

Moapa Valley Water District

FY 2017 Budget

Department of Taxation

Budget Forms



601 N. Moapa Valley Boulevard \* Post Office Box 257 \* Logandale, Nevada \* 89021  
 Telephone (702) 397-6893 \* Facsimile (702) 397-6894

Nevada Department of Taxation  
 1550 College Parkway, Suite 115  
 Carson City, NV 89706-7937

Moapa Valley Water District \_\_\_\_\_ herewith submits the (TENTATIVE) --- ~~(FINAL)~~ budget for the  
 fiscal year ending June 30, 2017

This budget contains 2 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,  
 the tax rate will be increased by an amount not to exceed \_\_\_\_\_ If the final computation requires, the tax rate will be  
 lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and  
1 proprietary funds with estimated expenses of \$ 3,572,000

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local  
 Government Budget and Finance Act).

CERTIFICATION

APPROVED BY THE GOVERNING BOARD

I Joseph Davis  
 \_\_\_\_\_  
 (Print Name)  
General Manager  
 \_\_\_\_\_  
 (Title)

certify that all applicable funds and financial  
 operations of this Local Government are  
 listed herein

Signed \_\_\_\_\_

Dated: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

SCHEDULED PUBLIC HEARING:

Date and Time May 19, 2016 4:00pm

Publication Date 12-May-16

Place: Moapa Valley Water District 601 N Moapa Valley Blvd. Overton NV 89040

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 6/30/15	ESTIMATED CURRENT YEAR Ending 06/30/16	BUDGET YEAR ENDING 6/30/17
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
<b>TOTAL GENERAL GOVERNMENT</b>			
Utilities	17	17	17
Hospitals			
Transit Systems			
Airports			
Other			
<b>TOTAL</b>			

POPULATION (AS OF JULY 1)	6851	6851	6875
SOURCE OF POPULATION ESTIMATE*	2.65 x Est, Res. Unit	2.65 x Est, Res. Unit	2.65 x Est, Res. Unit
Assessed Valuation (Secured and Unsecured Only)	\$ 150,252,286	\$ 160,193,001	\$ 171,260,128
Net Proceeds of Mines	\$ 4,277,000	\$ 5,702,000	\$ -
<b>TOTAL ASSESSED VALUE</b>	<b>\$ 154,529,286</b>	<b>\$ 165,895,001</b>	<b>\$ 171,260,128</b>
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
<b>TOTAL TAX RATE</b>			

\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

Moapa Valley Water District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA



<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>OPERATING REVENUE</b>				
Water Sales	\$ 3,029,363	\$ 3,025,000	\$ 3,025,000	\$ 3,025,000
340A Contract	\$ -	\$ 400,000	\$ 200,000	\$ 200,000
<b>Total Operating Revenue</b>	<b>\$ 3,029,363</b>	<b>\$ 3,425,000</b>	<b>\$ 3,225,000</b>	<b>\$ 3,225,000</b>
<b>OPERATING EXPENSE</b>				
Wages & Salaries	\$ 1,039,790	\$ 1,060,000	\$ 1,100,000	\$ 1,100,000
Employee Benefits	\$ 408,901	\$ 480,000	\$ 490,000	\$ 490,000
Resource Development & Protection	\$ 165,155	\$ 110,000	\$ 150,000	\$ 150,000
Regulatory Compliance	\$ 30,424	\$ 43,000	\$ 43,000	\$ 43,000
Distribution System Operation	\$ 52,895	\$ 25,000	\$ 30,000	\$ 30,000
Distribution System Maintenance	\$ 191,842	\$ 120,000	\$ 149,000	\$ 149,000
Production Operation	\$ 127,720	\$ 20,000	\$ 20,000	\$ 20,000
Production Maintenance	\$ 12,268	\$ 10,000	\$ 10,000	\$ 10,000
Customer Accounts	\$ 42,661	\$ 29,000	\$ 35,000	\$ 35,000
General Administration	\$ 431,186	\$ 490,000	\$ 500,000	\$ 500,000
340A Contract	\$ 33,343	\$ 15,000	\$ 15,000	\$ 15,000
Depreciation/Amortization	\$ 715,397	\$ 710,000	\$ 705,000	\$ 705,000
<b>Total Operating Expense</b>	<b>\$ 3,251,582</b>	<b>\$ 3,112,000</b>	<b>\$ 3,247,000</b>	<b>\$ 3,247,000</b>
<b>Operating Income or (Loss)</b>	<b>\$ (222,219)</b>	<b>\$ 313,000</b>	<b>\$ (22,000)</b>	<b>\$ (22,000)</b>
<b>NONOPERATING REVENUES</b>				
Interest Earned	\$ 22,974	\$ 7,000	\$ 7,000	\$ 7,000
Water Resources Development Fee/(PIL)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Water Share Lease Program	\$ 20,896	\$ 21,500	\$ 22,000	\$ 22,000
Capacity Fees	\$ 1,253	\$ 11,900	\$ 3,000	\$ 3,000
1/4-Cents Sales Tax	\$ 339,404	\$ 336,000	\$ 320,000	\$ 320,000
Other Non-Operating	\$ 35,685	\$ 58,000	\$ 30,000	\$ 30,000
Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -
Gain/(Loss) on Disposal of Assets	\$ 1,351	\$ 4,000	\$ -	\$ -
Wheeling Fees	\$ -	\$ -	\$ -	\$ -
340A Capital Reimbursement	\$ -	\$ -	\$ 53,000	\$ 53,000
<b>Total Nonoperating Revenues</b>	<b>\$ 421,563</b>	<b>\$ 440,900</b>	<b>\$ 437,500</b>	<b>\$ 437,500</b>
<b>NONOPERATING EXPENSES</b>				
Interest Expense	\$ 327,790	\$ 340,000	\$ 300,000	\$ 300,000
Miscellaneous Expense	\$ 739	\$ -	\$ -	\$ -
Vanguard Expense	\$ 98,811	\$ 20,000	\$ 25,000	\$ 25,000
<b>Total Nonoperating Expenses</b>	<b>\$ 427,340</b>	<b>\$ 360,000</b>	<b>\$ 325,000</b>	<b>\$ 325,000</b>
<b>Net Income before Operating Transfers</b>	<b>\$ (5,777)</b>	<b>\$ 80,900</b>	<b>\$ 112,500</b>	<b>\$ 112,500</b>
<b>Operating Transfers (Schedule T)</b>				
In	\$ -	\$ -	\$ -	\$ -
Out	\$ -	\$ -	\$ -	\$ -
<b>Net Operating Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET POSITION</b>	<b>\$ (227,996)</b>	<b>\$ 393,900</b>	<b>\$ 90,500</b>	<b>\$ 90,500</b>

