

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

To: Chairman Kelby Robison and MVWD Board of Directors
From: Joseph Davis, General Manager
Date: May 9, 2023
Subject: Tentative Budget – Fiscal Year 2024

Background

Staff has completed the preparation of the “Final Budget” for fiscal year 2024. The budget shows a change in net position of \$5,219,852 and a total net decrease of (\$659,372) This includes \$2,463,474 ARPA grant and \$2,476,640 Appropriations Request

The Department of Taxation has examined the Moapa Valley Water District’s Fiscal Year 2023-2024 tentative budget and found it to be in compliance with applicable statutes and regulations. The District needs to adopt and file the final budget with both the County Clerk and Department of Taxation prior to June 1, 2023.

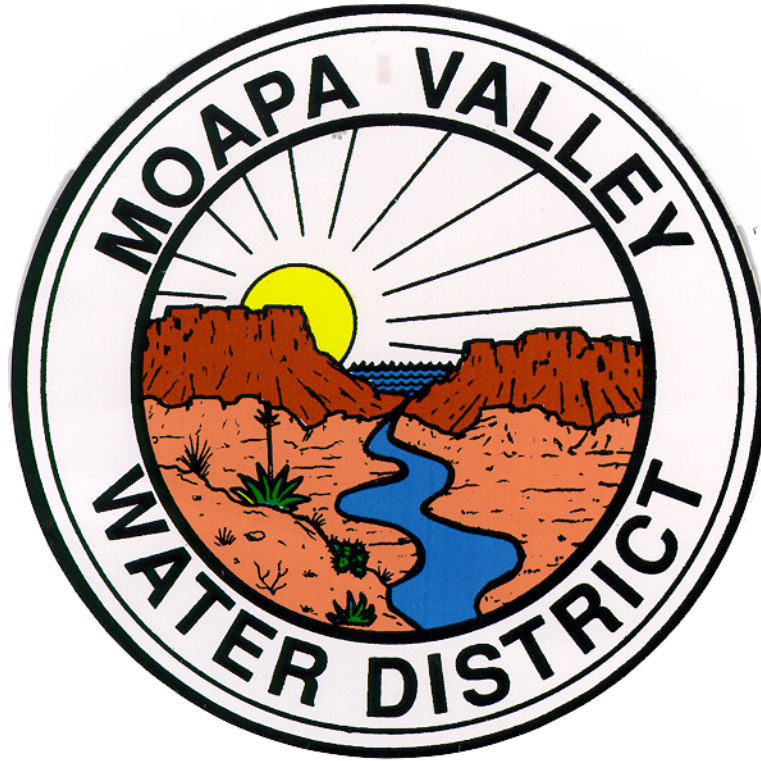
Staff has incorporated the comments from previous Board of Directors meetings concerning approval of the purchasing of capital improvement items that are budgeted & formally approved in the District Fiscal Year 2024 budget.

The General Manager has the authority & approval to solicit bids & purchase all Capital Improvement items identified in the Moapa Valley Water District FY2023 Budget as long as the following criteria are met

- **Purchases are within the approved budgeted amount**
- **The Board of Directors are notified of the budgeted purchases at the next Board of Directors meeting**
- **All purchases above the approved budgeted amount must be approved by the Board of Directors prior to the purchase being made.**

Suggested Motion

Move to approve the Moapa Valley Water District Final FY24 budget as presented and to establish the approval of the General Manager to purchase the capital improvement budgeted items as listed above.

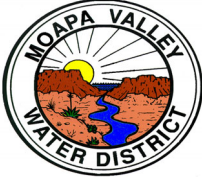


Moapa Valley Water District

FY 2024 Budget

Department of Taxation

Budget Forms



601 N. Moapa Valley Boulevard * P.O. Box 257 Logandale, Nevada 89021
contact@moapawater.com * 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, 2024

This budget contains 1 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 1%. 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 \$ 5,046,939

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

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: _____

Phone: 702-397-6893

APPROVED BY THE GOVERNING BOARD
Only necessary for **FINAL** Budget
(Signature by DocuSign is acceptable)

SCHEDULED PUBLIC HEARING:
(Must be held from May 15, 2023 to May 31, 2023)

