

Walker River Irrigation District

P.O. Box 820

Yerington, NV 89447

Phone: (775) 463-3523

Fax: (775) 463-3524

April 7, 2025

Mr. Jim Snyder, President

Walker River Irrigation District

P.O. Box 820

Yerington, NV 89447

Re: Budget for fiscal year 2025-2026

Dear President Snyder:

I hereby submit for the Board of Directors' consideration the proposed District budget for fiscal year 2025-2026.

It is the purpose of the budget process to enable the Board of Directors to financially plan for programs of both current and capital expenditures, to formulate fiscal policies to accomplish said programs, and to enable its members to be apprised of its financial preparations, plans, policies, and administration. The process provides an estimation of the District's revenues, expenditures, and expenses.

WRID is an irrigation district organized pursuant to Chapter 539 of Nevada Revised Statutes and empowered to fix rates and levy assessments as provided in NRS 539.667 to 539.683.

In FY 2000-2001 a reservoir contingency account was established. It is recommended to follow that policy. To be consistent with statutory guidelines for local financial administration, the maximum amount which may be appropriated for such a contingency account is 5 percent of the money otherwise appropriated to the fund. With this exception, any other such surplus should inure to benefit the water users and be carried over to the next current year as unencumbered cash balance.

As Manager, I recommend that the following projects be completed in the next fiscal year. My familiarity with the District's facilities allows me to determine and declare that the interest of the Irrigation District, the water users' and the public's interest require that these projects go forward as they become economically feasible.

Short Term Projects

- Continuing with modernization, maintenance, and upkeep pending grant funding opportunities.
- Compile further measurements and monitoring throughout the District.

Long Term Projects

- Archive District records.
- Upgrade District records digitally.
- Plot and inventory stripped lands.
- Compile further measurements and monitoring throughout the District.
- Continuing with modernization, maintenance, and upkeep pending grant funding opportunities.
- District well re-drill.
- Bridgeport Gatehouse upgrade and maintenance.

Additional Notations

- The NFWF Grant is set to expire on September 30, 2025. This grant funds programs such as SCADA, MBK Accounting Tool, WBC/NFWF stored water change applications, automation maintenance, and conveyance loss study & flow measurement data.
- Due to the expiration of the NFWF grant, the District employees' salaries, SCADA programming and maintenance, legal expenses, and computer expenses will be funded solely from the budget funds and will not be offset by any grant reimbursements. This will cause a decrease in the cash balance.
- The District is receiving more and more inquiries for project proposal reviews. These reviews are costing the District staff time and legal expenses. An impact fee will be proposed at a future date to cover the financial impact of these inquiries.

Sincerely,



Robert C. Bryan

Manager

Cc: Walker River Irrigation District Board of Directors

TABLE OF CONTENTS

1. GENERAL FUND
2. RESERVOIR FUND
3. EQUIPMENT RENTAL FUND
4. LOCAL IMPROVEMENT DISTRICTS 1 (SV COLONY DRAIN), 2 (WABUSKA-WEST DRAIN), 3 (EAST-MAIN DRAIN), 4 (SARONI CANAL), AND 5 (COLONY CANAL) FUNDS.
5. WATER DISTRIBUTION FUND (HIGH DITCH)

WALKER RIVER IRRIGATION DISTRICT

FISCAL YEAR 2025-2026

O. & M. GENERAL FUND BUDGET

STATEMENTS AND COMMENTS FOR SELECTED LINE ITEMS:

Note: some line items do not change significantly from year to year, therefore do not require a statement of explanation.

GENERAL ASSESSMENTS

It is recommended the Board of Directors set a rate and levy an assessment of \$13.00 per acre on the water right lands of the District.

OPERATING EXPENSES

In December 1999, the salary pay structure was abandoned in favor of a merit-based system.

The anticipated number of employees based upon expected workload are shown in Figure 1 (Following).

Figure No. 1

JOB CLASSIFICATION

GENERAL OPERATIONS AND MAINTENANCE

| | |
|-------------------------------|---|
| General Manager | 1 |
| Water Rights Specialist | 1 |
| Bookkeeper | 1 |
| Receptionist/Data Entry Clerk | 1 |
| Janitorial Staff | 1 |

RESERVOIR OPERATION AND MAINTENANCE

| | |
|-----------------------|---|
| Dam Tenders | 2 |
| Data/SCADA Technician | 1 |

EQUIPMENT RENTAL PROGRAM

| | |
|-------------------|---|
| Equipment Foreman | 1 |
| Equipment Laborer | 2 |

LOCAL #4

| | |
|--------------|---|
| Ditch Tender | 1 |
|--------------|---|

LOCAL #5

| | |
|--------------|---|
| Ditch Tender | 1 |
|--------------|---|

WATER DISTRIBUTION

| | |
|--------------|---|
| Ditch Tender | 1 |
|--------------|---|

Merit raises are based on productivity, attitude and commitment to the District and will be on an 'as case' basis at the annual employee review period known as a Performance Appraisal to be completed by the General Manager. An appropriate fund has been anticipated for the eventuality.