Moapa Valley Water District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND

Enterprise

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/17	
	ACTUAL PRIOR YEAR ENDING 6/30/2015	ESTIMATED CURRENT YEAR ENDING 6/30/2016	TENTATIVE APPROVED	FINAL APPROVED
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers, Water Use Fees	\$ 3,023,270	\$ 3,025,000	\$ 3,025,000	\$ 3,025,000
Cash Paid to Suppliers for Goods and Services	\$ (1,056,229)	\$ (847,000)	\$ (937,000)	\$ (937,000)
Cash Paid to Employees	\$ (1,320,157)	\$ (1,540,000)	\$ (1,590,000)	\$ (1,590,000)
Cash Received for 340A	\$ -	\$ 400,000	\$ 200,000	\$ 200,000
Cash Paid for 340A	\$ (181,743)	\$ (15,000)	\$ (15,000)	\$ (15,000)
<b>a. Net cash provided by (or used for) operating activities</b>	<b>\$ 485,141</b>	<b>\$ 1,023,000</b>	<b>\$ 683,000</b>	<b>\$ 683,000</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>				
Inter Government Revenues	\$ 337,264	\$ 336,000	\$ 320,000	\$ 320,000
Other Non-Operating	\$ (63,865)	\$ 58,000	\$ 30,000	\$ 30,000
Water Resource Development (PIL)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Water Shares Lease Program	\$ 20,896	\$ 21,500	\$ 22,000	\$ 22,000
Capacity Fees	\$ 1,253	\$ 11,900	\$ 3,000	\$ 3,000
Contributions in Aid of Construction	\$ -	\$ -	\$ -	\$ -
<b>b. Net cash provided by (or used for) noncapital financing activities</b>	<b>\$ 295,548</b>	<b>\$ 429,900</b>	<b>\$ 377,500</b>	<b>\$ 377,500</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>				
Principle of Long Term Debt	\$ (538,698)	\$ (527,000)	\$ (542,000)	\$ (542,000)
Interest in Long Term Debt	\$ (333,700)	\$ (340,000)	\$ (300,000)	\$ (300,000)
Proceeds from the Sale of Capital Assets	\$ 1,351	\$ -	\$ -	\$ -
Capital Improvements/Purchase of Fixed Assets	\$ (410,791)	\$ (1,060,000)		
Purchase of Fixed Assets (Fixed Asset Replacement Acct)	\$ -	\$ -	\$ (115,000)	\$ (115,000)
Capital Improvements (Infrastructure Replacement Acct)	\$ -	\$ -	\$ (240,000)	\$ (240,000)
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	\$ -
Proceeds from Grants	\$ -	\$ -	\$ -	\$ -
340A Capital Reimbursement	\$ -		\$ 53,000	\$ 53,000
<b>c. Net cash provided by (or used for) capital and related financing activities</b>	<b>\$ (1,281,838)</b>	<b>\$ (1,927,000)</b>	<b>\$ (1,144,000)</b>	<b>\$ (1,144,000)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Interest on Investments	\$ 22,974	\$ 7,500	\$ 7,000	\$ 7,000
Losses on Investments	\$ -	\$ -		
<b>d. Net cash provided by (or used in) investing activities</b>	<b>\$ 22,974</b>	<b>\$ 7,500</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>
<b>NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>\$ (478,175)</b>	<b>\$ (466,600)</b>	<b>\$ (76,500)</b>	<b>\$ (76,500)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1, 20xx</b>	<b>\$ 7,099,190</b>	<b>\$ 6,621,015</b>	<b>\$ 6,154,415</b>	<b>\$ 6,077,915</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx</b>	<b>\$ 6,621,015</b>	<b>\$ 6,154,415</b>	<b>\$ 6,077,915</b>	<b>\$ 6,001,415</b>

