

DEPARTMENT 10151 - ENGINEERING														
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
178	1	OM	2.0%	51101 CLASSIFIED SALARIES	1,275,540	1,506,400	1,536,528	1,567,259	1,598,604	1,630,576	1,663,188	1,696,452	1,730,381	1,764,989
179	1	OM	2.0%	51105 OVERTIME	12,000	6,000	6,120	6,242	6,367	6,494	6,624	6,756	6,891	7,029
180	1	OM	2.0%	51308 EMPLOYEE ASST. PROGRAM	550	650	663	676	690	704	718	732	747	762
181	1	OM	2.0%	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
182	1	OM	2.0%	51310 MEDICARE	17,625	21,900	22,338	22,785	23,241	23,706	24,180	24,664	25,157	25,660
183	1	OM	2.0%	51311 PENSION PREMIUMS	261,125	342,000	348,840	355,817	362,933	370,192	377,596	385,148	392,851	400,708
184	1	OM	4.0%	51312 HEALTH INSURANCE	257,700	341,000	354,640	368,826	383,579	398,922	414,879	431,474	448,733	466,682
185	1	OM	2.0%	51313 LIFE INSURANCE	4,250	5,050	5,151	5,254	5,359	5,466	5,575	5,687	5,801	5,917
186	1	OM	2.0%	51314 DENTAL INSURANCE	16,400	19,050	19,431	19,820	20,216	20,620	21,032	21,453	21,882	22,320
187	1	OM	2.0%	51315 VISION INSURANCE	2,950	3,500	3,570	3,641	3,714	3,788	3,864	3,941	4,020	4,100
188	1	OM	2.0%	51316 LONG TERM DISABILITY	4,250	5,100	5,202	5,306	5,412	5,520	5,630	5,743	5,858	5,975

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9			TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18			TOTAL	-	-	-	-	-	-	-	-	-

Detail														
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
189	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	55,800	67,500	68,850	70,227	71,632	73,065	74,526	76,017	77,537	79,088
190	1	OM	2.0%	51318 UNEMPLOYMENT INSURANCE	-	-	-	-	-	-	-	-	-	-
191	1	OM	2.0%	51319 FICA	-	-	-	-	-	-	-	-	-	-
192	1	OM	3.0%	52503 MAINTENANCE OF EQUIPMENT	4,000	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067
193	1	OM	3.0%	52504 MATERIALS & SUPPLIES	40,000	70,000	72,100	74,263	76,491	78,786	81,150	83,585	86,093	88,676
194	1	OM	3.0%	52505 PROTECTIVE CLOTHING & SAFETY	500	500	515	530	546	562	579	596	614	632
195	1	OM	3.0%	52506 PURCHASE OF SMALL TOOLS	2,000	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
196	1	OM	3.0%	52603 CONSULTING FEES	25,000	-	-	-	-	-	-	-	-	-
197	1	OM	3.0%	52606 RENT & LEASE OF EQUIP	-	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,001
198	1	OM	3.0%	52609 TEMPORARY HELP	-	-	-	-	-	-	-	-	-	-
199	1	OM	3.0%	52706 DUES & PUBLICATIONS	8,000	8,000	8,240	8,487	8,742	9,004	9,274	9,552	9,839	10,134
200	1	OM	3.0%	52707 EDUCATIONAL EXPENSE	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
201	1	OM	3.0%	52710 OFFICE SUPPLIES & EXPENSE	7,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
202	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	2,000	3,000	3,090	3,183	3,278	3,376	3,477	3,581	3,688	3,799
203	1	OM	3.0%	52712 TELEPHONE EXPENSE	3,000	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
204	1	MCO	3.0%	52801 SPECIAL DEPT EXPENSE	1,303,530	1,505,000	1,550,150	1,596,655	1,644,555	1,693,892	1,744,709	1,797,050	1,850,962	1,906,491
205				Total	3,313,220	3,944,650	4,046,628	4,151,408	4,259,069	4,369,695	4,483,374	4,600,196	4,720,252	4,843,636

DEPARTMENT 10171 - WATER OPERATIONS														
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
206	1	OM	2.0%	51101 CLASSIFIED SALARIES	2,689,100	2,934,000	2,992,680	3,052,534	3,113,585	3,175,857	3,239,374	3,304,161	3,370,244	3,437,649
207	1	OM	2.0%	51101/52609 TEMPORARY HELP	150,000	150,000	153,000	156,060	159,181	162,365	165,612	168,924	172,302	175,748
208	1	OM	2.0%	51105 OVERTIME	90,000	90,000	91,800	93,636	95,509	97,419	99,367	101,354	103,381	105,449
209	1	OM	2.0%	51106 OVERTIME @ DBL TIME	110,000	110,000	112,200	114,444	116,733	119,068	121,449	123,878	126,356	128,883
210	1	OM	2.0%	51107 WEEKEND DIFFERENTIAL	14,800	14,000	14,280	14,566	14,857	15,154	15,457	15,766	16,081	16,403
211	1	OM	2.0%	51144 NIGHT DUTY STANDBY	75,000	140,000	142,800	145,656	148,569	151,540	154,571	157,662	160,815	164,031
212	1	OM	2.0%	51308 EMPLOYEE ASSIST. PROGRAM	1,450	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757
213	1	OM	2.0%	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
214	1	OM	2.0%	51310 MEDICARE	39,000	42,600	43,452	44,321	45,207	46,111	47,033	47,974	48,933	49,912
215	1	OM	2.0%	51311 PENSION PREMIUMS	578,200	666,000	679,320	692,906	706,764	720,899	735,317	750,023	765,023	780,323
216	1	OM	2.0%	51312 HEALTH INSURANCE	721,800	825,600	858,624	892,969	928,688	965,836	1,004,469	1,044,648	1,086,434	1,129,891