RETIREMENT CONTRIBUTIONS

The Public Employee Retirement System contribution rate increased from 33.5% to 36.75% for Employer-Pay contribution and from 17.50% to 19.25% for Employee/Employer-Pay Contribution. This line item has been increased to represent the additional expenditure.

INSURANCE AND BONDING

Insurance and bonding will be placed with an agency whose expertise and ability best reflect the interest and goals of WRID.

ENGINEERING AND CONSULTING

Service as required for District with Board approval for tasks based upon proper bid procedure.

LEGAL

After consultation with legal counsel, a budget allocation of \$500,000 is recommended. Anticipated litigation and related matters include the C125MMD-CSD;(127-MMD-CSD and C128MMD-CSD. Activity regarding Walker Basin projects is expected to continue through the fiscal year end as well as WBC water right change applications. The legal budget includes estimates for expert assistance in the litigation matters. California Safety Dams has indicated the Bridgeport Spillway will be evaluated.

WALKER RIVER IRRIGATION DISTRICT

FISCAL YEAR 2025-2026

RESERVOIR FUND BUDGET

STATEMENTS AND COMMENTS FOR SELECTED LINE ITEMS

Note: Some line items do not change significantly from year to year; therefore, do not require statements of explanation.

GENERAL STATEMENT

Routine maintenance and inspections by regulatory authorities will continue as scheduled. A Data/SCADA Technician will monitor, maintain, and manage SCADA sites as well as help with conveyance losses throughout the District.

GENERAL ASSESSMENTS

It is recommended that the Board of Directors fix and levy an assessment of \$6.00 per acre-foot of stored water apportioned to all the water right lands of the District.

OPERATING EXPENSES

See attached fund sheet.

REPAIRS AND MAINTENANCE

General routine repairs and maintenance are expected and budgeted for.

PERMITS/LICENSES

California Department of Water Resources has increased their rates to cover the costs of routine inspections, surveillance, and monitoring, studying, mapping, etc. The budgeted amount has been increased to cover the expected costs.

EMERGENCY ACTION PLAN

California Safety Dams and the State of Nevada Water Resources require an Emergency Action Plan for Bridgeport and Topaz. The majority of the plan has been complete but does require updates as per changing laws and regulations.

SCADA

The grant funding for the Modernization Program is set to expire on September 30, 2025, but reimbursements must be made no later than June 30, 2025. In anticipation of maintaining the standard automation operations throughout the District, funds need to be continually budgeted.

CONTINGENCY FUND

California Division of Safety Dams has indicated they will be evaluating the condition of the Bridgeport Spillway.

WALKER RIVER IRRIGATION DISTRICT

FISCAL YEAR 2025-2026

EQUIPMENT RENTAL FUND

STATEMENT AND COMMENTS FOR BUDGET LINE ITEMS

Note: Most line items do not change significantly from year to year; therefore, do not require statement of explanation.

GENERAL ASSESSMENTS

It is recommended the Board of Directors set a rate and levy an assessment of \$4.50 per acre on the water right lands of the District.

OPERATING REVENUE

One source of funding for Equipment Rental program is non-operating revenue earned from rental of equipment and labor to private ditch organizations, work performed within the local improvement districts, and maintenance of the reservoirs. Another source of operating revenue is from assessments levied on all the water right acres within the Irrigation District boundaries.

RETIREMENT CONTRIBUTIONS

The Public Employee Retirement System contribution rate increased from 33.5% to 36.75% for Employer-Pay contribution and from 17.50% to 19.25% for Employee/Employer-Pay Contribution. This line item has been increased to represent the additional expenditure.

NON-OPERATING REVENUE

(Refer to Exhibit "A"- List of Equipment Rental Rates Included in Budget).

WALKER RIVER IRRIGATION DISTRICT

FISCAL YEAR 2025-2026

LOCAL IMPROVEMENT DISTRICTS

LOCAL NO. 1 (SMITH VALLEY/COLONY DRAIN)

General Assessments

It is recommended the Board of Directors fix a rate and levy an assessment of \$1.00 per acre of water right lands within Local Number 1.

LOCAL NO. 2 (WABUSKA/WEST DRAIN)

General Assessments

It is recommended the Board of Directors fix a rate and levy an assessment of \$2.00 per acre of water right lands within Local Number 2. *Consideration Note: there have been multiple requests from solar farm investors, energy companies, and the industry is ever-changing and all of that impacts the Wabuska Drain and its funds.*

LOCAL NO. 3 (EAST/MAIN DRAIN)

General Assessments

It is recommended the Board of Directors fix a rate and levy an assessment of \$1.30 per acre of water right lands within Local Number 3. *Consideration Note: there have been multiple requests from solar farm investors, energy companies, and the industry is ever-changing and all of that impacts the East Drain and its funds.*

LOCAL NO. 4 (SARONI CANAL)

General Assessments

It is recommended the Board of Directors, following a recommendation of the Advisory Committee for the Local Improvement District, fix a rate and levy an assessment of \$25.00 per acre of water right lands within Local Number 4.