Moapa Valley Water District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND

Enterprise

Page: 5  
Schedule F-2

## FY17

Account Name	Restricted/ Designated	Beginning Balance	Additions	Deductions	Ending Balance
1995 USDA	Restricted	\$ 96,562.14	\$ -	\$ -	\$ 96,562.14
2010 USDA	Restricted	\$ 65,578.80	\$ 9,368.40	\$ -	\$ 74,947.20
AB198	Restricted	\$ 315,000.00	\$ 45,000.00	\$ -	\$ 360,000.00
Fixed Asset Replacement Fund	Designated	\$ 395,176.54	\$ -	\$ -	\$ 395,176.54
		Information Technology Replacement		\$ (5,000.00)	
		Vehicle Replacement		\$ (30,000.00)	
		340 KV Genset		\$ (80,000.00)	\$ 280,176.54
Media Replacement Fund	Designated	\$ 250,045.32	\$ -	\$ -	\$ 250,045.32
Infrastructure Replacement Fund	Designated	\$ 1,003,100.82	\$ -	\$ -	\$ 1,003,100.82
		Arrow Canyon Chlorinator		\$ (100,000.00)	
		Arrow Canyon # 3 Engineering		\$ (70,000.00)	
		Capital Improvement Plan		\$ (70,000.00)	\$ 763,100.82
Water Resource Fund	Designated	\$ 100,111.95	\$ -	\$ -	\$ 100,111.95



ALL EXISTING OR PROPOSED  
GENERAL OBLIGATION BONDS, REVENUE BONDS,  
MEDIUM-TERM FINANCING, CAPITAL LEASES AND  
SPECIAL ASSESSMENT BONDS

- \* - Type  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase  
7 - Capital Leases  
8 - Special Assessment Bonds  
9 - Mortgages  
10 - Other (Specify Type)  
11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2016	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/17 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND							\$	\$	\$	\$
1995 Rev Bond	4	40	\$ 1,500,000	4/5/1995	2/5/2035	5.125%	\$ 1,058,971	\$ 53,460	\$ 34,920	\$ 88,380
State Revolving Fund	2	20	\$ 1,500,000	2/1/2008	1/1/2028	2.780%	\$ 1,104,017	\$ 30,149	\$ 78,662	\$ 108,831
USDA RD Dev	4	40	\$ 1,798,760	2/4/2010	1/4/2050	4.250%	\$ 1,673,743	\$ 70,690	\$ 22,994	\$ 93,684
GO (LT) Ref Series 2013A	2	10	\$ 1,075,000	2/20/2013	8/1/2022	5.000%	\$ 810,000	\$ 38,000	\$ 100,000	\$ 138,000
GO (LT) Ref Series 2015	2	10	\$ 2,355,000	11/3/2015	2/1/2026	2% to 5%	\$ 2,355,000	\$ 102,900	\$ 305,000	\$ 407,900
TOTAL ALL DEBT SERVICE							\$ 7,001,730	\$ 295,198	\$ 541,597	\$ 836,795

SCHEDULE C-1 - INDEBTEDNESS

Moapa Valley Water District Budget Fiscal Year 2016-2017  
(Local Government)

**SCHEDULE OF EXISTING CONTRACTS**  
**Budget Year 2016 - 2017**

**Local Government:** Moapa Valley Water District  
**Contact:** Jeannie Poynor  
**E-mail Address:** jeannie@moapawater.com  
**Daytime Telephone:** 702-397-6893