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund													
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022		
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025	
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027	
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611	
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011	
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269	
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100	
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	
9		TOTAL		34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223	
	Summary - Raw Water Expansion Reserve													
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
12		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Summary - Watershed Stewardship Reserve													
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
15		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Summary - Water Capacity Fee Fund													
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-	
18		TOTAL		-	-	-	-	-	-	-	-	-	-	
	Detail													
19	FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
218	1	OM	2.0%	51313 LIFE INSURANCE	11,600	12,150	12,393	12,641	12,894	13,152	13,415	13,683	13,957	14,236
219	1	OM	2.0%	51314 DENTAL INSURANCE	53,450	56,400	57,528	58,679	59,853	61,050	62,271	63,516	64,786	66,082
220	1	OM	2.0%	51315 VISION INSURANCE	8,000	8,400	8,568	8,739	8,914	9,092	9,274	9,459	9,648	9,841
221	1	OM	2.0%	51316 LONG TERM DISABILITY	11,000	11,650	11,883	12,121	12,363	12,610	12,862	13,119	13,381	13,649
222	1	OM	2.0%	51317 WORKERS' COMPENSATION INSURANCE	185,400	191,600	195,432	199,341	203,328	207,395	211,543	215,774	220,089	224,491
223	1	OM	2.0%	51318 UNEMPLOYMENT CLAIMS	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,630	5,743	5,858
224	1	OM	2.0%	51319 FICA	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,630	5,743	5,858
225	1	OM	2.0%	51XXX Salaries & Benefits tfrd to Capital	-	-	-	-	-	-	-	-	-	-
226	1	OM	2.0%	51XXX Salaries & Benefits tfrd to YB Hydro	-	-	-	-	-	-	-	-	-	-
227	1	OM	2.0%	51XXX Salaries & Benefits tfrd to Hydro Plants	-	-	-	-	-	-	-	-	-	-
228	1	OM	2.0%	51XXX Salaries & Benefits tfrd to Recreation	-	-	-	-	-	-	-	-	-	-
229	1	OM	3.0%	52501 CHEMICALS	250,000	275,000	283,250	291,748	300,500	309,515	318,800	328,364	338,215	348,361
230	1	OM	3.0%	52503 MAINTENANCE OF EQUIPMENT	57,500	62,500	64,375	66,306	68,295	70,344	72,454	74,628	76,867	79,173
231	1	OM	3.0%	52504 MATERIALS & SUPPLIES	253,150	261,000	268,830	276,895	285,202	293,758	302,571	311,648	320,997	330,627
232	1	OM	3.0%	52505 PROTECTIVE CLOTHING & SAFETY	3,800	18,800	19,364	19,945	20,543	21,159	21,794	22,448	23,121	23,815
233	1	OM	3.0%	52506 PURCHASE OF SMALL TOOLS	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
234	1	OM	3.0%	52603 CONSULTING FEES	7,300	87,500	90,125	92,829	95,614	98,482	101,436	104,479	107,613	110,841
235	1	OM	3.0%	52606 RENT & LEASE OF EQUIPMENT	11,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
236	1	OM	3.0%	52608 STATE/COUNTY MANDATED COSTS	264,000	270,000	278,100	286,443	295,036	303,887	313,004	322,394	332,066	342,028
237	1	OM	3.0%	52706 DUES & PUBLICATIONS	7,100	9,000	9,270	9,548	9,834	10,129	10,433	10,746	11,068	11,400
238	1	OM	3.0%	52707 EDUCATIONAL EXPENSE	15,000	20,000	20,600	21,218	21,855	22,511	23,186	23,882	24,598	25,336
239	1	OM	3.0%	52710 OFFICE SUPPLIES & EXPENSE	4,000	4,000	4,120	4,244	4,371	4,502	4,637	4,776	4,919	5,067
240	1	OM	3.0%	52711 TRAVEL & MEAL EXPENSES	10,000	10,000	10,300	10,609	10,927	11,255	11,593	11,941	12,299	12,668
241	1	OM	3.0%	52712 TELEPHONE EXPENSE	78,000	86,500	89,095	91,768	94,521	97,357	100,278	103,286	106,385	109,577
242	1	OM	3.0%	52713 UTILITIES	765,000	765,000	787,950	811,589	835,937	861,015	886,845	913,450	940,854	969,080
243	1	OM	3.0%	52801 SPECIAL DEPT EXPENSE	29,500	55,000	56,650	58,350	60,101	61,904	63,761	65,674	67,644	69,673
244		Total		6,514,150	7,208,200	7,388,319	7,573,288	7,763,239	7,958,324	8,158,688	8,364,488	8,575,883	8,793,043	
245		DEPARTMENT 10191 - MAINTENANCE												
246	1	OM	2.0%	51101 CLASSIFIED SALARIES	2,946,500	3,265,900	3,331,218	3,397,842	3,465,799	3,535,115	3,605,817	3,677,933	3,751,492	3,826,522