Date and Time: 5/18/23 12:00 AM

Publication Date: 5/10/2023

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

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR YEAR 06/30/22	ESTIMATED CURRENT YEAR YEAR 06/30/23	BUDGET YEAR YEAR 06/30/24
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	19	19	19
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	19	19	19

POPULATION (AS OF JULY 1)			
SOURCE OF POPULATION ESTIMATE*	2.61 X Est, Res. Unit	2.61 X Est, Res. Unit	2.61 X Est, Res. Unit
Assessed Valuation (Secured and Unsecured Only)	211,219,728	229,419,572	249,948,667
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	211,219,728	229,419,572	249,948,667
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

* 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

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2024

Budget Summary for Moapa Valley Water District
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Proprietary		\$ 4,706,000	\$ 4,949,800	\$ 5,546,108	\$ 97,139	\$ -	\$ -	\$ 5,205,169
TOTAL		4,706,000	4,949,800	5,546,108	97,139	-	-	5,205,169

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Water Sales	\$ 4,214,450	\$ 4,300,000	\$ 4,500,000	\$ 4,500,000
Connection Fees	\$ 18,900	\$ 17,550	\$ 6,000	\$ 6,000
340A Contract	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total Operating Revenue	\$ 4,433,350	\$ 4,517,550	\$ 4,706,000	\$ 4,706,000
OPERATING EXPENSE				
Wages & Salaries	\$ 1,242,437	\$ 1,400,000	\$ 1,601,000	\$ 1,601,000
Employee Benefits	\$ 371,122	\$ 650,000	\$ 704,300	\$ 704,300
Resource Development & Protection	\$ 111,584	\$ 200,000	\$ 220,000	\$ 220,000
Regulatory Compliance	\$ 37,373	\$ 45,000	\$ 60,000	\$ 60,000
Distribution System Operation	\$ 33,975	\$ 48,000	\$ 60,000	\$ 60,000
Distribution System Maintenance	\$ 237,558	\$ 270,000	\$ 375,000	\$ 375,000
Production Operation	\$ 80,858	\$ 115,000	\$ 115,000	\$ 115,000
Production Maintenance	\$ 3,415	\$ 8,000	\$ 30,000	\$ 30,000
Customer Accounts	\$ 57,775	\$ 60,000	\$ 69,000	\$ 69,000
General Administration	\$ 604,110	\$ 690,000	\$ 755,500	\$ 755,500
340A Contract	\$ 11,215	\$ 12,000	\$ 10,000	\$ 10,000
Depreciation/Amortization	\$ 907,952	\$ 920,000	\$ 950,000	\$ 950,000
Total Operating Expense	\$ 3,699,374	\$ 4,418,000	\$ 4,949,800	\$ 4,949,800
Operating Income or (Loss)	\$ 733,976	\$ 99,550	\$ (243,800)	\$ (243,800)
NONOPERATING REVENUES				
Interest Earned	\$ 4,495	\$ 24,000	\$ 8,000	\$ 8,000
Capacity Fees	\$ 35,583	\$ 85,000	\$ 8,000	\$ 8,000
1/4-Cents Sales Tax	\$ 398,390	\$ 400,000	\$ 400,000	\$ 400,000
Miscellaneous Income	\$ 79,578	\$ 20,000	\$ -	\$ -
Other Non-Operating Income	\$ 3,200	\$ 20,000	\$ -	\$ -
Water Resources Development Fee/(PIL)	\$ 40,950	\$ -	\$ -	\$ -
Water Share Lease Program	\$ 25,835	\$ 26,613	\$ 27,000	\$ 27,000
Contributions in Aid of Construction	\$ 58,023	\$ 30,000	\$ 10,000	\$ 10,000
Gain/(Loss) on Disposal of Assets	\$ 61,317	\$ 15,000	\$ -	\$ -
340A Reimbursement	\$ 52,994	\$ 52,994	\$ 52,994	\$ 52,994
Proceeds from Grants	\$ 49,443	\$ 75,000	\$ 5,040,114	\$ 5,040,114
Total Nonoperating Revenues	\$ 809,808	\$ 748,607	\$ 5,546,108	\$ 5,546,108
NONOPERATING EXPENSES				
Reimbursement of Development Fees	\$ -	\$ -	\$ -	\$ -
Interest Expense	\$ 65,885	\$ 88,000	\$ 87,139	\$ 87,139
Miscellaneous Expense	\$ 8,274	\$ 10,000	\$ 10,000	\$ 10,000
Total Nonoperating Expenses	\$ 74,159	\$ 98,000	\$ 97,139	\$ 97,139
Net Income before Operating Transfers				
Transfers (Schedule T)				
In	\$ -	\$ -	\$ -	\$ -
Out	\$ -	\$ -	\$ -	\$ -
Net Operating Transfers	\$ -	\$ -	\$ -	\$ -
CHANGE IN NET POSITION	\$ 1,469,625	\$ 750,157	\$ 5,205,169	\$ 5,205,169