Total Number of Existing Contracts: 3

		February-14	December-17		9,500	9,785		
1	Hinton Burdick				\$	\$		Auditing Services
2	Cintas	March-14	March-19		\$	\$		Rug Services
3	Mail Finance	March-13	March-18		\$	\$		Postage Meter
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20	<b>Total Proposed Expenditures</b>				<b>\$ 11,944</b>	<b>\$ 12,301</b>		

Additional Explanations (Reference Line Number and Vendor):

## LOBBYING EXPENSE ESTIMATE

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Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 79th Session; February 6, 2017 to June 5, 2017*

1. Activity:	<u>Lobby</u>
2. Funding Source:	<u>Enterprise Fund</u>
3. Transportation	\$ <u>                  -</u>
4. Lodging and meals	\$ <u>                  -</u>
5. Salaries and Wages	\$ <u>                  -</u>
6. Compensation to lobbyists	\$ <u>                  5,000</u>
7. Entertainment	\$ <u>                  -</u>
8. Supplies, equipment & facilities; other personnel and services spent in Carson City	\$ <u>                  -</u>
<b>Total</b>	<b>\$ <u>                  5,000</u></b>

Entity: Moapa Valley Water District

Budget Year 2016-2017

# Base Line Budget Justification

# Moapa Valley Water District Operating Expense Accounts

Account No.	Account Name	Account No.	Account Name
<b>50500</b>	<b>Resource/Develop &amp; Protect</b>	<b>65000</b>	<b>Customer Accounts Expenses</b>
	50710 Rent & Assessments		65200 Billing Expenses
	50810 Materials & Supplies		65230 Postage
	50840 Miscellaneous Dev & Protect		65240 Credit Card Processing Fees
	50860 Engineering		65310 Materials & Supplies
			65340 Miscellaneous/Lien Fees
			65620 Telephone - Land
<b>51000</b>	<b>Regulatory Compliance</b>	<b>70000</b>	<b>General &amp; Administrative</b>
	51220 Permits & Licenses		70191 PEBP - Health Insur / Retirees
	51230 Compliance Materials / Supplies		70130 Workers Compensation
	51250 Backflow Program		70200 Computers - Softwr/Supp/Maint
	51300 Monitoring Expenses		70210 Office Equip - Leases & Maint
	51350 Quality Testing/Assurance		70220 Directors / Fees & Meetings
	51370 Laboratory Expenses		70250 Licenses/Fees/Subscriptions
	51410 Safety - Mtrl & Supplies		70290 Fuel
<b>60000</b>	<b>Dist System - Operation</b>		70300 Utilities
	60310 Materials & Supplies		70310 Radio & Telephones
	60340 Small Tools & Other Misc		70320 Office Supplies
	60570 Equipment Rental		70330 Cellular Phones
	60650 SCADA - Material & Repairs/Sup		70340 Computer Expense
<b>61000</b>	<b>Dist System - Maint.</b>		70350 Contractual Services
	61310 Materials & Supplies		70370 Legal
	61340 Other Miscellaneous		70380 Accounting & Financial Service
	61560 Equipment Maintenance		70390 Governmental Affairs
	61590 Overhead equipment costs		70410 General Liability
	61750 Meter Maintenance Expenses		70420 Vehicle Maintenance
	61800 Hydrant Maintenance Expenses		70430 Uniforms
<b>62000</b>	<b>Treatment Operations</b>		70450 Public Relations
	62240 Chemicals		70460 Advertising
	62310 Materials & Supplies		70470 Contributions
	62340 Small Tools & Other Misc.		70480 Miscellaneous
	62650 SCADA - Material & Supplies		70490 Travel & Entertainment
<b>63000</b>	<b>Treatment Maintenance</b>		70500 Building Maint & Repair
	63310 Materials & Supplies		

## ting Expense Accounts

**Account No.      Account Name**

**55000.02      340A Project**  
55220.02 Chemicals  
55270.02 Utilities - Power  
55280.02 Utilities - Communications  
55290.02 Uniforms  
55310.02 Materials & Supplies/O & M  
55340.02 Small Tools & Equipment/O & M  
55360.02 Engineering  
55370.02 Legal  
55390.02 Other Contractual Expenses  
55410.02 General Liability  
55460.02 Materials & Supplies/Reg Compl  
55470.02 Laboratory Services  
55480.02 Other/Reg. Compliance  
55510.02 Materials & Supplies/Veh & Equipt  
55520.02 Vehicle Lease  
55530.02 Fuel  
55570.02 Contract Maint/Repairs/Veh&Equipt  
55580.02 Other, Insurance/Veh & Equipt  
55620.02 Materials & Supplies/Comm  
55630.02 Cellular Phones  
55650.02 SCADA - Materials & Repairs/Sup  
55710.02 General Admin.  
55720.02 IT Hardware/Software  
55730.02 Materials&Supplies/ Ofc & Admin  
55750.02 Temp. Office Expense  
55810.02 Materials & Supplies/Safety  
55820.02 Equipment Maint./Safety  
55830.02 Training/Certification-Safety  
55840.02 Other/Safety  
55850.02 Contingency expenses