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	1	OM Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
12		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
15		TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT Transfers Out	-	-	-	-	-	-	-	-	-	-
18		TOTAL	-	-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
247	1	OM 2.0%	51105 OVERTIME	30,000	30,000	30,600	31,212	31,836	32,473	33,122	33,784	34,460	35,149
248	1	OM 2.0%	51106 OVERTIME @ DBL TIME (12/31/01)	15,000	15,000	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575
249	1	OM 2.0%	51144 NIGHT DUTY STANDBY	-	-	-	-	-	-	-	-	-	-
250	1	OM 2.0%	51308 EMPLOYEE ASSIST. PROGRAM	1,900	2,050	2,091	2,133	2,176	2,220	2,264	2,309	2,355	2,402
251	1	OM 2.0%	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
252	1	OM 2.0%	51310 MEDICARE	42,725	47,400	48,348	49,315	50,301	51,307	52,333	53,380	54,448	55,537
253	1	OM 2.0%	51311 PENSION PREMIUMS	633,500	741,400	756,228	771,353	786,780	802,516	818,566	834,937	851,636	868,669
254	1	OM 4.0%	51312 HEALTH INSURANCE	904,300	1,094,800	1,138,592	1,184,136	1,231,501	1,280,761	1,331,991	1,385,271	1,440,682	1,498,309
255	1	OM 2.0%	51313 LIFE INSURANCE	14,800	16,150	16,473	16,802	17,138	17,481	17,831	18,188	18,552	18,923
256	1	OM 2.0%	51314 DENTAL INSURANCE	62,600	72,100	73,542	75,013	76,513	78,043	79,604	81,196	82,820	84,476
257	1	OM 2.0%	51315 VISION INSURANCE	10,250	11,150	11,373	11,600	11,832	12,069	12,310	12,556	12,807	13,063
258	1	OM 2.0%	51316 LONG TERM DISABILITY	12,525	13,900	14,178	14,462	14,751	15,046	15,347	15,654	15,967	16,286
259	1	OM 2.0%	51317 WORKERS' COMPENSATION INSURANCE	247,100	261,950	267,189	272,533	277,984	283,544	289,215	294,999	300,899	306,917
260	1	OM 2.0%	51318 UNEMPLOYMENT CLAIMS	5,000	5,000	5,100	5,202	5,306	5,412	5,520	5,630	5,743	5,858
261	1	OM 2.0%	51319 FICA	-	-	-	-	-	-	-	-	-	-
262	1	OM 2.0%	51XXX Salaries & Benefits tfrd to Capital	-	-	-	-	-	-	-	-	-	-
263	1	OM 2.0%	51XXX Salaries & Benefits tfrd to Recreation	-	-	-	-	-	-	-	-	-	-
264	1	OM 2.0%	51XXX Salaries & Benefits tfrd to YB Hydro	-	-	-	-	-	-	-	-	-	-
265	1	OM 2.0%	51XXX Salaries & Benefits tfrd to Hydro Plnts	-	-	-	-	-	-	-	-	-	-
266	1	OM 3.0%	52502 MAINT OF BUILDINGS & GROUNDS	18,000	18,000	18,540	19,096	19,669	20,259	20,867	21,493	22,138	22,802
267	1	OM 3.0%	52503 MAINTENANCE OF EQUIPMENT	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167
268	1	OM 3.0%	52504 MATERIALS & SUPPLIES	174,300	170,000	175,100	180,353	185,764	191,337	197,077	202,989	209,079	215,351
269	1	OM 3.0%	52505 PROTECTIVE CLOTHING & SAFETY	15,600	17,300	17,819	18,354	18,905	19,472	20,056	20,658	21,278	21,916
270	1	OM 3.0%	52506 PURCHASE OF SMALL TOOLS	13,480	45,300	46,659	48,059	49,501	50,986	52,516	54,091	55,714	57,385
271	1	OM 3.0%	52512 SHOTCRETE	125,000	125,000	128,750	132,613	136,591	140,689	144,910	149,257	153,735	158,347
272	1	OM 3.0%	52603 CONSULTING FEES	20,000	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	50,671
273	1	OM 3.0%	52606 RENT & LEASES OF EQUIP	50,000	50,000	51,500	53,045	54,636	56,275	57,963	59,702	61,493	63,338
274	1	OM 3.0%	52608 STATE/COUNTY MANDATED FEES	7,500	7,500	7,725	7,957	8,196	8,442	8,695	8,956	9,225	9,502
275	1	OM 3.0%	52609 TEMPORARY HELP	120,000	120,000	123,600	127,308	131,127	135,061	139,113	143,286	147,585	152,013
276	1	OM 3.0%	52614 EMERGENCY REPAIRS	50,000	50,000	51,500	53,045	54,636	56,275	57,963	59,702	61,493	63,338
277	1	MCO 3.0%	52615 CONTRACTS-FACILITIES MAINTENANCE	788,763	1,155,000	1,189,650	1,225,340	1,262,100	1,299,963	1,338,962	1,379,131	1,420,505	1,463,120

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Line No:	Summary - Operating Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL		34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18		TOTAL		-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
278	1	OM	52706 DUES & PUBLICATIONS	1,750	1,750	1,803	1,857	1,913	1,970	2,029	2,090	2,153	2,218
279	1	OM	52707 EDUCATIONAL EXPENSE	20,000	25,000	25,750	26,523	27,319	28,139	28,983	29,852	30,748	31,670
280	1	OM	52710 OFFICE SUPPLIES & EXPENSE	2,000	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
281	1	OM	52711 TRAVEL & MEAL EXPENSES	2,000	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167
282	1	OM	52712 TELEPHONE EXPENSE	6,000	6,000	6,180	6,365	6,556	6,753	6,956	7,165	7,380	7,601
283	1	OM	52713 UTILITIES	15,000	15,000	15,450	15,914	16,391	16,883	17,389	17,911	18,448	19,001
284	1	OM	52801 SPECIAL DEPT EXPENSE	50,000	50,000	51,500	53,045	54,636	56,275	57,963	59,702	61,493	63,338
285			Total	6,408,093	7,479,650	7,670,168	7,865,945	8,067,134	8,273,902	8,486,410	8,704,836	8,929,365	9,160,167