Moapa Valley Water District
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

Fund _____ Enterprise _____

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/24	
	ACTUAL PRIOR YEAR ENDING 6/30/2022	ESTIMATED CURRENT YEAR ENDING 6/30/2023	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash Received From Customers, Water Use Fees	\$ 4,220,030	\$ 4,300,000	\$ 4,500,000	\$ 4,500,000
Cash Paid to Suppliers for Goods and Services	\$ (1,213,953)	\$ (1,436,000)	\$ (1,684,500)	\$ (1,684,500)
Cash Paid to Employees	\$ (1,838,056)	\$ (2,050,000)	\$ (2,305,300)	\$ (2,305,300)
Cash Received for 340A	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Cash Paid for 340A	\$ (16,142)	\$ (12,000)	\$ (10,000)	\$ (10,000)
a. Net cash provided by (or used for) operating activities.	\$ 1,351,879	\$ 1,002,000	\$ 700,200	\$ 700,200
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Inter Government Revenues	\$ 398,390	\$ 400,000	\$ 400,000	\$ 400,000
Other Non-Operating	\$ 3,200	\$ 20,000	\$ -	\$ -
Water Resource Development (PIL)	\$ 40,950	\$ 20,000	\$ -	\$ -
Water Shares Lease Program	\$ 25,835	\$ 26,613	\$ 27,000	\$ 27,000
Contributions in Aid of Construction	\$ 58,023	\$ 30,000	\$ 10,000	\$ 10,000
Capacity Fees	\$ 35,583	\$ 85,000	\$ 27,000	\$ 27,000
Miscellaneous Income	\$ 79,578	\$ 20,000	\$ -	\$ -
340A Reimbursement	\$ 52,994	\$ 52,994	\$ 52,994	\$ 52,994
b. Net cash provided by (or used for) NON CAPITAL FINANCING ACTIVITIES.	\$ 694,553	\$ 654,607	\$ 516,994	\$ 516,994
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Principle of Long Term Debt	\$ (479,043)	\$ (481,444)	\$ (487,540)	\$ (487,540)
Interest in Long Term Debt	\$ (105,516)	\$ (87,489)	\$ (87,139)	\$ (87,139)
Proceeds from the Sale of Capital Assets	\$ 25,300	\$ 15,000	\$ -	\$ -
Purchase of Fixed Assets (Fixed Asset Replacement Acct)	\$ (81,299)	\$ (175,893)	\$ (185,622)	\$ (185,622)
Capital Improvements (Infrastructure Replacement Acct)	\$ (1,058,773)	\$ (1,190,000)	\$ (6,215,000)	\$ (6,215,000)
Water Resource Development (Water Resource Dev. Acct.)	\$ -	\$ (100,000)	\$ (100,000)	\$ (100,000)
Arsenic Media (Media Replacement Acct)	\$ -	\$ -	\$ -	\$ -
Proceeds from Long Term Debt	\$ -	\$ -	\$ -	\$ -
Proceeds from Grants	\$ 42,065	\$ 100,000	\$ 5,040,114	\$ 5,040,114
Miscellaneous Expense	\$ (8,274)	\$ 10,000	\$ 10,000	\$ 10,000
Reimbursement of Development Fees	\$ -	\$ -	\$ -	\$ -
c. Net cash provided by (or used for) capital and related financing activities.	\$ (1,665,540)	\$ (1,909,826)	\$ (2,025,187)	\$ (2,025,187)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest on Investments	\$ 4,495	\$ 24,000	\$ 8,000	\$ 8,000
Losses on Investments	\$ -	\$ -	\$ -	\$ -
d. Net cash provided by (or used in) investing activities.	\$ 4,495	\$ 24,000	\$ 8,000	\$ 8,000
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ 385,387	\$ (229,219)	\$ (799,993)	\$ (799,993)
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ 6,772,606	\$ 7,157,993	\$ 6,928,774	\$ 6,928,774
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ 7,157,993	\$ 6,928,774	\$ 6,128,781	\$ 6,128,781