There will be no Special Assessment levied until the cash deficit is paid for in full on the recommendation of the Advisory Board and users. A reimbursement assessment has been levied to mitigate the cash deficit. The Advisory Board and users approved the option to pay the reimbursement assessment in full, in two annual payments, or in three annual payments.

WALKER RIVER IRRIGATION DISTRICT

FISCAL YEAR 2025-2026

LOCAL IMPROVEMENT DISTRICTS

LOCAL NO. 5 (COLONY CANAL)

General Assessments

It is recommended the Board of Directors, following a recommendation of the Advisory Committee for the Local Improvement District, fix a rate and levy an assessment of \$10.00 per acre of water right lands within Local Number 5.

WATER DISTRIBUTION

HIGH DITCH

General Assessments

It is recommended the Board of Directors, following a recommendation of the Advisory Committee for the Local Improvement District, fix a rate and levy an assessment of \$10.00 per acre of water right lands within the High Ditch.

Walker River Irrigation District
General Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months

| | | | | |
|---|---------------------|---------------------|-------------------|---------------------|
| Acreage Basis: 80,041 | \$ 13.00 | \$ 13.00 | \$ 13.00 | \$ 13.00 |
| | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| Assessments | Final | Budget | To-Date | Proposed |
| 101-4020 O & M General | \$ 1,050,861 | \$ 1,040,533 | \$ 694,297 | \$ 1,040,533 |
| Total Operating Revenue | \$ 1,050,861 | \$ 1,040,533 | \$ 694,297 | \$ 1,040,533 |
| | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| Operating Expenses | Final | Budget | To-Date | Proposed |
| 101-5010 Salaries & Wages | \$ 322,318 | \$ 300,000 | \$ 191,000 | \$ 325,000 |
| 101-5020 Group Insurance | \$ 70,534 | \$ 80,000 | \$ 64,240 | \$ 75,000 |
| 101-5030 Industrial Insurance | \$ 7,302 | \$ 9,500 | \$ 6,196 | \$ 12,000 |
| 101-5040 Retirement Contributions | \$ 116,304 | \$ 105,000 | \$ 55,271 | \$ 120,000 |
| 101-5050 Retired Persons Benefits (PEBS) | \$ 10,443 | \$ 10,500 | \$ 6,962 | \$ 10,500 |
| 101-5060 Fuel, Oil, Grease (Bert's Truck) | \$ 2,232 | \$ 3,500 | \$ 1,249 | \$ 3,000 |
| 101-5070 Repairs & Maintenance | \$ 11,712 | \$ 10,000 | \$ 9,464 | \$ 10,000 |
| 101-5090 Utilities | \$ 7,625 | \$ 7,000 | \$ 3,964 | \$ 7,000 |
| 101-5100 Insurances and Bonding | \$ 9,957 | \$ 20,000 | \$ 23,722 | \$ 25,000 |
| 101-5140 Miscellaneous | \$ 11,764 | \$ 2,500 | \$ 421 | \$ 2,500 |
| 101-5150 Telephone | \$ 1,036 | \$ 3,000 | \$ 978 | \$ 1,500 |
| 101-5170 Travel/Conferences/Meetings | \$ 4,985 | \$ 5,000 | \$ 1,970 | \$ 5,000 |
| 101-5210 Legal Counsel | \$ 338,041 | \$ 500,000 | \$ 105,537 | \$ 500,000 |
| 101-5220 Accounting & Audit | \$ 24,960 | \$ 30,000 | \$ 25,500 | \$ 22,000 |
| 101-5230 Elections | \$ - | \$ 3,000 | \$ - | \$ 3,000 |
| 101-5240 Training/Education/Meetings/C | \$ - | \$ 5,000 | \$ 2,679 | \$ 5,000 |
| 101-5260 Office Supplies & Postage | \$ 20,220 | \$ 20,000 | \$ 33,040 | \$ 25,000 |
| 101-5270 Software, computer, Internet | \$ 2,820 | \$ 10,000 | \$ 3,031 | \$ 7,500 |
| 101-5280 Payroll Taxes | \$ 6,903 | \$ 7,500 | \$ 3,879 | \$ 7,500 |
| 101-5290 Public Relations | \$ 11,542 | \$ 1,000 | \$ - | \$ 1,000 |
| 101-5310 Property Taxes & Assessments | \$ 4,602 | \$ 15,000 | \$ 9,310 | \$ 15,000 |
| 101-5390 Consulting/Engineering | \$ 24,279 | \$ 2,500 | \$ 279 | \$ 2,500 |
| Total Operating Expenses | \$ 1,009,579 | \$ 1,150,000 | \$ 548,692 | \$ 1,185,000 |
| Total Operating Income or Loss | \$ 41,282 | \$ (109,467) | \$ 145,605 | \$ (144,467) |