# Base Line Budget Detail

**Moapa Valley Water District Base Line Detail**

<b>Account No.</b>	<b>Account Name</b>	<b>Description</b>
<b>50500</b>	<b>Resource/Develop &amp; Protect</b>	
50710	Rent & Assessments	Muddy Valley Irrigation rent & Assessments.
50810	Materials & Supplies	Materials for water conservation, general public education activities, water share transfer fees.
50840	Miscellaneous Dev & Protect Costs	Out of house services required for conservation & educational program maintenance.
50860	Engineering	Contracted services with engineers or hydrologists.
<b>51000</b>	<b>Regulatory Compliance</b>	
51220	Permits & Licenses	Fees for NDOT permits, CCPW permits. Cost associated with permits & licenses for the water distribution system.
51230	Compliance Materials / Supplies	Materials associated with CCR and water quality public education.
51250	Backflow Program	Costs for software, postal fees, & third party testing.
51300	Monitoring Expenses	Sample bottles, well sounder, printing, postage, etc. for report preparation and distribution.
51350	Quality Testing/Assurance	Material sample containers, concrete cylinders, etc.
51370	Laboratory Expenses	Out of house water quality testing.
51410	Safety - Misc & Supplies	Purchase of non capitalized (<\$1500) safety equipment.
<b>60000</b>	<b>Dist System - Operation</b>	
60310	Materials & Supplies	Materials for system operation that will not be put on cap sheets such as marking paint, tape, gloves, etc.
60340	Small Tools & Other Misc	Shovels, tape measures, screw drivers etc.
60570	Equipment Rental	Equipment rented for District operation, water production or water treatment, or distribution operation.
60650	SCADA - Material & Repairs/Sup	Materials and supplies purchased for SCADA, RCS invoices.
<b>61000</b>	<b>Dist System - Maint.</b>	
61310	Materials & Supplies	Materials and supplies used for maintenance on the distribution system that will not be put on cap sheets such as marking paint, tape, gloves, etc.
61340	Miscellaneous Distribution Maintenance	Other maintenance expenses. Pest control.
61560	Equipment Maintenance	Maintenance on District equipment. I.E. taking the backhoe to the shop, working on equipment.
61590	Overhead equipment costs	Expense of equipment hours used.
61750	Meter Maintenance Expenses	Materials and supplies used for meter maintenance, meter testing materials, out of house meter testing.
61800	Hydrant Maintenance Expenses	Materials and supplies used for hydrant maintenance expenses I.E. hydrant flowing equipment.
<b>62000</b>	<b>Treatment Operations</b>	
62240	Chemicals	Chemicals used in the treatment of the Districts water sources.
62310	Materials & Supplies	Materials for production or treatment operation that will not be put on cap sheets such as marking paint, tape, gloves, etc.
62340	Small Tools & Other Misc.	Shovels, tape measures, screw drivers etc.
62650	SCADA - Material & Supplies	Materials and supplies purchased for SCADA, RCS invoices.
<b>63000</b>	<b>Treatment Maintenance</b>	
63310	Materials & Supplies	Materials for production or treatment maintenance that will not that will not be put on cap sheets such as marking paint, tape, gloves, etc.
<b>65000</b>	<b>Customer Accounts Expenses</b>	
65200	Billing Expenses	Envelopes, preprinted bills.
65230	Postage	Postage Machine, postage for billing.
65240	Credit Card Processing Fees	Fees associated with credit card processing for customer accounts.
65310	Materials & Supplies	Allocation for office supplies, pens, paper, etc.
65340	Miscellaneous/Lien Fees	Fees associated with the liening of delinquent accounts for customer accounts.
65620	Telephone - Land	Moapa Valley Telephone.