DEPARTMENT 10193 - PURCHASING AND WAREHOUSING													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
286			DEPARTMENT 10193 - PURCHASING AND WAREHOUSING										
287	1	OM	51101 CLASSIFIED SALARIES	251,100	263,500	268,770	274,145	279,628	285,221	290,925	296,744	302,679	308,733
288	1	OM	51105 OVERTIME	1,000	1,000	1,020	1,040	1,061	1,082	1,104	1,126	1,149	1,172
289	1	OM	51308 EMPLOYEE ASSIST. PROGRAM	200	200	204	208	212	216	220	224	228	233
290	1	OM	51310 MEDICARE	3,650	3,900	3,978	4,058	4,139	4,222	4,306	4,392	4,480	4,570
291	1	OM	51311 PENSION PREMIUMS	54,000	57,500	58,650	59,823	61,019	62,239	63,484	64,754	66,049	67,370
292	1	OM	51312 HEALTH INSURANCE	83,250	89,800	93,392	97,128	101,013	105,054	109,256	113,626	118,171	122,898
293	1	OM	51313 LIFE INSURANCE	1,325	1,325	1,352	1,379	1,407	1,435	1,464	1,493	1,523	1,553
294	1	OM	51314 DENTAL INSURANCE	4,000	4,000	4,080	4,162	4,245	4,330	4,417	4,505	4,595	4,687
295	1	OM	51315 VISION INSURANCE	900	925	944	963	982	1,002	1,022	1,042	1,063	1,084
296	1	OM	51316 LONG TERM DISABILITY	1,150	1,175	1,199	1,223	1,247	1,272	1,297	1,323	1,349	1,376
297	1	OM	51317 WORKERS' COMPENSATION INSURANCE	1,775	1,850	1,887	1,925	1,964	2,003	2,043	2,084	2,126	2,169
298	1	OM	51XXX Salaries & Benefits trfd to Recreation	-	-	-	-	-	-	-	-	-	-
299	1	OM	52501 CHEMICALS	210,000	215,000	221,450	228,094	234,937	241,985	249,245	256,722	264,424	272,357
300	1	OM	52502 MAINT OF BUILDINGS & GROUNDS	90,000	80,000	82,400	84,872	87,418	90,041	92,742	95,524	98,390	101,342
301	1	OM	52503 MAINTENANCE OF EQUIPMENT	2,500	2,500	2,575	2,652	2,732	2,814	2,898	2,985	3,075	3,167
302	1	OM	52504 MATERIALS & SUPPLIES	700,000	700,000	721,000	742,630	764,909	787,856	811,492	835,837	860,912	886,739
303	1	OM	52505 PROTECTIVE CLOTHING & SAFETY	53,000	60,300	62,109	63,972	65,891	67,868	69,904	72,001	74,161	76,386
304	1	OM	52506 PURCHASE OF SMALL TOOLS	16,000	16,000	16,480	16,974	17,483	18,007	18,547	19,103	19,676	20,266
305	1		52509 PROTECTIVE CLOTHING & SAFETY										
306	1	OM	52605 RADIO MAINTENANCE	9,000	9,000	9,270	9,548	9,834	10,129	10,433	10,746	11,068	11,400

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund													
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9		TOTAL		34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15		TOTAL		-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18		TOTAL		-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
307	1	OM	52609 TEMPORARY HELP	-	-	-	-	-	-	-	-	-	-
308	1	OM	52706 DUES & PUBLICATIONS	500	500	515	530	546	562	579	596	614	632
309	1	OM	52707 EDUCATIONAL EXPENSE	1,200	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
310	1	OM	52710 OFFICE SUPPLIES & EXPENSE	3,150	3,150	3,245	3,342	3,442	3,545	3,651	3,761	3,874	3,990
311	1	OM	52711 TRAVEL & MEAL EXPENSES	500	500	515	530	546	562	579	596	614	632
312	1	OM	52712 TELEPHONE EXPENSE	100	-	-	-	-	-	-	-	-	-
313	1	OM	52713 UTILITIES	4,000	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536
314	1	OM	52801 SPECIAL DEPT EXPENSE	3,000	3,000	3,090	3,183	3,278	3,376	3,477	3,581	3,688	3,799
315			Total	1,495,300	1,519,125	1,562,245	1,606,625	1,652,305	1,699,325	1,747,725	1,797,545	1,848,832	1,901,627

DEPARTMENT 10195 - SHOP OPERATIONS													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
316	1	OM	51101 CLASSIFIED SALARIES	152,100	163,600	166,872	170,209	173,613	177,085	180,627	184,240	187,925	191,684
317	1	OM	51105 OVERTIME	1,500	1,500	1,530	1,561	1,592	1,624	1,656	1,689	1,723	1,757
318	1	OM	51308 EMPLOYEE ASSIST. PROGRAM	100	100	102	104	106	108	110	112	114	116
319	1	OM	51309 DEFERRED COMP ER MATCH	-	-	-	-	-	-	-	-	-	-
320	1	OM	51310 MEDICARE	2,200	2,400	2,448	2,497	2,547	2,598	2,650	2,703	2,757	2,812
321	1	OM	51311 PENSION PREMIUMS	32,700	37,150	37,893	38,651	39,424	40,212	41,016	41,836	42,673	43,526
322	1	OM	51312 HEALTH INSURANCE	52,825	53,900	56,056	58,298	60,630	63,055	65,577	68,200	70,928	73,765
323	1	OM	51313 LIFE INSURANCE	800	800	816	832	849	866	883	901	919	937
324	1	OM	51314 DENTAL INSURANCE	3,750	3,750	3,825	3,902	3,980	4,060	4,141	4,224	4,308	4,394
325	1	OM	51315 VISION INSURANCE	550	550	561	572	583	595	607	619	631	644
326	1	OM	51316 LONG TERM DISABILITY	675	700	714	728	743	758	773	788	804	820
327	1	OM	51317 WORKERS' COMPENSATION INSURANCE	11,200	11,150	11,373	11,600	11,832	12,069	12,310	12,556	12,807	13,063
328	1	OM	52503 MAINTENANCE OF EQUIPMENT	685,000	695,000	715,850	737,326	759,446	782,229	805,696	829,867	854,763	880,406
329	1	OM	52504 MATERIALS & SUPPLIES	7,000	7,000	7,210	7,426	7,649	7,878	8,114	8,357	8,608	8,866
330	1	OM	52505 PROTECTIVE CLOTHING & SAFETY	1,000	1,000	1,030	1,061	1,093	1,126	1,160	1,195	1,231	1,268
331	1	OM	52506 PURCHASE OF SMALL TOOLS	5,200	1,500	1,545	1,591	1,639	1,688	1,739	1,791	1,845	1,900
332	1	OM	52606 RENT/LEASE EQUIPMENT	-	-	-	-	-	-	-	-	-	-
333	1	OM	52706 DUES & PUBLICATIONS	-	-	-	-	-	-	-	-	-	-
334	1	OM	52707 EDUCATIONAL EXPENSE	3,600	2,000	2,060	2,122	2,186	2,252	2,320	2,390	2,462	2,536