DRAFT

**Walker River Irrigation District
General Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

| | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---|-------------------|------------------|------------------|------------------|
| Non - Operating Revenue | Final | Budget | To-Date | Proposed |
| 101-4046 Wabuska Rent Income | \$ 26,546 | \$ 26,546 | \$ - | \$ 27,342 |
| 101-4050 Rental Income (USBWC) | \$ 18,000 | \$ 18,000 | \$ 12,000 | \$ 18,000 |
| 101-4000 Delinquent Assmnt Penalties & Interi | \$ 51,460 | \$ 10,000 | \$ 9,111 | \$ 10,000 |
| 101-4010 Inspection Fees | \$ - | \$ 300 | \$ 400 | \$ 300 |
| 101-4110 Interest on Investments | \$ 24,683 | \$ 7,000 | \$ 16,275 | \$ 7,000 |
| 101-4075 Outside Labor Revenue | \$ 500 | \$ - | \$ - | \$ 5,000 |
| 101-4210 Interfund Labor Revenue | \$ 93,879 | \$ - | \$ 2,925 | \$ - |
| 101-4090 Material Sales | \$ - | \$ - | \$ - | \$ - |
| 101-4120 Miscellaneous Income | \$ 400 | \$ 5,000 | \$ 13,800 | \$ 5,000 |
| 101-4100 District Well Water Sales | \$ 4,415 | \$ - | \$ 11,090 | \$ - |
| 101-4130 Grant Writing & Management | \$ - | \$ - | \$ - | \$ - |
| Total Non-Operating Revenue | \$ 219,883 | \$ 66,846 | \$ 65,601 | \$ 72,642 |

| | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|-------------------------------------|------------------|------------------|------------------|------------------|
| Capital Outlay | Final | Budget | To-Date | Proposed |
| Paint Building | \$ - | \$ - | \$ - | \$ 5,000 |
| Office storage cabinets | \$ - | \$ - | \$ - | \$ - |
| Facility Repairs | \$ - | \$ - | \$ - | \$ - |
| New Vehicle | \$ - | \$ - | \$ - | \$ - |
| 101-5340 District Well Expense | \$ 12,736 | \$ - | \$ 6,927 | \$ - |
| 101-5510 Interfund Charges | \$ - | \$ - | \$ - | \$ - |
| Total Non-Operating Expenses | \$ 12,736 | \$ - | \$ 6,927 | \$ 5,000 |

Total Non-Operating Income or Loss **\$ 207,147** **\$ 66,846** **\$ 58,674** **\$ 67,642**

Grant Management: Base fee of \$4000 which covers correspondence with grantor, office supplies, phone calls, meetings, tracking and reporting.

Grant Writer: \$35.00/hr for grant writing

Copy/Printout Charge: \$0.25 per page

DRAFT

**Walker River Irrigation District
Reservoir Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

Acre Feet Basis: 81,755 \$ 4.70 \$ 6.00 \$ 6.00 \$ 6.00

| Assessments | 2023-2024 Final | 2024-2025 Budget | 2024-2025 To-Date | 2025-2026 Proposed |
|--------------------------------|----------------------------|-----------------------------|------------------------------|-------------------------------|
| 102-4020 O & M Reservoirs | \$ 490,954 | \$ 490,530 | \$ 331,179 | \$ 490,530 |
| Total Operating Revenue | \$ 490,954 | \$ 490,530 | \$ 331,179 | \$ 490,530 |

| Operating Expenses | 2023-2024 Final | 2024-2025 Budget | 2024-2025 To-Date | 2025-2026 Proposed |
|--|----------------------------|-----------------------------|------------------------------|-------------------------------|
| 102-5010 Salaries & Wages | \$ 19,673 | \$ 50,000 | \$ 11,476 | \$ 50,000 |
| 102-5020 Group Insurance | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| 102-5030 Industrial Insurance | \$ 182 | \$ 3,000 | \$ 655 | \$ 3,000 |
| 102-5040 Retirement Contributions | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| 102-5060 Fuel, Oil, Grease | \$ 833 | \$ 5,000 | \$ 900 | \$ 5,000 |
| 102-5070 Repair & Maintenance | \$ 10,725 | \$ 50,000 | \$ 4,942 | \$ 50,000 |
| 102-5080 Supplies & Small Tools | \$ 1,252 | \$ 650 | \$ - | \$ 650 |
| 102-5090 Utilities | \$ 500 | \$ 700 | \$ 277 | \$ 700 |
| 102-5120 Water Gauging/ Water Quality | \$ 88,151 | \$ 50,000 | \$ 43,139 | \$ 75,000 |
| 102-5140 Miscellaneous | \$ 823 | \$ 500 | \$ - | \$ 500 |
| 102-5150 Telephone/Cell Phone | \$ 544 | \$ 1,500 | \$ 338 | \$ 1,000 |
| 102-5210 Legal Counsel | \$ 11,105 | \$ 45,000 | \$ 813 | \$ 45,000 |
| 102-5270 Computer Expense | \$ - | \$ 500 | \$ - | \$ 500 |
| 102-5280 Payroll Taxes | \$ 1,779 | \$ 3,000 | \$ 1,016 | \$ 3,000 |
| 102-5300 Permits/Licenses | \$ 11,882 | \$ 30,000 | \$ 32,680 | \$ 35,000 |
| 102-5310 Property Taxes | \$ 40,056 | \$ 42,000 | \$ 40,842 | \$ 42,000 |
| 102-5345 Propane Expense | \$ - | \$ 200 | \$ - | \$ 200 |
| 102-5160 Surveying/Engineering Costs | \$ - | \$ 15,000 | \$ - | \$ 15,000 |
| 102-5390 Consulting | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| 102-6001 River Repair & Maintenance | \$ 230,225 | \$ 50,000 | \$ - | \$ 50,000 |
| 102-6008 Emergency Action Plan | \$ - | \$ 5,000 | \$ - | \$ 5,000 |
| 102-6011 SCADA | \$ 15,480 | \$ 50,000 | \$ - | \$ 50,000 |
| Contingency Fund @ 5% | \$ 24,548 | \$ 24,527 | \$ 16,559 | \$ 24,527 |
| Total Operating Expenses | \$ 457,758 | \$ 456,577 | \$ 153,637 | \$ 486,077 |