Moapa Valley Water District
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Enterprise

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) TYPE *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 7/1/2023	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/24 INTEREST PAYABLE	(10) PRINCIPAL PAYABLE	(11) (9)+(10) TOTAL
FUND							\$	\$	\$	\$
State Revolving Fund Series2008	2	20	\$ 1,500,000	2/1/2008	1/1/2028	2.780%	\$502,167.59	\$13,374	\$95,457	\$108,831
GO (LT) Ref Series 2015	2	10	\$ 2,355,000	11/3/2015	2/1/2026	2% to 5%	\$440,000.00	\$16,300	\$140,000	\$156,300
GO (LT) Water Ref Series 2017	2	20	\$ 2,700,000	12/21/2017	7/1/2037	2.06%	\$2,105,610.48	\$42,782	\$126,145	\$168,926
Overton Property Purchase	5	4	\$ 475,000	7/1/2023	7/1/2026	3.90%	\$376,500.00	\$14,684	\$88,794	\$103,478
2021 310SL Loader Backhoe Lease	7	3	38,027.43	4/11/2022	4/11/2024	0%	\$12,675.81	\$0.00	\$12,675.81	\$12,675.81
2022 310SL Loader Backhoe Lease	7	3	73,404.51	10/19/2022	10/19/2024	0%	\$48,936.34	\$0.00	\$24,468.17	\$24,468.17
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
							\$	\$	\$	\$
TOTAL ALL DEBT SERVICE							\$3,485,890.22	\$87,139.09	\$487,540.08	\$574,679.17

SCHEDULE C-1 - INDEBTEDNESS
 Moapa Valley Water District
 (Local Government)

SCHEDULE OF EXISTING CONTRACTS

Budget Year 2023-2024

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

Total Number of Existing Contracts: 3

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2023-24	Proposed Expenditure FY 2024-25	Reason or need for contract:
1	Hinton Burdick	6/30/2022	6/30/2024	\$ 14,000	\$ 14,500.00	Auditing Services
2	Les Olson	9/5/2019	30 Days Written Notice	\$ 55,000	\$ 55,000	IT Support
3	Quadient Leasing	11/29/2022	3/30/2027	\$ 1,020	\$ 1,020	Mail Machine
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

Base Line Budget Justification

Moapa Valley Water District Operating Expense Accounts

Account No.	Account Name	Account No.	Account Name
50500	Resource/Develop & Protect	65000	Customer Accounts Expenses
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
51000	Regulatory Compliance	70000	General & Administrative
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
60000	Dist System - Operation	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
61000	Dist System - Maint.	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
62000	Treatment Operations	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
63000	Treatment Maintenance	70500	Building Maint & Repair
63310	Materials & Supplies		

340A Operating 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

Base Line Detail

Account No.	Account Name	Description
50500	Resource/Develop & Protect	
50710	Rent & Assessments	Muddy Valley Irrigation rent & assessments
50810	Materials & Supplies	Materials for water conservation, general public education activities.
50840	Miscellaneous Dev & Protect	Out of house services required for conservation, MVIC transfer fees & educational program maintenance.
50860	Engineering	Contracted services with engineers or hydrologists. Professional services for permit preparation. Engineering services, surveying, and services.
51000	Regulatory Compliance	
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, staff costs, third party testing.
51300	Monitoring Expenses	Sample bottles, well sounder, etc. 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 - Mtrl & Supplies	Purchase of non capitalized (<\$5000) safety equipment.
60000	Dist System - Operation	
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.
61000	Dist System - Maint.	
61310	Materials & Supplies	Materials for distribution operation that will not be put on cap sheets such as marking paint, tape, gloves, etc.
61340	Miscellaneous Distribution Maint	Pest control, employee recognition, etc.
61560	Equipment Maintenance	Allocation for maintenance on District equipment. I.E. taking the backhoe to the shop, working on equipment.
61590	Overhead equipment costs	Expense of equipment hours
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.
62000	Treatment Operations	
62240	Chemicals	Chemicals used in the treatment of the Districts water sources
62310	Materials & Supplies	Materials for 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.
63000	Treatment Maintenance	
63310	Materials & Supplies	Materials for production or treatment maintenance. that will not be put on cap sheets such as marking paint, tape, gloves, etc.
65000	Customer Accounts Expenses	
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