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund													
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
3	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
4	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
5	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
6	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
7	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
8	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
9			TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
12			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
15			TOTAL	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund												
FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-
18			TOTAL	-	-	-	-	-	-	-	-	-

Detail													
FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
336	1	OM	52710 OFFICE SUPPLIES & EXPENSE	300	300	309	318	328	338	348	358	369	380
337	1	OM	52711 TRAVEL & MEAL EXPENSE	300	300	309	318	328	338	348	358	369	380
338	1	OM	52712 TELEPHONE EXPENSE	300	300	309	318	328	338	348	358	369	380
339	1	OM	52713 UTILITIES	21,000	21,000	21,630	22,279	22,947	23,635	24,344	25,074	25,826	26,601
340			Total	982,100	1,004,000	1,032,442	1,061,713	1,091,843	1,122,852	1,154,767	1,187,616	1,221,431	1,256,235

TRANSFERS													
FUND #	Expense Code	Annual Expense Escalation Factor	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
341	1	OM	Salaries & Benefits from Projects transferred to Capital	(1,568,600)	(1,568,600)	(1,000,000)	(1,020,000)	(1,040,400)	(1,061,208)	(1,082,432)	(1,104,081)	(1,126,163)	(1,148,686)
343	1	OM	Credits to O&M to reestablish Capital Projects	-	-	-	-	-	-	-	-	-	-
344	1	OM	Equipment Charges from Projects transferred to Capital	-	-	-	-	-	-	-	-	-	-
345	1	OM	Cost Allocation from Projects transferred to Capital	-	-	-	-	-	-	-	-	-	-
346	1	OM	Salaries & Benefits, Equip, OH transferred to Hydro Plants	(129,400)	(129,400)	-	-	-	-	-	-	-	-
347	1	OM	Salaries & Benefits, Equip, OH transferred to Yuba Bear	-	-	-	-	-	-	-	-	-	-
348	1	OM	Salaries & Benefits transferred to Recreation	-	-	-	-	-	-	-	-	-	-
349			Total	(1,698,000)	(1,698,000)	(1,000,000)	(1,020,000)	(1,040,400)	(1,061,208)	(1,082,432)	(1,104,081)	(1,126,163)	(1,148,686)

350	1	OM	Contingency @ 3%	704,900	851,268	876,806	903,110	930,203	958,109	986,852	1,016,458	1,046,952	1,078,361
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CAPITAL BUDGET

DEPARTMENT 10114 - ADMINISTRATION													
Outstanding Debt Service - Replaces Budgeted Debt Service in District Budget													
352	1	EDSRB	2002 Refunding COPs	1,035,000									
353	1	EDSRB	2005 Refunding COPs	1,108,300	1,110,663	1,968,863	-	-	-	-	-	-	-
354	1	EDSSRF	SRF Loan SRF09CX103	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
355	1	EDSRB	Series 2011A	1,547,269	2,081,219	2,078,219	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
356	1	TROUT	Rodeo Flat - Principal	17,400	18,200	19,100	19,100	19,100	19,100	19,100	19,100	19,100	19,100
357	1	TROUT	Rodeo Flat - Interest	31,000	30,200	29,225	29,225	29,225	29,225	29,225	29,225	29,225	29,225

Nevada Irrigation District
Expenses Other than Major Capital Expenses

Summary - Operating Fund													
Line No:	FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	1	OM	Operating Expenses	\$ 22,657,003	\$ 24,868,868	\$ 26,256,162	\$ 26,944,824	\$ 27,653,030	\$ 28,381,391	\$ 29,130,517	\$ 29,901,045	\$ 30,693,657	\$ 31,509,025
2	1	NOE	Non Operating Expenses	3,065,150	2,199,195	1,458,228	1,311,525	1,350,871	1,391,397	1,433,137	1,476,132	1,520,416	1,566,027
3	1	MCO	Minor Capital Outlay	2,342,293	2,910,000	2,989,800	3,071,995	3,156,655	3,243,855	3,333,671	3,426,181	3,521,467	3,619,611
4	1	TROUT	Transfers Out	1,746,400	1,746,400	1,048,325	1,068,325	1,088,725	1,109,533	1,130,757	1,152,406	1,174,488	1,197,011
5	1	EDSRB	Existing Revenue Bond Debt Service	3,690,569	3,191,881	4,047,081	2,084,219	2,074,644	2,077,969	2,077,144	2,077,269	2,079,019	2,077,269
6	1	NewRBDS	Projected New Revenue Bond Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
7	1	EDSSRF	Existing SRF Debt Service	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180	611,180
8			TOTAL	34,112,595	35,527,524	37,548,077	36,229,368	38,095,305	38,975,525	41,314,306	42,242,113	43,581,327	44,561,223

Summary - Raw Water Expansion Reserve													
Line No:	FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
10	2	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-
11			TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Watershed Stewardship Reserve													
Line No:	FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
13	3	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-
14			TOTAL	-	-	-	-	-	-	-	-	-	-