Total Operating Income or Loss \$ 33,196 \$ 33,954 \$ 177,542 \$ 4,454

DRAFT

**Walker River Irrigation District
Reservoir Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---|--------------------------------------|------------------|--------------------|------------------|--------------------|
| | | Final | Budget | To-Date | Proposed |
| Non-Operating Revenue | | | | | |
| 102-4030 | Topaz Marina Lease | \$ 1,500 | \$ 1,500 | \$ - | \$ 1,500 |
| 102-4040 | Bridgeport Concession | \$ 8,980 | \$ 8,980 | \$ - | \$ 9,000 |
| 102-4035 | Bridgeport Pasture Lease | \$ 34,260 | \$ 34,260 | \$ 34,260 | \$ 34,260 |
| 102-4045 | Concession Income (Douglas Co) | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| 102-4210 | Interfund Labor Revenue | \$ - | \$ - | \$ 200 | \$ - |
| 102-4220 | Measuring & Monitoring Revenue | \$ - | \$ 10,000 | \$ 6,825 | \$ 10,000 |
| 102-4300 | Gain on Sale of Asset | \$ 5,402 | \$ - | \$ - | \$ - |
| Total Non-Operating Revenue | | \$ 75,142 | \$ 79,740 | \$ 66,285 | \$ 79,760 |
| | | | | | |
| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| | | Final | Budget | To-Date | Proposed |
| Capital Outlay | | | | | |
| | New Vehicle | \$ - | \$ 38,000.00 | \$ 36,572 | \$ - |
| | Discharge Tube Inspection | \$ - | \$ 1,000 | \$ - | \$ 1,000 |
| | Topaz Reservoir - Spraying & Grading | \$ - | \$ 2,500 | \$ - | \$ 2,500 |
| | Topaz Reservoir Inlet Channel | \$ - | \$ 2,500 | \$ - | \$ 2,500 |
| 102-5400 | Cloud Seeding- Ground | \$ - | \$ 31,000 | \$ - | \$ 31,000 |
| | Cloud Seeding- Aerial Reserve | \$ - | \$ 69,000 | \$ - | \$ 69,000 |
| | Bridgeport repairs | \$ - | \$ 3,500 | \$ - | \$ 3,500 |
| 102-5510 | Interfund Labor Expense | \$ 22,842 | \$ - | \$ - | \$ - |
| Total Non-Operating Expenses | | \$ 22,842 | \$ 147,500 | \$ 36,572 | \$ 109,500 |
| Total Non-Operating Income or Loss | | \$ 52,300 | \$ (67,760) | \$ 29,713 | \$ (29,740) |

DRAFT

**Walker River Irrigation District
Reservoir Rental/ Survey Rates
2025-2026 Fiscal Year**

| Code | Equipment | Rental Rate | WRID Interfund Rate |
|-------------|-----------------------|--------------------|----------------------------|
| R1 | Flowtracker | \$115/Hr | \$100/Hr |
| R2 | Data Loggers | \$300/Mo | \$200/Mo |
| R3 | Surveying Devices | \$100/Hr | \$75/Hr |
| R4 | Surveying Land/Canals | \$100/Hr | \$75/Hr |

Pickups \$0.65/Mile

Charge out for technician \$47.00/Hr.

Fuel surcharge \$0.10 per mile/ \$1.00 per hour.

DRAFT

**Walker River Irrigation District
Equipment Rental Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

Acreage Basis: 80,041 \$ 4.50 \$ 4.50 \$ 4.50 \$ 4.50

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|--------------------------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Assessments | | Final | Budget | To-Date | Proposed |
| 107-4020 | Assessments | \$ 360,436 | \$ 360,185 | \$ 240,334 | \$ 360,185 |
| 107-4090 | Material Sales | \$ 20,218 | \$ 3,000 | \$ 514 | \$ 3,000 |
| 107-4120 | Miscellaneous | \$ 307.00 | \$ - | \$ - | \$ - |
| Total Operating Revenue | | \$ 380,961 | \$ 363,185 | \$ 240,848 | \$ 363,185 |