Base Line Detail

70000	General & Administrative	
70191	PEBP - Health Insur / Retirees	Health insurance for retirees
70130	Workers Compensation	Workers Compensation costs
70200	Computers - Softwr/Supp/Maint	Pelorus, Itech, Passport, XC2, Master 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's Fee's.
70250	Licenses/Fees/Subscriptions	Membership fee's, subscriptions.
70290	Fuel	Vehicle & Equipment fuel
70300	Utilities	OPD bills on PRV's or Office Buildings, also Republic Service and Haycock.
70310	Radio & Telephones	Expenses affiliated with the districts radio system
70320	Office Supplies	Purchase of office supplies
70330	Cellular Phones	Verizon
70340	Computer Expense	Purchase of new computers or computer parts such as keyboards etc.
70350	Contractual Services	Outside company's who perform work ofr 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 and supplies
70430	Uniforms	Purchase of sirts, embroidery
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	Allocation for Christmas social, Christmas gift cards, employee recognition, etc.
70490	Travel & Entertainment	Cost's associated with travel such as meals & fuel.
70500	Building Maint & Repair	Office repairs, Rugs.

Account No.	Account Name	
55000.02	340A Project	
55220.02	Chemicals	Any chemicals used for 340A operations and maintenance
55270.02	Utilities - Power	OPD # 5
55280.02	Utilities - Communications	Allocation of the land line phones
55290.02	Uniforms	Clothing/embroidery purchased for Production employees.
55310.02	Materials & Supplies/O & M	Materials and supplies used for operations and maintenance of the 340A
55340.02	Small Tools & Equipment/O & M	Shovels, tape measures, screw drivers etc.
55360.02	Engineering	Engineering services for the 340A Project
55370.02	Legal	Legal Services for 340A
55390.02	Other Contractual Expenses	Work preformed 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 & Equipt	Vehicle maintenance or supplies for 340A vehicles
55520.02	Vehicle Lease	Vehicles leasted for 340A project
55530.02	Fuel	Allocation for fuel used for 340A project
55570.02	Contract Maint/Repairs/Veh&Equipt	Equipment maintenance or supplies for 340A vehicles
55580.02	Other, Insurance/Veh & Equipt	Equipment rented for 340A project
55620.02	Materials & Supplies/Comm	Repair and maint of any radio equipment used for 340A project
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, Office equipment purchased for the 340A office
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 maintedance for 340A
55830.02	Training/Certification-Safety	Any training or certificate required for 340A
55840.02	Other/Safety	Safety Training for 340A
55850.02	Contingency expenses	Other safety related expenses

FY24 to FY29

Capital Improvement Plan

CAPITAL IMPROVEMENT BUDGET
FISCAL YEARS 24 - 29

Account-#	NAME	FY24	FY25	FY26	FY27	FY28	FY29
2024-IRA-01	WATER MAIN REPLACEMENT	-	480,000	500,000	520,000	560,000	
2024-IRA-02	METER REPLACEMENT PROGRAM	200,000	200,000				
2024-IRA-03	VALVE REPLACEMENT PROGRAM	110,000	110,000	110,000	110,000	110,000	
2024-IRA-04	SCADA UPGRADES	30,000	30,000	30,000	30,000	30,000	
2024-IRA-05	PRV UPGRADES	40,000	40,000	40,000	40,000	40,000	
2024-IRA-06	WARM SPRINGS TANK 500K			260,000			
2024-IRA-07	NARROWS TANK 2 MILLION						260,000
2024-IRA-08	BALDWIN 14" A/C LINE		550,000				
2024-IRA-09	ARROW CANYON 20" (JM PIPE)			70,000			930,000
2024-IRA-10	ARROW CANYON #3 WELL					1,200,000	
2024-IRA-11	MAIN STREET UPGRADE	2,820,000					
2024-IRA-12	24" DUCTILE IRON LINE REPLACEMENT	3,000,000					
2024-IRA-13	HYDRANT METER REPLACEMENT	15,000					
	TOTAL CAPITAL IMPROVEMENT	6,215,000	1,410,000	1,010,000	700,000	1,940,000	