70000

General & Administrative

- 70191 PEBP - Health Insur / Retirees Health insurance for retirees.
- 70200 Computers - Software/Supp/Maint Pelorus, Itech, Passport, Master Meter, Badger Meter annual support/maintenance agreements, custom programming.
- 70210 Office Equip - Leases & Maint Postage machine, folder inserter, etc.
- 70220 Directors / Fees & Meetings Supplies used at Board Meetings and Director fees.
- 70250 Licenses/Fees/Subscriptions Membership fees, subscriptions.
- 70290 Fuel Vehicle and equipment fuel.
- 70300 Utilities OPD, Republic Services, Haycock, etc.
- 70310 Radio & Telephones Expenses affiliated with the Districts radio system.
- 70320 Office Supplies Purchase of office supplies.
- 70330 Cellular Phones Verizon.
- 70340 Computer Expense Computer parts such as keyboards, power strips etc.
- 70350 Contractual Services Outside company's who perform work for the District.
- 70370 Legal Legal services associated with general administration, system operation, production or water treatment, compliance issues, permitting, etc.
- 70380 Accounting & Financial Service Fee's associated with accounting & financial services. I. E. Auditors, accounting consultants.
- 70390 Governmental Affairs Companies contracted to handle our governmental services. I. E. Lobbyist.
- 70410 General Liability Insurance.
- 70420 Vehicle Maintenance Vehicle maintenance, materials & supplies.
- 70430 Uniforms Purchase of shirts, embroidery, employee clothing reimbursement.
- 70450 Public Relations Customer give aways, printed material for educational programs.
- 70460 Advertising Any advertisements posted in any newspapers or board approved advertising.
- 70470 Contributions Board approved donations.
- 70480 Miscellaneous Christmas social, Christmas gift cards, employee recognition, etc.
- 70490 Travel & Entertainment Cost's associated with travel such as meals, lodging and fuel.
- 70500 Building Maint & Repair Office repairs, rugs.

55000

340A Project

- 55220.02 Chemicals Any chemicals used for 340A operations and maintenance.
- 55270.02 Utilities - Power OPD # 5.
- 55280.02 Utilities - Communications Maintenance for the Districts radio system.
- 55290.02 Uniforms Allocation for Christmas social, Christmas gift cards, employee recognition,ect.
- 55310.02 Materials & Supplies/O & M Expenditures associated with the operation and maintenance of the 340A System.
- 55340.02 Small Tools & Equipment/O & M Shovels, tape measures, screw drivers etc.
- 55360.02 Engineering Clothing/embroidery purchased for Production employees.
- 55370.02 Legal Legal Services for 340A.
- 55390.02 Other Contractual Expenses Work performed on the 340A by another company.
- 55410.02 General Liability Liability Insurance for all 340A.
- 55460.02 Materials & Supplies/Reg Compl Materials and supplies used for compliance for 340A Project.
- 55470.02 Laboratory Services Testing done on 340A Project.
- 55480.02 Other/Reg. Compliance printing, postage, etc. for report preparation and distribution.
- 55510.02 Materials & Supplies/Veh & Equip Vehicle maintenance or supplies for 340A vehicles.
- 55520.02 Vehicle Lease Vehicles leased for 340A project.
- 55530.02 Fuel Allocation for fuel used for 340A project.
- 55570.02 Contract Maint/Repairs/Veh&Equip Equipment rented for 340A project.
- 55580.02 Other, Insurance/Veh & Equip Allocation for fuel used for 340A project.
- 55620.02 Materials & Supplies/Comm Allocation of landline telephone charges. I.E. MV Telephone.
- 55630.02 Cellular Phones Allocation for Verizon charges.
- 55650.02 SCADA - Materials & Repairs/Sup Materials and supplies purchased for SCADA.
- 55710.02 General Admin Administration cost for the 340A project.
- 55720.02 IT Hardware/Software Computer expense associated with the 340A Office I. E. Allocation for MV Tel.
- 55730.02 Materials&Supplies/Ofc & Admin Allocation for Office supplies.
- 55750.02 Temp. Office Expense Office space either rented or otherwise.
- 55810.02 Materials & Supplies/Safety Safety supplies used for 340A.
- 55820.02 Equipment Maint./Safety Safety equipment maintenance for 340A.
- 55830.02 Training/Certification-Safety Safety Training for 340A.
- 55840.02 Other/Safety Other safety related expenses.
- 55850.02 Contingency expenses