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---------------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Operating Expenses | | Final | Budget | To-Date | Proposed |
| 107-5005 | Materials | \$ - | \$ 1,000 | \$ 7,528 | \$ 1,000 |
| 107-5010 | Salaries & Wages | \$ 148,174 | \$ 175,000 | \$ 84,708 | \$ 160,000 |
| 107-5020 | Group Insurance | \$ 50,070 | \$ 60,000 | \$ 39,985 | \$ 60,000 |
| 107-5030 | Industrial Insurance | \$ 2,148 | \$ 7,500 | \$ 4,991 | \$ 10,000 |
| 107-5040 | Retirement Contributions | \$ 73,206 | \$ 45,000 | \$ 20,102 | \$ 60,000 |
| 107-5060 | Fuel, Oil, Grease | \$ 3,815 | \$ 15,000 | \$ 3,480 | \$ 10,000 |
| 107-5070 | Repairs & Maintenance | \$ 25,026 | \$ 20,000 | \$ 73,917 | \$ 30,000 |
| 107-5080 | Supplies & Small Tools | \$ 9,298 | \$ 5,200 | \$ 4,823 | \$ 5,000 |
| 107-5090 | Utilities | \$ 4,325 | \$ 4,000 | \$ 2,268 | \$ 4,500 |
| 107-5140 | Miscellaneous | \$ 6 | \$ 1,000 | \$ - | \$ 1,000 |
| 107-5150 | Telephone/Cell Phone | \$ 1,193 | \$ 1,500 | \$ 868 | \$ 1,500 |
| 107-5170 | Travel/Conferences/Meeting | \$ - | \$ - | \$ - | \$ - |
| 107-5280 | Payroll Taxes | \$ 3,695 | \$ 6,000 | \$ 3,165 | \$ 5,000 |
| 107-5345 | Propane | \$ - | \$ 200 | \$ - | \$ 200 |
| 107-5350 | Tires | \$ - | \$ 2,000 | \$ 4,054 | \$ 2,000 |
| 107-6010 | Billable Projects | \$ - | \$ - | \$ - | \$ - |
| Total Operating Expenses | | \$ 320,956 | \$ 343,400 | \$ 249,889 | \$ 350,200 |
| Total Operating Income or Loss | | \$ 60,005 | \$ 19,785 | \$ (9,041) | \$ 12,985 |

DRAFT

**Walker River Irrigation District
Equipment Rental Fund
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---|-------------------------------|-------------------|------------------|------------------|------------------|
| Non-Operating Revenue | | Final | Budget | To-Date | Proposed |
| 107-4070 | Outside Equipment Rental | \$ - | \$ 20,000 | \$ 17,452 | \$ 20,000 |
| 107-4075 | Outside Labor Revenue | \$ 80,789 | \$ 20,000 | \$ 3,500 | \$ 20,000 |
| 107-4200 | Interfund Equipment Rental | \$ - | \$ 20,000 | \$ - | \$ 20,000 |
| 107-4210 | Interfund Labor Revenue | \$ 99,147 | \$ 20,000 | \$ 4,186 | \$ 20,000 |
| 107-4090 | Vehicle Sales | \$ - | \$ 1,500 | \$ 13,500 | \$ 1,500 |
| 107-4120 | Miscellaneous Revenue | \$ - | \$ - | \$ - | \$ - |
| 107-4125 | Material Sales- Project Based | \$ - | \$ 2,000 | \$ - | \$ 2,000 |
| Total Non-Operating Revenue | | \$ 179,936 | \$ 83,500 | \$ 38,638 | \$ 83,500 |
| | | | | | |
| Capital Outlay | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| | | Final | Budget | To-Date | Proposed |
| | Excavator | \$ - | \$ - | \$ - | \$ - |
| | Water Truck | \$ - | \$ 10,000 | \$ - | \$ 10,000 |
| | New Vehicle | \$ - | \$ - | \$ 36,825 | \$ - |
| | Utility Tractor/brush hog | \$ - | \$ 25,000 | \$ - | \$ 25,000 |
| | Loader | \$ - | \$ - | \$ - | \$ 20,000 |
| | Dump Truck | \$ - | \$ - | \$ - | \$ - |
| | Miscellaneous | \$ - | \$ - | \$ - | \$ - |
| | Pump/Generator | \$ - | \$ - | \$ - | \$ 5,000 |
| 107-5510 | Interfund Labor Expense | \$ - | \$ - | \$ - | \$ - |
| Total Non-Operating Expenses | | \$ - | \$ 35,000 | \$ 36,825 | \$ 60,000 |
| Total Non-Operating Income or Loss | | \$ 179,936 | \$ 48,500 | \$ 1,813 | \$ 23,500 |