Summary - Water Capacity Fee Fund													
Line No:	FUND #	Expense Code	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
16	4	TROUT	Transfers Out	-	-	-	-	-	-	-	-	-	-
17			TOTAL	-	-	-	-	-	-	-	-	-	-

Detail														
Line No:	FUND #	Expense Code	Annual Expense Escalation Factor	EXPENSES	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
379	1	NOE	3.0%	Contingency @ 3%	419,000	349,695	344,578	354,915	365,562	376,529	387,825	399,460	411,444	423,787
380	1	NOE	3.0%	BOD Approved Capital Additions to 2013 Budget	500,000	300,000	-	-	-	-	-	-	-	-
381	1	NewRBDS	NA	New Debt Service	-	-	1,137,300	1,137,300	2,160,200	2,160,200	3,597,900	3,597,900	3,981,100	3,981,100
382				Detail - Raw Water Expansion Reserve										
383	2	NA		No Expenses										
384				Detail - Watershed Stewardship Reserve										
385	3	NA		No Expenses										
386				Detail - Water Capacity Fee Fund										
387	4	NA		No Expenses										

Nevada Irrigation District
CIP

Line No:	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
1	Water										
2	6690 - Combie Ophir IV: Mt. Vernon Siphon - Repl. Canal, 4,000' or 24" & 30" (RWMP), #312	50,000	-	-	-	-	-	-	-	-	-
3	6700 - DS Canal: Flumes 13, 14, 15, 16, 17, 18, 19, 23 (RWMP), #468	275,000	-	-	-	-	-	-	-	-	-
4	6720 - E George: Treatment Plant Expand Capacity to 24 MGD #228	-	-	-	-	-	-	-	-	-	-
5	6593 - Lower Cascade Canal: Banner Cascade Pipeline Design #23	830,000	100,000	100,000	100,000	100,000	-	-	-	-	-
6	6696 - No Auburn: Hwy 49 Transmission Main Phase I - 1,100' of 16", #452 (Locksley to Quartz)	480,000	-	-	-	-	-	-	-	-	-
7	8311 - Rattlesnake Canal: Cunningham Siphon, #541	10,000	600,000	590,000	-	-	-	-	-	-	-
8	6854 - Pump Station between E. George System & Loma Rica System #462 (75K=100% TWSIR)	3,000	747,000	750,000	-	-	-	-	-	-	-
9	6765 - Banner Taylor Reservoir - Replace reservoir #401 (Partial TWSIR)	3,000,000	2,500,000	-	-	-	-	-	-	-	-
10	8371 - Newtown Canal:1700' Encasemt dwnstream of Champion Rd , #570	20,000	400,000	180,000	-	-	-	-	-	-	-
11	6898 - Raw Water Intertie to PCWA-Rock Creek Resv.	-	-	-	-	-	-	-	-	-	-
12	7878 - Combie Reservoir Access Road: Develop Approximately 3,000' #333	50	50,000	-	-	-	-	-	-	-	-
13	8336 - Newtown Canal: Smith Siphon: Upgrade & Replace 1,000' of 36" to Master Plan Flow, #563	-	-	-	-	-	-	-	-	-	-
14	-	-	-	-	-	-	-	-	-	-	-
15	8274 - Hwy 49 @ Christian Life Way, Replace 1,500' with 8", #80	-	170,000	-	-	-	-	-	-	-	-
16	8099 Maben: Rehabilitate per Study, #206	-	600,000	-	-	-	-	-	-	-	-
17	BS-DS-Cascade (S.Yuba Backup)	-	50,000	-	-	-	-	-	-	-	-
18	Cascade Shores-E. George (S. Yuba Backup)	-	50,000	-	-	-	-	-	-	-	-
19	LWW Upgrade	-	50,000	-	-	-	-	-	-	-	-
20	6947 Loma Rica Hydroelectric Facility	-	200,000	-	-	-	-	-	-	-	-
21	Alta Sierra/LOP (BEP)	-	375,000	-	-	-	-	-	-	-	-
22	Rattlesnake Rd (BEP)	-	375,000	-	-	-	-	-	-	-	-
23	-	-	-	-	-	-	-	-	-	-	-
24	8273 - Fruitvale Canal: Rehabilitate Last 2,800' of Pipes and Structures w/18" (RWMP), #63	-	-	350,000	-	-	-	-	-	-	-
25	8093 - Kyler Canal: Rehabilitate per Study (RWMP), #205	-	-	313,000	-	-	-	-	-	-	-