FY17 to FY27

Capital Improvement Plan

CAPITAL IMPROVEMENT BUDGET  
FISCAL YEARS 17 - 27

Fund-#	NAME	FY17	Removed	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
IRF-01	WATER MAIN REPLACEMENT		120,000	305,000	330,000	355,000	380,000	400,000	420,000	440,000	480,000	500,000	520,000
IRF-02	YAMASHITA 14"		350,000										
IRF-03	METER REPLACEMENT PROGRAM		350,000	350,000	350,000								
IRF-04	STANDPIPE REPLACEMENT PROGRAM		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
IRF-05	VALVE REPLACEMENT PROGRAM		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
IRF-06	ARROW CANYON CHLORINATOR	100,000											
IRF-07	ARROW CANYON #2 WELL REHAB			75,000									
IRF-08	ARROW CANYON BASIN			100,000	55,000								
IRF-09	ARROW CANYON #3 WELL	70,000				595,000							
IRF-10	ARROW CANYON RESERVOIR						125,000						
IRF-11	SCADA UPGRADES			20,000	20,000								
IRF-12	PRV UPGRADES		35,000	35,000									
IRF-13	MEADOW VALLEY WASH		100,000										
IRF-14	WARM SPRINGS TANK 500K			255,200			911,400					1,549,050	
IRF-15	NARROWS TANK 2 MILLION								433,733				
IRF-16	LOGANDALE TANK RECOAT				420,000			198,600					
IRF-17	BALDWIN 14" A/C LINE									70,000			
IRF-18	ARROW CANYON 20" UM PIPE												
IRF-19	CAPITAL IMPROVEMENT PLAN	70,000											
	<b>TOTAL CAPITAL IMPROVEMENT</b>	<b>240,000</b>	<b>1,010,000</b>	<b>1,175,200</b>	<b>1,210,000</b>	<b>985,000</b>	<b>1,451,400</b>	<b>633,600</b>	<b>888,733</b>	<b>545,000</b>	<b>1,445,000</b>	<b>2,084,050</b>	<b>555,000</b>

FAF-01	*SAFETY EQUIPMENT REPLACEMENT		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
FAF-02	*OFFICE EQUIPMENT REPLACEMENT		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
FAF-03	*INFORMATION TECHNOLOGY	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
FAF-04	VEHICLE REPLACEMENT	30,000		85,000	100,000	68,000	29,000	90,000	95,000	92,000	40,000	163,000	
FAF-05	EQUIPMENT REPLACEMENT								120,000	153,800	25,000		
FAF-06	350 KV GENSET	80,000					80,000						
FAF-07	SERVER REPLACEMENT					10,000							
	<b>TOTAL FIXED ASSET PURCHASES</b>	<b>115,000</b>	<b>15,000</b>	<b>105,000</b>	<b>120,000</b>	<b>98,000</b>	<b>129,000</b>	<b>110,000</b>	<b>233,000</b>	<b>185,800</b>	<b>85,000</b>	<b>183,000</b>	<b>20,000</b>

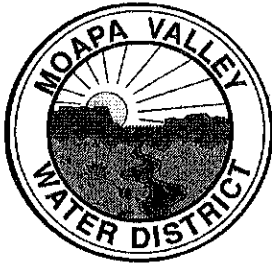
IRF-01	ARSENIC MEDIA					500,000							
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<b>GRAND TOTAL</b>	<b>355,000</b>	<b>1,125,000</b>	<b>1,380,200</b>	<b>1,430,000</b>	<b>1,683,000</b>	<b>1,680,400</b>	<b>1,221,733</b>	<b>843,600</b>	<b>830,800</b>	<b>2,130,000</b>	<b>2,367,050</b>	<b>675,000</b>
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IRF - Infrastructure Replacement Fund      FAF - Fixed Assets Replacement Fund      MRF - Media Replacement Fund

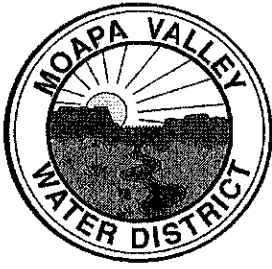
\* Miscellaneous Fixed Assets on Joe's Spreadsheet

# Capital Improvements



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: Arrow Canyon Chlorinator
2. Project Number 2017 - 001
3. Project Type Capital Purchase:  Construction Project:
4. Sponsoring Division : Water Production / Distribution
5. Project Budget: \$100,000
  - Purchase \$85,000
    1. Engineering
    2. Construction Management
    3. Contract Services \$5,000
    4. In House Purchase of Materials \$5,000
    5. Salaries & Wages \$5,000
6. Project Description: The Districts currently uses an on-site chlorine generation unit at its Arrow Canyon Well House. This unit was originally installed in 2005, with maintenance cost escalating this unit is reaching its useful reliability life. Chlorine is essential to maintain water quality in the distribution system. Money for this purchase will come from the Districts Infrastructure Replacement Fund



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: Arrow Canyon #3 Preliminary Engineering

2. Project Number 2017 - 004

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division : Water Distribution / Production