DRAFT

**Walker River Irrigation District
Equipment Rates
2025-2026 Fiscal Year**

| Code | Equipment | Rental Rate | WRID Interfund Rate |
|-------------|-----------------------------|-----------------------------------|-------------------------------------|
| E6/E9 | John Deere Backhoe | \$126.50/Hr | \$115.00/Hr |
| E4/E8 | John Deere Long Reach | \$161.00/Hr | \$132.25/Hr |
| E5 | Grader | \$126.50/Hr | \$103.50/Hr |
| E7/E10 | John Deere 250G LC Heavy | \$161.00/Hr | \$132.25/Hr |
| D1 | D5H Cat Dozer | \$126.50/Hr | \$109.25/Hr |
| T2/T6 | Kenworth Transport | \$126.50/Hr | \$109.25/Hr |
| T3 | Peterbilt Dump Truck | \$126.50/Hr | \$109.25/Hr |
| T4 | Int. Syd Dump Truck (White) | \$80.50/Hr | \$69.00/Hr |
| C1 | Bomag 2.8 HP | \$103.50/day; \$460/wk; \$1610/mo | \$97.75/day; \$431.25/wk; \$1380/mo |
| C2 | Multiquip 3.5 HP | \$103.50/day; \$460/wk; \$1610/mo | \$97.75/day; \$431.25/wk; \$1380/mo |

Pickups \$0.65/Mile.

All equipment includes equipment operator.

Charge for general labor \$40.25/hr.

Charge for framing/fabricating/specialized tasks. \$46/hr.

DRAFT

**Walker River Irrigation District
Local #1 Fund
Smith Valley Colony Drain
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

Acreage Basis: 7769 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00

| Assessments | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|--------------------------------|----------------|------------------|------------------|------------------|------------------|
| | | Final | Budget | To-Date | Proposed |
| 103-4020 | O & M Local #1 | \$ 8,200 | \$ 7,769 | \$ 519 | \$ 7,769 |
| Total Operating Revenue | | \$ 8,200 | \$ 7,769 | \$ 519 | \$ 7,769 |

| Operating Expenses | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---------------------------------------|-------------------------|-------------------|------------------|-------------------|------------------|
| | | Final | Budget | To-Date | Proposed |
| 103-5010 | Salaries & Wages | \$ - | \$ 500 | \$ - | \$ 500 |
| 103-5030 | Industrial Insurance | \$ - | \$ 120 | \$ - | \$ 120 |
| 103-5060 | Fuel, Oil, Grease | \$ - | \$ 550 | \$ - | \$ 550 |
| 103-5070 | Repair & Maintenance | \$ 9,715 | \$ 5,199 | \$ 3,449 | \$ 5,199 |
| 103-5080 | Supplies & Small Tools | \$ - | \$ 200 | \$ - | \$ 200 |
| 103-5140 | Miscellaneous | \$ - | \$ 100 | \$ - | \$ 100 |
| 103-5210 | Legal Counsel | \$ - | \$ 1,000 | \$ - | \$ 1,000 |
| 103-5280 | Payroll Taxes | \$ - | \$ 100 | \$ - | \$ 100 |
| 103-5380 | Surveying/Engineering | \$ - | \$ - | \$ - | \$ - |
| 103-5510 | Interfund Labor Expense | \$ 3,864 | \$ - | \$ - | \$ - |
| Total Operating Expenses | | \$ 13,579 | \$ 7,769 | \$ 3,449 | \$ 7,769 |
| Total Operating Income or Loss | | \$ (5,379) | \$ - | \$ (2,930) | \$ - |

DRAFT

**Walker River Irrigation District
Local # 2 Fund
Wabuska West
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

Acreage Basis: 14,434 \$ 1.00 \$ 2.00 \$ 2.00 \$ 2.00

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|--------------------------------|----------------|------------------|------------------|------------------|------------------|
| | | Final | Budget | To-Date | Proposed |
| 104-4020 | O & M Local #2 | \$ 30,767 | \$ 28,868 | \$ 24,785 | \$ 28,868 |
| Total Operating Revenue | | \$ 30,767 | \$ 28,868 | \$ 24,785 | \$ 28,868 |

| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
|---------------------------------------|-------------------------|------------------|------------------|------------------|------------------|
| | | Final | Budget | To-Date | Proposed |
| Operating Expenses | | | | | |
| 104-5010 | Salaries & Wages | \$ - | \$ 3,000 | \$ - | \$ 3,000 |
| 104-5030 | Industrial Insurance | \$ - | \$ 120 | \$ - | \$ 120 |
| 104-5060 | Fuel, Oil, Grease | \$ 407 | \$ 1,500 | \$ 1,271 | \$ 1,500 |
| 104-5070 | Repairs & Maintenance | \$ 5,040 | \$ 10,200 | \$ 7,479 | \$ 10,200 |
| 104-5080 | Supplies & Small Tools | \$ - | \$ 238 | \$ - | \$ 238 |
| 104-5140 | Miscellaneous | \$ - | \$ 200 | \$ - | \$ 200 |
| 104-5210 | Legal Counsel | \$ 2,568 | \$ 1,000 | \$ 2,693 | \$ 10,000 |
| 104-5280 | Payroll Taxes | \$ - | \$ 100 | \$ - | \$ 100 |
| 104-5380 | Surveying/Engineering | \$ - | \$ - | \$ - | \$ - |
| 104-5510 | Interfund Labor Expense | \$ 3,865 | \$ - | \$ 322 | \$ - |
| Total Operating Expenses | | \$ 11,880 | \$ 16,358 | \$ 11,765 | \$ 25,358 |
| Total Operating Income or Loss | | \$ 18,887 | \$ 12,510 | \$ 13,020 | \$ 3,510 |