2024-FARA-01	*SAFETY/SMALL EQUIPMENT REPLACEMENT	10,000	5,000	5,000	5,000	5,000	
2024-FARA-02	*OFFICE EQUIPMENT REPLACEMENT	10,000	10,000	10,000	10,000	10,000	
2024-FARA-03	*INFORMATION TECHNOLOGY	5,000	15,000	5,000	5,000	5,000	
2024-FARA-04	VEHICLE REPLACEMENT	-	150,000	30,000	120,000		
2024-FARA-05	EQUIPMENT REPLACEMENT	37,144	134,000	120,000			
2024-FARA-06	SERVER REPLACEMENT			20,000			
2024-FARA-07	PROPERTY PURCHASE	103,478	103,478	103,478	103,478		
2024-FARA-08	Leak Detection Droan	20,000					
	TOTAL FIXED ASSET PURCHASES	185,622	417,478	293,478	243,478	20,000	

2024-WRA-01	*WATER RESOURCE DEVELOPMENT	100,000	100,000	100,000	100,000	100,000	
-------------	-----------------------------	---------	---------	---------	---------	---------	--

2024-MRA-01	ARSENIC MEDIA			500,000			
-------------	---------------	--	--	---------	--	--	--

	GRAND TOTAL	6,500,622	1,927,478	1,903,478	1,043,478	2,060,000	
--	--------------------	------------------	------------------	------------------	------------------	------------------	--

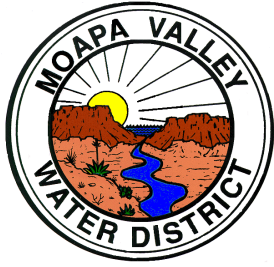
IRA - Infrastructure Replacement Account

WRA - Water Resources Account

* Miscellaneous Fixed Assets on Joe's Spreadsheet

Will Receive Ggrant Money Submitted for Grant Money

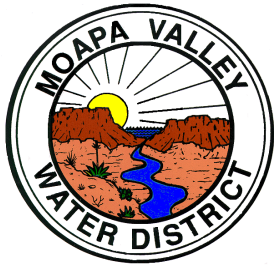
Capital Improvements



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Meter Replacement Program
2. Project Number 2024 – IRA-02
3. Project Type Capital Purchase: x Construction Project: x
4. Sponsoring Division: Water Distribution
5. Project Budget: \$200,000 (\$100,000 + \$100,000 Bureau of Reclamation Grant)
 - Purchase \$155,000
 - Construction
 1. Engineering
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials \$10,000
 5. Salaries & Wages \$35,000

6. Project Description: The Meter Replacement program is an annual program for the costs associated with the maintenance and / or replacement of meters. The improper type or a poorly maintained meter could be a significant contributing factor in lost and unaccounted water. This in turn results in lost revenues. The program expenditures will include the purchase of new meters, meter boxes and the refurbishing and testing of existing meters.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Valve Replacement Program

2. Project Number 2024 – IRA - 03

3. Project Type Capital Purchase: Construction Project:

4. Sponsoring Division: Water Distribution / Water Production

5. Project Budget: \$110,000

- Purchase

- Construction

1. Engineering

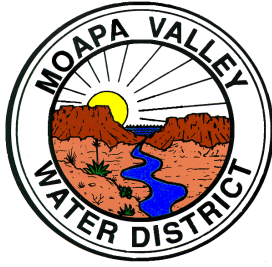
2. Construction Management

3. Contract Services

4. In House Purchase of Materials \$40,000

5. Wages & Salaries \$70,000

6. Project Description: The District has 1,646 valves in its distribution system. Each valve is inspected for operational status at least once a year. Valves that are inoperable are identified & logged for repair or replacement.