5. Project Budget: \$70,000

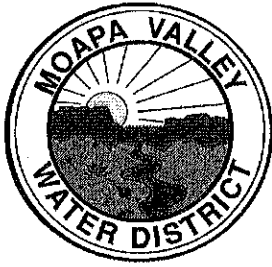
1. Engineering \$50,000

2. Construction Management

3. Contract Services \$20,000

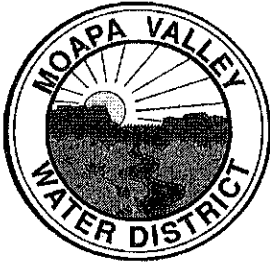
4. In House Purchase of Materials

6. Project Description: This Engineering work will begin the process of identifying, planning, and designing a backup to the current Arrow Canyon wells. Monies for this project will come from the Infrastructure Replacement Fund



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: Capital Improvement Master Plan
2. Project Number 2017 - 003
3. Project Type Capital Purchase:  Construction Project:
4. Sponsoring Division : Water Distribution / Production
5. Project Budget: \$70,000
  1. Engineering \$70,000
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials
6. Project Description: This Engineering Report will identify current and projected system capacity, buildout demands, and storage needs. This project will expand on the Districts current 10 year capital improvement plan. Monies for this project will come from the Infrastructure Replacement Fund



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: I. T. Upgrades

2. Project Number 2017 - 006

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division : Administration

5. Project Budget: \$5,000

- Purchase \$5,000

- Construction

1. Engineering

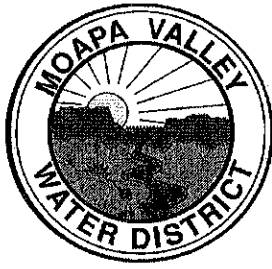
2. Construction Management

3. Contract Services

4. In House Purchase of Materials

6. Project Description: The IT Upgrade program is an annual program that provides funds to replace computers that are in excess of 5 years old or units that have become a maintenance problem. The funds in this program are also used in software upgrades.



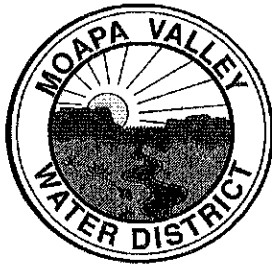


## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: Vehicle Replacement
2. Project Number 2017 - 005
3. Project Type Capital Purchase: x Construction Project:
4. Sponsoring Division : Water Distribution / Production
5. Project Budget: \$30,000

- Purchase \$30,000
- Construction
  1. Engineering
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials

6. Project Description: This vehicle is used primarily for meter reading and repairs, has over 200,000 miles. The maintenance costs on this vehicle have dramatically started to increase, which indicates that replacement is prudent. This vehicle was scheduled for replacement in 2017 in the equipment replacement program. The replacement vehicle will be a four wheel drive vehicle, which is comparable to the existing unit.



## CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2017

1. Project Title: 350KVW Power Generator
2. Project Number 2017 - 002
3. Project Type Capital Purchase: x Construction Project:
4. Sponsoring Division : Water Distribution / Production
5. Project Budget: \$80,000

- Purchase \$80,000
- Construction
  1. Engineering
  2. Construction Management
  3. Contract Services
  4. In House Purchase of Materials

6. Project Description: This Power Generator will supply backup power to the Arrow Canyon well sites. This site supplies over 60% of the permitted water of the District. Monies for this project will be taken from the Fixed Asset Replacement Fund

# Restricted/Designated Accounts

# FY17

Account Name	Restricted/ Designated	Beginning Balance	Additions	Deductions	Ending Balance
1995 USDA	Restricted	\$ 96,562.14	\$ -	\$ -	\$ 96,562.14
2010 USDA	Restricted	\$ 65,578.80	\$ 9,368.40	\$ -	\$ 74,947.20
AB198	Restricted	\$ 315,000.00	\$ 45,000.00	\$ -	\$ 360,000.00
Fixed Asset Replacement Fund	Designated	\$ 395,176.54	\$ -	\$ -	\$ 395,176.54
		Information Technology Replacement	\$ (5,000.00)		
		Vehicle Replacement	\$ (30,000.00)		
		340 KV Genset	\$ (80,000.00)		\$ 280,176.54
Media Replacement Fund	Designated	\$ 250,045.32	\$ -	\$ -	\$ 250,045.32
Infrastructure Replacement Fund	Designated	\$ 1,003,100.82	\$ -	\$ -	\$ 1,003,100.82
		Arrow Canyon Chlorinator	\$ (100,000.00)		
		Arrow Canyon # 3 Engineering	\$ (70,000.00)		
		Capital Improvement Plan	\$ (70,000.00)		\$ 763,100.82
Water Resource Fund	Designated	\$ 100,111.95	\$ -	\$ -	\$ 100,111.95