26	6746 - Combie Phase I: Replacement, #466	30,000	50,000	3,000,000	12,500,000	7,500,000	6,920,000	-	-	-	-
27	Loma Rica: Osborne Hill Inlet Pipe 1,720' of 18" (TWMP), #596	-	-	500,000	-	-	-	-	-	-	-
28	E. George: Ridge Rd - Sierra College Dr to Hughes Rd, 1,200' of 16" (TWMP), #580	-	-	300,000	-	-	-	-	-	-	-
29	Pine Woods Pump Station: Install a Permanent Standby Generator, #349	-	-	225,000	-	-	-	-	-	-	-
30	Lake Wildwood: Treatment Plant Effluent, 1,350' of 24", (TWMP), #581	-	-	500,000	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-	-	-	-	-
32	6749 - Rough & Ready Canal: Carey Dr to Ridge Rd Encase 500' of 24" (RWMP), #43	-	-	-	700,000	-	-	-	-	-	-
33	E. George: Upper Banner Pump Station, Upgrade Two Pumps to 100hp (TWMP), #582	-	-	-	1,000,000	1,000,000	-	-	-	-	-
34	Loma Rica: Rattlesnake Road and Cobra Way Loop, 8,650' of 18" Pipe and 2,150' of 16" Pipe (TWMP), #590	-	-	-	1,500,000	1,500,000	-	-	-	-	-
35	E. George System & Cascade System Intertie (possible gravity feed) SRF?	-	-	-	500,000	500,000	-	-	-	-	-
36	SB 20/49 SB Ramps / Idaho Maryland / E. Main Street (Nev. Co. Planning)	-	-	-	50,000	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-	-
38	6784 - Newtown Canal (NC): Personeni Pipe Drop 1,200' of 30" (RWMP), #191	-	-	-	-	261,000	-	-	-	-	-
39	SB 20/49 SB Ramps / Idaho Maryland / E. Main Street (Nev. Co. Planning)	-	-	-	-	50,000	-	-	-	-	-
40	7993 - Watt Park: Replace Pipeline on Cliff's Place & Gene Road, #363 (PWR)	-	-	-	-	50,000	-	-	-	-	-
41	E. George: Upper Banner Tank Expansion - 2 mg Tank w/Flow line (TWMP), #575	-	-	-	-	1,000,000	1,000,000	-	-	-	-
42	No Auburn Tank Site: Purchase Land for Future Tank When Property Develops #353	-	-	-	-	300,000	-	-	-	-	-
43	6513 - Newtown Canal Headworks: Protect from Probable Maximum Flood (RWMP), #66	-	-	-	-	536,000	-	-	-	-	-
44	-	-	-	-	-	-	-	-	-	-	-
45	No Auburn: Hwy 49 Transmission Main Phase II - 3,650' of 16", #452	-	-	-	-	-	700,000	-	-	-	-
46	Lake Wildwood: Penn Valley Easy St, 3,500' of " (TWMP), #593	-	-	-	-	-	650,000	-	-	-	-
47	Madrone Court: Install New Pump Station, #223	-	-	-	-	-	500,000	-	-	-	-
48	North Auburn WTP (UWMP) #595	-	-	-	-	-	1,000,000	1,000,000	-	-	-
49	Lake of the Pines: Lakeshore Dr, 1,100' of 12" (TWMP), #577	-	-	-	-	-	200,000	-	-	-	-
50	Lake Wildwood: Roadrunner Dr, 2,950' of 12" (TWMP), #579	-	-	-	-	-	550,000	-	-	-	-
51	Loma Rica: Loma Rica and Green Tanks (Additional Tanks)	-	-	-	-	-	537,000	500,000	-	-	-
52	-	-	-	-	-	-	-	-	-	-	-
53	Lake of the Pines: Combie Rd, 3,800' of 12" (TWMP), #594	-	-	-	-	-	-	700,000	-	-	-
54	Lake Wildwood: Treatment Plant Expansion from 4 to 8 mgd (TWMP), #584	-	-	-	-	-	-	6,000,000	6,000,000	-	-
55	Lake Wildwood: Lodgepole Dr and Sun Forest Dr, 6,950' of 24" (TWMP), #578	-	-	-	-	-	-	1,502,000	1,000,000	-	-
56	Lincoln WTP Costs: Additional Capacity (UWMP)	-	-	-	-	-	-	1,000,000	1,000,000	-	-
57	-	-	-	-	-	-	-	-	-	-	-
58	Lincoln WTP Costs: Additional Capacity (UWMP)	-	-	-	-	-	-	-	1,000,000	1,000,000	-
59	Loma Rica: David Way and Lawrence Way, 2,330' of 16" (TWMP), #587	-	-	-	-	-	-	-	600,000	-	-