DRAFT

**Walker River Irrigation District
Local #3
Main Drain - East Side
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

| | | | | | |
|---------------------------------------|-------------------------|------------------|------------------|------------------|-------------------|
| Acreage Basis: 26,405 | | \$ 1.30 | \$ 1.30 | \$ 1.30 | \$ 1.30 |
| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| Assessments | | Final | Budget | To-Date | Proposed |
| 105-4020 | O & M Local #3 | \$ 33,669 | \$ 34,327 | \$ 23,769 | \$ 34,327 |
| Total Operating Revenue | | \$ 33,669 | \$ 34,327 | \$ 23,769 | \$ 34,327 |
| | | 2023-2024 | 2024-2025 | 2024-2025 | 2025-2026 |
| Operating Expenses | | Final | Budget | To-Date | Proposed |
| 105-5010 | Salaries & Wages | \$ - | \$ 4,500 | \$ - | \$ 4,500 |
| 105-5030 | Industrial Insurance | \$ - | \$ 120 | \$ - | \$ 120 |
| 105-5060 | Fuel, Oil, Grease | \$ 697 | \$ 1,500 | \$ 1,340 | \$ 1,500 |
| 105-5070 | Repairs & Maintenance | \$ 480 | \$ 23,533 | \$ 11,493 | \$ 23,533 |
| 105-5080 | Supplies & Small Tools | \$ - | \$ 300 | \$ - | \$ 300 |
| 105-5140 | Miscellaneous | \$ 350 | \$ 274 | \$ - | \$ 274 |
| 105-5210 | Legal Counsel | \$ - | \$ 4,000 | \$ - | \$ 10,000 |
| 105-5280 | Payroll Taxes | \$ - | \$ 100 | \$ - | \$ 100 |
| 105-5380 | Surveying/Engineering | \$ - | \$ - | \$ - | \$ - |
| 105-5510 | Interfund Labor Expense | \$ 1,932 | \$ - | \$ 1,932 | \$ - |
| Total Operating Expenses | | \$ 3,459 | \$ 34,327 | \$ 14,765 | \$ 40,327 |
| Total Operating Income or Loss | | \$ 30,210 | \$ - | \$ 9,004 | \$ (6,001) |

DRAFT

Draft

**Walker River Irrigation District
Water Distribution Fund
High Ditch
2025-2026 Fiscal Year
Summary of Operating Revenue and Expenses
as of 2/28/2025
8 Months**

| | | | | | | | | |
|--------------------|----|-------|----|-------|----|-------|----|-------|
| Acreage Basis: 948 | \$ | 10.00 | \$ | 10.00 | \$ | 10.00 | \$ | 10.00 |
|--------------------|----|-------|----|-------|----|-------|----|-------|

| | | 2023-2024 Final | 2024-2025 Budget | 2024-2025 To-Date | 2025-2026 Proposed |
|--------------------------------|------------------|--------------------|---------------------|----------------------|-----------------------|
| Assessments | | | | | |
| 108-4020 | O & M High Ditch | \$ 11,221 | \$ 9,480 | \$ 6,797 | \$ 9,480 |
| Total Operating Revenue | | \$ 11,221 | \$ 9,480 | \$ 6,797 | \$ 9,480 |

| | | 2023-2024 Final | 2024-2025 Budget | 2024-2025 To-Date | 2025-2026 Proposed |
|---------------------------------------|-------------------------|--------------------|---------------------|----------------------|-----------------------|
| Operating Expenses | | | | | |
| 108-5010 | Salaries & Wages | \$ 4,040 | \$ 4,040 | \$ 4,040 | \$ 4,040 |
| 108-5030 | Industrial Insurance | \$ 56 | \$ 275 | \$ 231 | \$ 275 |
| 108-5070 | Repairs & Maintenance | \$ 536 | \$ 3,500 | \$ - | \$ 3,500 |
| 108-5080 | Supplies & Small Tools | \$ - | \$ 150 | \$ - | \$ 150 |
| 108-5140 | Miscellaneous | \$ - | \$ 100 | \$ - | \$ 100 |
| 108-5150 | Telephone/Cell Phone | \$ - | \$ 65 | \$ - | \$ 65 |
| 108-5210 | Legal Counsel | \$ - | \$ 500 | \$ - | \$ 500 |
| 108-5270 | Computer Expense | \$ 138 | \$ 350 | \$ 71 | \$ 350 |
| 108-5280 | Payroll Taxes | \$ 365 | \$ 500 | \$ 358 | \$ 500 |
| 108-5510 | Interfund Labor Expense | \$ 1,932 | \$ - | \$ - | \$ - |
| Total Operating Expenses | | \$ 7,067 | \$ 9,480 | \$ 4,700 | \$ 9,480 |
| Total Operating Income or Loss | | \$ 4,154 | \$ - | \$ 2,097 | \$ - |

DRAFT