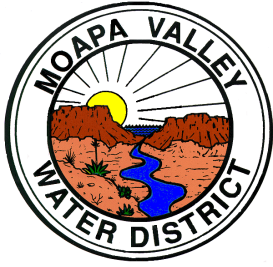


CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: SCADA System Replacement
2. Project Number 2024 – IRA - 04
3. Project Type Capital Purchase: Construction Project:
4. Sponsoring Division: Water Production / Distribution
5. Project Budget: \$30,000

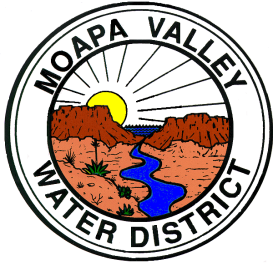
- Purchase \$25,000
 1. Engineering
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials
 5. Salaries & Wages \$5,000

6. Project Description: The District's supervisory control and data acquisition system (the heart of the water delivery infrastructure) was first installed in 2002. Upgrades to the system need to be performed on a yearly basis.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: PRV/PSV Upgrades
2. Project Number 2024 – IRA - 05
3. Project Type Capital Purchase: Construction Project:
4. Sponsoring Division: Water Production / Distribution
5. Project Budget: \$40,000
 - Purchase \$20,000
 1. Engineering
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials
 5. Salaries & Wages \$20,000
6. Project Description: The Districts has over 20 pressure reducing / sustaining valves scattered throughout the system. Some valves are over 40 years old. Upgrades / Repairs are needed on a yearly basis to ensure system integrity.

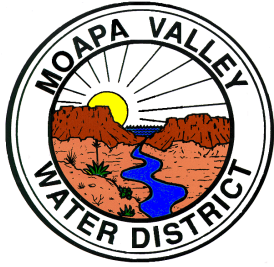


CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Main Street Upgrade
2. Project Number 2024-IRA-11
3. Project Type Capital Purchase: Construction Project: x
4. Sponsoring Division: Water Distribution
5. Project Budget: \$2,820,000

- Construction \$2,270,000
 1. Engineering \$150,000
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials \$350,000
 5. Salaries & Wages \$50,000

6. Project Description: Installation of 2,500 of 12-inch water main on Moapa Valley Blvd from Bonelli Avenue to Alma Avenue along with appurtenant valves, lateral lines, fire hydrants, and service connections. This project is being funded through a \$2,463,474 grant from Clark County.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: 24” Ductile Line Replacement

2. Project Number 2024-IRA-12

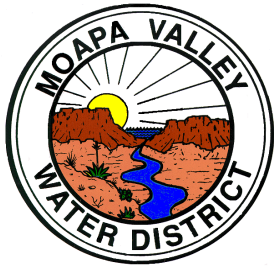
3. Project Type Capital Purchase: Construction Project: x

4. Sponsoring Division: Water Distribution

5. Project Budget: \$3,000,000

- Construction \$2,700,000
 - 1. Engineering \$250,000
 - 2. Construction Management
 - 3. Contract Services
 - 4. In House Purchase of Materials
 - 5. Salaries & Wages \$50,000

6. Project Description: Installation of 9,000 feet of 24-inch water transmission main. This project will replace a 9,000-foot section of faulty ductile iron transmission main that has experienced a high failure rate. This project is being funded by a \$2,476,640 appropriations requests secured by Congressmen Horsford, Senators Cortez- Masto and Rosen



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Hydrant Meter Replacement Program

2. Project Number 2024 – IRA-13

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division: Water Distribution