Nevada Irrigation District
CIP

Line No:	Description	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
60	E. George: Loma Rica Ranch Loop and Boreham Mine Road to Sutton Way, 5,100' of 24" (TWMP), #576	-	-	-	-	-	-	-	1,000,000	800,000	-
61	E. George: Nevada City Hwy Transmission Main - Banner Lava Cap Rd to Brunswick Rd, 3,875' of 18" & 1,640' of 16" (TWMP), #591	-	-	-	-	-	-	-	1,000,000	500,000	-
62	E. George: Taylor Tank Effluent 50' of 36" (TWMP), #592	-	-	-	-	-	-	-	30,000	-	-
63	8343 - China Union: Spill Structure at Momic Turnout #568	-	-	-	-	-	-	-	150,000	-	-
64		-	-	-	-	-	-	-	-	-	-
65	E. George: Nevada City Hwy Transmission Main - Banner Lava Cap Rd to Brunswick Rd, 3,875' of 18" & 1,640' of 16" (TWMP), #591	-	-	-	-	-	-	-	-	1,000,000	500,000
66	6899 - Locksley Ln Intertie w/PCWA	-	-	-	-	-	-	-	-	120,000	-
67	R&R	-	-	-	-	-	-	-	-	-	-
68	THESE PROJECTS ARE IN THE OPERATING BUDGET - removed per Jim M so as not to duplicate	-	-	-	-	-	-	-	-	-	-
69	6909 - Gold Blossom (GB) Canal: Santini #1&2 Siphons Repl. #448	-	-	-	-	-	-	-	-	-	-
70	8312 - Lake Vera Pipeline Replacement (Bud Amend from 6700), #451	-	-	-	-	-	-	-	-	-	-
71	8348 - Loma Rica: Cedar Rdg to E. Bennett WL Rplcmnt 2,000' of 8", #566(Bud Amendment)	-	-	-	-	-	-	-	-	-	-
72	6896 - Upper Scotts Flat Lower Inlet Gate and Hydraulics - Refurbish #443	-	-	-	-	-	-	-	-	-	-
73	Any combination of the following five Projects:	-	-	-	-	-	-	-	-	-	-
74	6894 - Cascade Shores:	-	-	-	-	-	-	-	-	-	-
75	6888 - Lake Wildwood:	-	-	-	-	-	-	-	-	-	-
76	8432 - Alta Sierra:	-	-	-	-	-	-	-	-	-	-
77	6889 - Lake of the Pines:	-	-	-	-	-	-	-	-	-	-
78	6902 - Bear River Pines:	-	-	-	-	-	-	-	-	-	-
79	Any combination of the following seven Projects:	-	-	-	-	-	-	-	-	-	-
80	Loma Rica: Brewer Rd at Annie Dr, Upgrade PRV Station to 6"x 2" (TWMP), #585	-	-	-	-	-	-	-	-	-	-
81	Loma Rica: Brewer Rd at Clover Valley, Upgrade PRV Station to 6"x 2" (TWMP), #586	-	-	-	-	-	-	-	-	-	-
82	Loma Rica: Hwy 49 at Smith Rd, Upgrade PRV Station to 6"x 2" (TWMP), #588	-	-	-	-	-	-	-	-	-	-
83	Loma Rica: Hwy 174 at Bartlett Dr, Upgrade PRV Station to 6"x 2" (TWMP), #589	-	-	-	-	-	-	-	-	-	-
84	8108 - LWW TP: Under drain System for Sludge Drying Beds #330	-	-	-	-	-	-	-	-	-	-
85	8313 - Renken Canal Siphon: Replace 250' of 12" or Larger #550	-	-	-	-	-	-	-	-	-	-
86	8262 - Lincoln Canal: Relocate Parshall Flume and Realign 300' of Canal, #419	-	-	-	-	-	-	-	-	-	-
87	8105 - Loma Rica: Rocky Lane, Replace PVT Pipeline, 900', #15 (PWR)	-	-	-	-	-	-	-	-	-	-
88	8032 - Bowder Lane: Replace Pipeline Between Linda Dr & Bell Rd, #169 (PWR)	-	-	-	-	-	-	-	-	-	-
89	6772 - Brunswick TM Replmt - Phase 2: Boreham, Bubbling Wells 18" & 30" #551	-	-	-	-	-	-	-	-	-	-
90		-	-	-	-	-	-	-	-	-	-
91	Placeholder Project from JV	-	-	-	-	-	-	-	-	-	2,000,000
92		-	-	-	-	-	-	-	-	-	-
93											
94											
95											
96											
97											
	Total	\$ 4,698,050	\$ 6,317,000	\$ 6,808,000	\$ 16,350,000	\$ 12,797,000	\$ 12,057,000	\$ 10,702,000	\$ 11,780,000	\$ 3,420,000	\$ 2,500,000
	Total - Escalated	\$ 4,698,050	\$ 6,506,510	\$ 7,222,607	\$ 17,866,086	\$ 14,403,136	\$ 13,977,368	\$ 12,778,748	\$ 14,487,914	\$ 4,332,354	\$ 3,261,933
	Pct of CIP	70%	70%	70%	70%	70%	70%	70%	70%	70%	70%
	Total Escalated CIP - Adjusted for Pct of CIP	\$ 3,288,635	\$ 4,554,557	\$ 5,055,825	\$ 12,506,261	\$ 10,082,195	\$ 9,784,157	\$ 8,945,123	\$ 10,141,540	\$ 3,032,648	\$ 2,283,353

Nevada Irrigation District
Capital Project Funding Summary

Line No:	Reference	Total	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	Capital Projects	Sch A - 5, Line 97	\$ 69,674,294	\$ 3,288,635	\$ 4,554,557	\$ 5,055,825	\$ 12,506,261	\$ 10,082,195	\$ 9,784,157	\$ 8,945,123	\$ 10,141,540	\$ 3,032,648	\$ 2,283,353
2	Capital Project Funding:												
3	Water Capacity Fee Fund	INPUT	12,367,360	1,305,683	784,725	1,373,629	1,037,878	2,055,848	3,762,888	1,146,708	300,000	300,000	300,000
4	Watershed Stewardship Reserve	INPUT	-	-	-	-	-	-	-	-	-	-	-
5	Raw Water Expansion Reserve	INPUT	100,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
6	Operating Fund	INPUT	8,418,000	1,972,952	3,759,832	919,916	272,700	957,800	534,800	-	-	-	-
7	Projected New Bond Funds Required	INPUT	48,788,935	-	-	2,752,280	11,185,683	7,058,547	5,476,470	7,788,415	9,831,540	2,722,648	1,973,353
8	Total Funded		\$ 69,674,294	\$ 3,288,635	\$ 4,554,557	\$ 5,055,825	\$ 12,506,261	\$ 10,082,195	\$ 9,784,157	\$ 8,945,123	\$ 10,141,540	\$ 3,032,648	\$ 2,283,353
9	Variance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

New Debt Terms:

Years	25	25	25	25	25	25	25	25	25	25	25	25
Interest Rate	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%	5.50%
Cost of Issuance	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Projected New Annual Debt Service

Capital Projects to be Funded with Debt	Schedule A - 6, Line 7	\$ -	\$ -	\$ 2,752,280	\$ 11,185,683	\$ 7,058,547	\$ 5,476,470	\$ 7,788,415	\$ 9,831,540	\$ 2,722,648	\$ 1,973,353
Projected Bond Issue - Capital Project Proceeds	INPUT	-	-	13,937,963	-	12,535,016	-	17,619,955	-	4,696,001	-
Total Bond Issue (Incl. COI and Debt Service Reserve)	CALC	-	-	15,255,788	-	13,720,194	-	19,285,910	-	5,140,004	-
Projected New Annual Debt Service	CALC	-	-	1,140,000	-	1,020,000	-	1,440,000	-	380,000	-
Cumulative New Debt Service	CALC	-	-	1,140,000	1,140,000	2,160,000	2,160,000	3,600,000	3,600,000	3,980,000	3,980,000