5. Project Budget: \$15,000

- Purchase \$15,000

- Construction

1. Engineering

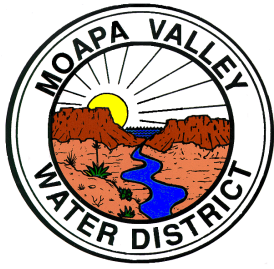
2. Construction Management

3. Contract Services

4. In House Purchase of Materials

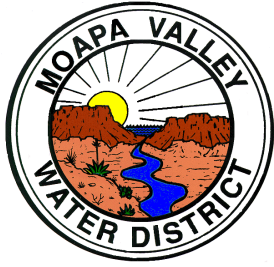
5. Salaries & Wages

6. Project Description: The District has 41 total hydrant meters. Some as old as 20 years. The District will purchase five replacement hydrant meters with backflow assemblies built into the body to better protect the District's distribution system.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Safety Equipment
2. Project Number 2024 – FARA - 01
3. Project Type Capital Purchase: x Construction Project:
4. Sponsoring Division: Water Distribution / Water Production
5. Project Budget:
 - Purchase
 - Construction
 1. Engineering
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials \$10,000
6. Project Description: For the purchase of large safety equipment such as trench plates, shoring, signage, hoists, confined space entry equipment, etc.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Office Equipment Upgrade

2. Project Number 2024 – FARA - 02

3. Project Type Capital Purchase: Construction Project:

4. Sponsoring Division: Administration

5. Project Budget:

- Purchase \$10,000

- Construction

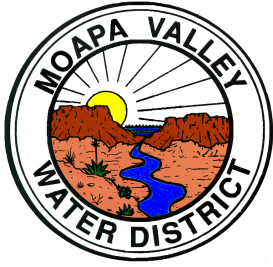
1. Engineering

2. Construction Management

3. Contract Services

4. In House Purchase of Materials

6. Project Description: For the purchase and/or replacement of office equipment to enhance production or replace equipment in repair. The items include the replacement of office furniture on an “as needed basis”, and engineering software upgrades.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: I. T. Upgrades

2. Project Number 2024 – FARA - 03

3. Project Type Capital Purchase: Construction Project:

4. Sponsoring Division: Administration

5. Project Budget:

- Purchase \$5,000

- Construction

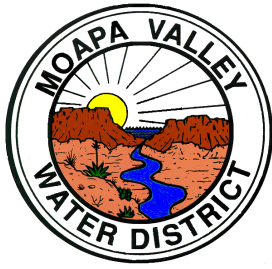
1. Engineering

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 five years old or units that have become a maintenance problem.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Backhoe Replacement (Lease)

2. Project Number 2024 – FARA - 05

3. Project Type Capital Purchase: Construction Project:

4. Sponsoring Division: Water Distribution / Production

5. Project Budget: \$37,144

- Purchase

- Construction

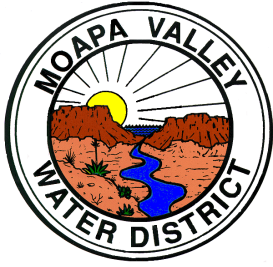
1. Engineering

2. Construction Management

3. Contract Services (LEASE) \$37,144

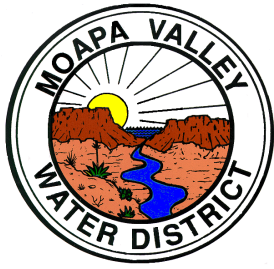
4. In House Purchase of Materials

6. Project Description: The District has moved away from the traditional purchase of new backhoes and has slated to continue the practice of leasing. FY23 is budgeted to lease two backhoes.



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Property Purchase
2. Project Number 2024 – FARA - 07
3. Project Type Capital Purchase: Construction Project:
4. Sponsoring Division: Administration
5. Project Budget: \$103,478
 - Purchase \$103,478
 - Construction
 1. Engineering
 2. Construction Management
 3. Contract Services
 4. In House Purchase of Materials
 5. Project Description: The District purchased the adjacent property to expand the storage yard from Overton Power District #5. We have a five year repayment of the note being held by OPD5



CAPITAL IMPROVEMENT PROJECT - FISCAL YEAR 2024

1. Project Title: Water Resource Development

2. Project Number 2024 – WRA - 01

3. Project Type Capital Purchase: x Construction Project:

4. Sponsoring Division: Administration

5. Project Budget: \$100,000

- Purchase \$100,000

- Construction

1. Engineering

2. Construction Management

3. Contract Services

4. In House Purchase of Materials

6. Project Description: For the purchase of water resources, including Muddy Valley Irrigation District stock.